



**REGULAR MEETING OF THE BOARD OF EDUCATION  
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204**

**Room 103-104  
100 South Brainard Avenue  
La Grange, Illinois 60525  
Tuesday, February 17, 2026 - 7:00 PM**

**AGENDA**

**I. OPENING & ROLL CALL**

**II. PLEDGE OF ALLEGIANCE**

**III. AGENDA APPROVAL/ORDER OF BUSINESS**

**3**

**IV. PUBLIC PARTICIPATION**

**V. STUDENT REPRESENTATIVE TO THE BOARD OF EDUCATION REPORT  
(Rhia Nagale and Rohan Nagale)**

**VI. SUPERINTENDENT'S DISTRICT REPORT**

- A. Miscellaneous
- B. Monthly FOIA Report

**VII. NEW BUSINESS**

- A. Action
  - 1. Consideration of Approval of the FY25 Audited Financial Statements

**4**

**VIII. CONSENT AGENDA**

- A. Payment of Bills and Financial Statements
  - 1. Lyons Township High School - Approval is requested for payment of bills within various funds for January 2026 **109**
  - 2. Lyons Township High School - The financial statement for the month ending January 31, 2026 **110**
  - 3. La Grange Area Department of Special Education (LADSE) - Approval is requested for payment of bills within various funds and the financial statement for the month ending January 31, 2026 **113**

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

- C. Minutes
  - 1. January 20, 2026 - Regular Action Meeting **1**

2. February 2, 2026 - Committee of the Whole Meeting
3. Review of Closed Session Minutes to determine if Minutes should remain confidential
4. Review and Destruction of verbatim recordings of Closed Session

156

**D. Overnight Student Travel**

1. Approval of Student field trip to Oakbrook, IL, as recommended by the Administration
2. Approval of Student field trip to Sugar Grove, IL, as recommended by the Administration
3. Approval of Student field trip to Bloomington, IL, as recommended by the Administration
4. Approval of Student field trip to Peoria, IL, as recommended by the Administration
5. Approval of Student field trip to Paris and Nantes, France, as recommended by the Administration

**IX. PUBLIC PARTICIPATION**

**X. ADJOURNMENT**

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

To: Board of Education  
From: Brian Waterman  
Date: February 17, 2026  
Re: Agenda Approval/Order of Business

---

Suggested Motion

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

# 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:** 2/11/2026  
**Re:** Fiscal Year 2025 Audited Financial Statements

---

**Independent Auditor Fiscal Year 2024-2025 Audit Presentation** – The Financial Statements and Audit from Fiscal Year 2024-2025 will be presented and discussed during the meeting on February 17, 2026. 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 operated with a surplus of \$3.1 million in the Operating Funds (Education Fund, Operations & Maintenance Fund, Transportation Fund, IMR/Social Security Fund and Working Cash Fund). The final amended FY25 budget projected a \$2.9 million deficit. The majority of the surplus is directly related to revenue and expenditures for the year developing favorably. A few of the notable differences in budget to actual include; expense in the O&M Fund were lower than expected along with revenue from property taxes, CPPRT and interest income being higher than expected.

Included with this packet are the following items:

- June 30, 2025 Audited Financial Statements.
- District Summary of FY25 Budgeted to Actual Revenues and Expenditures.
- District Summary of FY25 Actual Revenue and Expense by Fund.
- Fund Balance to Revenue Ratio History

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

**Recommendation:** The Board of Education accept the FY25 Annual Audit and Financial Statements as presented.



By placing my signature on this page I confirm that I have reviewed the attached draft copy. I find it to be correct and take responsibility for the report. Please issue the final report.

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

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2025**

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	PAGE
Independent Auditor's Report	1
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 <i>Government Auditing Standards</i>	4
<b>Required Supplementary Information</b>	
Management's Discussion and Analysis	6
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Balance Sheet – Governmental Funds	16
Reconciliation of the Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	20
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Basic Financial Statements	23
<b>Required Supplementary Information</b>	
Illinois Municipal Retirement Fund – Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	52
Illinois Municipal Retirement Fund – Schedule of Employer Contribution	53

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	PAGE
<b>Required Supplementary Information (Continued)</b>	
Teachers' Retirement System of the State of Illinois – Schedule of the Employer's Proportionate Share of the Net Pension Liability	54
Teachers' Retirement System of the State of Illinois – Schedule of Employer Contribution	55
Other Post-Employment Benefit – Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	56
Teacher Health Insurance Security Fund of the State of Illinois – Schedule of Employer's Proportionate Share of the Net OPEB Liability	57
Teacher Health Insurance Security Fund of the State of Illinois – Schedule of Employer Contribution	58
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	59
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Operations and Maintenance Fund	64
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Transportation Fund	65
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Illinois Municipal Retirement/Social Security Fund	66
Notes to Required Supplementary Information	68
<b>Supplementary Information</b>	
Combining Balance Sheet – General Fund	69
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – General Fund	70
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Educational Fund	71

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	PAGE
<b>Supplementary Information (Continued)</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Working Cash Fund	76
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Services Fund	77
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund	78
Computation of Operating Expense Per Pupil and Per Capita Tuition Charge	79
<b>Annual Federal Financial Compliance Section</b>	
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	80
Schedule of Expenditures of Federal Awards	83
Notes to the Schedule of Expenditures of Federal Awards	86
Schedule of Findings and Questioned Costs	87
Summary Schedule of Prior Audit Findings	90



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of 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, 2025, 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, 2025, 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 16 to the financial statements, during the year, the District implemented GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 100, *Accounting Changes and Error Corrections*. 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 financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of

the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic

financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

The 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 February xx, 2026 on our consideration of Lyons Township High School District No. 204's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lyons Township High School District No. 204's internal control over financial reporting and compliance.

Eccezion  
Strategic Business Solutions

McHenry, Illinois  
February xx, 2026



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, 2025, 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 February xx, 2026.

***Report on Internal Control Over Financial Reporting***

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

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

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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lyons Township High School District No. 204's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Eccezion  
Strategic Business Solutions

McHenry, Illinois  
February xx, 2026

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

# **LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2025

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, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$87,643,814 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, 2025 and 2024:

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

	Governmental Activities	
	2025	2024
<b>Assets</b>		
Current and Other Assets	\$ 124,308,120	\$ 144,482,970
Capital Assets	96,500,496	67,167,381
<b>Total Assets</b>	<b>\$ 220,808,616</b>	<b>\$ 211,650,351</b>
<b>Deferred Outflows of Resources</b>		
Pension Expense - IMRF	\$ 2,323,739	\$ 4,635,391
Pension Expense - TRS	420,066	290,302
OPEB Expense - IMRF/TRS	805,929	1,050,760
OPEB Expense - THIS	1,337,180	924,269
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,886,914</b>	<b>\$ 6,900,722</b>
<b>Liabilities</b>		
Current Liabilities	\$ 9,089,529	\$ 4,731,465
<b>Noncurrent Liabilities - Due Within One Year</b>		
Other Liabilities	2,039,513	1,864,513
Compensated Absences	2,782,608	301,061
Other Postemployment Benefits Liability - IMRF/TRS	443,876	462,655
<b>Noncurrent Liabilities - Due in More Than One Year</b>		
Other Liabilities	23,356,078	25,395,591.0
Net Pension Liability - IMRF	11,044,150	12,140,202.0
Net Pension Liability - TRS	3,455,941	3,313,871
Other Postemployment Benefits Liability - THIS	11,482,108	10,405,722
Other Postemployment Benefits Liability - IMRF/TRS	7,256,396	7,380,002
<b>Total Liabilities</b>	<b>\$ 70,950,199</b>	<b>\$ 65,995,082</b>
<b>Deferred Inflows of Resources</b>		
Property Taxes - Subsequent Year	\$ 41,329,404	\$ 42,311,426
Unavailable Revenue - Grants	36,375	58,894
Unearned Revenue	872,844	808,898
Pension Revenue - IMRF	-	23,040
Pension Revenue - TRS	279,803	439,715
OPEB Revenue - IMRF/TRS	1,617,749	1,626,071
OPEB Revenue - THIS	22,965,342	28,112,328
<b>Total Deferred Inflows of Resources</b>	<b>\$ 67,101,517</b>	<b>\$ 73,380,372</b>
<b>Net Position</b>		
Net Investment in Capital Assets	\$ 65,421,754	\$ 39,907,277
Restricted	8,582,631	7,216,877
Unrestricted	13,639,429	32,051,465
<b>Total Net Position</b>	<b>\$ 87,643,814</b>	<b>\$ 79,175,619</b>

The net investment in capital assets (74.7% of total net position) 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.

An additional portion of the District's net position (9.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$13,639,429) may be used to meet the District's ongoing obligation to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive balances in all three categories of net position.

**Governmental Activities.** Governmental activities increased the District's net position by \$10,788,161. Key elements of this increase are as follows:

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

	Governmental Activities	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 6,861,873	\$ 6,730,598
Operating Grants and Contributions	27,348,042	28,244,178
Capital Grants and Contributions	2,214,208	50,000
General Revenues		
Taxes		
Property Taxes	87,443,506	83,309,678
Other Taxes	4,498,002	6,707,650
Grants and Contributions not Restricted to Specific Activities	2,807,787	2,804,057
Unrestricted Investment Earnings	4,416,840	3,690,380
Miscellaneous	130,986	406,211
Total Revenues	<u>\$ 135,721,244</u>	<u>\$ 131,942,752</u>
Expenses		
Instruction	\$ 78,101,421	\$ 74,149,425
Support Services	41,330,036	35,455,309
Community Services	538,643	421,710
Payments to Other Districts and Governmental Units	3,237,335	2,819,757
Interest and Fees on Long-Term Debt	907,247	985,913
Depreciation - Unallocated	818,401	768,700
Total Expenses	<u>\$ 124,933,083</u>	<u>\$ 114,600,814</u>
Change in Net Position	\$ 10,788,161	\$ 17,341,938
Net Position - Beginning of the Year	79,175,619	61,833,681
Change in Accounting Principle	(2,319,966)	-
Net Position - Beginning of the Year (Restated)	<u>\$ 76,855,653</u>	<u>\$ 61,833,681</u>
Net Position - Ending	<u>\$ 87,643,814</u>	<u>\$ 79,175,619</u>

- The District's total revenue increased \$3,778,492 (2.9%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are property taxes and donations for funding a softball field project.
- Overall expenses increased \$10,332,269 (9.0%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are from Instructional staff expenses, as well as support service expenses.
- The state retirement contributions are not direct revenues or direct expenses to the District. Those contributions are made directly by the State of Illinois to the Teachers' Retirement System of the State of Illinois. The total increase to operating revenue, not including the state retirement contributions, when compared to the prior year is \$4,785,231 (4.5%). The total increase to operating expenditures, not including the state retirement contributions, when compared to the prior year is \$11,339,008 (12.6%).
- A change in accounting principle during the current fiscal year for the implementation of GASB Statement No. 101, *Compensated Absences* caused a restatement of beginning net position which reduced the governmental activities net position balance by \$2,319,966.

### 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 balances 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, 2025, the District's six governmental funds reported combined ending fund balances of \$73,027,343, a decrease of \$23,595,559 in comparison with the prior year. The decrease is primarily due to a large increase in capital expenditures due to various ongoing construction projects.

The General Fund is the chief operating fund of the District. At June 30, 2025, unassigned fund balance was \$34,820,707. 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 31.9% of total General Fund expenditures. The General Fund's fund balance decreased \$9,246,743 in comparison with the prior year. The decrease is mainly due to a transfer made to the capital fund of \$13,600,000.

The Operations and Maintenance Fund's fund balance decreased \$4,258,597 in comparison with the prior year. This decrease is primarily due to a large transfer to the capital fund of \$5,000,000 to help fund new capital projects.

The Debt Services Fund's fund balance increased \$250,599 in comparison with the prior year. This increase is mainly due to a decrease in principal and interest payments for the current fiscal year.

The Transportation Fund's fund balance decreased \$1,309,198 in comparison with the prior year. This decrease is mainly due to a property tax revenue decreasing roughly \$1.6 million from the prior fiscal year.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased \$162,184 in comparison with the prior year. This increase is slightly down from the prior year increase due to an overall dip in revenues and a slight increase in overall expenses.

The Capital Projects Fund's fund balance decreased \$9,193,804 in comparison with the prior year. This decrease is due to an overall increase of \$24.8 million in capital outlay expenditures to fund ongoing and new capital projects started in fiscal year 2025.

### **General Fund Budgetary Highlights**

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

- The difference between budgeted revenues and actual revenues was \$28,770,802 (favorable) when including the state retirement contributions. The most significant factors in the difference were state retirement contributions to the District's retirement plan as well as property taxes and earnings on investments.
- The difference between budgeted revenues and actual revenues when excluding the state retirement contributions is \$5,310,368 (favorable).
- The difference between budgeted expenditures and actual expenditures was \$23,546,895 (unfavorable) when including the state retirement contributions. The most significant factors in the difference were 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 \$86,461 (unfavorable).

### **Capital Asset and Debt Administration**

**Capital Assets.** At June 30, 2025 the District had invested \$96,500,496 (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 \$3,555,172.

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

	Governmental Activities	
	2025	2024
Land	\$ 1,130,500	\$ 1,130,500
Construction in Progress	34,346,553	5,749,814
Buildings, property, and equipment, net	61,023,443	60,287,067
Total	<u>\$ 96,500,496</u>	<u>\$ 67,167,381</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.

In June of FY24 the district began a large-scale project in conjunction with the selling roughly \$27.0 million of bonds in November of 2023 and January of 2024. This project includes the renovation of the existing South Campus Cafeteria into the new Music Wing, the addition of a new South Campus Cafeteria, South Campus G-Wing and D-Wing partial roof replacement, Interior and exterior door replacement at both the North and South Campuses, lighting replacements in the South Campus Pool and Fieldhouse, addition of air-conditioning to the South Campus G-Wing, and renovation of various toilet rooms at South Campus. This project is scheduled to continue through the 2024-2025 school year and is expected to be complete in the fall of 2025.

In addition to the mentioned projects at South Campus, the Board of Education has approved bidding the following projects for potential completion during the summer of 2025 at the North Campus Facility. Those projects include the replacement of the existing elevator in the North Campus Main Building, the renovation of nine washrooms in the North Campus Main Building and the replacement of the HVAC mechanical equipment with the addition of air-conditioning in all of the classrooms on the west and south sides of the North Campus Main Building. Bids for these projects will be received in December of 2024 and January of 2025. The Board of Education will make the decision to move forward with these projects based on final cost as the funding source for these projects will be existing district fund balances. Any of the approved projects would begin in June of 2025.

Additional information on the District's capital assets can be found in the Notes to the Financial Statements as listed in the table of contents.

**Long-Term Debt.** At June 30, 2025 the District's long-term debt obligations consisted of the following:

Lyons Township High School District No. 204  
Outstanding Debt

	Governmental Activities	
	2025	2024
General Obligation Bonds	\$ 23,110,000	\$ 24,690,000
Unamortized Bond Premium	2,285,591	2,570,104
Total	<u>\$ 25,395,591</u>	<u>\$ 27,260,104</u>

The District made principal payments on outstanding debt in the amount of \$1,580,000 in the current year.

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.

In preparation for bond issuances that occurred during November of 2023 and January of 2024, the District was reviewed by Standard & Poors to provide an updated rating. The Bond Rating provided by Standard & Poors in September of 2024 was “AAA” with a Stable Outlook. The District is extremely proud of this rating and plans to maintain the “AAA” rating for any future bond issuances. There are no plans at this time however, to issue any additional debt.

Additional information on the District's long-term debt and District's debt limitation can be found in the Notes to the Financial Statements as listed in the table of contents.

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

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

- The Property Tax Extension Limitation Law (Tax Cap) is effective in Suburban Cook County and throughout the Collar Counties surrounding Chicago. This law defines and maintains a limit on the rate of increase for property tax revenues, based upon the National Consumer Price Index. In recent years, LTHS has benefitted from strong local economic growth. Growth in New Property is included in the Tax Cap formula so that the District may obtain additional revenues to educate additional students. It also allows the District to benefit from newly taxed commercial-industrial developments, or newly-constructed or renovated homes. Over the past several years, the amount of wealth within the District related to new growth (New Property) has increased and is currently remaining at that increased level.
- In 2017, the General Assembly and Governor signed into legislation a new school funding formula for public schools. The new formula attempts to direct “new money” to the school districts that need it based on specific student populations. As part of the new formula, all districts were placed in one of four categories. The highest category of need is “Tier 1” and the lowest is “Tier 4.” Lyons Township High school, based on the state funding formula, is considered a “Tier 4” district. “Tier 4” districts will be “held-harmless” meaning that they will continue to receive the same amount of funding as was allocated in FY17 for all future years, but districts in the “Tier 4” category will receive only .1% of any new money added to education by the State of Illinois in future years. Ultimately, Lyons Township High school will see very little, if any, funding increases from the state in future years under the formula.
- The General Assembly of the State of Illinois at times has discussed the potential of shifting current and future TRS (Teacher’s Retirement System of The State of Illinois) pension costs, paid now by the State of Illinois, to the local school districts. Again, this is not yet law but we are also monitoring this closely. Initial estimates suggest that this new cost to the school districts could be as much as 6% of total pensionable earnings and could be phased in over the course of several years. If enacted, both this legislation along with a re-distribution of state sources of funding could create more of a challenging financial environment for the district. Currently, legislation of this kind is not being discussed, however, since these discussions have occurred in the recent years, we continue to monitor this situation and will prepare for any changes as necessary.
- Personal Property Replacement Taxes began to decrease during FY24 after reaching historically high levels during FY22 and FY23. In FY22, the District received \$10.7 million from this revenue source and in FY23, total receipts were \$11.1 million. In FY24 the revenue from this source decreased to \$6.7 million. Unfortunately, the District has no way of knowing what this revenue will

be during the fiscal year. The Department of Revenue for the State of Illinois provides an annual estimate but that estimate may or may not be accurate. This is a substantial source of revenue for the district but it is also subject to volatility in the economy. Prior to the last several years, the District received an average of \$3.3 - \$3.5 million from this source annually. We are anticipating that future revenue from this source will return to more historic norms.

- Interest earnings on investments remained high during FY24. Naturally, the district relies on these earnings as a source of income to be used to fund educational programs and capital projects. In FY23, the District's interest earnings were roughly \$1.9 million. In FY24, the District recognized \$3.7 million of interest earnings. This increase was due to the re-established investment portfolio after leaving the jurisdiction of the Township Treasurer's Office, current return on investment rates and the investment of the bond sale proceeds that increased the amount available for investment purchases. The District is expecting to see the amount of interest earnings to remain stable or decrease slightly for the next fiscal year as the bond proceeds are spent and interest rates begin to decrease.
- During FY24, no new collective bargaining agreements were negotiated. In prior agreements and existing agreements, the district has made responsible choices on salary and benefit cost items and will continue to do so in future agreements to preserve the excellent financial status of the District. Fair contracts for the Staff and District are vital to the continued overall financial health of the District. Additionally, the District prides itself on having excellent relationships with the union members and their representation. The next agreement to be negotiated will be the agreement with the District's Para Educators. Their current agreement expires at the end of the 2024-2025 school year. Negotiations for that agreement will begin in the early spring of 2025.
- While there are several factors such as state funding and the economy that pose potential challenges for funding in future years, one item that has remained a consistent strength of the District is the community that surrounds Lyons Township High School. The community is made up of thriving commercial, industrial and residential properties that are committed to supporting a strong educational program. Property taxes and Corporate Personal Property Replacement Taxes alone support roughly 88.0% of the current annual operating budget. Combining strong economic development for local businesses that has been realized in recent years and the fact that LTHS serves an area where homes are likely to maintain comparatively high values, the outlook for the financial future of LTHS remains very positive.

LTHS remains among the highest quality school districts, which are financially capable of offering students the opportunity to enroll in seven classes during the school day. The District has traditionally provided a genuinely comprehensive curriculum. Beyond the school day, students are able to participate in an extensive variety of co-curricular activities. The District's motto 'Vita Plena' means 'the full life'. The foreseeable economic prospects indicate a strong capability for LTHS to continue building upon its proud 135-year tradition of excellence.

### **Requests for Information**

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

BASIC FINANCIAL STATEMENTS

DRAFT

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 GOVERNMENT-WIDE FINANCIAL STATEMENTS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 31,902,893
Investments, at Fair Value	46,995,713
Property Taxes Receivable, net of allowance of \$445,223	43,749,436
Due from Other Governments, net of allowance of \$0	263,048
Inventory, at cost	1,397,030
Capital Assets:	
Land	1,130,500
Construction in Progress	34,346,553
Depreciable Buildings, Property, and Equipment, net of depreciation	61,023,443
<b>Total Assets</b>	<b>\$ 220,808,616</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Expense - IMRF	\$ 2,323,739
Pension Expense - TRS	420,066
OPEB Expense - IMRF/TRS	805,929
OPEB Expense - THIS	1,337,180
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,886,914</b>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Expenses	\$ 6,736,213
Payroll Liabilities	621,524
Payable to Other Governments	24,815
Other Liabilities	1,706,977
Noncurrent Liabilities	
Due Within One Year	
Other Liabilities	2,039,513
Compensated Absences	2,782,608
Other Postemployment Benefits Liability - IMRF/TRS	443,876
Due in More Than One Year	
Other Liabilities	23,356,078
Net Pension Liability - IMRF	11,044,150
Net Pension Liability - TRS	3,455,941
Other Postemployment Benefits Liability - THIS	11,482,108
Other Postemployment Benefits Liability - IMRF/TRS	7,256,396
<b>Total Liabilities</b>	<b>\$ 70,950,199</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes - Subsequent Year	\$ 41,329,403
Unavailable Revenues - Grants	36,375
Unearned Revenue	872,845
Pension Revenue - TRS	279,803
OPEB Revenue - IMRF/TRS	1,617,749
OPEB Revenue - THIS	22,965,342
<b>Total Deferred Inflows of Resources</b>	<b>\$ 67,101,517</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 65,421,754
Restricted for:	
Student Activity Funds	3,042,795
Debt Service	939,263
Transportation	2,566,765
Social Security	194,774
Capital Projects	1,839,034
Unrestricted/(Deficit)	13,639,429
<b>Total Net Position</b>	<b>\$ 87,643,814</b>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 GOVERNMENT-WIDE FINANCIAL STATEMENTS  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 2025

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	\$ 35,610,196	\$ 1,162,539	\$ 240,451	\$ -	\$ (34,207,206)
Special Education Programs	11,569,894	-	1,475,652	-	(10,094,242)
Other Instructional Programs	4,771,210	972,010	211,885	-	(3,587,315)
Student Activity Fund	2,689,687	3,492,450	-	-	802,763
State Retirement Contributions	23,460,434	-	23,460,434	-	-
Support Services					
Pupil	7,802,924	-	233,458	-	(7,569,466)
Instructional Staff	5,228,351	-	-	-	(5,228,351)
General Administration	1,009,023	-	-	-	(1,009,023)
School Administration	4,789,631	-	-	-	(4,789,631)
Business	1,049,863	-	-	-	(1,049,863)
Facilities Acquisition and Construction Services	147,100	-	-	2,164,208	2,017,108
Operations and Maintenance	11,903,631	138,088	-	50,000	(11,715,543)
Transportation	3,661,754	-	848,280	-	(2,813,474)
Food Services	1,334,283	1,096,786	12,515	-	(224,982)
Internal Services	763,420	-	-	-	(763,420)
Central	2,024,372	-	-	-	(2,024,372)
Other Support Services	1,615,684	-	-	-	(1,615,684)
Community Services	538,643	-	-	-	(538,643)
Debt Services					
Interest and Fees on Long-Term Debt	907,247	-	-	-	(907,247)
Intergovernmental Payments					
Payments to Other Districts and Governmental Units	3,237,335	-	865,367	-	(2,371,968)
Depreciation - Unallocated (Excludes Direct Depreciation)	818,401	-	-	-	(818,401)
Total Governmental Activities	<u>\$ 124,933,083</u>	<u>\$ 6,861,873</u>	<u>\$ 27,348,042</u>	<u>\$ 2,214,208</u>	<u>\$ (88,508,960)</u>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 84,480,757
Property Taxes, Levied for Debt Service					2,962,749
Personal Property Replacement Taxes					4,498,002
Grants and Contributions not Restricted to Specific Activities					2,807,787
Unrestricted Investment Earnings					4,416,840
Miscellaneous Income					130,986
Total General Revenues					<u>\$ 99,297,121</u>
Change in Net Position					<u>\$ 10,788,161</u>
Net Position - July 1, 2024, as previously stated					\$ 79,175,619
Change in Accounting Principle					<u>(2,319,966)</u>
Net Position - July 1, 2024, restated					<u>\$ 76,855,653</u>
Net Position - June 30, 2025					<u>\$ 87,643,814</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 FUND FINANCIAL STATEMENTS  
 BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 JUNE 30, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 10,869,589	\$ -	\$ 310,873	\$ -	\$ 210,464	\$ 20,511,967	\$ 31,902,893
Investments, at Fair Value	28,223,937	9,868,628	767,268	4,349,627	2,061,930	1,724,323	46,995,713
Property Taxes Receivable, net of allowance of \$445,223	35,649,047	4,777,412	1,436,518	489,984	1,396,475	-	43,749,436
Due from Other Governments, net of allowance of \$0	263,047	-	-	1	-	-	263,048
Inventory, at cost	1,397,030	-	-	-	-	-	1,397,030
<b>Total Assets</b>	<b>\$ 76,402,650</b>	<b>\$ 14,646,040</b>	<b>\$ 2,514,659</b>	<b>\$ 4,839,612</b>	<b>\$ 3,668,869</b>	<b>\$ 22,236,290</b>	<b>\$ 124,308,120</b>
<b>LIABILITIES</b>							
Accounts Payable and Accrued Expenditures	\$ 673,487	\$ 160,310	\$ -	\$ 106,507	\$ -	\$ 5,748,534	\$ 6,688,838
Payroll Liabilities	389,748	91,875	-	-	139,901	-	621,524
Payable to Other Governments	24,815	-	-	-	-	-	24,815
Other Accrued Liabilities	1,583,875	123,102	-	-	-	-	1,706,977
<b>Total Liabilities</b>	<b>\$ 2,671,925</b>	<b>\$ 375,287</b>	<b>\$ -</b>	<b>\$ 106,507</b>	<b>\$ 139,901</b>	<b>\$ 5,748,534</b>	<b>\$ 9,042,154</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Property Taxes - Subsequent Year	\$ 33,560,973	\$ 4,601,882	\$ 1,367,161	\$ 458,482	\$ 1,340,905	\$ -	\$ 41,329,403
Unavailable Revenues - Grants	36,375	-	-	-	-	-	36,375
Unearned Revenue	872,845	-	-	-	-	-	872,845
<b>Total Deferred Inflows of Resources</b>	<b>\$ 34,470,193</b>	<b>\$ 4,601,882</b>	<b>\$ 1,367,161</b>	<b>\$ 458,482</b>	<b>\$ 1,340,905</b>	<b>\$ -</b>	<b>\$ 42,238,623</b>
<b>FUND BALANCE</b>							
Nonspendable							
Inventory	\$ 1,397,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,397,030
Restricted							
Student Activity Fund	3,042,795	-	-	-	-	-	3,042,795
Debt Services	-	-	939,263	-	-	-	939,263
Transportation	-	-	-	2,566,765	-	-	2,566,765
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	1,930,205	-	1,930,205
Capital Projects	-	-	-	-	-	1,839,034	1,839,034
Assigned							
Operations and Maintenance	-	9,668,871	-	-	-	-	9,668,871
Debt Services	-	-	208,235	-	-	-	208,235
Transportation	-	-	-	1,707,858	-	-	1,707,858
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	257,858	-	257,858
Capital Projects	-	-	-	-	-	14,648,722	14,648,722
Unassigned	34,820,707	-	-	-	-	-	34,820,707
<b>Total Fund Balance</b>	<b>\$ 39,260,532</b>	<b>\$ 9,668,871</b>	<b>\$ 1,147,498</b>	<b>\$ 4,274,623</b>	<b>\$ 2,188,063</b>	<b>\$ 16,487,756</b>	<b>\$ 73,027,343</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 76,402,650</b>	<b>\$ 14,646,040</b>	<b>\$ 2,514,659</b>	<b>\$ 4,839,612</b>	<b>\$ 3,668,869</b>	<b>\$ 22,236,290</b>	<b>\$ 124,308,120</b>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 FUND FINANCIAL STATEMENTS  
 RECONCILIATION OF THE BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 JUNE 30, 2025

Total Fund Balances - Governmental Funds \$ 73,027,343

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	\$	2,323,739	
Deferred Outflows - TRS		420,066	
Deferred Inflows - TRS		(279,803)	
Deferred Outflows - OPEB - IMRF/TRS		805,929	
Deferred Inflows - OPEB - IMRF/TRS		(1,617,749)	
Deferred Outflows - OPEB - THIS		1,337,180	
Deferred Inflows - OPEB - THIS		<u>(22,965,342)</u>	
			(19,975,980)

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

Capital Assets	\$	173,929,774	
Accumulated Depreciation on Capital Assets		<u>(77,429,278)</u>	
			96,500,496

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

Bonds and Notes Payable	\$	(23,110,000)	
Accrued Interest on Long-Term Debt		(47,375)	
Premium on Bonds		(2,285,591)	
Compensated Absences Payable		(2,782,608)	
Net Pension Asset - IMRF		(11,044,150)	
Net Pension Liability - TRS		(3,455,941)	
Total OPEB Obligation - IMRF/TRS		(7,700,272)	
Net OPEB Obligation - THIS		<u>(11,482,108)</u>	
			<u>(61,908,045)</u>

Net Position of Governmental Activities \$ 87,643,814

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, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$ 70,475,518	\$ 9,733,191	\$ 2,962,749	\$ 1,286,841	\$ 2,985,207	\$ -	\$ 87,443,506
Payments in Lieu of Taxes	4,198,002	-	-	-	300,000	-	4,498,002
Tuition	275,401	-	-	-	-	-	275,401
Earnings on Investments	2,518,057	674,703	62,850	238,675	119,374	803,181	4,416,840
Food Services	1,096,786	-	-	-	-	-	1,096,786
District/School Activity Income	4,772,821	-	-	-	-	-	4,772,821
Textbooks	519,887	-	-	-	-	-	519,887
Other Local Sources	277,957	139,693	-	44,675	-	2,028,847	2,491,172
State Aid	3,956,875	50,000	-	848,280	-	-	4,855,155
Federal Aid	1,890,240	-	-	-	-	-	1,890,240
State Retirement Contributions	23,460,434	-	-	-	-	-	23,460,434
<b>Total Revenues</b>	<b>\$ 113,441,978</b>	<b>\$ 10,597,587</b>	<b>\$ 3,025,599</b>	<b>\$ 2,418,471</b>	<b>\$ 3,404,581</b>	<b>\$ 2,832,028</b>	<b>\$ 135,720,244</b>
<b>EXPENDITURES</b>							
<b>Current</b>							
<b>Instruction</b>							
Regular Programs	\$ 36,241,336	\$ -	\$ -	\$ -	\$ 551,865	\$ -	\$ 36,793,201
Special Education Programs	11,444,550	-	-	-	385,307	-	11,829,857
Other Instructional Programs	4,558,029	-	-	-	142,769	-	4,700,798
Student Activity Fund	2,689,687	-	-	-	-	-	2,689,687
State Retirement Contributions	23,460,434	-	-	-	-	-	23,460,434
<b>Support Services</b>							
Pupil	7,724,075	-	-	-	410,754	-	8,134,829
Instructional Staff	4,443,378	-	-	-	379,312	-	4,822,690
General Administration	997,172	-	-	-	23,111	-	1,020,283
School Administration	4,819,535	-	-	-	188,056	-	5,007,591
Business	922,928	-	-	-	86,512	-	1,009,440
Facilities Acquisition and Construction Services	-	-	-	-	-	147,100	147,100
Operations and Maintenance	243,764	9,051,116	-	-	870,330	-	10,165,210
Transportation	-	-	-	3,633,023	-	-	3,633,023
Food Services	1,340,788	2,145	-	-	-	-	1,342,933
Internal Services	730,409	-	-	-	33,011	-	763,420
Central	1,900,865	-	-	-	150,700	-	2,051,565
Other Support Services	2,316,274	-	-	-	-	-	2,316,274
Community Services	507,177	-	-	-	20,670	-	527,847
<b>Debt Services</b>							
Principal	-	-	1,580,000	-	-	-	1,580,000
Interest and Fees	-	-	1,195,000	-	-	-	1,195,000
Capital Outlay	1,510,985	802,923	-	95,646	-	30,478,732	32,888,286
<b>Intergovernmental Payments</b>							
Payments to Other Districts and Governmental Units	3,237,335	-	-	-	-	-	3,237,335
<b>Total Expenditures</b>	<b>\$ 109,088,721</b>	<b>\$ 9,856,184</b>	<b>\$ 2,775,000</b>	<b>\$ 3,728,669</b>	<b>\$ 3,242,397</b>	<b>\$ 30,625,832</b>	<b>\$ 159,316,803</b>

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, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
(Continued)							
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,353,257	\$ 741,403	\$ 250,599	\$ (1,310,198)	\$ 162,184	\$ (27,793,804)	\$ (23,596,559)
OTHER FINANCING SOURCES (USES)							
Interfund Transfers	\$ (13,600,000)	\$ (5,000,000)	\$ -	\$ -	\$ -	\$ 18,600,000	\$ -
Sale or Compensation for Fixed Assets	-	-	-	1,000	-	-	1,000
Total Other Financing Sources (Uses)	\$ (13,600,000)	\$ (5,000,000)	\$ -	\$ 1,000	\$ -	\$ 18,600,000	\$ 1,000
NET CHANGE IN FUND BALANCES	\$ (9,246,743)	\$ (4,258,597)	\$ 250,599	\$ (1,309,198)	\$ 162,184	\$ (9,193,804)	\$ (23,595,559)
FUND BALANCE - JULY 1, 2024	48,507,275	13,927,468	896,899	5,583,821	2,025,879	25,681,560	96,622,902
FUND BALANCE - JUNE 30, 2025	<u>\$ 39,260,532</u>	<u>\$ 9,668,871</u>	<u>\$ 1,147,498</u>	<u>\$ 4,274,623</u>	<u>\$ 2,188,063</u>	<u>\$ 16,487,756</u>	<u>\$ 73,027,343</u>

DRAFT

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, 2025

Net Change in Fund Balances - Total Governmental Funds \$ (23,595,559)

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	\$ (3,555,172)	
Capital Outlays	<u>32,888,287</u>	29,333,115

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	\$ 284,513	
Accrued Interest	3,240	
Compensated Absences	(161,581)	
Pension Expense - IMRF	(2,841,851)	
Pension Expense - TRS	(117,366)	
OPEB Expense - IMRF/TRS	(538,000)	
OPEB Expense - THIS	<u>4,178,415</u>	807,370

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	\$ 1,649,291	
Pension - TRS Contributions	264,972	
OPEB - IMRF/TRS Contributions	443,876	
OPEB - THIS Contributions	<u>305,096</u>	2,663,235

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>1,580,000</u>
-----------------------------	--	------------------

Change in Net Position of Governmental Activities		<u><u>\$ 10,788,161</u></u>
---	--	-----------------------------

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 JUNE 30, 2025

	Private Purpose Trusts
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 100,000
Total Assets	\$ 100,000
<b>LIABILITIES</b>	
	\$ -
<b>NET POSITION</b>	
Amounts Held in Trust	\$ 100,000

DRAFT

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 JUNE 30, 2025

	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

DRAFT

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025

**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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds. The following fund types are used by the District:

### 1. Governmental Fund Types

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

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

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

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

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

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

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

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

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

### 2. Fiduciary Funds

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

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

### D. *Basis of Accounting*

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. Accrual

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

### 2. Modified Accrual

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

### E. *Cash and Cash Equivalents and Investments*

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

No District fund had a cash overdraft at June 30, 2025.

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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### I. *Interfund Activity*

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

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

### J. *Capital Assets*

Capital assets, which include land (which is not depreciated), buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$10,000 (prior to July 1, 2024, the threshold was \$5,000) 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.

Depreciation on all assets is provided on 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. Sick time pay is accrued in accordance with the provisions of GASB Statement No. 101, *Compensated Absences*, and is recorded based on historical usage estimates.

### 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

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

**Governmental Activities**

Capital Assets, Net of Accumulated Depreciation	\$ 96,500,496
Less:	
Capital Related Debt	(23,110,000)
Capital Related Accounts Payable	(5,683,151)
Unamortized Bond Premium	(2,285,591)
Investment in Capital Assets	<u>\$ 65,421,754</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.

## NOTES TO FINANCIAL STATEMENTS (Continued)

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself. All remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

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

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

### P. *Property Tax Calendar and Revenues*

The District's property tax is levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2024 levy was passed by the Board on December 16, 2024. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are levied and are payable in two installments early in March and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

### Q. *Lease and Subscription-Based Information Technology Agreements*

The District recognizes a right-of-use liability and asset for various lease and subscription-based IT agreements in the government-wide financial statements.

At the commencement of a lease or subscription-based IT agreement, the District initially measures the right-of-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-of-use liability is reduced by the principal portion payments made. The right-of-use asset is initially measured as the initial amount of the right-of-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-of-use asset is amortized on a straight-line basis over the term of the lease or subscription-based IT agreement. Key estimates and judgments related to leases or subscription-based IT agreements include how the District determines (1) the discount rate it uses to discount the expected payments to present value, (2) lease term, and (3) lease payments.

The District uses the interest rate charged by the lessors as the discount rate. When the interest rate charged by the lessors is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases or subscription-based IT agreements.

The term includes the noncancellable period of the lease or subscription-based IT agreement. Payments included in the measurement of the right-of-use liability are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-of-use assets and liabilities if certain changes occur that are expected to significantly affect the amount of the right-of-use liability. Right-of-use

NOTES TO FINANCIAL STATEMENTS (Continued)

assets are reported with Capital Assets and right-of-use liabilities are reported with Long Term Liabilities on the Statement of Net Position.

The District currently does not have any material leases or subscription-based IT agreements that fall under this type of arrangement.

R. *Estimates*

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

**NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT**

*Deposits*

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of June 30, 2025, deposits with financial institutions are fully insured or collateralized by securities held in the District’s name.

*Investments and Fair Value Measurement*

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

As of June 30, 2025, the District had the following investments, maturities, and fair value measurements:

Investment	Credit Quality Rating	Segmented Time Distribution	Amount	Fair Value Measurement Using		Net Asset Value (NAV)
				Level 1	Level 2	
State Investment Pools	AAAam	Less than 1 year	\$ 17,745,585	\$ -	\$ -	\$ 17,745,585
U.S. Treasury	AA+	Less than 1 year	9,172,713	9,172,713	-	-
U.S. Treasury	AA+	1 to 5 years	2,189,619	2,189,619	-	-
Certificates of Deposit	Not Rated	Less than 1 year	31,590,896	-	31,590,896	-
Certificates of Deposit	Not Rated	1 to 5 years	483,140	-	483,140	-
			<u>\$ 61,181,953</u>	<u>\$ 11,362,332</u>	<u>\$ 32,074,036</u>	<u>\$ 17,745,585</u>

The fair value of investments in the State Investment Pools is the same as the value of pool shares (NAV). The State Investment Pools are not SEC-registered but do have regulatory oversight through the State of Illinois.

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

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

*Interest Rate Risk.* The District’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk.* State law limits investments based on credit risk. The District’s investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided.

NOTES TO FINANCIAL STATEMENTS (Continued)

*Concentration of Credit Risk.* The District places no specific limit on the amount the District may invest in any one issuer. The District did not invest in more than 5% of the District's total investments in any one issuer that was not either a United States government agency security, mutual fund, or investment pool.

**NOTE 3 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
<b>Governmental Activities</b>				
Capital Assets not being depreciated				
Land	\$ 1,130,500	\$ -	\$ -	\$ 1,130,500
Construction in Progress	5,749,814	30,363,863	1,767,124	34,346,553
Total Capital Assets not being depreciated	<u>\$ 6,880,314</u>	<u>\$ 30,363,863</u>	<u>\$ 1,767,124</u>	<u>\$ 35,477,053</u>
Other Capital Assets				
Land Improvements	\$ 14,540,215	\$ 1,779,508	\$ -	\$ 16,319,723
Buildings and Building Improvements	95,410,227	180,316	-	95,590,543
Equipment	24,210,731	2,331,724	-	26,542,455
Total Other Capital Assets at Historical Cost	<u>\$ 134,161,173</u>	<u>\$ 4,291,548</u>	<u>\$ -</u>	<u>\$ 138,452,721</u>
Less Accumulated Depreciation				
Land Improvements	\$ 4,628,144	\$ 487,424	\$ -	\$ 5,115,568
Buildings and Building Improvements	50,279,225	2,199,627	-	52,478,852
Equipment	18,966,737	868,121	-	19,834,858
Total Accumulated Depreciation	<u>\$ 73,874,106</u>	<u>\$ 3,555,172</u>	<u>\$ -</u>	<u>\$ 77,429,278</u>
Other Capital Assets, Net	<u>\$ 60,287,067</u>	<u>\$ 736,376</u>	<u>\$ -</u>	<u>\$ 61,023,443</u>
Governmental Activities Capital Assets, Net	<u>\$ 67,167,381</u>	<u>\$ 31,100,239</u>	<u>\$ 1,767,124</u>	<u>\$ 96,500,496</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
Regular Programs	\$ 593,001
Special Programs	21,331
Other Instructional Programs	64,349
Pupils	33,774
Instructional Staff	487,414
General Administration	1,778
School Administration	1,067
Business	78,214
Transportation	15,287
Operations and Maintenance	1,426,691
Central	13,865
Unallocated	818,401
	<u>\$ 3,555,172</u>

**NOTE 4 - LONG-TERM LIABILITY ACTIVITY**

Long-term liability activity for the year ended June 30, 2025 was as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025	Amounts Due Within One Year
<b>Governmental Activities</b>					
Long-Term Debt					
General Obligation Bonds	\$ 24,690,000	\$ -	\$ 1,580,000	\$ 23,110,000	\$ 1,755,000
Total Long-Term Debt	\$ 24,690,000	\$ -	\$ 1,580,000	\$ 23,110,000	\$ 1,755,000
Other Long-Term Liabilities					
Compensated Absences *	\$ 2,621,027 **	\$ 161,581	\$ -	\$ 2,782,608	\$ 2,782,608
Unamortized Bond Premium	2,570,104	-	284,513	2,285,591	284,513
Total Other Long-Term Liabilities	\$ 5,191,131	\$ 161,581	\$ 284,513	\$ 5,068,199	\$ 3,067,121
Governmental Activities					
Long-Term Liabilities	\$ 29,881,131	\$ 161,581	\$ 1,864,513	\$ 28,178,199	\$ 4,822,121

\* The change in compensated absences liability is presented as a net change

\*\* The July 1, 2024 balance has been restated due to a change in accounting principle. See Notes 16 and 17 for further details.

Bonds and notes payable consisted of the following at June 30, 2025:

	Date of Issuance	Maturity Date	Interest Rate	Face Amount	Carrying Amount	Amount Due Within One Year
General Obligation Bonds 2023	11/7/2023	12/15/2030	5.00%	\$13,930,000	\$12,415,000	\$ 1,710,000
General Obligation Bonds 2024	1/18/2024	12/15/2034	5.00%	10,760,000	10,695,000	45,000
Total				\$ 24,690,000	\$ 23,110,000	\$ 1,755,000

The General Obligation Bonds will be repaid from the Debt Services Fund.

At June 30, 2025, the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2026	\$ 1,755,000	\$ 1,111,625	\$ 2,866,625
2027	1,900,000	1,020,250	2,920,250
2028	2,040,000	921,750	2,961,750
2029	2,185,000	816,125	3,001,125
2030	2,340,000	703,000	3,043,000
2031-2035	12,890,000	1,559,500	14,449,500
	\$ 23,110,000	\$ 6,132,250	\$ 29,242,250

**NOTE 5 - PROPERTY TAXES**

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2024 tax levy. A portion of the 2024 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 \$45,346,785 of the 2024 tax levy and \$42,096,721 the 2023 tax levy, plus back taxes, less uncollectible amounts are allocable for use in fiscal year 2025. A summary of assessed valuations, rates, and extensions for tax years 2024, 2023, and 2022 is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Assessed Valuation	2024		2023		2022	
	Rate	Extension	Rate	Extension	Rate	Extension
	\$4,459,967,716		\$4,479,514,478		\$3,453,621,178	
Educational	1.5984	\$ 71,289,058	1.4876	\$ 66,637,257	1.7983	\$ 62,106,469
Special Education	0.0090	402,924	0.0090	403,156	0.0117	404,073
Operations and Maintenance	0.2202	9,821,298	0.2141	9,590,640	0.2653	9,162,456
Debt Service	0.0662	2,953,188	0.0659	2,952,251	0.0814	2,812,560
Transportation	0.0226	1,007,314	0.0508	2,275,593	0.0802	2,769,804
Illinois Municipal Retirement	0.0327	1,460,603	0.0349	1,563,350	0.0437	1,509,232
Social Security	0.0316	1,410,237	0.0338	1,514,075	0.0408	1,409,077
Revenue Recapture	0.0157	700,004	0.0225	1,007,911	0.0368	1,271,635
	1.9964	\$ 89,044,626	1.9186	\$ 85,944,233	2.3582	\$ 81,445,306

**NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended June 30, 2025, the following fund had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 85,541,826	\$ 109,088,721	\$ 23,546,895

**NOTE 7 - RETIREMENT FUND COMMITMENTS**

A. *Teachers' Retirement System of the State of Illinois*

*General Information About the Pension Plan*

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

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 programs that expire on June 30, 2026. One 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, 2024 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, 2025, 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 \$23,066,964 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers 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, 2025, were \$264,910 and are deferred because they were paid after the June 30, 2024 measurement date.

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

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

For the year ended June 30, 2025, the District pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$64,044 were paid from federal and special trust funds that required District contributions of \$6,622. These contributions are deferred because they were paid after the June 30, 2024 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, 2025, the District paid \$2,625 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

At June 30, 2025, 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	\$ 3,455,941
State's proportionate share of the net pension liability associated with the District	288,151,385
Total	<u>\$ 291,607,326</u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. 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, 2024, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2024, the District's proportion was 0.004024825%, which was an increase of 0.000125265% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$23,066,964 and revenue of \$23,066,964 for support provided by the State. At June 30, 2025, 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	\$ 12,996	\$ (8,971)	\$ 4,025
Net difference between projected and actual earnings on pension plan investments	-	(29,671)	(29,671)
Changes of assumptions	47,618	(1,833)	45,785
Changes in proportion and differences between employer contributions and proportionate share of contributions	94,542	(239,328)	(144,786)
Employer contributions subsequent to the measurement date	264,910	-	264,910
	<u>\$ 420,066</u>	<u>\$ (279,803)</u>	<u>\$ 140,263</u>

\$264,910 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, 2026. 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:

<u>Year ending June 30</u>	
2026	\$ (144,122)
2027	(14,324)
2028	(1,887)
2029	22,933
2030	12,752
	<u>\$ (124,648)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2024 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	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expenses, including inflation

In the June 30, 2024 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 2024 adjusted scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were also based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection scale table MP-2020.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.00%	7.55%
Private Equity	15.00%	10.28%
Public Income	18.00%	5.81%
Private Credit	8.00%	9.20%
Real Assets	18.00%	7.01%
Diversifying Strategies	4.00%	5.18%
Total	100.00%	

Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's current target asset allocation provided by RVK, TRS investment consultant.

### Discount Rate

At June 30, 2024, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	\$ 4,268,185	\$ 3,455,941	\$ 2,782,628

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS Annual Comprehensive Financial Report.

B. *Illinois Municipal Retirement Fund*

Plan Description

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

Benefits Provided

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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, 2024, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	415
Inactive plan members entitled to but not yet receiving benefits	487
Active plan members	242
Total	<u>1,144</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 2024 and 2025 were 12.97% and 13.43%, respectively. For the fiscal year ended June 30, 2025, the District contributed \$1,652,202 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Net Pension (Asset)/Liability

The components of the net pension (asset)/liability of the IMRF actuarial valuation performed as of December 31, 2024, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension (Asset)/Liability	\$ 82,724,611
IMRF Fiduciary Net Position	71,680,461
District's Net Pension (Asset)/Liability	11,044,150
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%

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, 2024 using the following actuarial methods and assumptions:

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 2023 valuation pursuant to an experience study for the period 2020-2022.

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

projected using scale MP-2021 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

### Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Target Allocation	Projected Return
Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternatives	12.50%	
Private Equity		6.25%
Hedge Funds		N/A
Commodities		4.85%
Cash Equivalents	1.00%	3.60%
	<u>100.00%</u>	

### Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2024. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A)-(B)
Balances at December 31, 2023	\$ 80,679,722	\$ 68,539,520	\$ 12,140,202
Changes for the year:			
Service Cost	\$ 1,091,193	\$ -	\$ 1,091,193
Interest on the Total Pension Liability	5,710,906	-	5,710,906
Differences Between Expected and Actual Experience of the Total Pension Liability	151,199	-	151,199
Contributions - Employer	-	1,574,242	(1,574,242)
Contributions - Employee	-	545,992	(545,992)
Net Investment Income	-	7,041,814	(7,041,814)
Benefit Payments, including Refunds of Employee Contributions	(4,908,409)	(4,908,409)	-
Other (Net Transfer)	-	(1,112,698)	1,112,698
Net Changes	\$ 2,044,889	\$ 3,140,941	\$ (1,096,052)
Balances at December 31, 2024	\$ 82,724,611	\$ 71,680,461	\$ 11,044,150

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

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

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension (Asset)/Liability	\$ 19,152,725	\$ 11,044,150	\$ 4,356,026

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

For the year ended June 30, 2025, the District recognized pension expense/(income) of \$2,841,851. At June 30, 2025, 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
<b>Expense in Future Periods</b>			
Differences between expected and actual experience	\$ 49,525	\$ -	\$ 49,525
Net difference between projected and actual earnings on pension plan investments	1,365,995	-	1,365,995
Total deferred amounts to be recognized in pension expense in future periods	\$ 1,415,520	\$ -	\$ 1,415,520
Pension contributions made subsequent to the measurement date	908,219	-	908,219
Total deferred amounts related to pensions	\$ 2,323,739	\$ -	\$ 2,323,739

\$908,219 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending December 31	Net Deferred Outflows of Resources
2025	\$ 776,502
2026	2,008,564
2027	(926,725)
2028	(442,821)
2029	-
Thereafter	-
Total	<u>\$ 1,415,520</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 under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMSTHISF.asp>).

Benefits Provided

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

- Teachers’ Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.

## NOTES TO FINANCIAL STATEMENTS (Continued)

- 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, 2025, 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, 2024, the employee contribution was 0.90% of salary and the employer contribution was 0.67% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2025, 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 \$393,470 in benefit contributions from the State of Illinois.

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

At June 30, 2024, 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	\$ 11,482,108
State's proportionate share of the net OPEB liability associated with the District	15,593,215
Total	<u>\$ 27,075,323</u>

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023, and rolled forward to June 30, 2024. 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, 2024, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2024, the District's proportion was 0.145149%, which was a decrease of 0.000848% from its proportion measured as of June 30, 2023.

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year ended June 30, 2025, the District recognized benefit income of \$4,178,415 and on-behalf revenue/expense of \$393,470 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow s of Resources	Deferred Inflow s of Resources	Net Outflow s of Resources
Differences between expected and actual experience	\$ 316,841	\$ (4,839,457)	\$ (4,522,616)
Net difference between projected and actual earnings on OPEB plan investments	3,001	(9,235)	(6,234)
Changes of assumptions	347,021	(16,498,786)	(16,151,765)
Changes in proportion and differences between employee contributions and proportionate share of contributions	364,295	(1,617,865)	(1,253,570)
Employer contributions subsequent to the measurement date	306,022	-	306,022
	<u>\$ 1,337,180</u>	<u>\$ (22,965,343)</u>	<u>\$ (21,628,163)</u>

\$306,022 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30	
2025	\$ (4,430,190)
2026	(4,287,437)
2027	(4,232,356)
2028	(3,898,311)
2029	(3,009,840)
2030	(2,215,197)
2031	63,289
2032	71,557
2033	4,301
	<u>\$ (21,934,184)</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.5% at 20 or more years of service.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Health Care Trend Rate	Trend for fiscal year 2025 based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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%	4.307%
	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 fixed-income municipal bonds with 20 years to maturity that included only federally tax-exempt bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. 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, 2024 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, 2024, the discount rate used to measure the total OPEB liability was 3.97%.

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

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.97%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.97%) or 1 percentage-point higher (4.97%) than the current rate.

	1% Decrease 2.97%	Current Discount Rate 3.97%	1% Increase 4.97%
Employer's proportionate share of the net OPEB liability	\$ 12,814,035	\$ 11,482,108	\$ 10,307,969

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 current healthcare trend rates Pre-Medicare are 6.00% in 2025, 8.00% in

NOTES TO FINANCIAL STATEMENTS (Continued)

2026 decreasing to an ultimate trend rate of 4.25% in 2041. Post-Medicare per capital costs based on actual increases in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	\$ 9,886,089	\$ 11,482,108	\$ 13,381,300

- (a) One percentage point decreases in healthcare trend rates are 5.00% in 2025, 7.00% in 2026, decreasing to an ultimate trend rate of 3.25% in 2041 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are based on actual increases in 2025, 14.00% in 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041 for Post-Medicare per capita costs.
- (b) One percentage point increases in healthcare trend rates are 7.00% in 2025, 9.00% in 2026, decreasing to an ultimate trend rate of 5.25% in 2041 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041 for Post-Medicare per capita costs.

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

Plan Overview

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

Benefits Provided

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

## NOTES TO FINANCIAL STATEMENTS (Continued)

### **Certified Teachers and Administrators**

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

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

### **Custodial/Maintenance Employees**

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

### **Non-Contractual/Classified Employees**

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

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

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

### **Para Professionals**

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

### **All Other IMRF Employees**

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

## Eligibility

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

### **Certified Teachers and Administrators**

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

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

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

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

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

### **Custodial/Maintenance Employees**

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

### **Non-Contractual/Classified Employees**

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

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

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

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

### **Para-Professionals**

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

### **All Other IMRF Employees**

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

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

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

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

## Membership

Membership in the plan consisted of the following at July 1, 2023, the date of the latest actuarial valuation:

NOTES TO FINANCIAL STATEMENTS (Continued)

Active Employees	522
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Inactive Employees Currently Receiving Benefits	53
Total	575

Total OPEB Liability

The District’s total OPEB liability was measured as of June 30, 2024, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal
Discount Rate	4.81%
Inflation	3.00%
Salary Rate Increase	4.00%
Health Care Trend	
Initial Trend Rate	5.00% - 6.00%
Ultimate Trend Rate	4.50%
FY the Ultimate Rate is Reached	2040
Mortality	<p><i>IMRF Employees and Retirees</i>: Rates from the December 31, 2021 IMRF Actuarial Valuation Report</p> <p><u>Active Employees</u> - PubG.H-2010(B) Mortality Table - General (below -median income) with future mortality improvement using Scale MP-2021</p> <p><u>Retirees</u> - PubG.H-2010(B) Mortality Table - General (below -median income), Male adjusted 108% and Female adjusted 106.4% tables, with future mortality improvement using scale MP-2021</p> <p><i>TRS Employees and Retirees</i>: Rates from the June 30, 2023 Teachers’ Retirement System Actuarial Valuation Report</p> <p><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.</p> <p><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>
Electon 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	45% of employees electing District coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2023 through June 30, 2024. Assumption changes reflect a change in the discount rate of .60% from 4.21% for the beginning of the year values and 4.81% for the disclosure date.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Discount Rate

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

A rate of 4.81% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	\$ 7,842,657	\$ -	\$ 7,842,657
Changes for the year:			
Service Cost	\$ 283,106	\$ -	\$ 283,106
Interest on Total OPEB Liability	320,832	-	320,832
Assumption Changes	(302,447)	-	(302,447)
Benefit Payments	(443,876)	-	(443,876)
Net Changes	\$ (142,385)	\$ -	\$ (142,385)
Balances at June 30, 2025	\$ 7,700,272	\$ -	\$ 7,700,272

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB (Asset)/Liability		
1% Decrease	Valuation Rate	1% Increase
\$ 8,210,700	\$ 7,700,272	\$ 7,217,282

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

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

Plan's Total OPEB (Asset)/Liability		
Healthcare Cost		
1% Decrease	Valuation Rate	1% Increase
\$ 7,016,147	\$ 7,700,272	\$ 8,482,414

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of \$538,000. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Deferred Outflow s of Resources	Deferred Inflow s of Resources	Net Inflow s of Resources
Differences Between Expected and Actual Experience	\$ 177,196	\$ (339,734)	\$ (162,538)
Changes of Assumptions	628,733	(1,278,015)	(649,282)
Total	<u>\$ 805,929</u>	<u>\$ (1,617,749)</u>	<u>\$ (811,820)</u>

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (9.31 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 Outflow s/(Inflow s) of Resources
2026	\$ (65,938)
2027	(47,463)
2028	(72,130)
2029	(161,951)
2030	(217,881)
Thereafter	(246,457)
	<u>\$ (811,820)</u>

**NOTE 9 - INTERFUND TRANSFERS**

The following interfund transfers were made during the year ended June 30, 2025:

Transfer from	Transfer to	Amount
Educational Fund	Operations and Maintenance Fund	\$ 13,600,000
Operations and Maintenance Fund	Capital Projects Fund	18,600,000

The transfers from the Educational Fund to the Operations and Maintenance Fund and the Operations and Maintenance Fund to the Capital Projects Fund were both made to help fund various construction projects.

**NOTE 10 - JOINT VENTURES**

A. *LaGrange Area Department of Special Education (LADSE)*

The District and fourteen other districts within Eastern DuPage and Western Cook Counties have entered into a joint agreement to provide 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 management council.

A summary of the Statement of Net Position of LADSE at June 30, 2024 (most recent information available) is as follows:

Assets	\$ 12,791,141
Deferred Outflow s of Resources	3,238,970
	<u>\$ 16,030,111</u>
Liabilities	\$ 5,317,921
Deferred Inflow s of Resources	7,503,206
Net Position	3,208,984
	<u>\$ 16,030,111</u>
Revenues	\$ 36,771,239
Expenses	35,291,311
Net Increase/(Decrease) in Net Position	<u>\$ 1,479,928</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

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

### B. *DuPage Area Occupational Education System (DAOES)*

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

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

### **NOTE 11 - RISK MANAGEMENT**

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

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

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

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

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

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

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

### **NOTE 12 - SELF-INSURANCE PLAN**

The District is self-insured for a medical and health benefit program that is provided to District personnel. As of 2025 there are now two programs, a non-HMO and an HMO contract.

NOTES TO FINANCIAL STATEMENTS (Continued)

Stop-loss insurance has been obtained to limit the District’s liability for individual and aggregate claims. The stop-loss coverage limit for both programs for the year ended June 30, 2025 is \$200,000 for individual claims. Regarding aggregate claims, the HMO program limit is \$9,228,081 and the non-HMO limit is \$16,993,852. 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, 2025 in the amount of \$1,746,981.

The plan is also available to personnel of the LaGrange 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:

	2025	2024	2023
Beginning Liability Balance	\$ 1,186,037	\$ 1,323,372	\$ 1,299,606
Claims Incurred	18,032,032	13,583,057	14,033,414
Payments	(17,471,088)	(13,720,392)	(14,009,648)
Ending Liability Balance	<u>\$ 1,746,981</u>	<u>\$ 1,186,037</u>	<u>\$ 1,323,372</u>

**NOTE 13 - CONSTRUCTION COMMITMENTS**

The District has multiple projects currently ongoing through fiscal year 2025 year end. These projects have outstanding commitments totaling \$12,163,724 and have not been included as expenses in these financial statements:

Project	Outstanding Commitment
South Campus Remodeling	\$ 4,577,294
Gym Wall Repairs	265,017
Toilet Remodeling	797,175
Elevator Project	137,289
North Campus Mechanical	6,386,949
	<u>\$ 12,163,724</u>

**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:

2024 EAV	\$ 4,459,967,716
Rate	6.9%
Debt Margin	\$ 307,737,772
Current Debt	23,110,000
Remaining Debt Margin	<u>\$ 284,627,772</u>

**NOTE 15 - CONTINGENCIES**

The District is currently dealing with various property tax objections, \$271,585 of which were finalized by year end, but not paid. The District is currently dealing with other various property tax objections, none of which were finalized by year end, with a potential liability to the District totaling approximately \$1,283,231. With past experience with PTAB appeals, any liability is likely to be less than that amount.

**NOTE 16 - CHANGE IN ACCOUNTING PRINCIPLE**

The District has implemented GASB Statement No. 101, *Compensated Absences* as well as GASB Statement No. 100, *Accounting Changes and Error Corrections*. The GASB No. 101 statement provides updated guidance for the recording and tracking of compensated absences. The implementation of GASB 101 resulted in restatements or retrospective adjustments as shown in the footnote below.

**NOTE 17 - CHANGE IN ACCOUNTING PRINCIPLE ADJUSTMENT**

With the implementation of GASB Statement No. 101, *Compensated Absences*, in fiscal year 2025, the District was subject to change the way that the compensated absences liability was recorded for both the current fiscal year and the prior fiscal year. The new standard required the District to accrue for sick leave that is more likely than not to be used in future years. Please see the table below for the adjustment made to the beginning compensated absences liability to include accruable sick leave per the change in policy required by GASB Statement No. 101, *Compensated Absences*:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	
	Government-Wide	
	Governmental Activities	
Net Position - July 1, 2024, as previously stated	\$	79,175,619
Change in Accounting Principle		(2,319,966)
Net Position - July 1, 2024, as restated	\$	76,855,653

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

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, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
<b>TOTAL PENSION LIABILITY</b>										
Service Cost	\$ 1,091,193	\$ 1,094,787	\$ 991,415	\$ 993,984	\$ 1,098,901	\$ 1,143,073	\$ 1,097,781	\$ 1,896,158	\$ 1,910,107	\$ 1,888,348
Interest on the Total Pension Liability	5,710,906	5,528,543	5,273,990	5,128,781	5,047,581	4,881,479	4,778,006	5,905,554	5,569,645	5,239,098
Differences Between Expected and Actual Experience	151,199	834,002	1,950,298	369,443	(224,008)	330,913	(248,512)	(16,916,691)	205,356	229,864
Changes of Assumptions	-	(56,393)	-	-	(494,395)	-	1,707,446	(2,098,655)	(190,087)	91,774
Benefit Payments, Including Refunds of Member Contributions	(4,908,409)	(4,859,166)	(4,653,482)	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)
<b>Net Change in Total Pension Liability</b>	<b>\$ 2,044,889</b>	<b>\$ 2,541,773</b>	<b>\$ 3,562,221</b>	<b>\$ 2,169,625</b>	<b>\$ 1,239,424</b>	<b>\$ 2,459,484</b>	<b>\$ 3,763,945</b>	<b>\$ (14,485,149)</b>	<b>\$ 4,350,904</b>	<b>\$ 4,698,438</b>
Total Pension Liability - Beginning	80,679,722	78,137,949	74,575,728	72,406,103	71,166,679	68,707,195	64,943,250	79,428,399	75,077,495	70,379,057
<b>Total Pension Liability - Ending</b>	<b>\$ 82,724,611</b>	<b>\$ 80,679,722</b>	<b>\$ 78,137,949</b>	<b>\$ 74,575,728</b>	<b>\$ 72,406,103</b>	<b>\$ 71,166,679</b>	<b>\$ 68,707,195</b>	<b>\$ 64,943,250</b>	<b>\$ 79,428,399</b>	<b>\$ 75,077,495</b>
<b>PLAN FIDUCIARY NET POSITION</b>										
Contributions - Employer	\$ 1,574,242	\$ 1,505,094	\$ 1,703,271	\$ 1,682,594	\$ 1,657,460	\$ 1,125,626	\$ 1,156,742	\$ 1,288,709	\$ 1,874,543	\$ 1,850,591
Contributions - Member	545,992	561,604	492,429	463,070	450,406	498,372	488,251	540,509	769,193	763,780
Net Investment Income	7,041,814	6,940,178	(9,334,186)	11,126,597	8,482,274	9,531,178	(2,648,847)	11,549,114	4,447,159	324,975
Benefit Payments, Including Refunds of Member Contributions	(4,908,409)	(4,859,166)	(4,653,482)	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)
Other (Net Transfers)	(1,112,698)	1,283,461	(29,955)	(385,822)	489,567	179,326	3,608,647	(26,135,524)	410,486	(577,623)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 3,140,941</b>	<b>\$ 5,431,171</b>	<b>\$ (11,821,923)</b>	<b>\$ 8,563,856</b>	<b>\$ 6,891,052</b>	<b>\$ 7,438,521</b>	<b>\$ (965,983)</b>	<b>\$ (16,028,707)</b>	<b>\$ 4,357,264</b>	<b>\$ (388,923)</b>
Plan Net Position - Beginning	68,539,520	63,108,349	74,930,272	66,366,416	59,475,364	52,036,843	53,002,826	69,031,533	64,674,269	65,063,192
<b>Plan Net Position - Ending</b>	<b>\$ 71,680,461</b>	<b>\$ 68,539,520</b>	<b>\$ 63,108,349</b>	<b>\$ 74,930,272</b>	<b>\$ 66,366,416</b>	<b>\$ 59,475,364</b>	<b>\$ 52,036,843</b>	<b>\$ 53,002,826</b>	<b>\$ 69,031,533</b>	<b>\$ 64,674,269</b>
<b>District's Net Pension Liability</b>	<b>\$ 11,044,150</b>	<b>\$ 12,140,202</b>	<b>\$ 15,029,600</b>	<b>\$ (354,544)</b>	<b>\$ 6,039,687</b>	<b>\$ 11,691,315</b>	<b>\$ 16,670,352</b>	<b>\$ 11,940,424</b>	<b>\$ 10,396,866</b>	<b>\$ 10,403,226</b>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.65%	84.95%	80.77%	100.48%	91.66%	83.57%	75.74%	81.61%	86.91%	86.14%
Covered Payroll	\$ 12,137,563	\$ 11,641,418	\$ 10,890,121	\$ 9,907,772	\$ 9,998,021	\$ 10,500,247	\$ 10,622,949	\$ 11,835,448	\$ 17,057,201	\$ 16,885,543
Employer's Net Pension Liability as a Percentage of Covered Payroll	90.99%	104.28%	138.01%	-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.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF EMPLOYER CONTRIBUTION  
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
Actuarially-Determined Contribution	\$ 1,574,242	\$ 1,507,510	\$ 1,636,402	\$ 1,685,190	\$ 1,657,460	\$ 1,755,641	\$ 1,156,839	\$ 1,282,963	\$ 1,874,586	\$ 1,850,656
Contributions in relation to Actuarially-Determined Contribution	1,574,242	1,505,094	1,703,271	1,682,594	1,657,460	1,125,626	1,156,742	1,288,709	1,874,543	1,850,591
Contribution Deficiency/(Excess)	\$ -	\$ 2,416	\$ (66,869)	\$ 2,596	\$ -	\$ 630,015	\$ 97	\$ (5,746)	\$ 43	\$ 65
Covered Payroll	\$ 12,498,800	\$ 11,903,335	\$ 11,317,237	\$ 10,365,382	\$ 9,683,342	\$ 10,367,983	\$ 10,622,949	\$ 11,835,448	\$ 17,057,201	\$ 16,885,543
Contributions as a Percentage of Covered Payroll	12.60%	12.64%	15.05%	16.23%	17.12%	10.86%	10.89%	10.89%	10.99%	10.96%

**Notes to Schedule:**

**Actuarial Method and Assumptions Used on the Calculation of the 2024 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:** 19-year closed period

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

**Wage Growth:** 2.75%

**Price Inflation:** 2.25%, approximate; No explicit price inflation assumption is used in this valuation.

**Salary Increases:** 2.75% to 13.75%, including inflation

**Investment Rate of Return:** 7.25%

**Retirement Age:** Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.

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

\*Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation; note two year lag between valuation and rate setting.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
Employer's proportion of the Net Pension Liability	0.00402482%	0.00389956%	0.00388492%	0.00428531%	0.00450725%	0.00511692%	0.0050440%	0.0048380%	0.0043680%	0.0089240%
Employer's proportionate share of the Net Pension Liability	\$ 3,455,941	\$ 3,313,868	\$ 3,257,129	\$ 3,343,026	\$ 3,885,936	\$ 4,150,242	\$ 3,931,538	\$ 3,696,439	\$ 3,447,935	\$ 5,846,123
State's proportionate share of the Net Pension Liability associated with the employer	288,151,385	282,534,326	282,534,326	280,181,069	304,366,673	295,368,204	269,326,809	246,754,482	180,181,439	299,934,293
<b>Total</b>	<b>\$ 291,607,326</b>	<b>\$ 285,848,194</b>	<b>\$ 285,791,455</b>	<b>\$ 283,524,095</b>	<b>\$ 308,252,609</b>	<b>\$ 299,518,446</b>	<b>\$ 273,258,347</b>	<b>\$ 250,450,921</b>	<b>\$ 183,629,374</b>	<b>\$ 305,780,416</b>
Employer's Covered Payroll	\$ 43,381,881	\$ 40,882,325	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619	\$ 35,313,255	\$ 34,115,230
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	7.97%	8.11%	8.19%	8.70%	10.26%	11.27%	10.79%	10.32%	9.76%	17.14%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	45.40%	42.80%	45.10%	37.80%	39.60%	40.00%	40.00%	39.30%	36.40%	41.50%

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

**Changes of Assumptions:**

For the 2024 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.50% and a real return of 4.50%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Aug 16, 2024

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.25% and a real return of 4.50%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015 respectively.

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

DRAFT

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
Statutorily-Required Contribution	\$ 250,845	\$ 237,046	\$ 230,548	\$ 222,921	\$ 219,724	\$ 231,734	\$ 216,445	\$ 217,096	\$ 219,744	\$ 236,266
Contributions in relation to Statutorily-Required Contribution	250,783	237,055	230,736	222,928	219,705	213,608	217,165	199,009	203,605	240,601
Contribution deficiency/(excess)	<u>\$ 62</u>	<u>\$ (9)</u>	<u>\$ (188)</u>	<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>
Employer's Covered Payroll	\$ 45,674,878	\$ 43,381,881	\$ 40,882,325	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619	\$ 35,313,255
Contributions as a percentage of Covered Payroll	0.55%	0.55%	0.56%	0.56%	0.57%	0.56%	0.59%	0.55%	0.57%	0.68%

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

DRAFT

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, 2025

	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
TOTAL OPEB LIABILITY								
Service Cost	\$ 283,106	\$ 306,311	\$ 325,219	\$ 433,201	\$ 472,377	\$ 448,086	\$ 369,645	\$ 328,417
Interest	320,832	325,218	313,451	188,455	207,784	178,090	161,854	192,381
Changes in Benefit Terms	-	-	-	-	-	-	-	(75,384)
Differences Between Expected and Actual Experience	-	(344,081)	-	314,879	-	(121,219)	-	(132,973)
Changes in Assumptions	(302,447)	(100,631)	(22,018)	(1,559,379)	369,608	935,233	275,134	(72,461)
Benefit Payments	(443,876)	(437,356)	(374,591)	(341,474)	(91,452)	(180,153)	(267,731)	(254,630)
Other Changes	-	-	-	-	-	123,877	(775)	79,725
Net Change in Total OPEB Liability	\$ (142,385)	\$ (250,539)	\$ 242,061	\$ (964,318)	\$ 958,317	\$ 1,383,914	\$ 538,127	\$ 65,075
Total OPEB Liability - Beginning	7,842,657	8,093,196	7,851,135	8,815,453	7,857,136	6,473,222	5,935,095	5,870,020
Total OPEB Liability - Ending	\$ 7,700,272	\$ 7,842,657	\$ 8,093,196	\$ 7,851,135	\$ 8,815,453	\$ 7,857,136	\$ 6,473,222	\$ 5,935,095
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 47,912,755 *	\$ 47,912,755	\$ 46,917,078	\$ 45,117,525	\$ 44,661,168 *	\$ 44,661,168	\$ 42,224,711 *	\$ 42,224,711
Employer's Total OPEB Liability as a Percentage of Covered-Valuation Payroll	16.07%	16.37%	17.25%	17.40%	19.74%	17.59%	15.33%	14.06%

**Notes to Schedule:**

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

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

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

The following are the discount rates used in each period: 4.81% 4.21% 4.13% 4.09% 2.18% 2.66% 2.79% 3.35%

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

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS  
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE  
 OF THE NET OPEB LIABILITY  
 JUNE 30, 2025

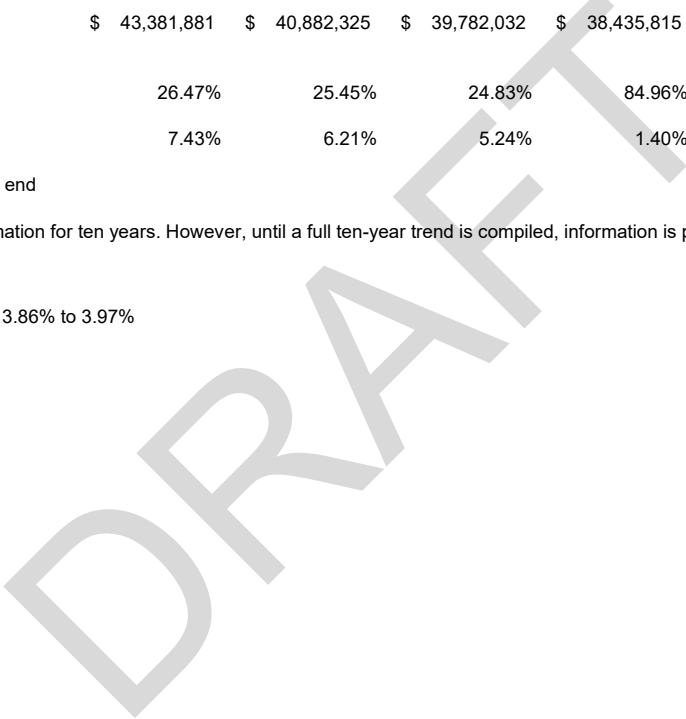
	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.1451495%	0.1459969%	0.1443430%	0.1480630%	0.1497460%	0.1497530%	0.1538810%	0.1557070%
Employer's proportionate share of the Net OPEB Liability	\$ 11,482,108	\$ 10,405,722	\$ 9,879,841	\$ 32,655,900	\$ 40,035,848	\$ 41,447,854	\$ 40,541,207	\$ 40,405,406
State's proportionate share of the Net OPEB Liability associated with the employer	15,593,215	14,071,849	13,440,540	44,276,575	54,237,707	56,125,629	54,438,098	53,062,338
<b>Total</b>	<b>\$ 27,075,323</b>	<b>\$ 24,477,571</b>	<b>\$ 23,320,381</b>	<b>\$ 76,932,475</b>	<b>\$ 94,273,555</b>	<b>\$ 97,573,483</b>	<b>\$ 94,979,305</b>	<b>\$ 93,467,744</b>
Employer's Covered Payroll	\$ 43,381,881	\$ 40,882,325	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	26.47%	25.45%	24.83%	84.96%	105.69%	112.54%	111.23%	112.80%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	7.43%	6.21%	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%

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

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

**Changes of Assumptions:**

For the 2024 measurement year, the discount rate was changed from 3.86% to 3.97%



LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS  
 SCHEDULE OF EMPLOYER CONTRIBUTION  
 JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Statutorily-Required Contribution	\$ 289,733	\$ 273,521	\$ 266,916	\$ 353,575	\$ 348,505	\$ 338,622	\$ 320,751	\$ 300,893
Contributions in relation to the Statutorily-Required Contribution	290,659	273,912	266,540	353,610	348,497	348,497	321,013	300,887
Contribution deficiency/(excess)	<u>\$ (926)</u>	<u>\$ (391)</u>	<u>\$ 376</u>	<u>\$ (35)</u>	<u>\$ 8</u>	<u>\$ (9,875)</u>	<u>\$ (262)</u>	<u>\$ 6</u>
Employer's Covered Payroll	\$ 45,674,878	\$ 43,381,881	\$ 40,882,325	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,448,971	\$ 35,820,619
Contributions as a percentage of Covered Payroll	0.64%	0.63%	0.65%	0.89%	0.91%	0.92%	0.88%	0.84%

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

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

DRAFT

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Amounts	Over (Under)	
<b>REVENUES</b>					
Property Taxes	\$ 68,173,479	\$ 68,173,479	\$ 70,475,518	\$ 2,302,039	\$ 64,986,047
Payments in Lieu of Taxes	4,636,710	4,636,710	4,198,002	(438,708)	4,862,480
Tuition	260,000	260,000	275,401	15,401	257,433
Earnings on Investments	1,170,522	1,170,522	2,518,057	1,347,535	2,001,813
Food Services	1,120,000	1,120,000	1,096,786	(23,214)	1,284,094
District/School Activity Income	3,467,500	3,467,500	4,772,821	1,305,321	4,361,960
Textbooks	540,000	540,000	519,887	(20,113)	571,977
Other Local Sources	179,165	179,165	277,957	98,792	431,327
State Aid					
General State Aid	2,803,000	2,803,000	2,807,787	4,787	2,804,057
Special Education	710,000	710,000	933,855	223,855	860,277
Career and Technical Education	95,000	95,000	135,353	40,353	160,714
State Free Lunch and Breakfast	800	800	1,574	774	1,993
Driver Education	105,000	105,000	76,532	(28,468)	97,316
Other Restricted Revenue from State Sources	2,500	2,500	1,774	(726)	3,333
Federal Aid					
Food Service	8,500	8,500	10,941	2,441	10,206
Title I	150,000	150,000	91,145	(58,855)	204,489
Title IV	14,000	14,000	13,566	(434)	12,671
Federal Special Education	1,050,000	1,050,000	1,407,164	357,164	1,221,610
CTE - Perkins	40,000	40,000	41,665	1,665	43,468
Title III - English Language Acquisition	-	-	16,895	16,895	-
Title II - Teacher Quality	60,000	60,000	74,759	14,759	74,669
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	89,521	24,521	64,096
Medicaid Matching Funds - Fee-for-Service Program	20,000	20,000	143,937	123,937	41,198
Other Federal Aid	-	-	647	647	117,119
State Retirement Contributions	-	-	23,460,434	23,460,434	24,467,173
Total Revenues	\$ 84,671,176	\$ 84,671,176	\$ 113,441,978	\$ 28,770,802	\$ 108,941,520
<b>EXPENDITURES</b>					
<b>Instruction</b>					
Regular Programs					
Salaries	\$ 29,671,419	\$ 29,671,419	\$ 29,772,885	\$ 101,466	\$ 28,234,152
Employee Benefits	4,033,164	5,130,713	4,844,545	(288,168)	3,691,967
Purchased Services	780,876	780,876	694,288	(86,588)	652,035
Supplies and Materials	913,317	913,317	494,416	(418,901)	950,717
Other Objects	5,295	5,295	992	(4,303)	1,925
Non-Capitalized Equipment	1,036,210	1,036,210	434,210	(602,000)	393,516
Regular Programs	\$ 36,440,281	\$ 37,537,830	\$ 36,241,336	\$ (1,296,494)	\$ 33,924,312
Special Education Programs					
Salaries	\$ 7,049,831	\$ 7,049,831	\$ 6,791,219	\$ (258,612)	\$ 6,438,509
Employee Benefits	1,192,347	1,572,580	1,306,029	(266,551)	1,075,567
Purchased Services	50,550	50,550	83,328	32,778	51,379
Supplies and Materials	43,900	43,900	35,122	(8,778)	47,750
Other Objects	2,850	2,850	2,954	104	2,310
Non-Capitalized Equipment	4,434	4,434	30,329	25,895	14,739
Special Education Programs	\$ 8,343,912	\$ 8,724,145	\$ 8,248,981	\$ (475,164)	\$ 7,630,254
Remedial and Supplemental Programs K-12					
Salaries	\$ 40,000	\$ 40,000	\$ 36,772	\$ (3,228)	\$ 62,438
Employee Benefits	23,447	29,307	3,969	(25,338)	7,460
Purchased Services	71,500	71,500	46,014	(25,486)	71,174
Supplies and Materials	50,000	50,000	13,571	(36,429)	49,585
Other Objects	-	-	-	-	105
Remedial and Supplemental Programs K-12	\$ 184,947	\$ 190,807	\$ 100,326	\$ (90,481)	\$ 190,762
Adult/Continuing Education Programs					
Salaries	\$ 5,500	\$ 5,500	\$ 1,300	\$ (4,200)	\$ 5,327
Employee Benefits	2,315	2,315	-	(2,315)	-
Adult/Continuing Education Programs	\$ 7,815	\$ 7,815	\$ 1,300	\$ (6,515)	\$ 5,327
CTE Programs					
Purchased Services	\$ 10,000	\$ 10,000	\$ 13,650	\$ 3,650	\$ -
Supplies and Materials	16,500	16,500	6,661	(9,839)	23,748
Non-Capitalized Equipment	-	-	20,995	20,995	1,792
CTE Programs	\$ 26,500	\$ 26,500	\$ 41,306	\$ 14,806	\$ 25,540
Interscholastic Programs					
Salaries	\$ 1,661,893	\$ 1,661,893	\$ 1,669,646	\$ 7,753	\$ 1,583,160
Employee Benefits	18,314	19,092	12,180	(6,912)	12,084
Purchased Services	427,550	427,550	424,203	(3,347)	353,617
Supplies and Materials	263,715	263,715	213,501	(50,214)	169,818
Other Objects	12,000	12,000	8,873	(3,127)	8,815
Non-Capitalized Equipment	8,000	8,000	62,051	54,051	50,048
Interscholastic Programs	\$ 2,391,472	\$ 2,392,250	\$ 2,390,454	\$ (1,796)	\$ 2,177,542
Summer School Programs					
Salaries	\$ 239,847	\$ 239,847	\$ 281,754	\$ 41,907	\$ 227,562
Employee Benefits	2,450	2,450	2,073	(377)	1,978
Purchased Services	202,000	202,000	155,656	(46,344)	81,033
Supplies and Materials	8,250	8,250	10,754	2,504	8,021
Summer School Programs	\$ 452,547	\$ 452,547	\$ 450,237	\$ (2,310)	\$ 318,594

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	
<b>EXPENDITURES (Continued)</b>					
<b>Instruction (Continued)</b>					
Driver's Education Programs					
Salaries	\$ 481,981	\$ 481,981	\$ 380,536	\$ (101,445)	\$ 459,573
Employee Benefits	82,874	108,712	73,119	(35,593)	57,746
Purchased Services	51,700	51,700	44,286	(7,414)	49,779
Supplies and Materials	9,350	9,350	5,725	(3,625)	7,088
Other Objects	150	150	-	(150)	110
	<u>\$ 626,055</u>	<u>\$ 651,893</u>	<u>\$ 503,666</u>	<u>\$ (148,227)</u>	<u>\$ 574,296</u>
Bilingual Programs					
Purchased Services	\$ 4,500	\$ 4,500	\$ 17,711	\$ 13,211	\$ 2,300
Supplies and Materials	5,000	5,000	15,509	10,509	21,259
	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 33,220</u>	<u>\$ 23,720</u>	<u>\$ 23,559</u>
Truant Alternative and Optional Programs					
Salaries	\$ 446,279	\$ 446,279	\$ 443,470	\$ (2,809)	\$ 419,323
Employee Benefits	95,030	125,600	93,846	(31,754)	72,807
Purchased Services	32,200	32,200	40,160	7,960	58,100
Supplies and Materials	700	700	8	(692)	238
	<u>\$ 574,209</u>	<u>\$ 604,779</u>	<u>\$ 577,484</u>	<u>\$ (27,295)</u>	<u>\$ 550,468</u>
Private Tuition					
Special Education Programs K-12					
Other Objects	\$ 3,053,000	\$ 3,553,000	\$ 3,195,569	\$ (357,431)	\$ 2,766,806
Remedial/Supplemental Programs K-12					
Other Objects	-	-	65,090	65,090	51,740
CTE Programs					
Other Objects	-	-	394,946	394,946	231,897
	<u>\$ 3,053,000</u>	<u>\$ 3,553,000</u>	<u>\$ 3,655,605</u>	<u>\$ 102,605</u>	<u>\$ 3,050,443</u>
Student Activity Fund					
Other Objects	\$ 2,275,000	\$ 2,275,000	\$ 2,689,687	\$ 414,687	\$ 2,883,323
	<u>\$ 2,275,000</u>	<u>\$ 2,275,000</u>	<u>\$ 2,689,687</u>	<u>\$ 414,687</u>	<u>\$ 2,883,323</u>
State Retirement Contributions	\$ -	\$ -	\$ 23,460,434	\$ 23,460,434	\$ 24,467,173
<b>Total Instruction</b>	<b>\$ 54,385,238</b>	<b>\$ 56,426,066</b>	<b>\$ 78,394,036</b>	<b>\$ 21,967,970</b>	<b>\$ 75,821,593</b>
<b>Support Services</b>					
<b>Pupil</b>					
Attendance and Social Work Services					
Salaries	\$ 1,582,044	\$ 1,582,044	\$ 1,592,960	\$ 10,916	\$ 1,534,507
Employee Benefits	427,716	551,107	471,540	(79,567)	387,495
Purchased Services	13,850	13,850	12,051	(1,799)	12,174
Supplies and Materials	5,900	5,900	4,673	(1,227)	4,198
Other Objects	1,000	1,000	-	(1,000)	-
	<u>\$ 2,030,510</u>	<u>\$ 2,153,901</u>	<u>\$ 2,081,224</u>	<u>\$ (72,677)</u>	<u>\$ 1,938,374</u>
Guidance Services					
Salaries	\$ 4,070,918	\$ 4,070,918	\$ 4,034,495	\$ (36,423)	\$ 3,730,536
Employee Benefits	625,411	803,892	721,919	(81,973)	546,068
Purchased Services	211,430	211,430	221,043	9,613	126,919
Supplies and Materials	51,600	51,600	44,908	(6,692)	47,521
Other Objects	3,150	3,150	1,138	(2,012)	1,406
Non-Capitalized Equipment	13,147	13,147	13,147	-	23,530
	<u>\$ 4,975,656</u>	<u>\$ 5,154,137</u>	<u>\$ 5,036,650</u>	<u>\$ (117,487)</u>	<u>\$ 4,475,980</u>
Health Services					
Salaries	\$ 284,850	\$ 284,850	\$ 280,824	\$ (4,026)	\$ 261,868
Employee Benefits	65,988	87,697	66,391	(21,306)	51,566
Purchased Services	42,530	42,530	40,574	(1,956)	42,625
Supplies and Materials	9,650	9,650	9,215	(435)	10,961
Non-Capitalized Equipment	-	-	5,216	5,216	-
	<u>\$ 403,018</u>	<u>\$ 424,727</u>	<u>\$ 402,220</u>	<u>\$ (22,507)</u>	<u>\$ 367,020</u>
Other Support Services - Pupil					
Salaries	\$ 131,450	\$ 131,450	\$ 90,473	\$ (40,977)	\$ 119,462
Employee Benefits	426	426	254	(172)	261
Purchased Services	88,005	88,005	61,522	(26,483)	72,528
Supplies and Materials	52,800	52,800	51,732	(1,068)	53,304
	<u>\$ 272,681</u>	<u>\$ 272,681</u>	<u>\$ 203,981</u>	<u>\$ (68,700)</u>	<u>\$ 245,555</u>
<b>Total Support Services - Pupil</b>	<b>\$ 7,681,865</b>	<b>\$ 8,005,446</b>	<b>\$ 7,724,075</b>	<b>\$ (281,371)</b>	<b>\$ 7,026,929</b>
<b>Instructional Staff</b>					
Improvement of Instruction Services					
Salaries	\$ 407,267	\$ 407,267	\$ 456,558	\$ 49,291	\$ 418,991
Employee Benefits	85,446	100,101	86,446	(13,655)	74,769
Purchased Services	140,150	140,150	137,869	(2,281)	143,317
Supplies and Materials	26,700	26,700	16,630	(10,070)	30,193
Other Objects	375	375	419	44	377
Non-Capitalized Equipment	30,465	30,465	87,426	56,961	67,500
	<u>\$ 690,403</u>	<u>\$ 705,058</u>	<u>\$ 785,348</u>	<u>\$ 80,290</u>	<u>\$ 735,147</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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)		
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff (Continued)					
Educational Media Services					
Salaries	\$ 1,986,322	\$ 1,986,322	\$ 2,046,951	\$ 60,629	\$ 1,901,009
Employee Benefits	349,819	459,254	425,800	(33,454)	289,726
Purchased Services	437,056	437,056	489,923	52,867	522,949
Supplies and Materials	126,650	126,650	79,667	(46,983)	93,840
Other Objects	1,800	1,800	1,505	(295)	130
Non-Capitalized Equipment	265,000	265,000	80,144	(184,856)	30,245
	<u>\$ 3,166,647</u>	<u>\$ 3,276,082</u>	<u>\$ 3,123,990</u>	<u>\$ (152,092)</u>	<u>\$ 2,837,899</u>
Assessment and Testing					
Salaries	\$ 279,112	\$ 279,112	\$ 333,044	\$ 53,932	\$ 232,981
Employee Benefits	15,300	15,300	43,740	28,440	29,200
Purchased Services	220,745	220,745	133,591	(87,154)	121,314
Supplies and Materials	37,250	37,250	23,665	(13,585)	11,256
	<u>\$ 552,407</u>	<u>\$ 552,407</u>	<u>\$ 534,040</u>	<u>\$ (18,367)</u>	<u>\$ 394,751</u>
Total Support Services - Instructional Staff	<u>\$ 4,409,457</u>	<u>\$ 4,533,547</u>	<u>\$ 4,443,378</u>	<u>\$ (90,169)</u>	<u>\$ 3,967,797</u>
General Administration					
Board of Education Services					
Purchased Services	\$ 447,000	\$ 447,000	\$ 478,028	\$ 31,028	\$ 454,902
Supplies and Materials	29,000	29,000	18,057	(10,943)	30,359
Other Objects	25,000	25,000	21,728	(3,272)	22,468
	<u>\$ 501,000</u>	<u>\$ 501,000</u>	<u>\$ 517,813</u>	<u>\$ 16,813</u>	<u>\$ 507,729</u>
Executive Administration Services					
Salaries	\$ 361,363	\$ 361,363	\$ 342,313	\$ (19,050)	\$ 324,746
Employee Benefits	105,996	124,420	93,602	(30,818)	82,849
Purchased Services	59,000	59,000	25,155	(33,845)	24,589
Supplies and Materials	8,450	8,450	9,651	1,201	6,299
Other Objects	7,500	7,500	8,638	1,138	10,176
	<u>\$ 542,309</u>	<u>\$ 560,733</u>	<u>\$ 479,359</u>	<u>\$ (81,374)</u>	<u>\$ 448,659</u>
Total Support Services - General Administration	<u>\$ 1,043,309</u>	<u>\$ 1,061,733</u>	<u>\$ 997,172</u>	<u>\$ (64,561)</u>	<u>\$ 956,388</u>
School Administration					
Office of the Principal Services					
Salaries	\$ 3,938,017	\$ 3,938,017	\$ 3,979,598	\$ 41,581	\$ 3,704,807
Employee Benefits	612,737	731,146	706,861	(24,285)	575,750
Purchased Services	83,350	83,350	65,751	(17,599)	47,645
Supplies and Materials	46,100	46,100	31,375	(14,725)	23,360
Other Objects	3,850	3,850	2,730	(1,120)	2,077
Non-Capitalized Equipment	-	-	1,274	1,274	-
	<u>\$ 4,684,054</u>	<u>\$ 4,802,463</u>	<u>\$ 4,787,589</u>	<u>\$ (14,874)</u>	<u>\$ 4,353,639</u>
Other Support Services - School Administration					
Purchased Services	\$ 32,800	\$ 32,800	\$ 31,946	\$ (854)	\$ 25,690
Supplies and Materials	1,000	1,000	-	(1,000)	-
	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 31,946</u>	<u>\$ (1,854)</u>	<u>\$ 25,690</u>
Total Support Services - School Administration	<u>\$ 4,717,854</u>	<u>\$ 4,836,263</u>	<u>\$ 4,819,535</u>	<u>\$ (16,728)</u>	<u>\$ 4,379,329</u>
Business					
Direction of Business Support Services					
Salaries	\$ 216,697	\$ 216,697	\$ 215,907	\$ (790)	\$ 204,920
Employee Benefits	60,520	69,402	60,983	(8,419)	53,021
Purchased Services	1,500	1,500	1,026	(474)	-
Other Objects	550	550	340	(210)	340
	<u>\$ 279,267</u>	<u>\$ 288,149</u>	<u>\$ 278,256</u>	<u>\$ (9,893)</u>	<u>\$ 258,281</u>
Fiscal Services					
Salaries	\$ 387,689	\$ 387,689	\$ 406,685	\$ 18,996	\$ 378,848
Employee Benefits	71,509	94,012	70,940	(23,072)	55,733
Purchased Services	31,050	31,050	12,390	(18,660)	26,005
Supplies and Materials	4,650	4,650	4,945	295	4,057
Other Objects	150,000	150,000	149,712	(288)	151,470
	<u>\$ 644,898</u>	<u>\$ 667,401</u>	<u>\$ 644,672</u>	<u>\$ (22,729)</u>	<u>\$ 616,113</u>
Total Support Services - Business	<u>\$ 924,165</u>	<u>\$ 955,550</u>	<u>\$ 922,928</u>	<u>\$ (32,622)</u>	<u>\$ 874,394</u>
Operations and Maintenance					
Purchased Services	\$ 173,500	\$ 173,500	\$ 234,498	\$ 60,998	\$ 85,375
Supplies and Materials	3,500	3,500	4,266	766	4,206
Non-Capitalized Equipment	-	-	5,000	5,000	-
Total Support Services - Operations and Maintenance	<u>\$ 177,000</u>	<u>\$ 177,000</u>	<u>\$ 243,764</u>	<u>\$ 66,764</u>	<u>\$ 89,581</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, 2025  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
<b>EXPENDITURES (Continued)</b>					
<b>Support Services (Continued)</b>					
<b>Food Services</b>					
Purchased Services	\$ 1,310,000	\$ 1,310,000	\$ 1,333,623	\$ 23,623	\$ 1,277,911
Supplies and Materials	11,000	11,000	7,165	(3,835)	4,605
Non-Capitalized Equipment	250,000	950,000	-	(950,000)	-
<b>Total Support Services - Food Services</b>	<b>\$ 1,571,000</b>	<b>\$ 2,271,000</b>	<b>\$ 1,340,788</b>	<b>\$ (930,212)</b>	<b>\$ 1,282,516</b>
<b>Internal Services</b>					
Salaries	\$ 212,956	\$ 212,956	\$ 192,173	\$ (20,783)	\$ 208,101
Employee Benefits	73,942	99,212	69,653	(29,559)	60,734
Purchased Services	37,500	37,500	81,674	44,174	31,192
Supplies and Materials	355,500	355,500	382,845	27,345	518,470
Other Objects	-	-	68	68	-
Non-Capitalized Equipment	-	-	3,996	3,996	-
<b>Total Support Services - Internal Services</b>	<b>\$ 679,898</b>	<b>\$ 705,168</b>	<b>\$ 730,409</b>	<b>\$ 25,241</b>	<b>\$ 818,497</b>
<b>Central</b>					
<b>Information Services</b>					
Salaries	\$ 254,981	\$ 254,981	\$ 254,980	\$ (1)	\$ 173,604
Employee Benefits	25,888	34,701	75,517	40,816	37,804
Purchased Services	150,050	150,050	157,415	7,365	113,157
Supplies and Materials	2,050	2,050	460	(1,590)	1,429
Other Objects	500	500	350	(150)	-
Non-Capitalized Equipment	-	-	-	-	1,549
<b>Total Information Services</b>	<b>\$ 433,469</b>	<b>\$ 442,282</b>	<b>\$ 488,722</b>	<b>\$ 46,440</b>	<b>\$ 327,543</b>
<b>Staff Services</b>					
Salaries	\$ 498,460	\$ 498,460	\$ 495,460	\$ (3,000)	\$ 438,478
Employee Benefits	107,752	132,547	126,987	(5,560)	88,772
Purchased Services	345,000	345,000	366,379	21,379	329,785
Supplies and Materials	7,500	7,500	9,318	1,818	13,121
Other Objects	2,500	2,500	1,707	(793)	2,337
<b>Total Staff Services</b>	<b>\$ 961,212</b>	<b>\$ 986,007</b>	<b>\$ 999,851</b>	<b>\$ 13,844</b>	<b>\$ 872,493</b>
<b>Data Processing Services</b>					
Salaries	\$ 223,028	\$ 223,028	\$ 229,523	\$ 6,495	\$ 214,450
Employee Benefits	33,248	42,817	33,693	(9,124)	24,850
Purchased Services	180,450	180,450	149,076	(31,374)	159,939
Supplies and Materials	500	500	-	(500)	-
Other Objects	350	350	-	(350)	350
<b>Total Data Processing Services</b>	<b>\$ 437,576</b>	<b>\$ 447,145</b>	<b>\$ 412,292</b>	<b>\$ (34,853)</b>	<b>\$ 399,589</b>
<b>Total Support Services - Central</b>	<b>\$ 1,832,257</b>	<b>\$ 1,875,434</b>	<b>\$ 1,900,865</b>	<b>\$ 25,431</b>	<b>\$ 1,599,625</b>
<b>Other Support Services</b>					
Employee Benefits	\$ 34,047	\$ 34,047	\$ 1,715,045	\$ 1,680,998	\$ -
Purchased Services	613,000	613,000	601,229	(11,771)	592,026
<b>Total Support Services - Other Support Services</b>	<b>\$ 647,047</b>	<b>\$ 647,047</b>	<b>\$ 2,316,274</b>	<b>\$ 1,669,227</b>	<b>\$ 592,026</b>
<b>Total Support Services</b>	<b>\$ 23,683,852</b>	<b>\$ 25,068,188</b>	<b>\$ 25,439,188</b>	<b>\$ 371,000</b>	<b>\$ 21,587,082</b>
<b>Community Services</b>					
Salaries	\$ 293,800	\$ 293,800	\$ 365,360	\$ 71,560	\$ 275,272
Employee Benefits	2,094	2,094	1,433	(661)	1,421
Purchased Services	3,750	3,750	3,550	(200)	7,739
Supplies and Materials	87,053	87,053	136,834	49,781	123,726
Non-Capitalized Equipment	-	-	-	-	1,018
<b>Total Community Services</b>	<b>\$ 386,697</b>	<b>\$ 386,697</b>	<b>\$ 507,177</b>	<b>\$ 120,480</b>	<b>\$ 409,176</b>
<b>Intergovernmental Payments</b>					
<b>Payments to Other Districts and Governmental Units</b>					
<b>Payments to Other Districts and Governmental Units (In-State)</b>					
Payments for Regular Programs					
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 8,401
Other Objects	-	-	615	615	-
<b>Total Payments for Regular Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ 8,401</b>
Payments for Special Education Programs					
Purchased Services	\$ 2,307,500	\$ 2,307,500	\$ 1,934,401	\$ (373,099)	\$ 2,250,109
<b>Total Payments for Special Education Programs</b>	<b>\$ 2,307,500</b>	<b>\$ 2,307,500</b>	<b>\$ 1,934,401</b>	<b>\$ (373,099)</b>	<b>\$ 2,250,109</b>
Payments for Adult/Continuing Education Programs					
Other Objects	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	\$ -
<b>Total Payments for Adult/Continuing Education Programs</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>	<b>\$ -</b>
<b>Total Payments to Other Districts and Governmental Units (In-State)</b>	<b>\$ 2,322,500</b>	<b>\$ 2,322,500</b>	<b>\$ 1,935,016</b>	<b>\$ (387,484)</b>	<b>\$ 2,258,510</b>

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)		
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	\$ 570,000	\$ 570,000	\$ 1,300,824	\$ 730,824	\$ 561,247
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 570,000	\$ 570,000	\$ 1,300,824	\$ 730,824	\$ 561,247
Payments to Other Districts and Governmental Units-Transfers (In-State)					
Payments for Regular Programs					
Other Objects	\$ -	\$ -	\$ 1,495	\$ 1,495	\$ -
Total Payments to Other Districts and Governmental Units-Transfers (In-State)	\$ -	\$ -	\$ 1,495	\$ 1,495	\$ -
Total Payments to Other Districts and Governmental Units	\$ 2,892,500	\$ 2,892,500	\$ 3,237,335	\$ 344,835	\$ 2,819,757
Total Intergovernmental Payments	\$ 2,892,500	\$ 2,892,500	\$ 3,237,335	\$ 344,835	\$ 2,819,757
Capital Outlay					
Instruction					
Regular Programs	\$ 53,766	\$ 53,766	\$ 616,217	\$ 562,451	\$ 75,974
Special Education Programs	30,041	30,041	-	(30,041)	-
Other Instructional Programs	50,152	50,152	44,000	(6,152)	30,629
Support Services					
Pupil	5,216	5,216	-	(5,216)	-
Instructional Staff	629,200	629,200	850,768	221,568	632,566
Total Capital Outlay	\$ 768,375	\$ 768,375	\$ 1,510,985	\$ 742,610	\$ 739,169
Total Expenditures	\$ 82,116,662	\$ 85,541,826	\$ 109,088,721	\$ 23,546,895	\$ 101,376,777
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,554,514	\$ (870,650)	\$ 4,353,257	\$ 5,223,907	\$ 7,564,743
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	\$ -	\$ (13,600,000)	\$ (13,600,000)	\$ -	\$ (27,130,061)
Principal on Bonds Sold	-	-	-	-	24,690,000
Premium on Bonds Sold	-	-	-	-	2,712,361
Total Other Financing Sources (Uses)	\$ -	\$ (13,600,000)	\$ (13,600,000)	\$ -	\$ 272,300
NET CHANGE IN FUND BALANCE	\$ 2,554,514	\$ (14,470,650)	\$ (9,246,743)	\$ 5,223,907	\$ 7,837,043
FUND BALANCE - JULY 1, 2024			48,507,275		40,670,232
FUND BALANCE - JUNE 30, 2025			\$ 39,260,532		\$ 48,507,275

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
<b>REVENUES</b>					
Property Taxes	\$ 9,703,559	\$ 9,703,559	\$ 9,733,191	\$ 29,632	\$ 9,437,615
Payments in Lieu of Taxes	-	-	-	-	1,387,430
Earnings on Investments	388,256	388,256	674,703	286,447	559,342
Other Local Sources	178,000	178,000	139,693	(38,307)	199,693
State Aid	-	-	-	-	-
School Infrastructure - Maintenance	-	-	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 10,269,815</b>	<b>\$ 10,269,815</b>	<b>\$ 10,597,587</b>	<b>\$ 327,772</b>	<b>\$ 11,634,080</b>
<b>EXPENDITURES</b>					
Support Services					
Operations and Maintenance					
Salaries	\$ 4,431,837	\$ 4,431,837	\$ 4,278,026	\$ (153,811)	\$ 4,195,901
Employee Benefits	804,187	1,079,024	809,218	(269,806)	652,181
Purchased Services	2,117,000	2,117,000	1,655,358	(461,642)	1,990,635
Supplies and Materials	2,229,200	2,229,200	2,247,371	18,171	2,063,173
Other Objects	600	600	730	130	680
Non-Capitalized Equipment	-	-	60,413	60,413	12,757
<b>Total Support Services - Operations and Maintenance</b>	<b>\$ 9,582,824</b>	<b>\$ 9,857,661</b>	<b>\$ 9,051,116</b>	<b>\$ (806,545)</b>	<b>\$ 8,915,327</b>
Food Services					
Non-Capitalized Equipment	\$ -	\$ -	\$ 2,145	\$ 2,145	\$ -
<b>Total Support Services - Food Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,145</b>	<b>\$ 2,145</b>	<b>\$ -</b>
<b>Total Support Services</b>	<b>\$ 9,582,824</b>	<b>\$ 9,857,661</b>	<b>\$ 9,053,261</b>	<b>\$ (804,400)</b>	<b>\$ 8,915,327</b>
Capital Outlay					
Support Services					
Operations and Maintenance	\$ 2,425,000	\$ 1,725,000	\$ 802,923	\$ (922,077)	\$ 510,660
Food Services	15,000	15,000	-	(15,000)	-
<b>Total Capital Outlay</b>	<b>\$ 2,440,000</b>	<b>\$ 1,740,000</b>	<b>\$ 802,923</b>	<b>\$ (937,077)</b>	<b>\$ 510,660</b>
<b>Total Expenditures</b>	<b>\$ 12,022,824</b>	<b>\$ 11,597,661</b>	<b>\$ 9,856,184</b>	<b>\$ (1,741,477)</b>	<b>\$ 9,425,987</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,753,009)</b>	<b>\$ (1,327,846)</b>	<b>\$ 741,403</b>	<b>\$ 2,069,249</b>	<b>\$ 2,208,093</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund Transfers	(5,000,000)	(5,000,000)	(5,000,000)	-	(26,829)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (6,753,009)</b>	<b>\$ (6,327,846)</b>	<b>\$ (4,258,597)</b>	<b>\$ 2,069,249</b>	<b>\$ 2,181,264</b>
<b>FUND BALANCE - JULY 1, 2024</b>			<b>13,927,468</b>		<b>11,746,204</b>
<b>FUND BALANCE - JUNE 30, 2025</b>			<b>\$ 9,668,871</b>		<b>\$ 13,927,468</b>

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, 2025  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024
			Original	Final	Actual Amounts
<b>REVENUES</b>					
Property Taxes	\$ 2,288,958	\$ 2,288,958	\$ 1,286,841	\$ (1,002,117)	\$ 2,911,773
Earnings on Investments	201,257	201,257	238,675	37,418	251,596
Other Local Sources	-	-	44,675	44,675	30,325
State Aid					
Transportation	975,000	975,000	848,280	(126,720)	863,846
<b>Total Revenues</b>	<b>\$ 3,465,215</b>	<b>\$ 3,465,215</b>	<b>\$ 2,418,471</b>	<b>\$ (1,046,744)</b>	<b>\$ 4,057,540</b>
<b>EXPENDITURES</b>					
Support Services					
Transportation					
Salaries	\$ -	\$ -	\$ 19,048	\$ 19,048	\$ 24,377
Purchased Services	3,382,000	3,882,000	3,613,975	(268,025)	3,073,324
<b>Total Support Services - Transportation</b>	<b>\$ 3,382,000</b>	<b>\$ 3,882,000</b>	<b>\$ 3,633,023</b>	<b>\$ (248,977)</b>	<b>\$ 3,097,701</b>
<b>Total Support Services</b>	<b>\$ 3,382,000</b>	<b>\$ 3,882,000</b>	<b>\$ 3,633,023</b>	<b>\$ (248,977)</b>	<b>\$ 3,097,701</b>
Capital Outlay					
Support Services					
Transportation	\$ 210,000	\$ 210,000	\$ 95,646	\$ (114,354)	\$ 96,497
<b>Total Capital Outlay</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 95,646</b>	<b>\$ (114,354)</b>	<b>\$ 96,497</b>
<b>Total Expenditures</b>	<b>\$ 3,592,000</b>	<b>\$ 4,092,000</b>	<b>\$ 3,728,669</b>	<b>\$ (363,331)</b>	<b>\$ 3,194,198</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (126,785)</b>	<b>\$ (626,785)</b>	<b>\$ (1,310,198)</b>	<b>\$ (683,413)</b>	<b>\$ 863,342</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale or Compensation for Fixed Assets	-	-	1,000	1,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (126,785)</b>	<b>\$ (626,785)</b>	<b>\$ (1,309,198)</b>	<b>\$ (682,413)</b>	<b>\$ 863,342</b>
<b>FUND BALANCE - JULY 1, 2024</b>			<b>5,583,821</b>		<b>4,720,479</b>
<b>FUND BALANCE - JUNE 30, 2025</b>			<b>\$ 4,274,623</b>		<b>\$ 5,583,821</b>

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024	
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts	
	Original	Final				
<b>REVENUES</b>						
Property Taxes	\$ 3,107,461	\$ 3,107,461	\$ 2,985,207	\$ (122,254)	\$ 3,062,276	
Payments in Lieu of Taxes	300,000	300,000	300,000	-	457,740	
Earnings on Investments	53,876	53,876	119,374	65,498	74,770	
<b>Total Revenues</b>	<b>\$ 3,461,337</b>	<b>\$ 3,461,337</b>	<b>\$ 3,404,581</b>	<b>\$ (56,756)</b>	<b>\$ 3,594,786</b>	
<b>EXPENDITURES</b>						
<b>Instruction</b>						
Regular Programs						
Employee Benefits	\$ 566,180	\$ 566,180	\$ 551,865	\$ (14,315)	\$ 518,779	
Special Education Programs						
Employee Benefits	417,415	417,415	385,307	(32,108)	372,719	
Remedial and Supplemental Programs K-12						
Employee Benefits	2,350	2,350	452	(1,898)	759	
Adult/Continuing Education Programs						
Employee Benefits	1,750	1,750	270	(1,480)	690	
CTE Programs						
Employee Benefits	120,093	120,093	104,057	(16,036)	99,849	
Summer School Programs						
Employee Benefits	20,500	20,500	13,595	(6,905)	12,892	
Driver's Education Programs						
Employee Benefits	19,871	19,871	18,297	(1,574)	18,625	
Truant Alternative and Optional Programs						
Employee Benefits	5,810	5,810	6,098	288	5,774	
<b>Total Instruction</b>	<b>\$ 1,153,969</b>	<b>\$ 1,153,969</b>	<b>\$ 1,079,941</b>	<b>\$ (74,028)</b>	<b>\$ 1,030,087</b>	
<b>Support Services</b>						
<b>Pupil</b>						
Attendance and Social Work Services						
Employee Benefits	\$ 226,792	\$ 226,792	\$ 229,077	\$ 2,285	\$ 210,922	
Guidance Services						
Employee Benefits	199,060	199,060	144,163	(54,897)	136,929	
Health Services						
Employee Benefits	19,187	19,187	18,556	(631)	17,446	
Other Support Services - Pupil						
Employee Benefits	21,371	21,371	18,958	(2,413)	19,273	
<b>Total Support Services - Pupil</b>	<b>\$ 466,410</b>	<b>\$ 466,410</b>	<b>\$ 410,754</b>	<b>\$ (55,656)</b>	<b>\$ 384,570</b>	
<b>Instructional Staff</b>						
Improvement of Instruction Services						
Employee Benefits	\$ 20,102	\$ 20,102	\$ 21,781	\$ 1,679	\$ 18,520	
Educational Media Services						
Employee Benefits	326,159	326,159	322,579	(3,580)	292,497	
Assessment and Testing						
Employee Benefits	19,400	19,400	34,952	15,552	16,572	
<b>Total Support Services - Instructional Staff</b>	<b>\$ 365,661</b>	<b>\$ 365,661</b>	<b>\$ 379,312</b>	<b>\$ 13,651</b>	<b>\$ 327,589</b>	
<b>General Administration</b>						
Executive Administration Services						
Employee Benefits	\$ 23,770	\$ 23,770	\$ 23,111	\$ (659)	\$ 21,863	
<b>Total Support Services - General Administration</b>	<b>\$ 23,770</b>	<b>\$ 23,770</b>	<b>\$ 23,111</b>	<b>\$ (659)</b>	<b>\$ 21,863</b>	
<b>School Administration</b>						
Office of the Principal Services						
Employee Benefits	\$ 204,838	\$ 204,838	\$ 188,056	\$ (16,782)	\$ 187,692	
<b>Total Support Services - School Administration</b>	<b>\$ 204,838</b>	<b>\$ 204,838</b>	<b>\$ 188,056</b>	<b>\$ (16,782)</b>	<b>\$ 187,692</b>	
<b>Business</b>						
Direction of Business Support Services						
Employee Benefits	\$ 3,005	\$ 3,005	\$ 2,994	\$ (11)	\$ 2,839	
Fiscal Services						
Employee Benefits	80,757	80,757	83,518	2,761	76,757	
<b>Total Support Services - Business</b>	<b>\$ 83,762</b>	<b>\$ 83,762</b>	<b>\$ 86,512</b>	<b>\$ 2,750</b>	<b>\$ 79,596</b>	

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
EXPENDITURES (Continued)					
Support Services (Continued)					
Operations and Maintenance					
Employee Benefits	\$ 939,693	\$ 939,693	\$ 870,330	\$ (69,363)	\$ 843,111
Total Support Services - Operations and Maintenance	\$ 939,693	\$ 939,693	\$ 870,330	\$ (69,363)	\$ 843,111
Internal Services					
Employee Benefits	\$ 38,499	\$ 38,499	\$ 33,011	\$ (5,488)	\$ 35,578
Total Support Services - Internal Services	\$ 38,499	\$ 38,499	\$ 33,011	\$ (5,488)	\$ 35,578
Central					
Information Services					
Employee Benefits	\$ 52,746	\$ 52,746	\$ 51,325	\$ (1,421)	\$ 34,956
Staff Services					
Employee Benefits	52,863	52,863	51,567	(1,296)	41,246
Data Processing Services					
Employee Benefits	46,898	46,898	47,808	910	43,927
Total Support Services - Central	\$ 152,507	\$ 152,507	\$ 150,700	\$ (1,807)	\$ 120,129
Total Support Services	\$ 2,275,140	\$ 2,275,140	\$ 2,141,786	\$ (133,354)	\$ 2,000,128
Community Services					
Employee Benefits	\$ 20,798	\$ 20,798	\$ 20,670	\$ (128)	\$ 17,810
Total Community Services	\$ 20,798	\$ 20,798	\$ 20,670	\$ (128)	\$ 17,810
Total Expenditures	\$ 3,449,907	\$ 3,449,907	\$ 3,242,397	\$ (207,510)	\$ 3,048,025
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 11,430	\$ 11,430	\$ 162,184	\$ 150,754	\$ 546,761
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ 11,430	\$ 11,430	\$ 162,184	\$ 150,754	\$ 546,761
FUND BALANCE - JULY 1, 2024			2,025,879		1,479,118
FUND BALANCE - JUNE 30, 2025			\$ 2,188,063		\$ 2,025,879

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 JUNE 30, 2025

**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 16, 2024 and was amended on June 16, 2025. 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, 2025 the following fund presented as Required Supplementary Information had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 85,541,826	\$ 109,088,721	\$ 23,546,895

SUPPLEMENTARY INFORMATION

DRAFT

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 COMBINING BALANCE SHEET  
 GENERAL FUND  
 JUNE 30, 2025

	Educational Fund	Working Cash Fund	Total General Fund
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 10,584,808	\$ 284,781	\$ 10,869,589
Investments, at Fair Value	23,597,470	4,626,467	28,223,937
Property Taxes Receivable, net of allowance of \$361,300	35,649,047	-	35,649,047
Due from Other Governments, net of allowance of \$0	263,047	-	263,047
Inventory, at cost	1,397,030	-	1,397,030
<b>Total Assets</b>	<b><u>\$ 71,491,402</u></b>	<b><u>\$ 4,911,248</u></b>	<b><u>\$ 76,402,650</u></b>
<b>LIABILITIES</b>			
Accounts Payable and Accrued Expenditures	\$ 673,487	\$ -	\$ 673,487
Payroll Liabilities	389,748	-	389,748
Payable to Other Governments	24,815	-	24,815
Other Accrued Liabilities	1,583,875	-	1,583,875
<b>Total Liabilities</b>	<b><u>\$ 2,671,925</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,671,925</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes - Subsequent Year	\$ 33,560,973	\$ -	\$ 33,560,973
Unavailable Revenues - Grants	36,375	-	36,375
Unearned Revenue	872,845	-	872,845
<b>Total Deferred Inflows of Resources</b>	<b><u>\$ 34,470,193</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 34,470,193</u></b>
<b>FUND BALANCE</b>			
Nonspendable			
Inventory	\$ 1,397,030	\$ -	\$ 1,397,030
Restricted			
Student Activity Funds	3,042,795	-	3,042,795
Unassigned	29,909,459	4,911,248	34,820,707
<b>Total Fund Balance</b>	<b><u>\$ 34,349,284</u></b>	<b><u>\$ 4,911,248</u></b>	<b><u>\$ 39,260,532</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 71,491,402</u></b>	<b><u>\$ 4,911,248</u></b>	<b><u>\$ 76,402,650</u></b>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2025

	Educational Fund	Working Cash Fund	General Fund Total
<b>REVENUES</b>			
Property Taxes	\$ 70,475,518	\$ -	\$ 70,475,518
Payments in Lieu of Taxes	4,198,002	-	4,198,002
Tuition	275,401	-	275,401
Earnings on Investments	2,315,914	202,143	2,518,057
Food Services	1,096,786	-	1,096,786
District/School Activity Income	4,772,821	-	4,772,821
Textbooks	519,887	-	519,887
Other Local Sources	277,957	-	277,957
State Aid	3,956,875	-	3,956,875
Federal Aid	1,890,240	-	1,890,240
State Retirement Contributions	23,460,434	-	23,460,434
<b>Total Revenues</b>	<b>\$ 113,239,835</b>	<b>\$ 202,143</b>	<b>\$ 113,441,978</b>
<b>EXPENDITURES</b>			
Current			
Instruction			
Regular Programs	\$ 36,241,336	\$ -	\$ 36,241,336
Special Education Programs	11,444,550	-	11,444,550
Other Instructional Programs	4,558,029	-	4,558,029
Student Activity Fund	2,689,687	-	2,689,687
State Retirement Contributions	23,460,434	-	23,460,434
Support Services			
Pupil	7,724,075	-	7,724,075
Instructional Staff	4,443,378	-	4,443,378
General Administration	997,172	-	997,172
School Administration	4,819,535	-	4,819,535
Business	922,928	-	922,928
Operations and Maintenance	243,764	-	243,764
Food Services	1,340,788	-	1,340,788
Internal Services	730,409	-	730,409
Central	1,900,865	-	1,900,865
Other Support Services	2,316,274	-	2,316,274
Community Services	507,177	-	507,177
Intergovernmental Payments			
Payments to Other Districts and Governmental Units	3,237,335	-	3,237,335
Capital Outlay	1,510,985	-	1,510,985
<b>Total Expenditures</b>	<b>\$ 109,088,721</b>	<b>\$ -</b>	<b>\$ 109,088,721</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 4,151,114</b>	<b>\$ 202,143</b>	<b>\$ 4,353,257</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interfund Transfers	(13,600,000)	-	(13,600,000)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (9,448,886)</b>	<b>\$ 202,143</b>	<b>\$ (9,246,743)</b>
<b>FUND BALANCE - JULY 1, 2024</b>	<b>43,798,170</b>	<b>4,709,105</b>	<b>48,507,275</b>
<b>FUND BALANCE - JUNE 30, 2025</b>	<b>\$ 34,349,284</b>	<b>\$ 4,911,248</b>	<b>\$ 39,260,532</b>

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	Amounts
<b>REVENUES</b>					
Property Taxes	\$ 68,173,479	\$ 68,173,479	\$ 70,475,518	\$ 2,302,039	\$ 64,986,047
Payments in Lieu of Taxes	4,636,710	4,636,710	4,198,002	(438,708)	4,862,480
Tuition	260,000	260,000	275,401	15,401	257,433
Earnings on Investments	1,025,256	1,025,256	2,315,914	1,290,658	1,680,258
Food Services	1,120,000	1,120,000	1,096,786	(23,214)	1,284,094
District/School Activity Income	3,467,500	3,467,500	4,772,821	1,305,321	4,361,960
Textbooks	540,000	540,000	519,887	(20,113)	571,977
Other Local Sources	179,165	179,165	277,957	98,792	431,327
State Aid					
General State Aid	2,803,000	2,803,000	2,807,787	4,787	2,804,057
Special Education	710,000	710,000	933,855	223,855	860,277
Career and Technical Education	95,000	95,000	135,353	40,353	160,714
State Free Lunch and Breakfast	800	800	1,574	774	1,993
Driver Education	105,000	105,000	76,532	(28,468)	97,316
Other Restricted Revenue from State Sources	2,500	2,500	1,774	(726)	3,333
Federal Aid					
Food Service	8,500	8,500	10,941	2,441	10,206
Title I	150,000	150,000	91,145	(58,855)	204,489
Title IV	14,000	14,000	13,566	(434)	12,671
Federal Special Education	1,050,000	1,050,000	1,407,164	357,164	1,221,610
CTE - Perkins	40,000	40,000	41,665	1,665	43,468
Title III - English Language Acquisition	-	-	16,895	16,895	-
Title II - Teacher Quality	60,000	60,000	74,759	14,759	74,669
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	89,521	24,521	64,096
Medicaid Matching Funds - Fee-for-Service Program	20,000	20,000	143,937	123,937	41,198
Other Federal Aid	-	-	647	647	117,119
State Retirement Contributions	-	-	23,460,434	23,460,434	24,467,173
<b>Total Revenues</b>	<b>\$ 84,525,910</b>	<b>\$ 84,525,910</b>	<b>\$ 113,239,835</b>	<b>\$ 28,713,925</b>	<b>\$ 108,619,965</b>
<b>EXPENDITURES</b>					
<b>Instruction</b>					
<b>Regular Programs</b>					
Salaries	\$ 29,671,419	\$ 29,671,419	\$ 29,772,885	\$ 101,466	\$ 28,234,152
Employee Benefits	4,033,164	5,130,713	4,844,545	(286,168)	3,691,967
Purchased Services	780,876	780,876	694,288	(86,588)	652,035
Supplies and Materials	913,317	913,317	494,416	(418,901)	950,717
Other Objects	5,295	5,295	992	(4,303)	1,925
Non-Capitalized Equipment	1,036,210	1,036,210	434,210	(602,000)	393,516
	<b>\$ 36,440,281</b>	<b>\$ 37,537,830</b>	<b>\$ 36,241,336</b>	<b>\$ (1,296,494)</b>	<b>\$ 33,924,312</b>
<b>Special Education Programs</b>					
Salaries	\$ 7,049,831	\$ 7,049,831	\$ 6,791,219	\$ (258,612)	\$ 6,438,509
Employee Benefits	1,192,347	1,572,580	1,306,029	(266,551)	1,075,567
Purchased Services	50,550	50,550	83,328	32,778	51,379
Supplies and Materials	43,900	43,900	35,122	(8,778)	47,750
Other Objects	2,850	2,850	2,954	104	2,310
Non-Capitalized Equipment	4,434	4,434	30,329	25,895	14,739
	<b>\$ 8,343,912</b>	<b>\$ 8,724,145</b>	<b>\$ 8,248,981</b>	<b>\$ (475,164)</b>	<b>\$ 7,630,254</b>
<b>Remedial and Supplemental Programs K-12</b>					
Salaries	\$ 40,000	\$ 40,000	\$ 36,772	\$ (3,228)	\$ 62,438
Employee Benefits	23,447	29,307	3,969	(25,338)	7,460
Purchased Services	71,500	71,500	46,014	(25,486)	71,174
Supplies and Materials	50,000	50,000	13,571	(36,429)	49,585
Other Objects	-	-	-	-	105
	<b>\$ 184,947</b>	<b>\$ 190,807</b>	<b>\$ 100,326</b>	<b>\$ (90,481)</b>	<b>\$ 190,762</b>
<b>Adult/Continuing Education Programs</b>					
Salaries	\$ 5,500	\$ 5,500	\$ 1,300	\$ (4,200)	\$ 5,327
Employee Benefits	2,315	2,315	-	(2,315)	-
	<b>\$ 7,815</b>	<b>\$ 7,815</b>	<b>\$ 1,300</b>	<b>\$ (6,515)</b>	<b>\$ 5,327</b>
<b>CTE Programs</b>					
Purchased Services	\$ 10,000	\$ 10,000	\$ 13,650	\$ 3,650	\$ -
Supplies and Materials	16,500	16,500	6,661	(9,839)	23,748
Non-Capitalized Equipment	-	-	20,995	20,995	1,792
	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 41,306</b>	<b>\$ 14,806</b>	<b>\$ 25,540</b>
<b>Interscholastic Programs</b>					
Salaries	\$ 1,661,893	\$ 1,661,893	\$ 1,669,646	\$ 7,753	\$ 1,583,160
Employee Benefits	18,314	19,092	12,180	(6,912)	12,084
Purchased Services	427,550	427,550	424,203	(3,347)	353,617
Supplies and Materials	263,715	263,715	213,501	(50,214)	169,818
Other Objects	12,000	12,000	8,873	(3,127)	8,815
Non-Capitalized Equipment	8,000	8,000	62,051	54,051	50,048
	<b>\$ 2,391,472</b>	<b>\$ 2,392,250</b>	<b>\$ 2,390,454</b>	<b>\$ (1,796)</b>	<b>\$ 2,177,542</b>
<b>Summer School Programs</b>					
Salaries	\$ 239,847	\$ 239,847	\$ 281,754	\$ 41,907	\$ 227,562
Employee Benefits	2,450	2,450	2,073	(377)	1,978
Purchased Services	202,000	202,000	155,656	(46,344)	81,033
Supplies and Materials	8,250	8,250	10,754	2,504	8,021
	<b>\$ 452,547</b>	<b>\$ 452,547</b>	<b>\$ 450,237</b>	<b>\$ (2,310)</b>	<b>\$ 318,594</b>

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	Amounts
<b>EXPENDITURES (Continued)</b>					
<b>Instruction (Continued)</b>					
Driver's Education Programs					
Salaries	\$ 481,981	\$ 481,981	\$ 380,536	\$ (101,445)	\$ 459,573
Employee Benefits	82,874	108,712	73,119	(35,593)	57,746
Purchased Services	51,700	51,700	44,286	(7,414)	49,779
Supplies and Materials	9,350	9,350	5,725	(3,625)	7,088
Other Objects	150	150	-	(150)	110
	<u>\$ 626,055</u>	<u>\$ 651,893</u>	<u>\$ 503,666</u>	<u>\$ (148,227)</u>	<u>\$ 574,296</u>
Bilingual Programs					
Purchased Services	\$ 4,500	\$ 4,500	\$ 17,711	\$ 13,211	\$ 2,300
Supplies and Materials	5,000	5,000	15,509	10,509	21,259
	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 33,220</u>	<u>\$ 23,720</u>	<u>\$ 23,559</u>
Truant Alternative and Optional Programs					
Salaries	\$ 446,279	\$ 446,279	\$ 443,470	\$ (2,809)	\$ 419,323
Employee Benefits	95,030	125,600	93,846	(31,754)	72,807
Purchased Services	32,200	32,200	40,160	7,960	58,100
Supplies and Materials	700	700	8	(692)	238
	<u>\$ 574,209</u>	<u>\$ 604,779</u>	<u>\$ 577,484</u>	<u>\$ (27,295)</u>	<u>\$ 550,468</u>
Private Tuition					
Special Education Programs K-12					
Other Objects	\$ 3,053,000	\$ 3,553,000	\$ 3,195,569	\$ (357,431)	\$ 2,766,806
Remedial/Supplemental Programs K-12					
Other Objects	-	-	65,090	65,090	51,740
CTE Programs					
Other Objects	-	-	394,946	394,946	231,897
	<u>\$ 3,053,000</u>	<u>\$ 3,553,000</u>	<u>\$ 3,655,605</u>	<u>\$ 102,605</u>	<u>\$ 3,050,443</u>
Student Activity Fund					
Other Objects	\$ 2,275,000	\$ 2,275,000	\$ 2,689,687	\$ 414,687	\$ 2,883,323
	<u>\$ 2,275,000</u>	<u>\$ 2,275,000</u>	<u>\$ 2,689,687</u>	<u>\$ 414,687</u>	<u>\$ 2,883,323</u>
State Retirement Contributions	\$ -	\$ -	\$ 23,460,434	\$ 23,460,434	\$ 24,467,173
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,460,434</u>	<u>\$ 23,460,434</u>	<u>\$ 24,467,173</u>
<b>Total Instruction</b>	<b>\$ 54,385,238</b>	<b>\$ 56,426,066</b>	<b>\$ 78,394,036</b>	<b>\$ 21,967,970</b>	<b>\$ 75,821,593</b>
<b>Support Services</b>					
<b>Pupil</b>					
Attendance and Social Work Services					
Salaries	\$ 1,582,044	\$ 1,582,044	\$ 1,592,960	\$ 10,916	\$ 1,534,507
Employee Benefits	427,716	551,107	471,540	(79,567)	387,495
Purchased Services	13,850	13,850	12,051	(1,799)	12,174
Supplies and Materials	5,900	5,900	4,673	(1,227)	4,198
Other Objects	1,000	1,000	-	(1,000)	-
	<u>\$ 2,030,510</u>	<u>\$ 2,153,901</u>	<u>\$ 2,081,224</u>	<u>\$ (72,677)</u>	<u>\$ 1,938,374</u>
Guidance Services					
Salaries	\$ 4,070,918	\$ 4,070,918	\$ 4,034,495	\$ (36,423)	\$ 3,730,536
Employee Benefits	625,411	803,892	721,919	(81,973)	546,068
Purchased Services	211,430	211,430	221,043	9,613	126,919
Supplies and Materials	51,600	51,600	44,908	(6,692)	47,521
Other Objects	3,150	3,150	1,138	(2,012)	1,406
Non-Capitalized Equipment	13,147	13,147	13,147	-	23,530
	<u>\$ 4,975,656</u>	<u>\$ 5,154,137</u>	<u>\$ 5,036,650</u>	<u>\$ (117,487)</u>	<u>\$ 4,475,980</u>
Health Services					
Salaries	\$ 284,850	\$ 284,850	\$ 280,824	\$ (4,026)	\$ 261,868
Employee Benefits	65,988	87,697	66,391	(21,306)	51,566
Purchased Services	42,530	42,530	40,574	(1,956)	42,625
Supplies and Materials	9,650	9,650	9,215	(435)	10,961
Non-Capitalized Equipment	-	-	5,216	5,216	-
	<u>\$ 403,018</u>	<u>\$ 424,727</u>	<u>\$ 402,220</u>	<u>\$ (22,507)</u>	<u>\$ 367,020</u>
Other Support Services - Pupil					
Salaries	\$ 131,450	\$ 131,450	\$ 90,473	\$ (40,977)	\$ 119,462
Employee Benefits	426	426	254	(172)	261
Purchased Services	88,005	88,005	61,522	(26,483)	72,528
Supplies and Materials	52,800	52,800	51,732	(1,068)	53,304
	<u>\$ 272,681</u>	<u>\$ 272,681</u>	<u>\$ 203,981</u>	<u>\$ (68,700)</u>	<u>\$ 245,555</u>
<b>Total Support Services - Pupil</b>	<b>\$ 7,681,865</b>	<b>\$ 8,005,446</b>	<b>\$ 7,724,075</b>	<b>\$ (281,371)</b>	<b>\$ 7,026,929</b>
<b>Instructional Staff</b>					
Improvement of Instruction Services					
Salaries	\$ 407,267	\$ 407,267	\$ 456,558	\$ 49,291	\$ 418,991
Employee Benefits	85,446	100,101	86,446	(13,655)	74,769
Purchased Services	140,150	140,150	137,869	(2,281)	143,317
Supplies and Materials	26,700	26,700	16,630	(10,070)	30,193
Other Objects	375	375	419	44	377
Non-Capitalized Equipment	30,465	30,465	87,426	56,961	67,500
	<u>\$ 690,403</u>	<u>\$ 705,058</u>	<u>\$ 785,348</u>	<u>\$ 80,290</u>	<u>\$ 735,147</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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

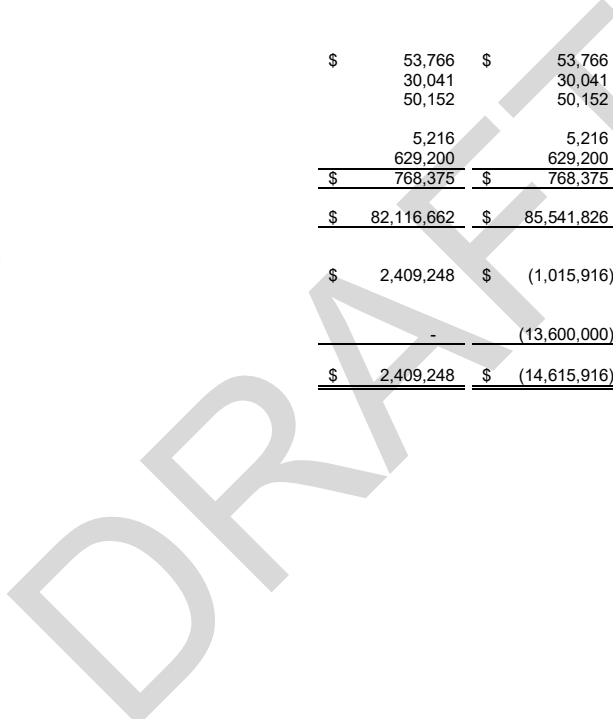
	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff (Continued)					
Educational Media Services					
Salaries	\$ 1,986,322	\$ 1,986,322	\$ 2,046,951	\$ 60,629	\$ 1,901,009
Employee Benefits	349,819	459,254	425,800	(33,454)	289,726
Purchased Services	437,056	437,056	489,923	52,867	522,949
Supplies and Materials	126,650	126,650	79,667	(46,983)	93,840
Other Objects	1,800	1,800	1,505	(295)	130
Non-Capitalized Equipment	265,000	265,000	80,144	(184,856)	30,245
	<u>\$ 3,166,647</u>	<u>\$ 3,276,082</u>	<u>\$ 3,123,990</u>	<u>\$ (152,092)</u>	<u>\$ 2,837,899</u>
Assessment and Testing					
Salaries	\$ 279,112	\$ 279,112	\$ 333,044	\$ 53,932	\$ 232,981
Employee Benefits	15,300	15,300	43,740	28,440	29,200
Purchased Services	220,745	220,745	133,591	(87,154)	121,314
Supplies and Materials	37,250	37,250	23,665	(13,585)	11,256
	<u>\$ 552,407</u>	<u>\$ 552,407</u>	<u>\$ 534,040</u>	<u>\$ (18,367)</u>	<u>\$ 394,751</u>
Total Support Services - Instructional Staff	<u>\$ 4,409,457</u>	<u>\$ 4,533,547</u>	<u>\$ 4,443,378</u>	<u>\$ (90,169)</u>	<u>\$ 3,967,797</u>
General Administration					
Board of Education Services					
Purchased Services	\$ 447,000	\$ 447,000	\$ 478,028	\$ 31,028	\$ 454,902
Supplies and Materials	29,000	29,000	18,057	(10,943)	30,359
Other Objects	25,000	25,000	21,728	(3,272)	22,468
	<u>\$ 501,000</u>	<u>\$ 501,000</u>	<u>\$ 517,813</u>	<u>\$ 16,813</u>	<u>\$ 507,729</u>
Executive Administration Services					
Salaries	\$ 361,363	\$ 361,363	\$ 342,313	\$ (19,050)	\$ 324,746
Employee Benefits	105,996	124,420	93,602	(30,818)	82,849
Purchased Services	59,000	59,000	25,155	(33,845)	24,589
Supplies and Materials	8,450	8,450	9,651	1,201	6,299
Other Objects	7,500	7,500	8,638	1,138	10,176
	<u>\$ 542,309</u>	<u>\$ 560,733</u>	<u>\$ 479,359</u>	<u>\$ (81,374)</u>	<u>\$ 448,659</u>
Total Support Services - General Administration	<u>\$ 1,043,309</u>	<u>\$ 1,061,733</u>	<u>\$ 997,172</u>	<u>\$ (64,561)</u>	<u>\$ 956,388</u>
School Administration					
Office of the Principal Services					
Salaries	\$ 3,938,017	\$ 3,938,017	\$ 3,979,598	\$ 41,581	\$ 3,704,807
Employee Benefits	612,737	731,146	706,861	(24,285)	575,750
Purchased Services	83,350	83,350	65,751	(17,599)	47,645
Supplies and Materials	46,100	46,100	31,375	(14,725)	23,360
Other Objects	3,850	3,850	2,730	(1,120)	2,077
Non-Capitalized Equipment	-	-	1,274	1,274	-
	<u>\$ 4,684,054</u>	<u>\$ 4,802,463</u>	<u>\$ 4,787,589</u>	<u>\$ (14,874)</u>	<u>\$ 4,353,639</u>
Other Support Services - School Administration					
Purchased Services	\$ 32,800	\$ 32,800	\$ 31,946	\$ (854)	\$ 25,690
Supplies and Materials	1,000	1,000	-	(1,000)	-
	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 31,946</u>	<u>\$ (1,854)</u>	<u>\$ 25,690</u>
Total Support Services - School Administration	<u>\$ 4,717,854</u>	<u>\$ 4,836,263</u>	<u>\$ 4,819,535</u>	<u>\$ (16,728)</u>	<u>\$ 4,379,329</u>
Business					
Direction of Business Support Services					
Salaries	\$ 216,697	\$ 216,697	\$ 215,907	\$ (790)	\$ 204,920
Employee Benefits	60,520	69,402	60,983	(8,419)	53,021
Purchased Services	1,500	1,500	1,026	(474)	-
Other Objects	550	550	340	(210)	340
	<u>\$ 279,267</u>	<u>\$ 288,149</u>	<u>\$ 278,256</u>	<u>\$ (9,893)</u>	<u>\$ 258,281</u>
Fiscal Services					
Salaries	\$ 387,689	\$ 387,689	\$ 406,685	\$ 18,996	\$ 378,848
Employee Benefits	71,509	94,012	70,940	(23,072)	55,733
Purchased Services	31,050	31,050	12,390	(18,660)	26,005
Supplies and Materials	4,650	4,650	4,945	295	4,057
Other Objects	150,000	150,000	149,712	(288)	151,470
	<u>\$ 644,898</u>	<u>\$ 667,401</u>	<u>\$ 644,672</u>	<u>\$ (22,729)</u>	<u>\$ 616,113</u>
Total Support Services - Business	<u>\$ 924,165</u>	<u>\$ 955,550</u>	<u>\$ 922,928</u>	<u>\$ (32,622)</u>	<u>\$ 874,394</u>
Operations and Maintenance					
Purchased Services	\$ 173,500	\$ 173,500	\$ 234,498	\$ 60,998	\$ 85,375
Supplies and Materials	3,500	3,500	4,266	766	4,206
Non-Capitalized Equipment	-	-	5,000	5,000	-
Total Support Services - Operations and Maintenance	<u>\$ 177,000</u>	<u>\$ 177,000</u>	<u>\$ 243,764</u>	<u>\$ 66,764</u>	<u>\$ 89,581</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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	
<b>EXPENDITURES (Continued)</b>					
<b>Support Services (Continued)</b>					
<b>Food Services</b>					
Purchased Services	\$ 1,310,000	\$ 1,310,000	\$ 1,333,623	\$ 23,623	\$ 1,277,911
Supplies and Materials	11,000	11,000	7,165	(3,835)	4,605
<b>Total Support Services - Food Services</b>	<b>\$ 1,571,000</b>	<b>\$ 2,271,000</b>	<b>\$ 1,340,788</b>	<b>\$ (930,212)</b>	<b>\$ 1,282,516</b>
<b>Internal Services</b>					
Salaries	\$ 212,956	\$ 212,956	\$ 192,173	\$ (20,783)	\$ 208,101
Employee Benefits	73,942	99,212	69,653	(29,559)	60,734
Purchased Services	37,500	37,500	81,674	44,174	31,192
Supplies and Materials	355,500	355,500	382,845	27,345	518,470
Other Objects	-	-	68	68	-
Non-Capitalized Equipment	-	-	3,996	3,996	-
<b>Total Support Services - Internal Services</b>	<b>\$ 679,898</b>	<b>\$ 705,168</b>	<b>\$ 730,409</b>	<b>\$ 25,241</b>	<b>\$ 818,497</b>
<b>Central</b>					
<b>Information Services</b>					
Salaries	\$ 254,981	\$ 254,981	\$ 254,980	\$ (1)	\$ 173,604
Employee Benefits	25,888	34,701	75,517	40,816	37,804
Purchased Services	150,050	150,050	157,415	7,365	113,157
Supplies and Materials	2,050	2,050	460	(1,590)	1,429
Other Objects	500	500	350	(150)	-
Non-Capitalized Equipment	-	-	-	-	1,549
<b>Total Information Services</b>	<b>\$ 433,469</b>	<b>\$ 442,282</b>	<b>\$ 488,722</b>	<b>\$ 46,440</b>	<b>\$ 327,543</b>
<b>Staff Services</b>					
Salaries	\$ 498,460	\$ 498,460	\$ 495,460	\$ (3,000)	\$ 438,478
Employee Benefits	107,752	132,547	126,987	(5,560)	88,772
Purchased Services	345,000	345,000	366,379	21,379	329,785
Supplies and Materials	7,500	7,500	9,318	1,818	13,121
Other Objects	2,500	2,500	1,707	(793)	2,337
<b>Total Staff Services</b>	<b>\$ 961,212</b>	<b>\$ 986,007</b>	<b>\$ 999,851</b>	<b>\$ 13,844</b>	<b>\$ 872,493</b>
<b>Data Processing Services</b>					
Salaries	\$ 223,028	\$ 223,028	\$ 229,523	\$ 6,495	\$ 214,450
Employee Benefits	33,248	42,817	33,693	(9,124)	24,850
Purchased Services	180,450	180,450	149,076	(31,374)	159,939
Supplies and Materials	500	500	-	(500)	-
Other Objects	350	350	-	(350)	350
<b>Total Data Processing Services</b>	<b>\$ 437,576</b>	<b>\$ 447,145</b>	<b>\$ 412,292</b>	<b>\$ (34,853)</b>	<b>\$ 399,589</b>
<b>Total Support Services - Central</b>	<b>\$ 1,832,257</b>	<b>\$ 1,875,434</b>	<b>\$ 1,900,865</b>	<b>\$ 25,431</b>	<b>\$ 1,599,625</b>
<b>Other Support Services</b>					
Employee Benefits	\$ 34,047	\$ 34,047	\$ 1,715,045	\$ 1,680,998	\$ -
Purchased Services	613,000	613,000	601,229	(11,771)	592,026
<b>Total Support Services - Other Support Services</b>	<b>\$ 647,047</b>	<b>\$ 647,047</b>	<b>\$ 2,316,274</b>	<b>\$ 1,669,227</b>	<b>\$ 592,026</b>
<b>Total Support Services</b>	<b>\$ 23,683,852</b>	<b>\$ 25,068,188</b>	<b>\$ 25,439,188</b>	<b>\$ 371,000</b>	<b>\$ 21,587,082</b>
<b>Community Services</b>					
Salaries	\$ 293,800	\$ 293,800	\$ 365,360	\$ 71,560	\$ 275,272
Employee Benefits	2,094	2,094	1,433	(661)	1,421
Purchased Services	3,750	3,750	3,550	(200)	7,739
Supplies and Materials	87,053	87,053	136,834	49,781	123,726
Non-Capitalized Equipment	-	-	-	-	1,018
<b>Total Community Services</b>	<b>\$ 386,697</b>	<b>\$ 386,697</b>	<b>\$ 507,177</b>	<b>\$ 120,480</b>	<b>\$ 409,176</b>
<b>Intergovernmental Payments</b>					
<b>Payments to Other Districts and Governmental Units</b>					
<b>Payments to Other Districts and Governmental Units (In-State)</b>					
<b>Payments for Regular Programs</b>					
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 8,401
Other Objects	-	-	615	615	-
<b>Total Payments for Regular Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615</b>	<b>\$ 615</b>	<b>\$ 8,401</b>
<b>Payments for Special Education Programs</b>					
Purchased Services	\$ 2,307,500	\$ 2,307,500	\$ 1,934,401	\$ (373,099)	\$ 2,250,109
<b>Total Payments for Special Education Programs</b>	<b>\$ 2,307,500</b>	<b>\$ 2,307,500</b>	<b>\$ 1,934,401</b>	<b>\$ (373,099)</b>	<b>\$ 2,250,109</b>
<b>Payments for Adult/Continuing Education Programs</b>					
Other Objects	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	\$ -
<b>Total Payments for Adult/Continuing Education Programs</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ (15,000)</b>	<b>\$ -</b>
<b>Total Payments to Other Districts and Governmental Units (In-State)</b>	<b>\$ 2,322,500</b>	<b>\$ 2,322,500</b>	<b>\$ 1,935,016</b>	<b>\$ (387,484)</b>	<b>\$ 2,258,510</b>

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
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	\$ 570,000	\$ 570,000	\$ 1,300,824	\$ 730,824	\$ 561,247
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 570,000	\$ 570,000	\$ 1,300,824	\$ 730,824	\$ 561,247
Payments to Other Districts and Governmental Units-Transfers (In-State)					
Payments for Regular Programs					
Other Objects	\$ -	\$ -	\$ 1,495	\$ 1,495	\$ -
Total Payments to Other Districts and Governmental Units-Transfers (In-State)	\$ -	\$ -	\$ 1,495	\$ 1,495	\$ -
Total Payments to Other Districts and Governmental Units	\$ 2,892,500	\$ 2,892,500	\$ 3,237,335	\$ 344,835	\$ 2,819,757
Total Intergovernmental Payments	\$ 2,892,500	\$ 2,892,500	\$ 3,237,335	\$ 344,835	\$ 2,819,757
Capital Outlay					
Instruction					
Regular Programs	\$ 53,766	\$ 53,766	\$ 616,217	\$ 562,451	\$ 75,974
Special Education Programs	30,041	30,041	-	(30,041)	-
Other Instructional Programs	50,152	50,152	44,000	(6,152)	30,629
Support Services					
Pupil	5,216	5,216	-	(5,216)	-
Instructional Staff	629,200	629,200	850,768	221,568	632,566
Total Capital Outlay	\$ 768,375	\$ 768,375	\$ 1,510,985	\$ 742,610	\$ 739,169
Total Expenditures	\$ 82,116,662	\$ 85,541,826	\$ 109,088,721	\$ 23,546,895	\$ 101,376,777
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,409,248	\$ (1,015,916)	\$ 4,151,114	\$ 5,167,030	\$ 7,243,188
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	(13,600,000)	(13,600,000)	-	-
NET CHANGE IN FUND BALANCE	\$ 2,409,248	\$ (14,615,916)	\$ (9,448,886)	\$ 5,167,030	\$ 7,243,188
FUND BALANCE - JULY 1, 2024			43,798,170		36,554,982
FUND BALANCE - JUNE 30, 2025			\$ 34,349,284		\$ 43,798,170



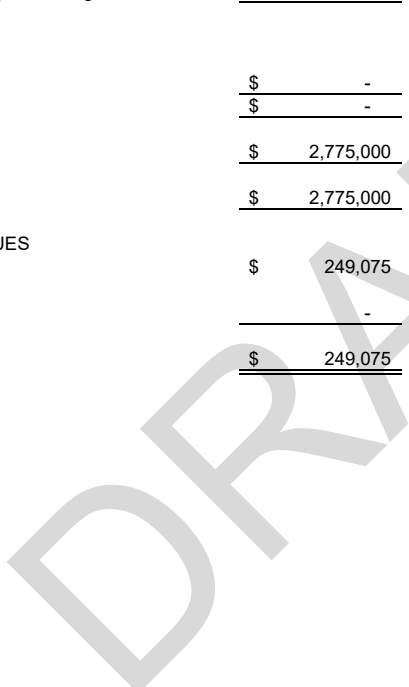
LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND - WORKING CASH FUND  
YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
REVENUES					
Earnings on Investments	\$ 145,266	\$ 145,266	\$ 202,143	\$ 56,877	\$ 321,555
Total Revenues	\$ 145,266	\$ 145,266	\$ 202,143	\$ 56,877	\$ 321,555
EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 145,266	\$ 145,266	\$ 202,143	\$ 56,877	\$ 321,555
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ (27,130,061)
Principal on Bonds Sold	-	-	-	-	24,690,000
Premium on Bonds Sold	-	-	-	-	2,712,361
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 272,300
NET CHANGE IN FUND BALANCE	\$ 145,266	\$ 145,266	\$ 202,143	\$ 56,877	\$ 593,855
FUND BALANCE - JULY 1, 2024			4,709,105		4,115,250
FUND BALANCE - JUNE 30, 2025			\$ 4,911,248		\$ 4,709,105

DRAFT

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, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted Amounts		2025		2024
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
<b>REVENUES</b>					
Property Taxes	\$ 2,982,810	\$ 2,982,810	\$ 2,962,749	\$ (20,061)	\$ 2,911,967
Earnings on Investments	41,265	41,265	62,850	21,585	61,935
<b>Total Revenues</b>	<b>\$ 3,024,075</b>	<b>\$ 3,024,075</b>	<b>\$ 3,025,599</b>	<b>\$ 1,524</b>	<b>\$ 2,973,902</b>
<b>EXPENDITURES</b>					
Debt Services					
Interest					
Other Interest on Long-Term Debt					
Other Objects	\$ 1,195,000	\$ 1,195,000	\$ 1,195,000	\$ -	\$ 689,627
<b>Total Debt Services - Interest</b>	<b>\$ 1,195,000</b>	<b>\$ 1,195,000</b>	<b>\$ 1,195,000</b>	<b>\$ -</b>	<b>\$ 689,627</b>
Payments of Principal on Long-Term Debt					
Other Objects	\$ 1,580,000	\$ 1,580,000	\$ 1,580,000	\$ -	\$ 2,605,000
<b>Total Debt Services - Payment of Principal on Long-Term Debt</b>	<b>\$ 1,580,000</b>	<b>\$ 1,580,000</b>	<b>\$ 1,580,000</b>	<b>\$ -</b>	<b>\$ 2,605,000</b>
Debt Services					
Other					
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ 398,564
<b>Total Debt Services - Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 398,564</b>
<b>Total Debt Services</b>	<b>\$ 2,775,000</b>	<b>\$ 2,775,000</b>	<b>\$ 2,775,000</b>	<b>\$ -</b>	<b>\$ 3,693,191</b>
<b>Total Expenditures</b>	<b>\$ 2,775,000</b>	<b>\$ 2,775,000</b>	<b>\$ 2,775,000</b>	<b>\$ -</b>	<b>\$ 3,693,191</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 249,075</b>	<b>\$ 249,075</b>	<b>\$ 250,599</b>	<b>\$ 1,524</b>	<b>\$ (719,289)</b>
<b>OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 249,075</b>	<b>\$ 249,075</b>	<b>\$ 250,599</b>	<b>\$ 1,524</b>	<b>\$ (719,289)</b>
FUND BALANCE - JULY 1, 2024			896,899		1,616,188
FUND BALANCE - JUNE 30, 2025			<u>\$ 1,147,498</u>		<u>\$ 896,899</u>



LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024

	Budgeted		2025		2024
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Amounts	Over (Under)	
<b>REVENUES</b>					
Earnings on Investments	\$ 282,830	\$ 282,830	\$ 803,181	\$ 520,351	\$ 740,924
Other Local Sources	-	-	2,028,847	2,028,847	-
<b>Total Revenues</b>	<b>\$ 282,830</b>	<b>\$ 282,830</b>	<b>\$ 2,832,028</b>	<b>\$ 2,549,198</b>	<b>\$ 740,924</b>
<b>EXPENDITURES</b>					
Support Services					
Facilities Acquisition and Construction Services					
Purchased Services	\$ -	\$ -	\$ 147,100	\$ 147,100	\$ -
Total Support Services - Facilities Acquisition and Construction Services	\$ -	\$ -	\$ 147,100	\$ 147,100	\$ -
<b>Total Support Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,100</b>	<b>\$ 147,100</b>	<b>\$ -</b>
Capital Outlay					
Support Services					
Facilities Acquisition and Construction Services	\$ 31,018,148	\$ 39,018,148	\$ 30,478,732	\$ (8,539,416)	\$ 5,650,334
<b>Total Capital Outlay</b>	<b>\$ 31,018,148</b>	<b>\$ 39,018,148</b>	<b>\$ 30,478,732</b>	<b>\$ (8,539,416)</b>	<b>\$ 5,650,334</b>
<b>Total Expenditures</b>	<b>\$ 31,018,148</b>	<b>\$ 39,018,148</b>	<b>\$ 30,625,832</b>	<b>\$ (8,392,316)</b>	<b>\$ 5,650,334</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (30,735,318)</b>	<b>\$ (38,735,318)</b>	<b>\$ (27,793,804)</b>	<b>\$ 10,941,514</b>	<b>\$ (4,909,410)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund Transfers	5,000,000	18,600,000	18,600,000	-	27,156,890
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (25,735,318)</b>	<b>\$ (20,135,318)</b>	<b>\$ (9,193,804)</b>	<b>\$ 10,941,514</b>	<b>\$ 22,247,480</b>
<b>FUND BALANCE - JULY 1, 2024</b>			<b>25,681,560</b>		<b>3,434,080</b>
<b>FUND BALANCE - JUNE 30, 2025</b>			<b>\$ 16,487,756</b>		<b>\$ 25,681,560</b>

DRAFT

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>OPERATING EXPENSE PER PUPIL</b>		
<b>EXPENDITURES:</b>		
ED	Total Expenditures	\$ 82,920,430
O&M	Total Expenditures	9,854,039
DS	Total Expenditures	2,775,000
TR	Total Expenditures	3,728,669
MR/SS	Total Expenditures	3,242,397
	<b>Total Expenditures</b>	<b>\$ 102,520,535</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>		
ED	Adult/Continuing Education Programs	\$ 1,300
ED	Summer School Programs	450,237
ED	Special Education Programs K-12 - Private Tuition	3,195,569
ED	Remedial/Supplemental Programs K-12 - Private Tuition	65,090
ED	CTE Programs - Private Tuition	394,946
ED	Community Services	507,177
ED	Total Payments to Other Govt Units	3,237,335
ED	Capital Outlay	1,510,985
ED	Non-Capitalized Equipment	743,788
O&M	Capital Outlay	802,923
O&M	Non-Capitalized Equipment	60,413
DS	Debt Service - Payments of Principal on Long-Term Debt	1,580,000
TR	Capital Outlay	95,646
MR/SS	Adult/Continuing Education Programs	270
MR/SS	Summer School Programs	13,595
MR/SS	Community Services	20,670
	<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	<b>\$ 12,679,944</b>
	<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>	<b>89,840,591</b>
	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>	<b>3,301.61</b>
	<b>Estimated OEPP (Line 97 divided by Line 98)</b>	<b>\$ 27,211.15</b>
<b>PER CAPITA TUITION CHARGE</b>		
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>		
ED	Total Food Service	\$ 1,096,786
ED-O&M	Total District/School Activity Income (without Student Activity Funds)	1,280,371
ED	Rentals - Regular Textbooks	221,210
ED	Sales - Regular Textbooks	298,677
ED-O&M	Rentals	138,088
ED	Other Local Fees (Describe & Itemize)	34,163
ED-O&M-TR	Total Special Education	933,855
ED-O&M-MR/SS	Total Career and Technical Education	135,353
ED	State Free Lunch & Breakfast	1,574
ED-O&M	Driver Education	76,532
ED-O&M-TR-MR/SS	Total Transportation	848,280
O&M	School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources	1,774
ED-MR/SS	Total Food Service	10,941
ED-O&M-TR-MR/SS	Total Title I	91,145
ED-O&M-TR-MR/SS	Total Title IV	13,566
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through	899,502
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board	507,662
ED-O&M-MR/SS	Total CTE - Perkins	41,665
ED-TR-MR/SS	Title III - Language Inst Program - Limited Eng (LIPLEP)	16,895
ED-O&M-TR-MR/SS	Title II - Teacher Quality	74,759
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach	89,521
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program	143,937
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)	647
ED-TR-MR/SS	<b>Special Education Contributions from EBF Funds **</b>	<b>1,053,011</b>
ED-MR/SS	<b>English Learning (Bilingual) Contributions from EBF Funds **</b>	<b>10,629</b>
	<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	<b>\$ 8,070,543</b>
	<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>	<b>81,770,048</b>
	<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>	<b>3,635,592</b>
	<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>	<b>85,405,640</b>
	<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>	<b>3,301.61</b>
	<b>Total Estimated PCTC (Line 199 divided by Line 200) *</b>	<b>\$ 25,867.88</b>

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

\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 193 and 194.

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

DRAFT



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, 2025. 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, 2025.

***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 2024 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated January 6, 2025 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements as a whole.

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

Eccezion  
Strategic Business Solutions

McHenry, Illinois  
February xx, 2026

DRAFT

**LYONS TWP HSD 204**  
**06-016-2040-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Year 7/1/23-6/30/24 (E)	Expenditure/Disbursements <sup>4</sup>		Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/23-6/30/24 (C)	Year 7/1/24-6/30/25 (D)		Year 7/1/23-6/30/24 (F)	Year 7/1/24-6/30/25 Pass through to Subrecipients				
<b>CHILD NUTRITION CLUSTER</b>											
U.S. Department of Agriculture passed through Illinois State Board of Education											
Special Milk Program**	10.556	24-4215-00	8,726	1,445	8,726		1,445			10,171	N/A
Special Milk Program**	10.556	25-4215-00		9,495			9,495			9,495	N/A
<b>Subtotal AL 10.556</b>			8,726	10,940	8,726		10,940			19,666	
<b>TOTAL CHILD NUTRITION CLUSTER</b>											
			8,726	10,940	8,726		10,940			19,666	
<b>TOTAL AL "10"</b>											
			8,726	10,940	8,726		10,940			19,666	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income ***	84.010	24-4300-00	149,776	3,874	149,776		3,874			153,650	161,384
Title I - Low Income ***	84.010	25-4300-00		87,271			87,271			87,271	157,402
<b>Subtotal AL 84.010</b>			149,776	91,145	149,776		91,145			240,921	
Title IVA - Student Support & Academic Enrich***											
Title IVA - Student Support & Academic Enrich***	84.424	24-4400-00	5,531	2,806	5,531		2,806			8,337	12,915
Title IVA - Student Support & Academic Enrich***	84.424	25-4400-00		10,760			10,760			10,760	16,209
<b>Subtotal AL 84.424</b>			5,531	13,566	5,531		13,566			19,097	

**LYONS TWP HSD 204**  
**06-016-2040-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/23-6/30/24 (C)	Year 7/1/24-6/30/25 (D)	Year 7/1/23-6/30/24 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/24-6/30/25 (F)	Year 7/1/24-6/30/25 Pass through to Subrecipients			
Title II - Teacher Quality***	84.367	24-4932-00	46,938	17,469	46,938		17,469			64,407	73,409
Title II - Teacher Quality***	84.367	25-4932-00		57,290			57,290			57,290	71,881
<b>Subtotal AL 84.367</b>			46,938	74,759	46,938		74,759			121,697	
Title III - Lang Inst Prog - Limited Eng (LIPEP) ***	84.365	25-4909-00		16,895			16,895			16,895	17,640
<b>Subtotal AL 84.365</b>				16,895			16,895			16,895	
<b>SPECIAL EDUCATION CLUSTER</b>											
Special Education - IDEA - Room & Board*** (M)	84.027	24-4625-00	181,325	206,952	181,325		206,952			388,277	N/A
Special Education - IDEA - Room & Board*** (M)	84.027	25-4625-00		300,709			300,709			300,709	N/A
Special Education - IDEA - Flow Through (M)	84.027	25-4620-00		899,502			899,502			899,502	901,105
<b>Subtotal AL 84.027</b>			181,325	1,407,163	181,325		1,407,163			1,588,488	
<b>TOTAL SPECIAL EDUCATION CLUSTER</b>			181,325	1,407,163	181,325		1,407,163			1,588,488	
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund **	84.425U	24-4998-E3	115,919	647	115,919		647			116,566	116,566
<b>Subtotal AL 84.425</b>			115,919	647	115,919		647			116,566	
US Department of Education Passed Through Dupage Area Occupational Education System: V.E. - Perkins - Secondary	84.048	25-4770-00		41,665			41,665			41,665	41,665
<b>Subtotal AL 84.048</b>				41,665			41,665			41,665	
<b>TOTAL AL "84"</b>			499,489	1,645,840	499,489		1,645,840			2,145,329	

**LYONS TWP HSD 204**  
**06-016-2040-17**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Year 7/1/23-6/30/24 (E)	Expenditure/Disbursements <sup>4</sup>		Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget  (I)
			Year 7/1/23-6/30/24 (C)	Year 7/1/24-6/30/25 (D)		Year 7/1/23-6/30/24 (E)	Year 7/1/24-6/30/25 (F)				
<b>MEDICAID CLUSTER</b>											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching Funds - Admin Outreach	93.778	25-4991-00		93,251			93,251			93,251	N/A
<b>Subtotal AL 93.778</b>				93,251			93,251			93,251	
<b>TOTAL MEDICAID CLUSTER</b>				93,251			93,251			93,251	
<b>TOTAL AL "93"</b>				93,251			93,251			93,251	
<b>TOTAL FEDERAL ASSISTANCE</b>			508,215	1,750,031	508,215		1,750,031			2,258,246	
** 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.

- <sup>1</sup> 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.
- <sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> 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)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025

**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, 2025. 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% de minimis indirect rate as allowed for all grants except Child Nutrition Cluster under the Uniform Guidance. The District has also elected not to use the 15% de minimis indirect rate as allowed for Child Nutrition Cluster under the Uniform Guidance.

**NOTE 4 - SUBRECIPIENTS**

The District did not provide federal awards to subrecipients during the year ended June 30, 2025.

**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 did not receive federally donated PPE during the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025

- 1) Summary of auditor's results:
  - a. The auditor's report expresses an unmodified opinion on whether the financial statements of Lyons Township High School District No. 204 were prepared in accordance with GAAP.
  - b. No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.
  - c. No instances of noncompliance material to the financial statements of Lyons Township High School District No. 204, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
  - d. No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
  - e. The auditor's report on compliance for the major federal award programs for Lyons Township High School District No. 204 expresses an unmodified opinion on all major federal programs.
  - f. There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) in this schedule.
  - g. The program tested as a major program was: Special Education Cluster (CFDA #84.027).
  - h. The threshold used to distinguish between Type A and Type B programs was \$750,000.
  - i. Lyons Township High School District No. 204 was determined to be a low-risk auditee.
- 2) There were no findings related to the financial statements which are required to be reported.
- 3) There were no findings related to federal awards which are required to be reported.

**LYONS TWP HSD 204**  
**06-016-2040-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2025**

---

**SECTION II - FINANCIAL STATEMENT FINDINGS**

---

1. FINDING NUMBER:<sup>11</sup>                    **2025 - NONE**                    2. THIS FINDING IS:                     New                     Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

---

3. Criteria or specific requirement

---

4. Condition

---

5. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

---

9. Management's response<sup>13</sup>

---

DRAFT

---

<sup>11</sup> 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 **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> 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.

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

**LYONS TWP HSD 204**  
**06-016-2040-17**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2025**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup>                    **2025 - NONE**                    2. THIS FINDING IS:                     New                     Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_                    5. AL No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

# 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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ending June 30, 2025

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
-----------------------	------------------	-----------------------

None		
------	--	--

DRAFT

**FY 25 Final Budget to Actual Comparison (Modified Accrual)**  
**District Revenue (Operating Funds)**  
**Final 2/17/2025**

	<u>2024-2025</u> <u>Final Budget</u>	<u>2024-2025</u> <u>FYTD Activity</u>	<u>2024-2025</u> <u>Unexpended Bal</u>	<u>2024-2025</u> <u>FY %</u>
<b><u>Education Fund - 10</u></b>				
Local Sources	77,052,110	80,439,836	3,387,726	104.40%
State Sources	3,716,300	3,956,875	240,575	106.47%
Federal Sources	1,407,500	1,890,240	482,740	134.30%
<b>Total</b>	<b>82,175,910</b>	<b>86,286,951</b>	<b>4,111,041</b>	<b>105.00%</b>
=====				
<b><u>O&amp;M Fund - 20</u></b>				
Local Sources	10,269,815	10,547,587	277,772	102.70%
State Sources	0	50,000	50,000	0.00%
Federal Sources	0	0	0	0.00%
<b>Total</b>	<b>10,269,815</b>	<b>10,597,587</b>	<b>327,772</b>	<b>103.19%</b>
=====				
<b><u>Transportation Fund - 40</u></b>				
Local Sources	2,490,215	1,570,191	(920,024)	63.05%
State Sources	975,000	848,280	(126,720)	87.00%
<b>Total</b>	<b>3,465,215</b>	<b>2,418,471</b>	<b>(1,046,744)</b>	<b>69.79%</b>
=====				
<b><u>IMRF/SS Fund - 50</u></b>				
Local Sources	3,461,337	3,404,581	(56,756)	98.36%
<b>Total</b>	<b>3,461,337</b>	<b>3,404,581</b>	<b>(56,756)</b>	<b>98.36%</b>
=====				
<b><u>Working Cash Fund - 70</u></b>				
Local Sources	145,266	202,143	56,877	139.15%
<b>Total</b>	<b>145,266</b>	<b>202,143</b>	<b>56,877</b>	<b>139.15%</b>
=====				
<b>Grand Total</b>	<b>99,517,543</b>	<b>102,909,733</b>	<b>3,392,190</b>	<b>103.41%</b>

**FY25 Final Budget to Actual Comparison (Modified Accrual)**  
**District Expenditures (Operating Funds)**  
**Final 2/17/2026**

	<u>2024-2025</u> <u>Final Budget</u>	<u>2024-2025</u> <u>FYTD Activity</u>	<u>2024-2025</u> <u>Unexpended Bal</u>	<u>2024-2025</u> <u>FY %</u>
<b><u>Education Fund - 10</u></b>				
Salaries	54,725,704	54,694,886	30,818	99.94%
Benefits	10,372,944	11,106,565	(733,621)	107.07%
Purchased Services	8,560,092	8,091,820	468,272	94.53%
Supplies	2,177,585	1,630,673	546,912	74.88%
Capital Outlay	768,375	1,510,985	(742,610)	196.65%
Other	4,354,870	5,159,693	(804,823)	118.48%
Non-Capital Equipment	2,307,256	743,788	1,563,468	32.24%
<b>Total</b>	<b>83,266,826</b>	<b>82,938,410</b>	<b>328,416</b>	<b>99.61%</b>
=====				
<b><u>O&amp;M Fund - 20</u></b>				
Salaries	4,431,837	4,278,026	153,811	96.53%
Benefits	1,079,024	809,218	269,806	75.00%
Purchased Services	2,117,000	1,655,358	461,642	78.19%
Supplies	2,229,200	2,247,371	(18,171)	100.82%
Capital Outlay	1,740,000	802,923	937,077	46.15%
Other	600	730	(130)	121.67%
Non-Capital Equipment	0	62,558	(62,558)	0.00%
<b>Total</b>	<b>11,597,661</b>	<b>9,856,184</b>	<b>1,741,477</b>	<b>84.98%</b>
=====				
<b><u>Transportation Fund - 40</u></b>				
Salaries	0	19,048	(19,048)	0.00%
Purchased Services	3,882,000	3,613,975	268,025	93.10%
Capital Outlay	210,000	95,646	114,354	45.55%
<b>Total</b>	<b>4,092,000</b>	<b>3,728,669</b>	<b>363,331</b>	<b>91.12%</b>
=====				
<b><u>IMRF/SS Fund - 50</u></b>				
Benefits	3,449,907	3,242,397	207,510	93.99%
<b>Total</b>	<b>3,449,907</b>	<b>3,242,397</b>	<b>207,510</b>	<b>93.99%</b>
=====				
<b>Grand Total</b>	<b>102,406,394</b>	<b>99,765,660</b>	<b>2,640,734</b>	<b>97.42%</b>

	A	B	C	D	E	F	G	H	I
1	<b>FY 25 Actual Revenue and Expense By Fund Summary</b>								
2	<b>(Ed., O&amp;M, Transportation, SS/IMRF, Working Cash and Capital Projects)</b>								
3	<b>Final 2-17-2026</b>								
4		<b>Education Fund</b>	<b>O&amp;M Fund</b>	<b>Trans. Fund</b>	<b>SS &amp; IMR Fund</b>	<b>Working Cash Fund</b>	<b>Capital Projects Fund</b>	<b>Total (Operating Funds)</b>	<b>Total All Funds</b>
5	<b>Beginning Fund Balance</b>	<b>41,557,948</b>	<b>13,927,468</b>	<b>5,583,821</b>	<b>2,025,879</b>	<b>4,709,105</b>	<b>25,681,560</b>	<b>Columns B,C,D,E,F</b>	<b>Columns B,C,D,E,F,G</b>
6									
7	<b>Revenue</b>								
8	Property Taxes	70,475,518	9,733,191	1,286,841	2,985,207	-	-	84,480,757	84,480,757
9	CPPRT	4,198,002	0	-	300,000	-	-	4,498,002	4,498,002
10	Earnings on Investments	2,315,914	674,703	238,675	119,374	202,143	803,181	3,550,809	4,353,990
11	Other Local Sources	3,450,402	139,693	44,675	-	-	2,028,847	5,663,617	5,663,617
12	EBF Funding	2,807,787	-	-	-	-	-	2,807,787	2,807,787
13	State Aid Categorical	1,149,088	50,000	848,280	-	-	-	2,047,368	2,047,368
14	Federal Aid	1,890,240	-	-	-	-	-	1,890,240	1,890,240
15	<b>Total Revenue (All Sources)</b>	<b>86,286,951</b>	<b>10,597,587</b>	<b>2,418,471</b>	<b>3,404,581</b>	<b>202,143</b>	<b>2,832,028</b>	<b>102,909,733</b>	<b>105,741,761</b>
16									
17	<b>Expenditures</b>								
18	Salaries	54,694,886	4,278,026	19,048	-	-	-	58,991,960	58,991,960
19	Employee Benefits	11,106,565	809,218	-	3,242,397	-	-	15,158,180	15,158,180
20	Purchased Services	8,091,820	1,655,358	3,613,975	-	-	-	13,361,153	13,361,153
21	Supplies	1,630,673	2,247,371	-	-	-	-	3,878,044	3,878,044
22	Capital Outlay	1,510,985	802,923	95,646	-	-	30,625,832	2,409,554	33,035,386
23	Other Objects	5,159,693	730	-	-	-	-	5,160,423	5,160,423
24	Non-Capitl Equipment	743,788	62,558	-	-	-	-	806,346	806,346
25	<b>Total Expenditures (All Uses)</b>	<b>82,938,410</b>	<b>9,856,184</b>	<b>3,728,669</b>	<b>3,242,397</b>	<b>0</b>	<b>30,625,832</b>	<b>99,765,660</b>	<b>130,391,492</b>
26									
27	<b>Excess Revenue over Expenses</b>	<b>3,348,541</b>	<b>741,403</b>	<b>(1,310,198)</b>	<b>162,184</b>	<b>202,143</b>	<b>(27,793,804)</b>	<b>3,144,073</b>	<b>(24,649,731)</b>
28									
29	<b>Transfer to Capital Projects Fund</b>	<b>13,600,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,600,000</b>	<b>-</b>	<b>-</b>
30									
31	<b>Other Sources/Trade of Bus</b>			<b>1,000</b>					
32									
33	<b>Ending Fund Balance</b>	<b>31,306,489</b>	<b>9,668,871</b>	<b>4,274,623</b>	<b>2,188,063</b>	<b>4,911,248</b>	<b>16,487,756</b>	<b>52,349,294</b>	<b>68,837,050</b>

**Fund Balance to Revenue Ratio History**  
**FY25 Audit Update**

<b><u>Fiscal Year</u></b>	<b><u>Revenue</u></b>	<b><u>Fund Balance</u></b>	<b><u>Percentage</u></b>
2025	99,505,152	50,161,231	50.4%
2024	96,996,253	65,778,342	67.8%
2023	96,115,164	55,183,084	57.4%
2022	88,219,880	51,121,866	57.9%
2021	78,550,984	46,295,644	58.9%
2020	77,196,529	41,050,300	53.2%
2019	75,228,105	39,895,446	53.0%
2018	72,269,183	38,540,467	53.3%
2017	71,803,863	37,247,897	51.9%
2016	71,005,400	37,246,080	52.5%
2015	69,514,772	40,995,924	59.0%
2014	67,768,416	40,581,296	59.9%

<b><u>33%</u></b>	<b><u>40%</u></b>	<b><u>50%</u></b>
32,836,700	39,802,061	49,752,576
32,008,763	38,798,501	48,498,127
31,718,004	38,446,066	48,057,582
29,112,560	35,287,952	44,109,940
25,921,825	31,420,394	39,275,492
25,474,855	30,878,612	38,598,265
24,825,275	30,091,242	37,614,053
23,848,830	28,907,673	36,134,592
23,695,275	28,721,545	35,901,932
23,431,782	28,402,160	35,502,700
22,939,875	27,805,909	34,757,386
22,363,577	27,107,366	33,884,208

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204  
SUMMARY OF JANUARY 2026 EXPENSES  
FOR BOARD OF EDUCATION APPROVAL ON FEBRUARY 17, 2026**

<b>ACCOUNTS PAYABLE</b>	<b>PAID</b>	<b>TOTAL</b>
EDUCATION FUND	\$ 959,066.73	
OPERATIONS BLDG MAINT	\$ 406,948.22	
TRANSPORTATION	\$ 325,448.85	
CAPITAL PROJECTS	\$ 411,194.32	
STUDENT ACTIVITIES	\$ 108,697.95	
<b>TOTAL ACCOUNTS PAYABLE</b>		<b>\$ 2,211,356.07</b>
<b>PAYROLL</b>		
EDUCATION FUND	\$ 5,862,538.98	
OPERATIONS BLDG MAINT	\$ 436,014.86	
IMRF/FICA/MEDICARE	\$ 278,742.72	
<b>TOTAL PAYROLL</b>		<b>\$ 6,577,296.56</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,788,652.63</b>

The Undersigned do hereby certify that the Accounts Payable and Payroll Expenditures in the amount of \$8,788,652.63 approved for payment at the Lyons Township High School District 204 Board of Education Meeting, Cook County, Illinois held on February 17, 2026.

\_\_\_\_\_  
Tim Albores, President

\_\_\_\_\_  
Gioia Giannotti Frye, Secretary

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204  
SUMMARY OF REVENUES - FISCAL YEAR 2025-26  
FOR THE MONTH JANUARY 2026**

	TENTATIVE BUDGET	MONTHLY REVENUES	FISCAL YTD REVENUES	TRANSFERS	TENTATIVE BUDGET BALANCE	% REALIZED
<b><u>OPERATING FUNDS</u></b>						
EDUCATION - 10	\$ 88,039,046.00	\$ 8,203,798.79	\$ 39,063,395.07		\$ 48,975,650.93	44.37%
OPERATIONS & MAINTENANCE - 20	\$ 11,455,273.00	\$ 951,871.79	\$ 5,192,063.60	\$ -	\$ 6,263,209.40	45.32%
TRANSPORTATION - 40	\$ 2,128,695.00	\$ 352,698.00	\$ 1,075,205.31		\$ 1,919,010.69	35.91%
IMRF/SOCIAL SECURITY - 50/51	\$ 3,249,580.00	\$ 275,577.57	\$ 1,269,116.99		\$ 1,980,463.01	39.05%
<b>TOTAL</b>	<b>\$ 104,872,594.00</b>	<b>\$ 9,783,946.15</b>	<b>\$ 46,599,780.97</b>	<b>\$ -</b>	<b>\$ 59,138,334.03</b>	<b>44.43%</b>
<b><u>NON OPERATING FUNDS</u></b>						
DEBT SERVICE - 30	\$ 2,994,216.00	\$ 337,680.44	\$ 1,581,720.07		\$ 1,412,495.93	52.83%
CAPITAL PROJECTS - 60/61	\$ 3,050,000.00	\$ 39,597.52	\$ 359,562.84	\$ -	\$ 2,690,437.16	11.79%
<b>TOTAL</b>	<b>\$ 6,044,216.00</b>	<b>\$ 377,277.96</b>	<b>\$ 1,941,282.91</b>	<b>\$ -</b>	<b>\$ 4,102,933.09</b>	<b>32.12%</b>
<b><u>WORKING CASH</u></b>						
WORKING CASH - 70/71	\$ 165,000.00	\$ 41,821.70	\$ 215,269.25	\$ -	\$ (50,269.25)	76.65%
<b>TOTAL</b>	<b>\$ 165,000.00</b>	<b>\$ 41,821.70</b>	<b>\$ 215,269.25</b>	<b>\$ -</b>	<b>\$ (50,269.25)</b>	<b>76.65%</b>
<b>TOTAL</b>	<b>\$ 111,081,810.00</b>	<b>\$ 10,203,045.81</b>	<b>\$ 48,756,333.13</b>	<b>\$ -</b>	<b>\$ 63,190,997.87</b>	<b>43.89%</b>

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204  
SUMMARY OF EXPENSES - FISCAL YEAR 2025-26  
FOR THE MONTH OF JANUARY 2026**

	TENTATIVE BUDGET	MONTHLY EXPENSES	FISCAL YTD EXPENSES	TRANSFERS	TENTATIVE BUDGET BALANCE	% REALIZED
<b><u>OPERATING FUNDS</u></b>						
EDUCATION - 10	\$ 86,046,036.00	\$ 6,601,144.07	\$ 42,694,370.00	\$ -	\$ 43,351,666.00	49.62%
OPERATIONS & MAINTENANCE - 20	\$ 14,272,405.00	\$ 841,063.08	\$ 5,919,787.67	\$ -	\$ 8,352,617.33	41.48%
TRANSPORTATION - 40	\$ 4,362,664.00	\$ 325,448.85	\$ 2,064,774.93	\$ -	\$ 2,297,889.07	47.33%
IMRF/SOCIAL SECURITY - 50/51	\$ 3,472,511.00	\$ 278,742.72	\$ 1,781,741.35	\$ -	\$ 1,690,769.65	51.31%
<b>TOTAL</b>	<b>\$ 108,153,616.00</b>	<b>\$ 8,046,398.72</b>	<b>\$ 52,460,673.95</b>	<b>\$ -</b>	<b>\$ 55,692,942.05</b>	<b>48.51%</b>
<b><u>NON OPERATING FUNDS</u></b>						
DEBT SERVICE - 30	\$ 2,866,625.00	\$ -	\$ 2,332,750.00	\$ -	\$ 533,875.00	81.38%
CAPITAL PROJECTS - 60/61	\$ 20,022,770.00	\$ 411,194.32	\$ 15,239,993.01	\$ -	\$ 4,782,776.99	76.11%
<b>TOTAL</b>	<b>\$ 22,889,395.00</b>	<b>\$ 411,194.32</b>	<b>\$ 17,572,743.01</b>	<b>\$ -</b>	<b>\$ 5,316,651.99</b>	<b>76.77%</b>
<b><u>WORKING CASH</u></b>						
WORKING CASH - 70/71	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$ 131,043,011.00</b>	<b>\$ 8,457,593.04</b>	<b>\$ 70,033,416.96</b>	<b>\$ -</b>	<b>\$ 61,009,594.04</b>	<b>53.44%</b>

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204**  
**FUND BALANCE FINANCIAL REPORT - FISCAL YEAR 2025-26**  
**FOR THE MONTH OF JANUARY 2026**

	TENTATIVE FUND BALANCE	FISCAL YTD REVENUES	FISCAL YTD EXPENSES	TRANSFERS	TENTATIVE FUND BALANCE
<b><u>OPERATING FUNDS</u></b>					
EDUCATION - 10	\$ 30,936,668.73	\$ 39,063,395.07	\$ 42,694,370.00	\$ -	\$ 27,305,693.80
OPERATIONS & MAINTENANCE - 20	\$ 11,434,771.28	\$ 5,192,063.60	\$ 5,919,787.67	\$ -	\$ 10,707,047.21
TRANSPORTATION - 40	\$ 4,333,242.56	\$ 1,075,205.31	\$ 2,064,774.93	\$ -	\$ 3,343,672.94
IMRF/SOCIAL SECURITY - 50/51	\$ 2,166,112.23	\$ 1,269,116.99	\$ 1,781,741.35	\$ -	\$ 1,653,487.87
<b>TOTAL</b>	<b>\$ 48,870,794.80</b>	<b>\$ 46,599,780.97</b>	<b>\$ 52,460,673.95</b>	<b>\$ -</b>	<b>\$ 43,009,901.82</b>
	\$ -	\$ -	\$ -		
<b><u>NON OPERATING FUNDS</u></b>					
	\$ -	\$ -	\$ -		
DEBT SERVICE - 30	\$ 1,483,217.01	\$ 1,581,720.07	\$ 2,332,750.00	\$ -	\$ 732,187.08
CAPITAL PROJECTS - 60/61	\$ 18,467,529.36	\$ 359,562.84	\$ 15,239,993.01	\$ -	\$ 3,587,099.19
<b>TOTAL</b>	<b>\$ 19,950,746.37</b>	<b>\$ 1,941,282.91</b>	<b>\$ 17,572,743.01</b>	<b>\$ -</b>	<b>\$ 4,319,286.27</b>
	\$ -	\$ -	\$ -		
<b><u>WORKING CASH</u></b>					
	\$ -	\$ -	\$ -		
WORKING CASH - 70/71	\$ 4,896,119.10	\$ 215,269.25	\$ -		\$ 5,111,388.35
<b>TOTAL</b>	<b>\$ 4,896,119.10</b>	<b>\$ 215,269.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,111,388.35</b>
	\$ -	\$ -	\$ -		
<b>TOTAL</b>	<b>\$ 73,717,660.27</b>	<b>\$ 48,756,333.13</b>	<b>\$ 70,033,416.96</b>	<b>\$ -</b>	<b>\$ 52,440,576.44</b>

## LA GRANGE AREA DEPARTMENT OF SPECIAL EDUCATION

### SUMMARY OF BILLS AND PAYROLLS

January 2026

**Presented**

**February 17, 2026**



**SUMMARY FINANCIAL REPORT OF REVENUE - January 2026**

<b>OPERATING FUNDS</b>	BUDGET	TRANSFERS	CURRENT REVENUES	YTD REVENUES	BALANCE	PERCENT REALIZED
EDUCATION FUND	\$ 34,382,238	\$ -	\$ 8,033,964	\$ 18,135,632	\$ 16,246,606	52.75%
DEAF & HARD OF HEARING FUND	\$ -	\$ -	\$ 73,747	\$ 2,348,433		0.00%
O&M FUND	\$ -	\$ -				0.00%
VOCATIONAL ACTIVITY FUND	\$ -	\$ -	\$ 10	\$ 112		0.00%
<b>TOTAL</b>	<b>\$ 34,382,238</b>	<b>\$ -</b>	<b>\$ 8,107,721</b>	<b>\$ 20,484,177</b>	<b>\$ 16,246,606</b>	<b>59.58%</b>

**SUMMARY FINANCIAL REPORT OF EXPENSE - January 2026**

<b>OPERATING FUNDS</b>	BUDGET	TRANSFERS	CURRENT EXPENDITURES	YTD EXPENDITURES	UNENCUMBERED BALANCE	PERCENT ENCUMBERED
EDUCATION FUND	\$ 34,382,238	\$ -	\$ 2,725,264	\$ 15,680,623	\$ 18,701,615	45.61%
DEAF & HARD OF HEARING FUND	\$ -	\$ -	\$ 163,864	\$ 863,300	\$ -	0.00%
O&M FUND	\$ -	\$ -	\$ 8,695	\$ 129,311	\$ (129,311)	0.00%
VOCATIONAL ACTIVITY FUND	\$ -	\$ -	\$ 86	\$ 3,736	\$ (3,736)	0.00%
<b>TOTAL</b>	<b>\$ 34,382,238</b>	<b>\$ -</b>	<b>\$ 2,897,909</b>	<b>\$ 16,676,969</b>	<b>\$ 18,568,568</b>	<b>48.50%</b>

**MONTHLY FUND BALANCE REPORT - January 2026**

<b>OPERATING FUNDS</b>	JULY 1ST EQUITY	YEAR TO DATE RECEIPTS	YEAR TO DATE DISBURSEMENTS	BALANCE
EDUCATION FUND	\$ 3,960,457	\$ 18,135,632	\$ 15,680,623	\$ 6,415,466
DEAF & HARD OF HEARING FUND	\$ -	\$ 2,348,433	\$ 863,300	\$ 1,485,133
O&M FUND	\$ 500,000	\$ -	\$ 129,311	\$ 370,689
VOCATIONAL ACTIVITY FUND	\$ 17,222	\$ 112	\$ 3,736	\$ 13,598
<b>TOTAL</b>	<b>\$ 4,477,679</b>	<b>\$ 20,484,177</b>	<b>\$ 16,676,969</b>	<b>\$ 8,284,887</b>



**SUMMARY OF EXPENSES FOR JANUARY 2026 BOARD OF EDUCATION APPROVAL ON FEBRUARY 17, 2026**

	EXPENSES	EXPENSES FROM REVENUE	TOTAL
EDUCATION FUND	\$ 352,371.26		\$ 352,371.26
VOCATIONAL ACTIVITY FUND	\$ -	\$ -	\$ -
<b>TOTAL A/P</b>	<b>\$ 352,371.26</b>	<b>\$ -</b>	<b>\$ 352,371.26</b>

**PAYROLL**

EDUCATION FUND		\$ 1,982,371.47
BOARD SHARE EXPENSES		\$ 563,166.60
<b>TOTAL PAYROLL</b>		<b>\$ 2,545,538.07</b>
VOCATIONAL FUND		-
BOARD SHARE EXPENSES		-
<b>TOTAL PAYROLL</b>		<b>\$ 2,897,909.33</b>

THE UNDERSIGNED DO HEREBY CERTIFY THAT ACCOUNTS PAYABLE LISTINGS AND PAYROLLS IN THE AMOUNT OF \$2,897,909.33 WERE APPROVED FOR PAYMENT AT THE MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT #204, COOK COUNTY, ILLINOIS HELD ON FEBRUARY 17, 2026 AND AUTHORIZE THE SCHOOL TRUSTEES OF TOWNSHIP 38, RANGE 12 TO PAY THE SAME.

**PRESIDENT** \_\_\_\_\_

**SECRETARY** \_\_\_\_\_

## LaGrange Area Dept. of Special Education

### Fund Balances

Fiscal Year: 2025-2026

Month: January  
 Year: 2026  
 Fund Type: All Funds

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATION	\$4,423,075.51	\$18,135,632.38	(\$15,680,623.01)	(\$462,619.00)	\$6,415,465.88
15	DEAF AND HARD OF HEARING	\$0.00	\$2,348,432.97	(\$863,299.68)	\$0.00	\$1,485,133.29
20	OPERATIONS & MAINTENANCE	\$37,381.25	\$0.00	(\$129,310.93)	\$462,619.00	\$370,689.32
99	ACTIVITY FUND - SHREDDER WORKS	\$17,222.19	\$111.75	(\$3,735.64)	\$0.00	\$13,598.30
Grand Total:		\$4,477,678.95	\$20,484,177.10	(\$16,676,969.26)	\$0.00	\$8,284,886.79

End of Report

---

**LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER**

---

Voucher No: 1141

Voucher Date: 01/09/2026

Prepared By: Printed: 01/06/2026 09:28:19 AM

---

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$12,850.43 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

---

 1/6/2026  
Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL  
EDUCATION

---

Fund		Amount
10	EDUCATION	\$11,777.93
15	DEAF AND HARD OF HEARING	\$986.86
99	ACTIVITY FUND - SHREDDER WORKS	\$85.64
		<hr/>
		<b>\$12,850.43</b>

---

**LaGrange Area Dept. of Special Education**

**Non-Check Batch Listing**

Fiscal Year: 2025-2026

**Criteria:**

Bank Account: OPERATING 2045 184641

From Date: 01/09/2026

To Date:

From Voucher:

To Voucher:

Account: 184641

Date	Name	Amount	Account	Description	Check
01/09/2026	Brunswick, Wendy S	\$82.25	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Brunswick, Wendy S	\$52.01	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	American Health Staffing Inc.	\$2,618.00	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	American Health Staffing Inc.	\$609.00	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Signore , Gina	\$54.31	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Signore , Gina	\$13.58	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Rickelman, Donna	\$7.50	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Rickelman, Donna	\$44.97	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Rickelman, Donna	\$105.00	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Wolf, Janet R	\$29.54	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	McDermott, Callan P	\$97.79	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Cebular, Victoria J	\$15.82	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Hagar, Kimberly S	\$16.24	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Guzman, Ivonne J	\$37.03	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Popoca Gallegos, Eriberta	\$19.04	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Pender, Leanne M	\$41.72	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Jelinek, Katelyn	\$46.06	1141	Posted to G/L AP	<input type="checkbox"/>



**LaGrange Area Dept. of Special Education**

---

**Non-Check Batch Listing**

Fiscal Year: 2025-2026

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 01/09/2026      To Date:  
 From Voucher:                      To Voucher:

01/09/2026	Sypkens, Maureen B	\$120.99	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Mott, Monica A	\$6.86	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Rickelman, Donna	\$23.59	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Rickelman, Donna	\$94.35	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Pavone, Adriana M	\$1,200.00	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Ortiz, Norma Y	\$11.55	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Meininger, Cheyenne M	\$3.85	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Duvall, Danika R	\$9.80	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Delgado, Christine J	\$155.00	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Clemens, Marlene M	\$27.58	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Garlinger, Amy	\$30.73	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Burke, Jennifer L	\$51.13	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Burke, Jennifer L	\$12.78	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Bylsma, Karen J	\$89.18	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Bylsma, Karen J	\$22.29	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Morfoot, Carrie A	\$374.97	1141	Posted to G/L AP	<input type="checkbox"/>
01/09/2026	Carey, Veronica	\$42.42	1141	Posted to G/L AP	<input type="checkbox"/>

Total for Fund:                      52                      Total Amount:                      \$12,850.43

Printed: 01/09/2026    6:28:29 AM CST    Report: rptGLNonCheckListing                      2025.3.12    Page:                      3

LaGrange Area Dept. of Special Education

---

**Non-Check Batch Listing**

Fiscal Year: 2025-2026

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 01/09/2026

To Date:

From Voucher:

To Voucher:

Total Amount:

\$12,850.43

End of Report

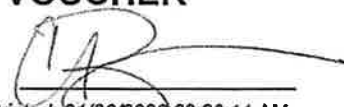
---

# LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1142

Voucher Date: 01/09/2026

Prepared By:

Printed: 01/06/2026 09:30:14 AM

---

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$31,579.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

---

 1/6/2026  
Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL  
EDUCATION

---

Fund		Amount
10	EDUCATION	\$26,179.00
20	OPERATIONS & MAINTENANCE	\$5,400.00
		<hr/> <b>\$31,579.00</b>

**LaGrange Area Dept. of Special Education**

**Check Listing**

Fiscal Year: 2025-2026

**Criteria:**

**Bank Account:** OPERATING 2045 184641

<b>From Date:</b>	1/9/2026	<b>To Date:</b>	1/9/2026
<b>From Check:</b>	245814664	<b>To Check:</b>	245814687
<b>From Voucher:</b>	1142	<b>To Voucher:</b>	1142

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245814664	01/09/2026	Accurate Biometrics	\$1,035.00	1142	Printed	Expense	<input type="checkbox"/>		
245814665	01/09/2026	Amazon Capital Services	\$1,861.54	1142	Printed	Expense	<input type="checkbox"/>		
245814666	01/09/2026	At & T	\$998.84	1142	Printed	Expense	<input type="checkbox"/>		
245814667	01/09/2026	Bd Of Ed #103	\$545.45	1142	Printed	Expense	<input type="checkbox"/>		
245814668	01/09/2026	Bd Of Ed #107	\$150.23	1142	Printed	Expense	<input type="checkbox"/>		
245814669	01/09/2026	Bd Of Ed #208	\$835.73	1142	Printed	Expense	<input type="checkbox"/>		
245814670	01/09/2026	Bd Of Ed #61 Darien	\$257.58	1142	Printed	Expense	<input type="checkbox"/>		
245814671	01/09/2026	Bd Of Ed #62	\$41.06	1142	Printed	Expense	<input type="checkbox"/>		
245814672	01/09/2026	Bd Of Ed #92.5	\$210.42	1142	Printed	Expense	<input type="checkbox"/>		
245814673	01/09/2026	Bd Of Ed #94	\$66.40	1142	Printed	Expense	<input type="checkbox"/>		
245814674	01/09/2026	Bd Of Ed Dist#105	\$19.26	1142	Printed	Expense	<input type="checkbox"/>		
245814675	01/09/2026	Bd Of Ed Dist#96	\$141.98	1142	Printed	Expense	<input type="checkbox"/>		
245814676	01/09/2026	BrightStar Care	\$4,320.00	1142	Printed	Expense	<input type="checkbox"/>		
245814677	01/09/2026	City Wide Facility Solutions of Illinois	\$3,100.00	1142	Printed	Expense	<input type="checkbox"/>		
245814678	01/09/2026	Comcast	\$406.85	1142	Printed	Expense	<input type="checkbox"/>		
245814679	01/09/2026	Dynamic Lynks, Inc.	\$5,899.00	1142	Printed	Expense	<input type="checkbox"/>		
245814680	01/09/2026	Embrace Education	\$113.41	1142	Printed	Expense	<input type="checkbox"/>		
245814681	01/09/2026	Hablame Speech Therapy	\$3,500.00	1142	Printed	Expense	<input type="checkbox"/>		
245814682	01/09/2026	Haugland Brothers, Inc.	\$835.00	1142	Printed	Expense	<input type="checkbox"/>		
245814683	01/09/2026	Mark Your Space LLC	\$5,400.00	1142	Printed	Expense	<input type="checkbox"/>		
245814684	01/09/2026	Personnel Planners	\$450.00	1142	Printed	Expense	<input type="checkbox"/>		
245814685	01/09/2026	Quadient Leasing	\$669.81	1142	Printed	Expense	<input type="checkbox"/>		
245814686	01/09/2026	Rcm Data Corp.	\$690.64	1142	Printed	Expense	<input type="checkbox"/>		
245814687	01/09/2026	WEX Bank	\$30.80	1142	Printed	Expense	<input type="checkbox"/>		

LaGrange Area Dept. of Special Education

---

**Check Listing**

Fiscal Year: 2025-2026

**Criteria:**

**Bank Account:** OPERATING 2045 184641

**From Date:** 1/9/2026  
**From Check:** 245814664  
**From Voucher:** 1142

**To Date:** 1/9/2026  
**To Check:** 245814687  
**To Voucher:** 1142

Total Amount: \$31,579.00

End of Report

**LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER**

Voucher No: 1152

Voucher Date: 01/27/2026

Prepared By: 

Printed: 01/22/2026 03:58:47 PM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$42,363.40 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

 1-22-2026  
Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL  
EDUCATION

Fund		Amount
10	EDUCATION	\$39,833.40
15	DEAF AND HARD OF HEARING	\$2,530.00
		<b>\$42,363.40</b>

**LaGrange Area Dept. of Special Education**

**Non-Check Batch Listing**

Fiscal Year: 2025-2026

**Criteria:**

**Bank Account:** OPERATING 2045 184641

**From Date:**  
**From Voucher:** 1152

**To Date:**  
**To Voucher:**

**Account:** 184641

01/27/2026	Holy Guardian Angels Parish	\$2,389.35	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Kavanaugh, Kari A	\$67.48	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Holy Guardian Angels Parish	\$4,968.38	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Holy Guardian Angels Parish	\$14,905.14	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Burcor Properties	\$2,530.00	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Murphy, Donna	\$227.43	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Finn, Kirsten M	\$44.03	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Butler, Madeleine M	\$164.15	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Everway	\$812.00	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Apple Computer	\$2,747.70	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Apple Computer	\$2,747.70	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Apple Computer	\$457.95	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Apple Computer	\$478.00	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Apple Computer	\$1,798.00	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Hagar, Kimberly S	\$27.46	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Chiampas, Cassandra	\$21.76	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Brancheau, Haley W	\$101.50	1152	Posted to G/L AP	<input type="checkbox"/>

**LaGrange Area Dept. of Special Education**

---

**Non-Check Batch Listing**

Fiscal Year: 2025-2026

Criteria:

Bank Account: OPERATING 2045 184641

From Date:

From Voucher: 1152

To Date:

To Voucher:

01/27/2026	Messina, Kathleen	\$15.08	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Chiampas, Cassandra	\$87.02	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Perrino, Katelyn	\$16.97	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Gallagher, Susan C	\$210.25	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Moreno, Melissa L	\$20.51	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Holy Guardian Angels Parish	\$7,168.05	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Irby, Stefanie J	\$107.45	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Favela Mata, Isabel	\$242.41	1152	Posted to G/L AP	<input type="checkbox"/>
01/27/2026	Massanisso, Lisa M	\$7.63	1152	Posted to G/L AP	<input type="checkbox"/>

Total for Fund:

26

Total Amount:

\$42,363.40

Total Amount:

\$42,363.40

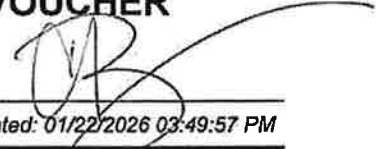
**End of Report**

**LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER**

Voucher No: 1153

Voucher Date: 01/27/2026

Prepared By:



Printed: 01/22/2026 03:49:57 PM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$266,043.28 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

\_\_\_\_\_

*Nicholas Peranich* 1-22-2026  
Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund		Amount
10	EDUCATION	\$258,098.22
15	DEAF AND HARD OF HEARING	\$4,650.06
20	OPERATIONS & MAINTENANCE	\$3,295.00
		<b>\$266,043.28</b>

## LaGrange Area Dept. of Special Education

### Check Listing

Fiscal Year: 2025-2026

**Criteria:**

**Bank Account:** OPERATING 2045 184641

**From Date:** 1/27/2026  
**From Check:** 245814688  
**From Voucher:** 1153

**To Date:** 1/27/2026  
**To Check:** 245814722  
**To Voucher:** 1153

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245814688	01/27/2026	Albertsons Safeway	\$276.15	1153	Printed	Expense	<input type="checkbox"/>		
245814689	01/27/2026	Amazon Capital Services	\$2,160.67	1153	Printed	Expense	<input type="checkbox"/>		
245814690	01/27/2026	At & T	\$214.84	1153	Printed	Expense	<input type="checkbox"/>		
245814691	01/27/2026	Bd Of Ed #106	\$138,257.46	1153	Printed	Expense	<input type="checkbox"/>		
245814692	01/27/2026	Bd Of Ed #92.5	\$52,494.70	1153	Printed	Expense	<input type="checkbox"/>		
245814693	01/27/2026	Bmo Corporate Mastercard	\$14,344.59	1153	Printed	Expense	<input type="checkbox"/>		
245814694	01/27/2026	Bridges Language Training & Staffing Co.	\$443.40	1153	Printed	Expense	<input type="checkbox"/>		
245814695	01/27/2026	BrightStar Care	\$3,888.00	1153	Printed	Expense	<input type="checkbox"/>		
245814696	01/27/2026	Canon Solutions America	\$3,394.00	1153	Printed	Expense	<input type="checkbox"/>		
245814697	01/27/2026	City Wide Facility Solutions of Illinois	\$1,860.00	1153	Printed	Expense	<input type="checkbox"/>		
245814698	01/27/2026	ComEd	\$5,724.91	1153	Printed	Expense	<input type="checkbox"/>		
245814699	01/27/2026	Crisis Prevention Institute	\$3,599.00	1153	Printed	Expense	<input type="checkbox"/>		
245814700	01/27/2026	DuPage Security Solutions, Inc.	\$900.00	1153	Printed	Expense	<input type="checkbox"/>		
245814701	01/27/2026	First Communications LLC	\$309.26	1153	Printed	Expense	<input type="checkbox"/>		
245814702	01/27/2026	Grand Prairie Transit	\$6,156.78	1153	Printed	Expense	<input type="checkbox"/>		
245814703	01/27/2026	Granite Telecommunications, LLC	\$219.47	1153	Printed	Expense	<input type="checkbox"/>		
245814704	01/27/2026	Happ Builders, Inc.	\$3,295.00	1153	Printed	Expense	<input type="checkbox"/>		
245814705	01/27/2026	Holiday Inn Countryside	\$1,230.00	1153	Printed	Expense	<input type="checkbox"/>		
245814706	01/27/2026	Horton'S Of La Grange	\$18.39	1153	Printed	Expense	<input type="checkbox"/>		
245814707	01/27/2026	Industrial Appraisal Company	\$2,490.00	1153	Printed	Expense	<input type="checkbox"/>		
245814708	01/27/2026	ITDHH	\$200.00	1153	Printed	Expense	<input type="checkbox"/>		
245814709	01/27/2026	Jayne Quetsch-Rohrer	\$90.00	1153	Printed	Expense	<input type="checkbox"/>		
245814710	01/27/2026	Johnson Controls Security Solutions	\$225.00	1153	Printed	Expense	<input type="checkbox"/>		

**LaGrange Area Dept. of Special Education**

**Check Listing**

Fiscal Year: 2025-2026

**Criteria:**

**Bank Account:** OPERATING 2045 184641

**From Date:** 1/27/2026  
**From Check:** 245814688  
**From Voucher:** 1153

**To Date:** 1/27/2026  
**To Check:** 245814722  
**To Voucher:** 1153

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245814711	01/27/2026	Lakeshore Learning Materials	\$28.96	1153	Printed	Expense	<input type="checkbox"/>		
245814712	01/27/2026	Mary, Mother of Divine Grace	\$14,214.00	1153	Printed	Expense	<input type="checkbox"/>		
245814713	01/27/2026	Metro Urgent Care Inc.	\$320.00	1153	Printed	Expense	<input type="checkbox"/>		
245814714	01/27/2026	Omni Group (The)	\$14.00	1153	Printed	Expense	<input type="checkbox"/>		
245814715	01/27/2026	Pace Van Pool	\$2,286.85	1153	Printed	Expense	<input type="checkbox"/>		
245814716	01/27/2026	Rcm Data Corp.	\$159.63	1153	Printed	Expense	<input type="checkbox"/>		
245814717	01/27/2026	Safeguard Self Storage	\$1,797.00	1153	Printed	Expense	<input type="checkbox"/>		
245814718	01/27/2026	TRC Lock Box	\$3,995.00	1153	Printed	Expense	<input type="checkbox"/>		
245814719	01/27/2026	Urso, Jacquelyn S	\$385.00	1153	Printed	Expense	<input type="checkbox"/>		
245814720	01/27/2026	Warehouse Direct, Inc.	\$454.17	1153	Printed	Expense	<input type="checkbox"/>		
245814721	01/27/2026	West 40 Intermediate Service Center	\$302.00	1153	Printed	Expense	<input type="checkbox"/>		
245814722	01/27/2026	WM Corporate Services, Inc	\$295.05	1153	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$266,043.28

**End of Report**

## LaGrange Area Dept. of Special Education

### Function Summary - Revenues

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.4.0000.0000.000.0000	UNDESIGNATED	\$0.00	(\$2,718.14)	(\$6,059.09)	\$6,059.09	\$0.00	\$6,059.09	0.00%
10.4.1300.0000.000.0000	UNDESIGNATED	(\$27,039,683.67)	(\$7,830,736.55)	(\$15,766,891.04)	(\$11,272,792.63)	\$0.00	(\$11,272,792.63)	41.69%
10.4.1400.0000.000.0000	UNDESIGNATED	(\$913,158.00)	(\$33,300.00)	(\$196,538.07)	(\$716,619.93)	\$0.00	(\$716,619.93)	78.48%
10.4.1500.0000.000.0000	UNDESIGNATED	(\$100,000.00)	(\$8,710.00)	(\$8,710.00)	(\$91,290.00)	\$0.00	(\$91,290.00)	91.29%
10.4.1900.0000.000.0000	UNDESIGNATED	(\$5,000.00)	\$0.00	(\$76.00)	(\$4,924.00)	\$0.00	(\$4,924.00)	98.48%
10.4.3100.0000.000.0000	UNDESIGNATED	(\$1,650,112.00)	(\$150,010.00)	(\$900,060.00)	(\$750,052.00)	\$0.00	(\$750,052.00)	45.45%
10.4.3500.0000.000.0000	UNDESIGNATED	(\$48,000.00)	(\$8,488.97)	(\$17,670.67)	(\$30,329.33)	\$0.00	(\$30,329.33)	63.19%
10.4.3700.0000.000.0000	UNDESIGNATED	(\$1,317,641.98)	\$0.00	(\$670,800.00)	(\$646,841.98)	\$0.00	(\$646,841.98)	49.09%
10.4.4500.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	(\$203,969.99)	\$203,969.99	\$0.00	\$203,969.99	0.00%
10.4.4900.0000.000.0000	UNDESIGNATED	(\$502,001.03)	\$0.00	(\$364,857.52)	(\$137,143.51)	\$0.00	(\$137,143.51)	27.32%
	FUND: EDUCATION - 10	(\$31,575,596.68)	(\$8,033,963.66)	(\$18,135,632.38)	(\$13,439,964.30)	\$0.00	(\$13,439,964.30)	42.56%
15.4.1300.0000.000.0000	UNDESIGNATED	(\$2,744,641.32)	(\$65,258.22)	(\$2,330,762.30)	(\$413,879.02)	\$0.00	(\$413,879.02)	15.08%
15.4.3500.0000.000.0000	UNDESIGNATED	(\$62,000.00)	(\$8,488.97)	(\$17,670.67)	(\$44,329.33)	\$0.00	(\$44,329.33)	71.50%
	FUND: DEAF AND HARD OF HEARING - 15	(\$2,806,641.32)	(\$73,747.19)	(\$2,348,432.97)	(\$458,208.35)	\$0.00	(\$458,208.35)	16.33%
99.4.1300.0000.000.0000	UNDESIGNATED	\$0.00	(\$10.00)	(\$111.75)	\$111.75	\$0.00	\$111.75	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	(\$10.00)	(\$111.75)	\$111.75	\$0.00	\$111.75	0.00%
<b>Grand Total:</b>		(\$34,382,238.00)	(\$8,107,720.85)	(\$20,484,177.10)	(\$13,898,060.90)	\$0.00	(\$13,898,060.90)	40.42%

End of Report

# LaGrange Area Dept. of Special Education

## Monthly Revenues

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.4.0000.0000.000.1000	UNDESIGNATED	\$0.00	(\$2,718.14)	(\$6,059.09)	\$6,059.09	\$0.00	\$6,059.09	0.00%
10.4.1993.0000.000.4000	E-Rate	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
10.4.1342.0000.100.1000	SCHOOL TUITION	(\$3,176,314.56)	(\$110,778.26)	(\$328,715.66)	(\$2,847,598.90)	\$0.00	(\$2,847,598.90)	89.65%
10.4.1510.0000.100.1000	INTEREST	(\$100,000.00)	(\$8,710.00)	(\$8,710.00)	(\$91,290.00)	\$0.00	(\$91,290.00)	91.29%
10.4.3110.0000.100.2000	PERSONNEL REIMBURSEMENT	(\$1,650,112.00)	(\$150,010.00)	(\$900,060.00)	(\$750,052.00)	\$0.00	(\$750,052.00)	45.45%
10.4.3510.0000.100.2000	TRANSPORTION REIMBURSEMENT	(\$48,000.00)	(\$8,488.97)	(\$17,670.67)	(\$30,329.33)	\$0.00	(\$30,329.33)	63.19%
10.4.4900.0000.100.4000	MEDICAID OUTREACH	\$0.00	\$0.00	(\$364,857.52)	\$364,857.52	\$0.00	\$364,857.52	0.00%
10.4.1342.0000.300.1000	SCHOOL TUITION	(\$9,594,827.26)	(\$6,150,490.45)	(\$8,185,300.42)	(\$1,409,526.84)	\$0.00	(\$1,409,526.84)	14.69%
10.4.1342.0000.300.1020	SCHOOL TUITION	\$0.00	\$0.00	\$418.00	(\$418.00)	\$0.00	(\$418.00)	0.00%
10.4.1999.0000.300.1000	MISC REVENUES	\$0.00	\$0.00	(\$76.00)	\$76.00	\$0.00	\$76.00	0.00%
10.4.1342.0000.436.1000	SCHOOL TUITION	(\$8,029,476.84)	(\$1,022,499.17)	(\$3,953,684.72)	(\$4,075,792.12)	\$0.00	(\$4,075,792.12)	50.76%
10.4.1342.0000.440.1000	ECE Classroom	(\$234,093.25)	\$0.00	(\$224,466.00)	(\$9,627.25)	\$0.00	(\$9,627.25)	4.11%
10.4.1342.0000.445.1000	SCHOOL TUITION	(\$220,995.74)	(\$37,746.00)	(\$139,104.18)	(\$81,891.56)	\$0.00	(\$81,891.56)	37.06%
10.4.1342.0000.453.1000	SCHOOL TUITION	(\$3,338,340.83)	(\$509,222.67)	(\$1,623,277.86)	(\$1,715,062.97)	\$0.00	(\$1,715,062.97)	51.37%
10.4.1342.0000.454.1000	SCHOOL TUITION	(\$648,783.27)	\$0.00	(\$20,243.91)	(\$628,539.36)	\$0.00	(\$628,539.36)	96.88%
10.4.1342.0000.455.1000	ED HS	(\$1,218,857.41)	\$0.00	\$57,492.65	(\$1,276,350.06)	\$0.00	(\$1,276,350.06)	104.72%
10.4.1342.0000.459.1000	SCHOOL TUITION	(\$102,275.37)	\$0.00	\$0.00	(\$102,275.37)	\$0.00	(\$102,275.37)	100.00%
10.4.1400.4100.459.6100	VOC SPEC PRG	\$0.00	\$0.00	\$113.33	(\$113.33)	\$0.00	(\$113.33)	0.00%
10.4.1322.0000.470.1000	SUMMER TUITION	(\$475,719.14)	\$0.00	(\$311,073.33)	(\$164,645.81)	\$0.00	(\$164,645.81)	34.61%
10.4.1342.0000.542.1000	SCHOOL TUITION	\$0.00	\$0.00	(\$1,003,135.05)	\$1,003,135.05	\$0.00	\$1,003,135.05	0.00%
10.4.1342.0000.571.1000	SCHOOL TUITION	\$0.00	\$0.00	(\$35,800.56)	\$35,800.56	\$0.00	\$35,800.56	0.00%
10.4.3705.0000.704.2000	PRESCHOOL FOR ALL	(\$1,317,641.98)	\$0.00	(\$670,800.00)	(\$646,841.98)	\$0.00	(\$646,841.98)	49.09%
10.4.4900.0000.901.4000	MEDICAID OUTREACH	(\$502,001.03)	\$0.00	\$0.00	(\$502,001.03)	\$0.00	(\$502,001.03)	100.00%
10.4.1400.0000.903.6100	VOC SPEC PRG	(\$563,158.00)	(\$33,300.00)	(\$196,651.40)	(\$366,506.60)	\$0.00	(\$366,506.60)	65.08%
10.4.1400.0000.903.6220	VOC SPEC PRG	(\$350,000.00)	\$0.00	\$0.00	(\$350,000.00)	\$0.00	(\$350,000.00)	100.00%
10.4.4505.0000.903.6220	UNDESIGNATED	\$0.00	\$0.00	(\$203,969.99)	\$203,969.99	\$0.00	\$203,969.99	0.00%
15.4.1342.0000.300.1000	SCHOOL TUITION	(\$255,291.82)	\$0.00	(\$261,844.44)	\$6,552.62	\$0.00	\$6,552.62	-2.57%
15.4.1342.0000.542.1000	SCHOOL TUITION	(\$2,457,439.80)	(\$46,393.22)	(\$2,043,497.28)	(\$413,942.52)	\$0.00	(\$413,942.52)	16.84%
15.4.1343.0000.542.1000	BILL BACK	\$0.00	(\$18,865.00)	(\$25,420.58)	\$25,420.58	\$0.00	\$25,420.58	0.00%
15.4.3510.0000.542.2000	TRANSPORTION REIMBURSEMENT	(\$62,000.00)	(\$8,488.97)	(\$17,670.67)	(\$44,329.33)	\$0.00	(\$44,329.33)	71.50%
15.4.1322.0000.571.1000	SUMMER TUITION	(\$31,909.70)	\$0.00	\$0.00	(\$31,909.70)	\$0.00	(\$31,909.70)	100.00%
99.4.1342.0000.259.1000	UNDESIGNATED	\$0.00	(\$10.00)	(\$111.75)	\$111.75	\$0.00	\$111.75	0.00%
<b>Grand Total:</b>		(\$34,382,238.00)	(\$8,107,720.85)	(\$20,484,177.10)	(\$13,898,060.90)	\$0.00	(\$13,898,060.90)	40.42%

End of Report

## LaGrange Area Dept. of Special Education

### Function Summary - Expenses

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1000.0000.000.0000	UNDESIGNATED	\$0.00	\$15,425.16	\$77,887.88	(\$77,887.88)	\$94,864.56	(\$172,752.44)	0.00%
10.5.1200.0000.000.0000	UNDESIGNATED	\$8,043,549.63	\$716,741.31	\$3,628,004.64	\$4,415,544.99	\$3,621,401.24	\$794,143.75	9.87%
10.5.1300.0000.000.0000	UNDESIGNATED	\$0.00	\$7,728.17	\$396,352.22	(\$396,352.22)	\$37,411.26	(\$433,763.48)	0.00%
10.5.1400.0000.000.0000	UNDESIGNATED	\$494,920.08	\$87,238.89	\$575,158.93	(\$80,238.85)	\$324,420.11	(\$404,658.96)	-81.76%
10.5.2100.0000.000.0000	UNDESIGNATED	\$15,614,517.05	\$1,359,213.45	\$6,820,685.40	\$8,793,831.65	\$7,133,392.13	\$1,660,439.52	10.63%
10.5.2200.0000.000.0000	UNDESIGNATED	\$343,790.28	\$18,791.56	\$126,201.00	\$217,589.28	\$2,065.27	\$215,524.01	62.69%
10.5.2300.0000.000.0000	UNDESIGNATED	\$754,054.89	\$29,634.27	\$581,519.87	\$172,535.02	\$118,312.65	\$54,222.37	7.19%
10.5.2400.0000.000.0000	UNDESIGNATED	\$2,011,750.23	\$98,933.25	\$605,904.47	\$1,405,845.76	\$415,052.56	\$990,793.20	49.25%
10.5.2500.0000.000.0000	UNDESIGNATED	\$1,617,805.00	\$91,908.16	\$767,101.48	\$850,703.52	\$150,755.31	\$699,948.21	43.27%
10.5.2600.0000.000.0000	UNDESIGNATED	\$1,282,043.49	\$97,205.43	\$666,463.43	\$615,580.06	\$300,443.44	\$315,136.62	24.58%
10.5.3700.0000.000.0000	UNDESIGNATED	\$1,288,100.00	\$199,236.16	\$1,217,068.64	\$71,031.36	\$23,021.98	\$48,009.38	3.73%
10.5.4900.0000.000.0000	UNDESIGNATED	\$0.00	\$3,208.68	\$218,275.05	(\$218,275.05)	\$1,183.83	(\$219,458.88)	0.00%
	FUND: EDUCATION - 10	\$31,450,530.65	\$2,725,264.49	\$15,680,623.01	\$15,769,907.64	\$12,222,324.34	\$3,547,583.30	11.28%
15.5.1200.0000.000.0000	UNDESIGNATED	\$2,432,720.04	\$138,878.97	\$719,514.18	\$1,713,205.86	\$704,800.81	\$1,008,405.05	41.45%
15.5.1300.0000.000.0000	UNDESIGNATED	\$0.00	\$775.90	\$11,610.94	(\$11,610.94)	\$0.00	(\$11,610.94)	0.00%
15.5.1400.0000.000.0000	UNDESIGNATED	\$314,779.79	\$0.00	\$0.00	\$314,779.79	\$0.00	\$314,779.79	100.00%
15.5.2400.0000.000.0000	UNDESIGNATED	\$163,207.52	\$13,874.52	\$85,123.64	\$78,083.88	\$58,560.94	\$19,522.94	11.96%
15.5.2500.0000.000.0000	UNDESIGNATED	\$21,000.00	\$3,473.63	\$7,581.57	\$13,418.43	\$0.00	\$13,418.43	63.90%
15.5.2600.0000.000.0000	UNDESIGNATED	\$0.00	\$6,861.18	\$39,469.35	(\$39,469.35)	\$19,955.29	(\$59,424.64)	0.00%
	FUND: DEAF AND HARD OF HEARING - 15	\$2,931,707.35	\$163,864.20	\$863,299.68	\$2,068,407.67	\$783,317.04	\$1,285,090.63	43.83%
20.5.2500.0000.000.0000	UNDESIGNATED	\$0.00	\$8,695.00	\$129,310.93	(\$129,310.93)	\$0.00	(\$129,310.93)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$8,695.00	\$129,310.93	(\$129,310.93)	\$0.00	(\$129,310.93)	0.00%
99.5.1400.0000.000.0000	UNDESIGNATED	\$0.00	\$85.64	\$3,735.64	(\$3,735.64)	\$0.00	(\$3,735.64)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$85.64	\$3,735.64	(\$3,735.64)	\$0.00	(\$3,735.64)	0.00%
<b>Grand Total:</b>		\$34,382,238.00	\$2,897,909.33	\$16,676,969.26	\$17,705,268.74	\$13,005,641.38	\$4,699,627.36	13.67%

End of Report

# LaGrange Area Dept. of Special Education

## Expenditures by Object

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0.0000.1000.000.0000	SALARIES, CERTIFIED STAFF	\$11,744,650.69	\$945,830.56	\$5,036,839.72	\$6,707,810.97	\$6,344,334.09	\$363,476.88	3.09%
10.0.0000.1100.000.0000	SALARIES, NON CERTIFIED STAFF	\$9,839,096.32	\$919,565.05	\$5,017,733.99	\$4,821,362.33	\$5,598,478.77	(\$777,116.44)	-7.90%
10.0.0000.1170.000.0000	SALARY-STUDENT	\$15,675.00	\$0.00	\$6,649.41	\$9,025.59	\$0.00	\$9,025.59	57.58%
10.0.0000.2110.000.0000	TEACHER'S RETIREMENT (TRS)	\$246,776.19	\$16,512.55	\$100,887.29	\$145,888.90	\$8,149.70	\$137,739.20	55.82%
10.0.0000.2120.000.0000	MUNICIPAL RETIREMENT	\$186,324.88	\$6,751.45	\$36,680.08	\$149,644.80	\$3,451.10	\$146,193.70	78.46%
10.0.0000.2130.000.0000	FICA	\$599,240.25	\$52,097.51	\$288,085.14	\$311,155.11	\$26,905.25	\$284,249.86	47.44%
10.0.0000.2140.000.0000	MEDICARE	\$305,020.58	\$25,500.66	\$138,546.86	\$166,473.72	\$12,828.85	\$153,644.87	50.37%
10.0.0000.2210.000.0000	LIFE INSURANCE	\$55,772.80	\$2,660.58	\$15,885.32	\$39,887.48	\$1,335.94	\$38,551.54	69.12%
10.0.0000.2220.000.0000	MEDICAL INSURANCE	\$4,014,172.31	\$393,053.34	\$1,803,722.32	\$2,210,449.99	\$189,419.64	\$2,021,030.35	50.35%
10.0.0000.2230.000.0000	DENTAL INSURANCE	\$239,291.58	\$24,744.09	\$109,243.42	\$130,048.16	\$12,658.22	\$117,389.94	49.06%
10.0.0000.2300.000.0000	TUITION REIMBURSEMENT	\$20,000.00	\$3,000.00	\$4,800.00	\$15,200.00	\$0.00	\$15,200.00	76.00%
10.0.0000.3050.000.0000	APPS AND SOFTWARE	\$75,650.00	\$2,415.22	\$58,001.05	\$17,648.95	\$4,891.00	\$12,757.95	16.86%
10.0.0000.3090.000.0000	Undesignated	\$16,000.00	\$0.00	\$16,840.08	(\$840.08)	\$0.00	(\$840.08)	-5.25%
10.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	\$201,850.00	\$26,848.53	\$331,577.33	(\$129,727.33)	\$1,166.91	(\$130,894.24)	-64.85%
10.0.0000.3120.000.0000	INSERVICE TRAINING-CONSULTANTS	\$35,000.00	\$0.00	\$7,420.00	\$27,580.00	\$0.00	\$27,580.00	78.80%
10.0.0000.3140.000.0000	Undesignated	\$20,671.05	\$0.00	\$19,180.00	\$1,491.05	\$0.00	\$1,491.05	7.21%
10.0.0000.3160.000.0000	Undesignated	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.0.0000.3170.000.0000	AUDIT FEE-FINANCIAL	\$155,600.00	\$0.00	\$29,500.00	\$126,100.00	\$0.00	\$126,100.00	81.04%
10.0.0000.3180.000.0000	LEGAL FEE-CONTRACTUAL	\$17,000.00	\$0.00	\$1,573.50	\$15,426.50	\$0.00	\$15,426.50	90.74%
10.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	\$157,500.00	\$3,500.00	\$92,618.32	\$64,881.68	\$0.00	\$64,881.68	41.19%
10.0.0000.3210.000.0000	PROPERTY SERVICES-DISPOSAL	\$25,000.00	\$295.05	\$2,668.15	\$22,331.85	\$0.00	\$22,331.85	89.33%
10.0.0000.3220.000.0000	CUSTODIAL/CLEANING SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	\$46,775.00	\$10,179.32	\$21,698.87	\$25,076.13	\$0.00	\$25,076.13	53.61%
10.0.0000.3250.000.0000	ROOM RENTALS	\$1,023,650.00	\$50,756.56	\$438,246.52	\$585,403.48	\$0.00	\$585,403.48	57.19%
10.0.0000.3310.000.0000	PUPIL TRANSPORTATION	\$33,150.00	\$5,676.46	\$35,169.80	(\$2,019.80)	\$0.00	(\$2,019.80)	-6.09%
10.0.0000.3320.000.0000	Undesignated	\$90,800.00	\$9,445.00	\$19,311.24	\$71,488.76	\$0.00	\$71,488.76	78.73%
10.0.0000.3390.000.0000	Undesignated	\$94,150.00	\$4,148.35	\$50,550.28	\$43,599.72	\$6,433.80	\$37,165.92	39.48%
10.0.0000.3400.000.0000	COMMUNICATION-TELEPHONE	\$48,060.00	\$3,511.25	\$24,817.27	\$23,242.73	\$3,730.02	\$19,512.71	40.60%
10.0.0000.3500.000.0000	MARKETING	\$18,300.00	\$4,531.61	\$11,452.97	\$6,847.03	\$0.00	\$6,847.03	37.42%
10.0.0000.3700.000.0000	PROPERTY SERVICES-WATER SERVIC	\$2,000.00	\$0.00	\$967.11	\$1,032.89	\$0.00	\$1,032.89	51.64%
10.0.0000.3800.000.0000	UNEMPLOYMENT	\$300.00	\$450.00	\$1,800.00	(\$1,500.00)	\$0.00	(\$1,500.00)	-500.00%
10.0.0000.3820.000.0000	SCHOOL BOARD LIABILITY	\$258,500.00	\$0.00	\$239,529.00	\$18,971.00	\$0.00	\$18,971.00	7.34%
10.0.0000.3900.000.0000	SOFTWARE LICENSES	\$3,000.00	\$160.23	\$1,465.62	\$1,534.38	\$0.00	\$1,534.38	51.15%
10.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$181,245.00	(\$2,799.96)	\$78,395.52	\$102,849.48	\$1,640.64	\$101,208.84	55.84%
10.0.0000.4110.000.0000	Undesignated	\$85,100.00	\$1,175.95	\$54,785.23	\$30,314.77	\$4,068.14	\$26,246.63	30.84%
10.0.0000.4120.000.0000	CLASSROOM MATERIALS 1	\$27,700.00	\$1,732.83	\$14,641.46	\$13,058.54	\$1,444.19	\$11,614.35	41.93%
10.0.0000.4130.000.0000	CLASSROOM MATERIALS 11	\$7,400.00	\$291.18	\$4,504.45	\$2,895.55	\$218.38	\$2,677.17	36.18%
10.0.0000.4300.000.0000	LIBRARY BOOKS	\$3,750.00	\$0.00	\$547.07	\$3,202.93	\$269.70	\$2,933.23	78.22%
10.0.0000.4600.000.0000	ELECTRICITY	\$40,000.00	\$5,527.92	\$21,115.09	\$18,884.91	\$0.00	\$18,884.91	47.21%
10.0.0000.4700.000.0000	SYSTEMS SOFTWARE	\$5,250.00	\$812.00	\$3,811.55	\$1,438.45	\$0.00	\$1,438.45	27.40%
10.0.0000.5400.000.0000	EQUIPMENT OVER \$5,000	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
10.0.0000.6400.000.0000	DUES AND FEES	\$27,409.00	\$351.25	\$15,139.88	\$12,269.12	\$0.00	\$12,269.12	44.76%
10.0.0000.6600.000.0000	FLOW THOUGH	\$1,281,100.00	\$193,020.27	\$1,370,240.79	(\$89,140.79)	\$0.00	(\$89,140.79)	-6.96%
10.0.0000.7000.000.0000	EQUIPMENT \$500 TO \$4999	\$178,100.00	\$13,519.68	\$153,981.31	\$24,118.69	\$900.00	\$23,218.69	13.04%
	FUND: EDUCATION - 10	\$31,450,530.65	\$2,725,264.49	\$15,680,623.01	\$15,769,907.64	\$12,222,324.34	\$3,547,583.30	11.28%
15.0.0000.1000.000.0000	SALARIES, CERTIFIED STAFF	\$498,396.14	\$23,338.64	\$135,470.76	\$362,925.38	\$146,663.26	\$216,262.12	43.39%
15.0.0000.1100.000.0000	SALARIES, NON CERTIFIED STAFF	\$1,157,590.33	\$93,637.22	\$488,036.71	\$669,553.62	\$616,780.87	\$52,772.75	4.56%
15.0.0000.2110.000.0000	TEACHER'S RETIREMENT (TRS)	\$7,453.89	\$361.26	\$2,006.75	\$5,447.14	\$180.63	\$5,266.51	70.65%
15.0.0000.2120.000.0000	MUNICIPAL RETIREMENT	\$17,662.27	\$634.13	\$3,352.78	\$14,309.49	\$332.13	\$13,977.36	79.14%
15.0.0000.2130.000.0000	FICA	\$70,388.40	\$5,013.47	\$26,605.44	\$43,782.96	\$2,628.07	\$41,154.89	58.47%

## LaGrange Area Dept. of Special Education

### Expenditures by Object

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
15.0.0000.2140.000.0000	MEDICARE	\$24,047.67	\$1,569.66	\$8,443.06	\$15,604.61	\$813.22	\$14,791.39	61.51%
15.0.0000.2210.000.0000	LIFE INSURANCE	\$4,474.91	\$119.04	\$575.92	\$3,898.99	\$59.52	\$3,839.47	85.80%
15.0.0000.2220.000.0000	MEDICAL INSURANCE	\$332,384.76	\$29,242.68	\$139,387.16	\$192,997.60	\$14,766.72	\$178,230.88	53.62%
15.0.0000.2230.000.0000	DENTAL INSURANCE	\$20,558.98	\$1,906.18	\$8,946.34	\$11,612.64	\$987.65	\$10,624.99	51.68%
15.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	\$67,000.00	\$3,780.90	\$37,603.39	\$29,396.61	\$0.00	\$29,396.61	43.88%
15.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	\$3,000.00	\$0.00	\$92.36	\$2,907.64	\$0.00	\$2,907.64	96.92%
15.0.0000.3250.000.0000	ROOM RENTALS	\$658,100.00	\$159.63	\$506.94	\$657,593.06	\$0.00	\$657,593.06	99.92%
15.0.0000.3310.000.0000	PUPIL TRANSPORTATION	\$15,000.00	\$2,902.17	\$5,180.34	\$9,819.66	\$0.00	\$9,819.66	65.46%
15.0.0000.3320.000.0000	Undesignated	\$1,600.00	\$75.00	\$75.00	\$1,525.00	\$0.00	\$1,525.00	95.31%
15.0.0000.3390.000.0000	Undesignated	\$5,000.00	\$279.39	\$2,064.18	\$2,935.82	\$0.00	\$2,935.82	58.72%
15.0.0000.3400.000.0000	COMMUNICATION-TELEPHONE	\$3,500.00	\$214.84	\$1,041.32	\$2,458.68	\$0.00	\$2,458.68	70.25%
15.0.0000.3900.000.0000	SOFTWARE LICENSES	\$4,500.00	\$0.00	\$419.00	\$4,081.00	\$0.00	\$4,081.00	90.69%
15.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$18,250.00	\$433.00	\$2,070.06	\$16,179.94	\$104.97	\$16,074.97	88.08%
15.0.0000.4110.000.0000	Undesignated	\$800.00	\$0.00	\$30.20	\$769.80	\$0.00	\$769.80	96.23%
15.0.0000.4600.000.0000	ELECTRICITY	\$0.00	\$196.99	\$852.97	(\$852.97)	\$0.00	(\$852.97)	0.00%
15.0.0000.6400.000.0000	DUES AND FEES	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
15.0.0000.7000.000.0000	EQUIPMENT \$500 TO \$4999	\$10,000.00	\$0.00	\$539.00	\$9,461.00	\$0.00	\$9,461.00	94.61%
	FUND: DEAF AND HARD OF HEARING - 15	\$2,931,707.35	\$163,864.20	\$863,299.68	\$2,068,407.67	\$783,317.04	\$1,285,090.63	43.83%
20.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	\$0.00	\$8,695.00	\$85,605.00	(\$85,605.00)	\$0.00	(\$85,605.00)	0.00%
20.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$3,240.00	(\$3,240.00)	\$0.00	(\$3,240.00)	0.00%
20.0.0000.7000.000.0000	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$40,465.93	(\$40,465.93)	\$0.00	(\$40,465.93)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$8,695.00	\$129,310.93	(\$129,310.93)	\$0.00	(\$129,310.93)	0.00%
99.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$0.00	\$85.64	\$85.64	(\$85.64)	\$0.00	(\$85.64)	0.00%
99.0.0000.7000.000.0000	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$3,650.00	(\$3,650.00)	\$0.00	(\$3,650.00)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$85.64	\$3,735.64	(\$3,735.64)	\$0.00	(\$3,735.64)	0.00%
	<b>Grand Total:</b>	\$34,382,238.00	\$2,897,909.33	\$16,676,969.26	\$17,705,268.74	\$13,005,641.38	\$4,699,627.36	13.67%

End of Report

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.4900.6600.000.1020	FLOW THOUGH	\$0.00	\$0.00	\$114,502.77	(\$114,502.77)	\$0.00	(\$114,502.77)	0.00%
10.5.4900.6600.000.1100	FLOW THOUGH	\$0.00	\$2,268.11	\$91,972.09	(\$91,972.09)	\$0.00	(\$91,972.09)	0.00%
10.5.1200.4118.301.1100	CURRICULUM	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2630.7000.301.1100	EQUIPMENT \$500 TO \$4999	\$1,200.00	\$0.00	\$1,264.12	(\$64.12)	\$0.00	(\$64.12)	-5.34%
10.5.2110.3100.302.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$291.00	(\$291.00)	\$0.00	(\$291.00)	0.00%
10.5.2110.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$1,009.50	(\$1,009.50)	\$0.00	(\$1,009.50)	0.00%
10.5.2410.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	\$1,500.00	\$0.00	\$1,811.06	(\$311.06)	\$0.00	(\$311.06)	-20.74%
10.5.2630.3230.302.1100	REPAIRS AND MAINTENANCE SERVIC	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.3399.302.1100	TRAVEL LOCAL MILEAGE	\$200.00	\$0.00	\$47.11	\$152.89	\$0.00	\$152.89	76.45%
10.5.1200.4100.302.1100	OFFICE SUPPLIES LESS \$499	\$500.00	\$0.00	\$7.99	\$492.01	\$0.00	\$492.01	98.40%
10.5.2630.7000.302.1100	EQUIPMENT \$500 TO \$4999	\$3,500.00	\$0.00	\$3,114.00	\$386.00	\$0.00	\$386.00	11.03%
10.5.1322.1000.318.1110	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$13,108.00	(\$13,108.00)	\$0.00	(\$13,108.00)	0.00%
10.5.1322.1000.318.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$11,136.00	(\$11,136.00)	\$0.00	(\$11,136.00)	0.00%
10.5.1322.1100.318.1110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$4,408.00	(\$4,408.00)	\$0.00	(\$4,408.00)	0.00%
10.5.1322.1100.318.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$9,396.00	(\$9,396.00)	\$0.00	(\$9,396.00)	0.00%
10.5.1322.2110.318.1110	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$163.85	(\$163.85)	\$0.00	(\$163.85)	0.00%
10.5.1322.2110.318.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$95.70	(\$95.70)	\$0.00	(\$95.70)	0.00%
10.5.1322.2120.318.1110	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$32.17	(\$32.17)	\$0.00	(\$32.17)	0.00%
10.5.1322.2120.318.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$68.59	(\$68.59)	\$0.00	(\$68.59)	0.00%
10.5.1322.2130.318.1110	FICA	\$0.00	\$0.00	\$273.30	(\$273.30)	\$0.00	(\$273.30)	0.00%
10.5.1322.2130.318.1111	FICA	\$0.00	\$0.00	\$578.79	(\$578.79)	\$0.00	(\$578.79)	0.00%
10.5.1322.2140.318.1110	MEDICARE	\$0.00	\$0.00	\$253.97	(\$253.97)	\$0.00	(\$253.97)	0.00%
10.5.1322.2140.318.1111	MEDICARE	\$0.00	\$0.00	\$296.83	(\$296.83)	\$0.00	(\$296.83)	0.00%
10.5.2130.3100.320.1100	PROFESSIONAL TECHNICAL SERVICE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.2130.3107.320.1020	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$5,404.40	(\$5,404.40)	\$0.00	(\$5,404.40)	0.00%
10.5.2130.3107.320.1100	CONTRACTUAL SERVICES	\$0.00	\$8,208.00	\$51,320.38	(\$51,320.38)	\$0.00	(\$51,320.38)	0.00%
10.5.2130.3399.320.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$67.48	\$117.18	\$882.82	\$0.00	\$882.82	88.28%
10.5.2130.4100.320.1100	OFFICE SUPPLIES LESS \$499	\$2,000.00	\$0.00	\$956.61	\$1,043.39	\$0.00	\$1,043.39	52.17%
10.5.2630.7000.320.1100	EQUIPMENT \$500 TO \$4999	\$3,000.00	\$1,225.00	\$3,960.00	(\$960.00)	\$0.00	(\$960.00)	-32.00%
10.5.2131.2130.321.1100	FICA	\$0.00	\$5.44	\$35.58	(\$35.58)	\$2.72	(\$38.30)	0.00%
10.5.2131.2140.321.1100	MEDICARE	\$0.00	\$1.28	\$8.37	(\$8.37)	\$0.64	(\$9.01)	0.00%
10.5.2630.3050.321.1100	APPS AND SOFTWARE	\$400.00	\$0.00	\$77.00	\$323.00	\$150.00	\$173.00	43.25%
10.5.2131.3100.321.1100	PROFESSIONAL TECHNICAL SERVICE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.5.2131.3107.321.1100	CONTRACTUAL SERVICES	\$10,000.00	\$7,217.00	\$60,135.00	(\$50,135.00)	\$0.00	(\$50,135.00)	-501.35%
10.5.2630.3230.321.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.2570.3250.321.1100	ROOM RENTALS	\$10,000.00	\$790.68	\$4,744.08	\$5,255.92	\$0.00	\$5,255.92	52.56%
10.5.2131.3399.321.1100	TRAVEL LOCAL MILEAGE	\$4,000.00	\$276.25	\$1,411.42	\$2,588.58	\$495.00	\$2,093.58	52.34%
10.5.2131.4100.321.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$85.73	(\$85.73)	\$0.00	(\$85.73)	0.00%
10.5.2131.4100.321.1100	OFFICE SUPPLIES LESS \$499	\$6,500.00	\$649.13	\$1,473.11	\$5,026.89	\$0.00	\$5,026.89	77.34%
10.5.2630.7000.321.1100	EQUIPMENT \$500 TO \$4999	\$14,500.00	\$0.00	\$14,119.97	\$380.03	\$0.00	\$380.03	2.62%
10.5.2630.3230.323.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$68.00	\$68.00	(\$68.00)	\$0.00	(\$68.00)	0.00%
10.5.2140.3399.323.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$29.54	\$65.66	(\$65.66)	\$0.00	(\$65.66)	0.00%
10.5.2140.4100.323.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$509.45	(\$509.45)	\$0.00	(\$509.45)	0.00%
10.5.2140.4100.323.1100	OFFICE SUPPLIES LESS \$499	\$18,000.00	\$1,172.04	\$3,316.04	\$14,683.96	\$0.00	\$14,683.96	81.58%
10.5.2140.7000.323.1100	EQUIPMENT \$500 TO \$4999	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
10.5.2630.7000.323.1100	EQUIPMENT \$500 TO \$4999	\$5,400.00	\$0.00	\$5,627.95	(\$227.95)	\$0.00	(\$227.95)	-4.22%
10.5.2132.2130.324.1100	FICA	\$0.00	\$5.36	\$35.17	(\$35.17)	\$2.68	(\$37.85)	0.00%
10.5.2132.2140.324.1100	MEDICARE	\$0.00	\$1.26	\$8.25	(\$8.25)	\$0.63	(\$8.88)	0.00%
10.5.2630.3050.324.1100	APPS AND SOFTWARE	\$150.00	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
10.5.2132.3100.324.1100	PROFESSIONAL TECHNICAL SERVICE	\$10,250.00	\$0.00	\$0.00	\$10,250.00	\$0.00	\$10,250.00	100.00%

136

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2630.3230.324.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.2570.3250.324.1100	ROOM RENTALS	\$6,000.00	\$646.92	\$3,881.52	\$2,118.48	\$0.00	\$2,118.48	35.31%
10.5.2132.3399.324.1100	TRAVEL LOCAL MILEAGE	\$4,000.00	\$437.27	\$2,032.67	\$1,967.33	\$495.00	\$1,472.33	36.81%
10.5.2132.4100.324.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$59.00	(\$59.00)	\$0.00	(\$59.00)	0.00%
10.5.2132.4100.324.1100	OFFICE SUPPLIES LESS \$499	\$5,500.00	\$1,382.85	\$2,098.83	\$3,401.17	\$0.00	\$3,401.17	61.84%
10.5.2132.7000.324.1100	EQUIPMENT \$500 TO \$4999	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.2630.7000.324.1100	EQUIPMENT \$500 TO \$4999	\$7,000.00	\$2,733.95	\$6,723.85	\$276.15	\$0.00	\$276.15	3.95%
10.5.2150.2140.326.1100	MEDICARE	\$0.00	\$3.80	\$24.94	(\$24.94)	\$1.90	(\$26.84)	0.00%
10.5.2630.3050.326.1100	APPS AND SOFTWARE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10.5.2150.3107.326.1100	CONTRACTUAL SERVICES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
10.5.2150.3196.326.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$3,500.00	\$13,580.00	(\$13,580.00)	\$0.00	(\$13,580.00)	0.00%
10.5.2630.3230.326.1100	REPAIRS AND MAINTENANCE SERVIC	\$500.00	\$56.72	\$105.12	\$394.88	\$0.00	\$394.88	78.98%
10.5.2150.3399.326.1100	TRAVEL LOCAL MILEAGE	\$2,000.00	\$539.67	\$3,200.52	(\$1,200.52)	\$1,484.70	(\$2,685.22)	-134.26%
10.5.2150.4100.326.1100	OFFICE SUPPLIES LESS \$499	\$2,000.00	\$26.40	\$250.48	\$1,749.52	\$0.00	\$1,749.52	87.48%
10.5.2150.4118.326.1100	CURRICULUM	\$7,500.00	\$0.00	\$2,302.54	\$5,197.46	\$0.00	\$5,197.46	69.30%
10.5.2630.7000.326.1100	EQUIPMENT \$500 TO \$4999	\$18,000.00	\$2,747.70	\$17,831.40	\$168.60	\$0.00	\$168.60	0.94%
10.5.1200.1105.333.1100	STIPENDS- NON CERTIFIED	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
10.5.1020.1000.360.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$588.00	(\$588.00)	0.00%
10.5.1020.2140.360.1100	MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$8.53	(\$8.53)	0.00%
10.5.1200.2120.430.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.02	(\$0.02)	\$0.00	(\$0.02)	0.00%
10.5.1200.2130.430.1100	FICA	\$0.00	\$0.00	\$0.18	(\$0.18)	\$0.00	(\$0.18)	0.00%
10.5.1200.2140.430.1100	MEDICARE	\$0.00	\$0.00	\$0.04	(\$0.04)	\$0.00	(\$0.04)	0.00%
10.5.2630.3050.430.1100	APPS AND SOFTWARE	\$1,800.00	\$355.00	\$355.00	\$1,445.00	\$1,800.00	(\$355.00)	-19.72%
10.5.1200.3196.430.1100	CONTRACTUAL RELATED SERVICES	\$43,000.00	\$0.00	\$42,812.76	\$187.24	\$0.00	\$187.24	0.44%
10.5.2540.3230.430.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$620.00	\$1,860.00	(\$1,860.00)	\$0.00	(\$1,860.00)	0.00%
10.5.2630.3230.430.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,350.00	\$1,957.58	\$1,957.58	(\$607.58)	\$0.00	(\$607.58)	-45.01%
10.5.2570.3250.430.1100	ROOM RENTALS	\$301,000.00	\$8,528.40	\$59,698.80	\$241,301.20	\$0.00	\$241,301.20	80.17%
10.5.2570.3251.430.1100	COPIER RENTAL	\$2,000.00	\$276.26	\$1,640.69	\$359.31	\$0.00	\$359.31	17.97%
10.5.2550.3310.430.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,877.26	(\$1,877.26)	\$0.00	(\$1,877.26)	0.00%
10.5.2550.3310.430.1100	PUPIL TRANSPORTATION	\$9,050.00	\$0.00	\$873.30	\$8,176.70	\$0.00	\$8,176.70	90.35%
10.5.1200.3399.430.1100	TRAVEL LOCAL MILEAGE	\$500.00	\$27.93	\$249.20	\$250.80	\$0.00	\$250.80	50.16%
10.5.1200.4100.430.1100	OFFICE SUPPLIES LESS \$499	\$11,800.00	\$184.04	\$5,676.69	\$6,123.31	\$549.41	\$5,573.90	47.24%
10.5.2540.4100.430.1100	OFFICE SUPPLIES LESS \$499	\$5,000.00	\$802.10	\$2,882.07	\$2,117.93	\$0.00	\$2,117.93	42.36%
10.5.1200.4104.430.1100	INK	\$5,000.00	\$740.18	\$1,816.67	\$3,183.33	\$0.00	\$3,183.33	63.67%
10.5.1200.4118.430.1100	CURRICULUM	\$37,000.00	\$75.00	\$22,678.55	\$14,321.45	\$355.00	\$13,966.45	37.75%
10.5.1200.4120.430.1100	CLASSROOM MATERIALS 1	\$800.00	\$28.96	\$28.96	\$771.04	\$115.21	\$655.83	81.98%
10.5.1200.4121.430.1100	CLASSROOM MATERIALS 2	\$800.00	\$0.00	\$674.27	\$125.73	\$77.97	\$47.76	5.97%
10.5.1200.4122.430.1100	CLASSROOM MATERIALS 3	\$800.00	\$108.74	\$281.19	\$518.81	\$0.00	\$518.81	64.85%
10.5.1200.4123.430.1100	CLASSROOM MATERIALS 4	\$800.00	\$0.00	\$229.17	\$570.83	\$67.44	\$503.39	62.92%
10.5.1200.4124.430.1100	CLASSROOM MATERIALS 5	\$800.00	\$237.28	\$323.26	\$476.74	\$0.00	\$476.74	59.59%
10.5.1200.4125.430.1100	CLASSROOM MATERIALS 6	\$800.00	\$0.00	\$605.42	\$194.58	\$34.02	\$160.56	20.07%
10.5.1200.4126.430.1100	CLASSROOM MATERIALS 7	\$800.00	\$4.98	\$502.36	\$297.64	\$0.00	\$297.64	37.21%
10.5.1200.4127.430.1100	CLASSROOM MATERIALS 8	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.4128.430.1020	CLASSROOM MATERIALS 9	\$0.00	\$0.00	\$172.50	(\$172.50)	\$0.00	(\$172.50)	0.00%
10.5.1200.4128.430.1100	CLASSROOM MATERIALS 9	\$800.00	\$446.56	\$673.31	\$126.69	\$0.00	\$126.69	15.84%
10.5.1200.4129.430.1020	CLASSROOM MATERIALS 10	\$0.00	\$0.00	\$172.50	(\$172.50)	\$0.00	(\$172.50)	0.00%
10.5.1200.4129.430.1100	CLASSROOM MATERIALS 10	\$800.00	\$0.00	\$429.25	\$370.75	\$0.00	\$370.75	46.34%
10.5.1200.4130.430.1100	CLASSROOM MATERIALS 11	\$800.00	\$0.00	\$476.81	\$323.19	\$0.00	\$323.19	40.40%
10.5.1200.4131.430.1100	CLASSROOM MATERIALS 12	\$4,200.00	\$94.99	\$3,743.27	\$456.73	\$218.38	\$238.35	5.68%
10.5.1200.4132.430.1100	CLASSROOM MATERIALS 13	\$800.00	\$0.00	\$88.18	\$711.82	\$0.00	\$711.82	88.98%

137

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2630.7000.430.1020	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$89.81	(\$89.81)	\$0.00	(\$89.81)	0.00%
10.5.2630.7000.430.1100	EQUIPMENT \$500 TO \$4999	\$25,000.00	\$3,337.12	\$24,825.58	\$174.42	\$0.00	\$174.42	0.70%
10.5.1200.2120.436.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.19	(\$0.19)	\$0.00	(\$0.19)	0.00%
10.5.1200.2130.436.1100	FICA	\$0.00	\$0.00	\$1.56	(\$1.56)	\$0.00	(\$1.56)	0.00%
10.5.1200.2140.436.1100	MEDICARE	\$0.00	\$0.00	\$0.36	(\$0.36)	\$0.00	(\$0.36)	0.00%
10.5.2630.3050.436.1100	APPS AND SOFTWARE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,791.00	\$209.00	10.45%
10.5.1200.3196.436.1100	CONTRACTUAL RELATED SERVICES	\$8,000.00	\$0.00	\$2,243.22	\$5,756.78	\$0.00	\$5,756.78	71.96%
10.5.1200.3230.436.1100	REPAIRS AND MAINTENANCE SERVIC	\$2,500.00	\$6.59	\$648.35	\$1,851.65	\$0.00	\$1,851.65	74.07%
10.5.2570.3250.436.1100	ROOM RENTALS	\$230,000.00	\$5,685.60	\$39,799.20	\$190,200.80	\$0.00	\$190,200.80	82.70%
10.5.2570.3251.436.1020	COPIER RENTAL	\$0.00	\$0.00	\$87.68	(\$87.68)	\$0.00	(\$87.68)	0.00%
10.5.2570.3251.436.1100	COPIER RENTAL	\$3,000.00	\$414.38	\$2,461.03	\$538.97	\$0.00	\$538.97	17.97%
10.5.2550.3310.436.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,877.26	(\$1,877.26)	\$0.00	(\$1,877.26)	0.00%
10.5.2550.3310.436.1100	PUPIL TRANSPORTATION	\$6,600.00	\$1,222.61	\$2,401.56	\$4,198.44	\$0.00	\$4,198.44	63.61%
10.5.1200.3399.436.1100	TRAVEL LOCAL MILEAGE	\$2,500.00	\$34.79	\$310.88	\$2,189.12	\$0.00	\$2,189.12	87.56%
10.5.2570.3400.436.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$87.31	(\$87.31)	\$0.00	(\$87.31)	0.00%
10.5.2570.3400.436.1100	COMMUNICATION-TELEPHONE	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.1200.4100.436.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$504.32	(\$504.32)	\$0.00	(\$504.32)	0.00%
10.5.1200.4100.436.1100	OFFICE SUPPLIES LESS \$499	\$7,000.00	\$345.28	\$3,333.32	\$3,666.68	\$169.60	\$3,497.08	49.96%
10.5.1200.4103.436.1100	MEDICAL SUPPLIES	\$2,500.00	\$0.00	\$1,192.42	\$1,307.58	\$0.00	\$1,307.58	52.30%
10.5.1200.4104.436.1100	INK	\$4,000.00	\$724.16	\$1,714.35	\$2,285.65	\$298.49	\$1,987.16	49.68%
10.5.1200.4118.436.1100	CURRICULUM	\$17,000.00	\$0.00	\$16,386.80	\$613.20	\$0.00	\$613.20	3.61%
10.5.1200.4120.436.1100	CLASSROOM MATERIALS 1	\$800.00	\$146.90	\$467.11	\$332.89	\$0.00	\$332.89	41.61%
10.5.1200.4121.436.1100	CLASSROOM MATERIALS 2	\$800.00	\$64.94	\$592.60	\$207.40	\$0.00	\$207.40	25.93%
10.5.1200.4122.436.1100	CLASSROOM MATERIALS 3	\$800.00	\$10.48	\$502.58	\$297.42	\$153.55	\$143.87	17.98%
10.5.1200.4123.436.1100	CLASSROOM MATERIALS 4	\$800.00	\$0.00	\$548.58	\$251.42	\$0.00	\$251.42	31.43%
10.5.1200.4124.436.1100	CLASSROOM MATERIALS 5	\$800.00	\$0.00	\$820.45	(\$20.45)	\$0.00	(\$20.45)	-2.56%
10.5.1200.4125.436.1100	CLASSROOM MATERIALS 6	\$800.00	\$0.00	\$60.29	\$739.71	\$0.00	\$739.71	92.46%
10.5.1200.4126.436.1100	CLASSROOM MATERIALS 7	\$800.00	\$42.62	\$214.72	\$585.28	\$0.00	\$585.28	73.16%
10.5.1200.4127.436.1100	CLASSROOM MATERIALS 8	\$800.00	\$0.00	\$416.10	\$383.90	\$153.61	\$230.29	28.79%
10.5.1200.4128.436.1100	CLASSROOM MATERIALS 9	\$800.00	(\$97.86)	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.4129.436.1100	CLASSROOM MATERIALS 10	\$800.00	\$0.00	\$25.18	\$774.82	\$37.20	\$737.62	92.20%
10.5.1200.4130.436.1100	CLASSROOM MATERIALS 11	\$800.00	\$97.19	\$97.19	\$702.81	\$0.00	\$702.81	87.85%
10.5.1200.4131.436.1100	CLASSROOM MATERIALS 12	\$800.00	\$99.00	\$99.00	\$701.00	\$0.00	\$701.00	87.63%
10.5.1200.7000.436.1100	EQUIPMENT \$500 TO \$4999	\$8,400.00	\$0.00	\$6,698.03	\$1,701.97	\$0.00	\$1,701.97	20.26%
10.5.2630.7000.436.1100	EQUIPMENT \$500 TO \$4999	\$9,300.00	\$0.00	\$7,217.65	\$2,082.35	\$0.00	\$2,082.35	22.39%
10.5.2630.3230.440.1100	REPAIRS AND MAINTENANCE SERVIC	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2570.3250.440.1100	ROOM RENTALS	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
10.5.1200.3399.440.1100	TRAVEL LOCAL MILEAGE	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.1200.4100.440.1100	OFFICE SUPPLIES LESS \$499	\$700.00	\$0.00	\$31.38	\$668.62	\$0.00	\$668.62	95.52%
10.5.1200.4104.440.1100	INK	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.4118.440.1100	CURRICULUM	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.5.1200.4120.440.1020	CLASSROOM MATERIALS 1	\$0.00	\$0.00	\$263.35	(\$263.35)	\$0.00	(\$263.35)	0.00%
10.5.1200.4120.440.1100	CLASSROOM MATERIALS 1	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.2630.7000.440.1100	EQUIPMENT \$500 TO \$4999	\$1,500.00	\$0.00	\$1,038.00	\$462.00	\$0.00	\$462.00	30.80%
10.5.2630.3230.445.1100	REPAIRS AND MAINTENANCE SERVIC	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2570.3250.445.1100	ROOM RENTALS	\$18,000.00	\$0.00	\$15,000.00	\$3,000.00	\$0.00	\$3,000.00	16.67%
10.5.2150.3399.445.1100	TRAVEL LOCAL MILEAGE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.4100.445.1100	OFFICE SUPPLIES LESS \$499	\$700.00	\$78.27	\$1,422.61	(\$722.61)	\$184.60	(\$907.21)	-129.60%
10.5.1200.4118.445.1100	CURRICULUM	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
10.5.2630.7000.445.1100	EQUIPMENT \$500 TO \$4999	\$1,600.00	138 \$0.00	\$1,138.00	\$462.00	\$0.00	\$462.00	28.88%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.1105.453.1100	STIPENDS- NON CERTIFIED	\$40,000.00	\$2,698.39	\$11,399.61	\$28,600.39	\$11,843.61	\$16,756.78	41.89%
10.5.1200.2120.453.1100	MUNICIPAL RETIREMENT	\$0.00	\$18.51	\$78.43	(\$78.43)	\$10.64	(\$89.07)	0.00%
10.5.1200.2130.453.1100	FICA	\$0.00	\$162.54	\$695.07	(\$695.07)	\$93.61	(\$788.68)	0.00%
10.5.1200.2140.453.1100	MEDICARE	\$0.00	\$38.11	\$162.99	(\$162.99)	\$21.95	(\$184.94)	0.00%
10.5.1200.3196.453.1100	CONTRACTUAL RELATED SERVICES	\$60,000.00	\$0.00	\$16,807.90	\$43,192.10	\$0.00	\$43,192.10	71.99%
10.5.1200.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$1,736.00	\$1,736.00	(\$1,736.00)	\$0.00	(\$1,736.00)	0.00%
10.5.2630.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	\$2,000.00	\$0.00	\$1,714.31	\$285.69	\$0.00	\$285.69	14.28%
10.5.2570.3250.453.1020	ROOM RENTALS	\$0.00	\$0.00	\$12,635.73	(\$12,635.73)	\$0.00	(\$12,635.73)	0.00%
10.5.2570.3250.453.1100	ROOM RENTALS	\$215,000.00	\$22,073.19	\$154,675.82	\$60,324.18	\$0.00	\$60,324.18	28.06%
10.5.2570.3251.453.1100	COPIER RENTAL	\$7,000.00	\$1,394.66	\$4,206.84	\$2,793.16	\$0.00	\$2,793.16	39.90%
10.5.2550.3310.453.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$2,436.45	(\$2,436.45)	\$0.00	(\$2,436.45)	0.00%
10.5.2550.3310.453.1100	PUPIL TRANSPORTATION	\$7,500.00	\$1,964.94	\$4,717.20	\$2,782.80	\$0.00	\$2,782.80	37.10%
10.5.1200.3399.453.1100	TRAVEL LOCAL MILEAGE	\$3,000.00	\$0.00	\$294.49	\$2,705.51	\$0.00	\$2,705.51	90.18%
10.5.2540.3400.453.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$93.09	(\$93.09)	\$0.00	(\$93.09)	0.00%
10.5.2570.3400.453.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$61.12	(\$61.12)	\$0.00	(\$61.12)	0.00%
10.5.2570.3400.453.1100	COMMUNICATION-TELEPHONE	\$4,000.00	\$131.68	\$429.37	\$3,570.63	\$0.00	\$3,570.63	89.27%
10.5.2630.3900.453.1020	SOFTWARE LICENSES	\$0.00	\$0.00	\$79.08	(\$79.08)	\$0.00	(\$79.08)	0.00%
10.5.2630.3900.453.1100	SOFTWARE LICENSES	\$3,000.00	\$160.23	\$1,386.54	\$1,613.46	\$0.00	\$1,613.46	53.78%
10.5.1200.4100.453.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$1,010.10	(\$1,010.10)	\$0.00	(\$1,010.10)	0.00%
10.5.1200.4100.453.1100	OFFICE SUPPLIES LESS \$499	\$9,000.00	\$1,453.41	\$5,506.45	\$3,493.55	\$438.54	\$3,055.01	33.94%
10.5.1200.4105.453.1100	STUDENT INCENTIVES	\$5,000.00	\$478.32	\$1,328.69	\$3,671.31	\$0.00	\$3,671.31	73.43%
10.5.1200.4106.453.1100	STUDENT FOOD/SUPPLIES	\$5,000.00	\$807.60	\$1,444.90	\$3,555.10	\$0.00	\$3,555.10	71.10%
10.5.1200.4118.453.1020	CURRICULUM	\$0.00	\$0.00	\$528.83	(\$528.83)	\$0.00	(\$528.83)	0.00%
10.5.1200.4118.453.1100	CURRICULUM	\$15,000.00	\$802.05	\$11,450.58	\$3,549.42	\$2,264.84	\$1,284.58	8.56%
10.5.1200.4120.453.1100	CLASSROOM MATERIALS 1	\$800.00	\$0.00	\$1,236.95	(\$436.95)	\$0.00	(\$436.95)	-54.62%
10.5.1200.4121.453.1100	CLASSROOM MATERIALS 2	\$800.00	\$99.03	\$378.05	\$421.95	\$65.97	\$355.98	44.50%
10.5.1200.4122.453.1100	CLASSROOM MATERIALS 3	\$800.00	\$0.00	\$393.01	\$406.99	\$0.00	\$406.99	50.87%
10.5.1200.4123.453.1100	CLASSROOM MATERIALS 4	\$800.00	\$26.04	\$619.65	\$180.35	\$180.00	\$0.35	0.04%
10.5.1200.4124.453.1100	CLASSROOM MATERIALS 5	\$800.00	\$54.27	\$749.22	\$50.78	\$0.00	\$50.78	6.35%
10.5.1200.4125.453.1100	CLASSROOM MATERIALS 6	\$800.00	\$34.27	\$435.19	\$364.81	\$0.00	\$364.81	45.60%
10.5.1200.4126.453.1100	CLASSROOM MATERIALS 7	\$800.00	\$0.00	\$254.53	\$545.47	\$0.00	\$545.47	68.18%
10.5.1200.4127.453.1100	CLASSROOM MATERIALS 8	\$800.00	\$60.65	\$221.57	\$578.43	\$0.00	\$578.43	72.30%
10.5.1200.4128.453.1100	CLASSROOM MATERIALS 9	\$800.00	\$302.00	\$530.58	\$269.42	\$0.00	\$269.42	33.68%
10.5.1200.6400.453.1100	DUES AND FEES	\$6,000.00	\$0.00	\$5,600.00	\$400.00	\$0.00	\$400.00	6.67%
10.5.2630.7000.453.1100	EQUIPMENT \$500 TO \$4999	\$19,000.00	\$29.67	\$22,413.79	(\$3,413.79)	\$0.00	(\$3,413.79)	-17.97%
10.5.1322.1000.454.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$1,427.16	\$17,475.94	(\$17,475.94)	\$0.00	(\$17,475.94)	0.00%
10.5.1322.2110.454.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$200.62	(\$200.62)	\$0.00	(\$200.62)	0.00%
10.5.1322.2140.454.1111	MEDICARE	\$0.00	\$20.69	\$251.02	(\$251.02)	\$0.00	(\$251.02)	0.00%
10.5.2410.3100.454.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$172.61	(\$172.61)	\$0.00	(\$172.61)	0.00%
10.5.2410.3100.454.1100	PROFESSIONAL TECHNICAL SERVICE	\$100.00	\$76.97	(\$65.79)	\$165.79	\$0.00	\$165.79	165.79%
10.5.1200.3399.454.1100	TRAVEL LOCAL MILEAGE	\$8,000.00	\$1,063.88	\$6,260.27	\$1,739.73	\$0.00	\$1,739.73	21.75%
10.5.2570.3400.454.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$61.12	(\$61.12)	\$0.00	(\$61.12)	0.00%
10.5.2570.3400.454.1100	COMMUNICATION-TELEPHONE	\$2,000.00	\$65.84	\$214.68	\$1,785.32	\$0.00	\$1,785.32	89.27%
10.5.1200.4100.454.1100	OFFICE SUPPLIES LESS \$499	\$1,000.00	\$100.00	\$464.32	\$535.68	\$0.00	\$535.68	53.57%
10.5.2630.7000.454.1100	EQUIPMENT \$500 TO \$4999	\$4,000.00	\$0.00	\$4,029.90	(\$29.90)	\$0.00	(\$29.90)	-0.75%
10.5.1200.1105.455.1100	STIPENDS- NON CERTIFIED	\$20,000.00	\$1,390.08	\$5,883.30	\$14,116.70	\$6,101.26	\$8,015.44	40.08%
10.5.1200.2120.455.1100	MUNICIPAL RETIREMENT	\$0.00	\$9.49	\$40.78	(\$40.78)	\$5.45	(\$46.23)	0.00%
10.5.1200.2130.455.1100	FICA	\$0.00	\$83.81	\$359.15	(\$359.15)	\$48.26	(\$407.41)	0.00%
10.5.1200.2140.455.1100	MEDICARE	\$0.00	\$19.50	\$83.54	(\$83.54)	\$11.22	(\$94.76)	0.00%
10.5.2630.3050.455.1100	APPS AND SOFTWARE	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%

139

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.3196.455.1100	CONTRACTUAL RELATED SERVICES	\$45,000.00	\$0.00	\$12,646.62	\$32,353.38	\$0.00	\$32,353.38	71.90%
10.5.1200.3230.455.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$744.00	\$744.00	(\$744.00)	\$0.00	(\$744.00)	0.00%
10.5.2630.3230.455.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,500.00	\$9.68	\$1,383.53	\$116.47	\$0.00	\$116.47	7.76%
10.5.2570.3250.455.1020	ROOM RENTALS	\$0.00	\$0.00	\$4,211.92	(\$4,211.92)	\$0.00	(\$4,211.92)	0.00%
10.5.2570.3250.455.1100	ROOM RENTALS	\$90,000.00	\$7,357.73	\$51,627.20	\$38,372.80	\$0.00	\$38,372.80	42.64%
10.5.2570.3251.455.1100	COPIER RENTAL	\$2,000.00	\$440.90	\$1,329.57	\$670.43	\$0.00	\$670.43	33.52%
10.5.2550.3310.455.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,114.02	(\$1,114.02)	\$0.00	(\$1,114.02)	0.00%
10.5.2550.3310.455.1100	PUPIL TRANSPORTATION	\$6,000.00	\$1,528.27	\$4,845.45	\$1,154.55	\$0.00	\$1,154.55	19.24%
10.5.1200.3399.455.1100	TRAVEL LOCAL MILEAGE	\$3,000.00	\$0.00	\$339.50	\$2,660.50	\$0.00	\$2,660.50	88.68%
10.5.2540.3400.455.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$14.55	(\$14.55)	\$0.00	(\$14.55)	0.00%
10.5.2540.3400.455.1100	COMMUNICATION-TELEPHONE	\$500.00	\$21.95	\$71.56	\$428.44	\$0.00	\$428.44	85.69%
10.5.2540.3401.455.1020	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$83.00	(\$83.00)	\$0.00	(\$83.00)	0.00%
10.5.2540.3401.455.1100	COMMUNICATION-POSTAGE	\$500.00	\$96.66	\$561.47	(\$61.47)	\$0.00	(\$61.47)	-12.29%
10.5.1200.4100.455.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$393.39	(\$393.39)	\$0.00	(\$393.39)	0.00%
10.5.1200.4100.455.1100	OFFICE SUPPLIES LESS \$499	\$4,000.00	\$364.71	\$2,468.38	\$1,531.62	\$0.00	\$1,531.62	38.29%
10.5.2630.4100.455.1100	OFFICE SUPPLIES LESS \$499	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
10.5.1200.4105.455.1100	STUDENT INCENTIVES	\$0.00	\$0.00	\$232.77	(\$232.77)	\$0.00	(\$232.77)	0.00%
10.5.1200.4118.455.1020	CURRICULUM	\$0.00	\$0.00	\$141.28	(\$141.28)	\$0.00	(\$141.28)	0.00%
10.5.1200.4118.455.1100	CURRICULUM	\$4,000.00	\$298.90	\$1,296.65	\$2,703.35	\$1,448.30	\$1,255.05	31.38%
10.5.1200.4120.455.1100	CLASSROOM MATERIALS 1	\$800.00	\$0.00	\$451.03	\$348.97	\$0.00	\$348.97	43.62%
10.5.1200.4121.455.1100	CLASSROOM MATERIALS 2	\$800.00	\$0.00	\$350.96	\$449.04	\$400.23	\$48.81	6.10%
10.5.1200.4122.455.1100	CLASSROOM MATERIALS 3	\$800.00	\$101.67	\$549.23	\$250.77	\$158.99	\$91.78	11.47%
10.5.1200.4123.455.1100	CLASSROOM MATERIALS 4	\$800.00	\$61.30	\$468.34	\$331.66	\$0.00	\$331.66	41.46%
10.5.1200.4124.455.1100	CLASSROOM MATERIALS 5	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.6400.455.1100	DUES AND FEES	\$2,200.00	\$0.00	\$1,400.00	\$800.00	\$0.00	\$800.00	36.36%
10.5.2630.7000.455.1100	EQUIPMENT \$500 TO \$4999	\$12,000.00	\$1,209.94	\$13,904.44	(\$1,904.44)	\$0.00	(\$1,904.44)	-15.87%
10.5.1400.1100.459.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,106.50	\$14,074.23	(\$14,074.23)	\$17,085.81	(\$31,160.04)	0.00%
10.5.1400.2130.459.6220	FICA	\$0.00	\$192.60	\$872.59	(\$872.59)	\$96.30	(\$968.89)	0.00%
10.5.1400.2140.459.6220	MEDICARE	\$0.00	\$45.04	\$204.06	(\$204.06)	\$22.52	(\$226.58)	0.00%
10.5.1400.2210.459.6220	LIFE INSURANCE	\$0.00	\$3.22	\$9.66	(\$9.66)	\$1.61	(\$11.27)	0.00%
10.5.1400.3230.459.1100	REPAIRS AND MAINTENANCE SERVIC	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.2570.3251.459.1100	COPIER RENTAL	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1400.3310.459.1100	PUPIL TRANSPORTATION	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.1400.4100.459.1100	OFFICE SUPPLIES LESS \$499	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.1400.4100.459.6100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	(\$1,464.01)	\$1,464.01	\$0.00	\$1,464.01	0.00%
10.5.1400.7000.459.1100	EQUIPMENT \$500 TO \$4999	\$5,000.00	\$0.00	\$1,751.80	\$3,248.20	\$0.00	\$3,248.20	64.96%
10.5.2140.1000.470.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$6,148.00	(\$6,148.00)	\$0.00	(\$6,148.00)	0.00%
10.5.2150.1000.470.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$4,839.00	(\$4,839.00)	\$0.00	(\$4,839.00)	0.00%
10.5.2410.1000.470.1111	SALARIES, CERTIFIED STAFF	\$178,500.00	\$0.00	\$0.00	\$178,500.00	\$0.00	\$178,500.00	100.00%
10.5.1200.1005.470.1110	STIPENDS-CERTIFIED	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00	(\$21,000.00)	0.00%
10.5.1200.1005.470.1111	STIPENDS-CERTIFIED	\$22,050.00	\$0.00	\$0.00	\$22,050.00	\$0.00	\$22,050.00	100.00%
10.5.1200.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$110,250.00	\$0.00	\$0.00	\$110,250.00	\$0.00	\$110,250.00	100.00%
10.5.2130.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,121.00	(\$2,121.00)	\$0.00	(\$2,121.00)	0.00%
10.5.2131.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,020.00	(\$1,020.00)	\$0.00	(\$1,020.00)	0.00%
10.5.2132.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$672.00	(\$672.00)	\$0.00	(\$672.00)	0.00%
10.5.2610.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$7,350.00	\$0.00	\$0.00	\$7,350.00	\$0.00	\$7,350.00	100.00%
10.5.1200.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$288.75	\$0.00	\$0.00	\$288.75	\$0.00	\$288.75	100.00%
10.5.2140.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$76.85	(\$76.85)	\$0.00	(\$76.85)	0.00%
10.5.2150.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$56.14	(\$56.14)	\$0.00	(\$56.14)	0.00%
10.5.2410.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$28,350.00	140	\$0.00	\$0.00	\$0.00	\$28,350.00	100.00%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.2120.470.1111	MUNICIPAL RETIREMENT	\$28,350.00	\$0.00	\$0.00	\$28,350.00	\$0.00	\$28,350.00	100.00%
10.5.2130.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$15.48	(\$15.48)	\$0.00	(\$15.48)	0.00%
10.5.2131.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$7.45	(\$7.45)	\$0.00	(\$7.45)	0.00%
10.5.2132.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$4.91	(\$4.91)	\$0.00	(\$4.91)	0.00%
10.5.2150.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$2.54	(\$2.54)	\$0.00	(\$2.54)	0.00%
10.5.2610.2120.470.1111	MUNICIPAL RETIREMENT	\$945.00	\$0.00	\$0.00	\$945.00	\$0.00	\$945.00	100.00%
10.5.1200.2130.470.1111	FICA	\$110.25	\$0.00	\$0.00	\$110.25	\$0.00	\$110.25	100.00%
10.5.2130.2130.470.1111	FICA	\$0.00	\$0.00	\$131.50	(\$131.50)	\$0.00	(\$131.50)	0.00%
10.5.2131.2130.470.1111	FICA	\$0.00	\$0.00	\$62.49	(\$62.49)	\$0.00	(\$62.49)	0.00%
10.5.2132.2130.470.1111	FICA	\$0.00	\$0.00	\$41.66	(\$41.66)	\$0.00	(\$41.66)	0.00%
10.5.2150.2130.470.1111	FICA	\$0.00	\$0.00	\$43.16	(\$43.16)	\$0.00	(\$43.16)	0.00%
10.5.2610.2130.470.1111	FICA	\$551.25	\$0.00	\$0.00	\$551.25	\$0.00	\$551.25	100.00%
10.5.1200.2140.470.1111	MEDICARE	\$330.75	\$0.00	\$0.00	\$330.75	\$0.00	\$330.75	100.00%
10.5.2130.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$30.75	(\$30.75)	\$0.00	(\$30.75)	0.00%
10.5.2131.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$14.61	(\$14.61)	\$0.00	(\$14.61)	0.00%
10.5.2132.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$9.74	(\$9.74)	\$0.00	(\$9.74)	0.00%
10.5.2140.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$89.15	(\$89.15)	\$0.00	(\$89.15)	0.00%
10.5.2150.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$68.35	(\$68.35)	\$0.00	(\$68.35)	0.00%
10.5.2410.2140.470.1111	MEDICARE	\$136.50	\$0.00	\$0.00	\$136.50	\$0.00	\$136.50	100.00%
10.5.2610.2140.470.1111	MEDICARE	\$147.00	\$0.00	\$0.00	\$147.00	\$0.00	\$147.00	100.00%
10.5.2410.2210.470.1111	LIFE INSURANCE	\$26.25	\$0.00	\$0.00	\$26.25	\$0.00	\$26.25	100.00%
10.5.2610.2210.470.1111	LIFE INSURANCE	\$31.50	\$0.00	\$0.00	\$31.50	\$0.00	\$31.50	100.00%
10.5.2410.2220.470.1111	MEDICAL INSURANCE	\$3,150.00	\$0.00	\$0.00	\$3,150.00	\$0.00	\$3,150.00	100.00%
10.5.2610.2220.470.1111	MEDICAL INSURANCE	\$4,725.00	\$0.00	\$0.00	\$4,725.00	\$0.00	\$4,725.00	100.00%
10.5.2410.2230.470.1111	DENTAL INSURANCE	\$220.50	\$0.00	\$0.00	\$220.50	\$0.00	\$220.50	100.00%
10.5.2610.2230.470.1111	DENTAL INSURANCE	\$556.50	\$0.00	\$0.00	\$556.50	\$0.00	\$556.50	100.00%
10.5.1200.3250.470.1111	ROOM RENTALS	\$3,150.00	\$0.00	\$0.00	\$3,150.00	\$0.00	\$3,150.00	100.00%
10.5.2570.3250.470.1020	ROOM RENTALS	\$0.00	\$0.00	\$63,127.62	(\$63,127.62)	\$0.00	(\$63,127.62)	0.00%
10.5.2570.3250.470.1100	ROOM RENTALS	\$0.00	\$359.40	\$2,156.40	(\$2,156.40)	\$0.00	(\$2,156.40)	0.00%
10.5.2570.3250.470.1111	ROOM RENTALS	\$84,000.00	\$0.00	\$0.00	\$84,000.00	\$0.00	\$84,000.00	100.00%
10.5.1200.3399.470.1111	TRAVEL LOCAL MILEAGE	\$1,000.00	\$0.00	\$4.90	\$995.10	\$0.00	\$995.10	99.51%
10.5.1200.4100.470.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$1,707.34	(\$1,707.34)	\$0.00	(\$1,707.34)	0.00%
10.5.1200.4100.470.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$40.36	(\$40.36)	\$0.00	(\$40.36)	0.00%
10.5.1200.4100.470.1110	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$19.92	(\$19.92)	\$0.00	(\$19.92)	0.00%
10.5.1200.4100.470.1111	OFFICE SUPPLIES LESS \$499	\$3,150.00	\$0.00	\$783.93	\$2,366.07	\$0.00	\$2,366.07	75.11%
10.5.1322.4100.470.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$513.07	(\$513.07)	\$0.00	(\$513.07)	0.00%
10.5.1322.1000.480.1110	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$2,604.00	(\$2,604.00)	\$0.00	(\$2,604.00)	0.00%
10.5.1322.1000.480.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$5,272.48	\$127,782.90	(\$127,782.90)	\$36,907.34	(\$164,690.24)	0.00%
10.5.1322.1100.480.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$748.00	(\$748.00)	\$0.00	(\$748.00)	0.00%
10.5.1322.1100.480.1110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$798.00	(\$798.00)	\$0.00	(\$798.00)	0.00%
10.5.1322.1100.480.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$31,092.50	(\$31,092.50)	\$0.00	(\$31,092.50)	0.00%
10.5.1322.1104.480.1111	AIDE SALARIES	\$0.00	\$0.00	\$150,615.25	(\$150,615.25)	\$0.00	(\$150,615.25)	0.00%
10.5.1322.2110.480.1110	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$32.55	(\$32.55)	\$0.00	(\$32.55)	0.00%
10.5.1322.2110.480.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$65.90	\$1,613.28	(\$1,613.28)	\$32.95	(\$1,646.23)	0.00%
10.5.1322.2120.480.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$5.46	(\$5.46)	\$0.00	(\$5.46)	0.00%
10.5.1322.2120.480.1110	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$5.83	(\$5.83)	\$0.00	(\$5.83)	0.00%
10.5.1322.2120.480.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$569.55	(\$569.55)	\$0.00	(\$569.55)	0.00%
10.5.1322.2130.480.1100	FICA	\$0.00	\$0.00	\$46.38	(\$46.38)	\$0.00	(\$46.38)	0.00%
10.5.1322.2130.480.1110	FICA	\$0.00	\$0.00	\$48.38	(\$48.38)	\$0.00	(\$48.38)	0.00%
10.5.1322.2130.480.1111	FICA	\$0.00	141	\$0.00	\$11,225.64	(\$11,225.64)	(\$11,225.64)	0.00%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1322.2140.480.1100	MEDICARE	\$0.00	\$0.00	\$10.85	(\$10.85)	\$0.00	(\$10.85)	0.00%
10.5.1322.2140.480.1110	MEDICARE	\$0.00	\$0.00	\$49.08	(\$49.08)	\$0.00	(\$49.08)	0.00%
10.5.1322.2140.480.1111	MEDICARE	\$0.00	\$71.94	\$4,448.80	(\$4,448.80)	\$35.97	(\$4,484.77)	0.00%
10.5.1322.2210.480.1111	LIFE INSURANCE	\$0.00	\$9.64	\$48.20	(\$48.20)	\$4.82	(\$53.02)	0.00%
10.5.1322.2220.480.1111	MEDICAL INSURANCE	\$0.00	\$811.58	\$3,852.62	(\$3,852.62)	\$405.79	(\$4,258.41)	0.00%
10.5.1322.2230.480.1111	DENTAL INSURANCE	\$0.00	\$48.78	\$234.86	(\$234.86)	\$24.39	(\$259.25)	0.00%
10.5.1322.1100.535.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,739.26	(\$1,739.26)	\$0.00	(\$1,739.26)	0.00%
10.5.1322.2120.535.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$12.70	(\$12.70)	\$0.00	(\$12.70)	0.00%
10.5.1322.2130.535.1111	FICA	\$0.00	\$0.00	\$107.84	(\$107.84)	\$0.00	(\$107.84)	0.00%
10.5.1322.2140.535.1111	MEDICARE	\$0.00	\$0.00	\$25.22	(\$25.22)	\$0.00	(\$25.22)	0.00%
10.5.1207.1104.542.1100	AIDE SALARIES	\$0.00	\$0.00	\$300.00	(\$300.00)	\$0.00	(\$300.00)	0.00%
10.5.1207.2120.542.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$2.19	(\$2.19)	\$0.00	(\$2.19)	0.00%
10.5.1207.2130.542.1100	FICA	\$0.00	\$0.00	\$17.52	(\$17.52)	\$0.00	(\$17.52)	0.00%
10.5.1207.2140.542.1100	MEDICARE	\$0.00	\$0.00	\$4.10	(\$4.10)	\$0.00	(\$4.10)	0.00%
10.5.1207.3100.542.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$110.00	(\$110.00)	\$0.00	(\$110.00)	0.00%
10.5.2550.3310.542.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$62.27	(\$62.27)	\$0.00	(\$62.27)	0.00%
10.5.2550.3310.542.1100	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$350.00	(\$350.00)	\$0.00	(\$350.00)	0.00%
10.5.1207.3325.542.1100	CONFERENCE REGISTRATION	\$0.00	\$550.00	\$550.00	(\$550.00)	\$0.00	(\$550.00)	0.00%
10.5.2570.3400.542.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$101.87	(\$101.87)	\$0.00	(\$101.87)	0.00%
10.5.2570.3400.542.1100	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$203.02	(\$203.02)	\$0.00	(\$203.02)	0.00%
10.5.1207.4100.542.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$20.95	(\$20.95)	\$0.00	(\$20.95)	0.00%
10.5.2630.4100.542.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$74.95	(\$74.95)	\$0.00	(\$74.95)	0.00%
10.5.1207.6400.542.1100	DUES AND FEES	\$0.00	\$0.00	\$75.00	(\$75.00)	\$0.00	(\$75.00)	0.00%
10.5.1322.1000.571.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$373.15	(\$373.15)	\$0.00	(\$373.15)	0.00%
10.5.1322.2110.571.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$4.66	(\$4.66)	\$0.00	(\$4.66)	0.00%
10.5.1322.2140.571.1111	MEDICARE	\$0.00	\$0.00	\$5.41	(\$5.41)	\$0.00	(\$5.41)	0.00%
10.5.1207.4100.571.1110	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$530.53	(\$530.53)	\$0.00	(\$530.53)	0.00%
10.5.3705.1000.704.2100	SALARIES, CERTIFIED STAFF	\$0.00	\$2,012.46	\$10,677.28	(\$10,677.28)	\$22,378.68	(\$33,055.96)	0.00%
10.5.3705.2110.704.2100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$24.40	\$73.20	(\$73.20)	\$27.44	(\$100.64)	0.00%
10.5.3705.2140.704.2100	MEDICARE	\$0.00	\$26.26	\$78.38	(\$78.38)	\$28.72	(\$107.10)	0.00%
10.5.3705.2210.704.2100	LIFE INSURANCE	\$0.00	\$1.92	\$5.76	(\$5.76)	\$2.17	(\$7.93)	0.00%
10.5.3705.2220.704.2100	MEDICAL INSURANCE	\$0.00	\$486.94	\$1,457.54	(\$1,457.54)	\$547.81	(\$2,005.35)	0.00%
10.5.3705.2230.704.2100	DENTAL INSURANCE	\$0.00	\$33.02	\$89.38	(\$89.38)	\$37.16	(\$126.54)	0.00%
10.5.3705.3050.704.2100	APPS AND SOFTWARE	\$0.00	\$0.00	\$12,899.17	(\$12,899.17)	\$0.00	(\$12,899.17)	0.00%
10.5.3705.3100.704.2100	PROFESSIONAL TECHNICAL SERVICE	\$2,000.00	\$0.00	\$450.00	\$1,550.00	\$0.00	\$1,550.00	77.50%
10.5.3705.3107.704.2100	CONTRACTUAL SERVICES	\$0.00	\$5,899.00	\$27,572.00	(\$27,572.00)	\$0.00	(\$27,572.00)	0.00%
10.5.3705.4100.704.2100	OFFICE SUPPLIES LESS \$499	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.5.3705.6600.704.2090	FLOW THOUGH	\$0.00	\$0.00	\$800,774.00	(\$800,774.00)	\$0.00	(\$800,774.00)	0.00%
10.5.3705.6600.704.2100	FLOW THOUGH	\$1,281,100.00	\$190,752.16	\$362,991.93	\$918,108.07	\$0.00	\$918,108.07	71.67%
10.5.2210.1005.901.1100	STIPENDS-CERTIFIED	\$25,000.00	\$3,464.00	\$15,107.50	\$9,892.50	\$1,230.00	\$8,662.50	34.65%
10.5.2210.1005.901.1111	STIPENDS-CERTIFIED	\$0.00	\$0.00	\$607.00	(\$607.00)	\$0.00	(\$607.00)	0.00%
10.5.2210.2110.901.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$43.28	\$181.13	(\$181.13)	\$0.00	(\$181.13)	0.00%
10.5.2210.2110.901.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$7.59	(\$7.59)	\$0.00	(\$7.59)	0.00%
10.5.2210.2120.901.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$15.52	(\$15.52)	\$6.24	(\$21.76)	0.00%
10.5.2630.2120.901.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.64	\$4.27	(\$4.27)	\$0.32	(\$4.59)	0.00%
10.5.2210.2130.901.1100	FICA	\$0.00	\$0.00	\$126.82	(\$126.82)	\$51.62	(\$178.44)	0.00%
10.5.2630.2130.901.1100	FICA	\$0.00	\$5.32	\$35.00	(\$35.00)	\$2.68	(\$37.68)	0.00%
10.5.2210.2140.901.1100	MEDICARE	\$0.00	\$47.55	\$224.78	(\$224.78)	\$12.71	(\$237.49)	0.00%
10.5.2210.2140.901.1111	MEDICARE	\$0.00	\$0.00	\$8.80	(\$8.80)	\$0.00	(\$8.80)	0.00%
10.5.2630.2140.901.1100	MEDICARE	\$0.00	142 \$1.24	\$8.16	(\$8.16)	\$0.63	(\$8.79)	0.00%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2210.2300.901.1020	TUITION REIMBURSEMENT	\$0.00	\$0.00	\$600.00	(\$600.00)	\$0.00	(\$600.00)	0.00%
10.5.2210.2300.901.1100	TUITION REIMBURSEMENT	\$20,000.00	\$3,000.00	\$4,200.00	\$15,800.00	\$0.00	\$15,800.00	79.00%
10.5.2630.3050.901.1020	APPS AND SOFTWARE	\$0.00	\$0.00	\$633.01	(\$633.01)	\$0.00	(\$633.01)	0.00%
10.5.2630.3050.901.1100	APPS AND SOFTWARE	\$15,000.00	\$263.28	\$18,231.35	(\$3,231.35)	\$0.00	(\$3,231.35)	-21.54%
10.5.2215.3099.901.1100	INFINITEC FLOW-FEE	\$11,000.00	\$0.00	\$3,368.02	\$7,631.98	\$0.00	\$7,631.98	69.38%
10.5.2210.3100.901.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$50.00	(\$50.00)	\$0.00	(\$50.00)	0.00%
10.5.2210.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	\$25,000.00	\$267.66	\$7,586.85	\$17,413.15	\$0.00	\$17,413.15	69.65%
10.5.2320.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
10.5.2610.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	100.00%
10.5.2320.3101.901.1020	ADMINISTRATIVE FEES	\$0.00	\$0.00	\$655.82	(\$655.82)	\$0.00	(\$655.82)	0.00%
10.5.2320.3101.901.1100	ADMINISTRATIVE FEES	\$15,000.00	\$22.68	\$24,692.57	(\$9,692.57)	\$0.00	(\$9,692.57)	-64.62%
10.5.2510.3101.901.1020	ADMINISTRATIVE FEES	\$0.00	\$0.00	\$17.20	(\$17.20)	\$0.00	(\$17.20)	0.00%
10.5.2510.3101.901.1100	ADMINISTRATIVE FEES	\$0.00	\$47.80	\$282.70	(\$282.70)	\$0.00	(\$282.70)	0.00%
10.5.2630.3104.901.1100	MIS SERVICES	\$10,000.00	\$0.00	\$2,392.60	\$7,607.40	\$0.00	\$7,607.40	76.07%
10.5.2510.3107.901.1100	CONTRACTUAL SERVICES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2540.3107.901.1100	CONTRACTUAL SERVICES	\$0.00	\$2,490.00	\$6,225.00	(\$6,225.00)	\$0.00	(\$6,225.00)	0.00%
10.5.2210.3120.901.1100	INSERVICE TRAINING-CONSULTANTS	\$35,000.00	\$0.00	\$7,420.00	\$27,580.00	\$0.00	\$27,580.00	78.80%
10.5.2320.3170.901.1100	AUDIT FEE-FINANCIAL	\$15,000.00	\$0.00	\$5,900.00	\$9,100.00	\$0.00	\$9,100.00	60.67%
10.5.2320.3172.901.1100	TREASURER'S FEE	\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$0.00	\$21,600.00	100.00%
10.5.2320.3180.901.1100	LEGAL FEE-CONTRACTUAL	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.5.2320.3194.901.1020	ARCHITECT FEES	\$0.00	\$0.00	\$3,437.50	(\$3,437.50)	\$0.00	(\$3,437.50)	0.00%
10.5.2320.3194.901.1100	ARCHITECT FEES	\$1,500.00	\$0.00	\$832.50	\$667.50	\$0.00	\$667.50	44.50%
10.5.2540.3196.901.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$257.82	(\$257.82)	\$0.00	(\$257.82)	0.00%
10.5.2540.3210.901.1100	PROPERTY SERVICES-DISPOSAL	\$25,000.00	\$295.05	\$2,668.15	\$22,331.85	\$0.00	\$22,331.85	89.33%
10.5.2540.3220.901.1100	CUSTODIAL/CLEANING SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.5.1400.3230.901.1020	REPAIRS AND MAINTENANCE SERVICE	\$0.00	\$0.00	\$19.26	(\$19.26)	\$0.00	(\$19.26)	0.00%
10.5.2215.3230.901.1100	REPAIRS AND MAINTENANCE SERVICE	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.2540.3230.901.1020	REPAIRS AND MAINTENANCE SERVICE	\$0.00	\$0.00	\$984.51	(\$984.51)	\$0.00	(\$984.51)	0.00%
10.5.2540.3230.901.1100	REPAIRS AND MAINTENANCE SERVICE	\$30,000.00	\$4,920.80	\$10,378.27	\$19,621.73	\$0.00	\$19,621.73	65.41%
10.5.2630.3230.901.1100	REPAIRS AND MAINTENANCE SERVICE	\$2,000.00	\$59.95	\$99.94	\$1,900.06	\$0.00	\$1,900.06	95.00%
10.5.2210.3250.901.1100	ROOM RENTALS	\$10,500.00	\$1,230.00	\$12,238.30	(\$1,738.30)	\$0.00	(\$1,738.30)	-16.56%
10.5.2570.3251.901.1100	COPIER RENTAL	\$6,500.00	\$599.40	\$1,816.97	\$4,683.03	\$0.00	\$4,683.03	72.05%
10.5.2210.3322.901.1020	EXPENSE REIMBURSEMENT	\$0.00	\$0.00	\$1,572.02	(\$1,572.02)	\$0.00	(\$1,572.02)	0.00%
10.5.2210.3322.901.1100	EXPENSE REIMBURSEMENT	\$15,550.00	\$0.00	\$3,255.64	\$12,294.36	\$0.00	\$12,294.36	79.06%
10.5.2320.3322.901.1100	EXPENSE REIMBURSEMENT	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
10.5.2210.3325.901.1020	CONFERENCE REGISTRATION	\$0.00	\$0.00	\$2,669.38	(\$2,669.38)	\$0.00	(\$2,669.38)	0.00%
10.5.2210.3325.901.1100	CONFERENCE REGISTRATION	\$75,000.00	\$8,895.00	\$11,264.20	\$63,735.80	\$0.00	\$63,735.80	84.98%
10.5.2210.3395.901.1100	CONFERENCE EXPENSE	\$46,200.00	\$213.92	\$26,866.84	\$19,333.16	\$0.00	\$19,333.16	41.85%
10.5.1200.3399.901.1100	TRAVEL LOCAL MILEAGE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2210.3399.901.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$300.25	\$942.25	\$57.75	\$495.00	(\$437.25)	-43.73%
10.5.2215.3399.901.1100	TRAVEL LOCAL MILEAGE	\$2,000.00	\$87.02	\$254.99	\$1,745.01	\$0.00	\$1,745.01	87.25%
10.5.2320.3399.901.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.5.2510.3399.901.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$0.00	\$104.55	\$895.45	\$0.00	\$895.45	89.55%
10.5.2630.3399.901.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$89.96	\$585.30	\$414.70	\$494.70	(\$80.00)	-8.00%
10.5.2570.3400.901.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$203.73	(\$203.73)	\$0.00	(\$203.73)	0.00%
10.5.2570.3400.901.1100	COMMUNICATION-TELEPHONE	\$7,000.00	\$342.99	\$2,252.22	\$4,747.78	\$0.00	\$4,747.78	67.83%
10.5.2630.3400.901.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$687.44	(\$687.44)	\$0.00	(\$687.44)	0.00%
10.5.2630.3400.901.1100	COMMUNICATION-TELEPHONE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.2570.3401.901.1020	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$83.00	(\$83.00)	\$0.00	(\$83.00)	0.00%
10.5.2570.3401.901.1100	COMMUNICATION-POSTAGE	\$1,000.00	\$215.28	\$1,144.90	(\$144.90)	\$0.00	(\$144.90)	-14.49%

143

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2640.3502.901.1020	RECRUITING ADDS	\$0.00	\$0.00	\$673.01	(\$673.01)	\$0.00	(\$673.01)	0.00%
10.5.2640.3502.901.1100	RECRUITING ADDS	\$3,000.00	\$906.34	\$1,477.54	\$1,522.46	\$0.00	\$1,522.46	50.75%
10.5.2540.3700.901.1100	PROPERTY SERVICES-WATER SERVIC	\$2,000.00	\$0.00	\$967.11	\$1,032.89	\$0.00	\$1,032.89	51.64%
10.5.2640.3801.901.1020	UNEMPLOYMENT SERVICE	\$0.00	\$0.00	\$750.00	(\$750.00)	\$0.00	(\$750.00)	0.00%
10.5.2640.3801.901.1100	UNEMPLOYMENT SERVICE	\$300.00	\$450.00	\$1,050.00	(\$750.00)	\$0.00	(\$750.00)	-250.00%
10.5.2540.3820.901.1100	SCHOOL BOARD LIABILITY	\$23,500.00	\$0.00	\$0.00	\$23,500.00	\$0.00	\$23,500.00	100.00%
10.5.2320.3822.901.1100	INSURANCE	\$150,000.00	\$0.00	\$180,755.40	(\$30,755.40)	\$0.00	(\$30,755.40)	-20.50%
10.5.2210.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
10.5.2215.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$3,200.00	\$100.10	\$190.68	\$3,009.32	\$0.00	\$3,009.32	94.04%
10.5.2320.4100.901.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$21.40	(\$21.40)	\$0.00	(\$21.40)	0.00%
10.5.2320.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$1,000.00	\$112.32	\$459.75	\$540.25	\$0.00	\$540.25	54.03%
10.5.2510.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$1,000.00	\$1,248.86	\$1,326.18	(\$326.18)	\$0.00	(\$326.18)	-32.62%
10.5.2520.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$0.00	(\$15,989.73)	\$10,315.34	(\$10,315.34)	\$0.00	(\$10,315.34)	0.00%
10.5.2540.4100.901.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$725.78	(\$725.78)	\$0.00	(\$725.78)	0.00%
10.5.2540.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$30,000.00	\$1,523.56	\$14,318.58	\$15,681.42	\$0.00	\$15,681.42	52.27%
10.5.2630.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
10.5.2210.4300.901.1100	LIBRARY BOOKS	\$3,750.00	\$0.00	\$547.07	\$3,202.93	\$269.70	\$2,933.23	78.22%
10.5.2540.4600.901.1020	ELECTRICITY	\$0.00	\$0.00	\$161.86	(\$161.86)	\$0.00	(\$161.86)	0.00%
10.5.2540.4600.901.1100	ELECTRICITY	\$40,000.00	\$5,527.92	\$20,953.23	\$19,046.77	\$0.00	\$19,046.77	47.62%
10.5.2215.4700.901.1100	SYSTEMS SOFTWARE	\$5,000.00	\$812.00	\$3,811.55	\$1,188.45	\$0.00	\$1,188.45	23.77%
10.5.2540.5400.901.1100	EQUIPMENT OVER \$5,000	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
10.5.2210.6400.901.1100	DUES AND FEES	\$10,409.00	\$302.25	\$4,112.88	\$6,296.12	\$0.00	\$6,296.12	60.49%
10.5.2320.6400.901.1100	DUES AND FEES	\$3,000.00	\$49.00	\$2,652.00	\$348.00	\$0.00	\$348.00	11.60%
10.5.2640.6400.901.1100	DUES AND FEES	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
10.5.2215.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$2,400.00	\$0.00	\$4,265.75	(\$1,865.75)	\$0.00	(\$1,865.75)	-77.74%
10.5.2510.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2540.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$9,000.00	\$0.00	\$3,650.00	\$5,350.00	\$0.00	\$5,350.00	59.44%
10.5.2630.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$5,000.00	\$0.00	\$387.50	\$4,612.50	\$900.00	\$3,712.50	74.25%
10.5.1400.2130.902.1100	FICA	\$0.00	\$0.28	\$1.83	(\$1.83)	\$0.14	(\$1.97)	0.00%
10.5.1400.2140.902.1100	MEDICARE	\$0.00	\$0.08	\$0.49	(\$0.49)	\$0.04	(\$0.53)	0.00%
10.5.2510.2140.902.1100	MEDICARE	\$0.00	\$1.26	\$8.26	(\$8.26)	\$0.63	(\$8.89)	0.00%
10.5.2630.3050.902.1020	APPS AND SOFTWARE	\$0.00	\$0.00	\$1.25	(\$1.25)	\$0.00	(\$1.25)	0.00%
10.5.2630.3050.902.1100	APPS AND SOFTWARE	\$55,000.00	\$1,796.94	\$25,804.27	\$29,195.73	\$0.00	\$29,195.73	53.08%
10.5.2215.3099.902.1100	INFINITEC FLOW-FEE	\$5,000.00	\$0.00	\$13,472.06	(\$8,472.06)	\$0.00	(\$8,472.06)	-169.44%
10.5.1400.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	\$600.00	\$0.00	\$1,150.00	(\$550.00)	\$0.00	(\$550.00)	-91.67%
10.5.1400.3100.902.6100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$160.00	(\$160.00)	\$0.00	(\$160.00)	0.00%
10.5.2210.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$1,050.00	(\$1,050.00)	\$0.00	(\$1,050.00)	0.00%
10.5.2320.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
10.5.2320.3101.902.1020	ADMINSTRATIVE FEES	\$0.00	\$0.00	\$2,623.30	(\$2,623.30)	\$0.00	(\$2,623.30)	0.00%
10.5.2320.3101.902.1100	ADMINSTRATIVE FEES	\$52,000.00	\$90.73	\$98,770.30	(\$46,770.30)	\$0.00	(\$46,770.30)	-89.94%
10.5.2510.3101.902.1020	ADMINSTRATIVE FEES	\$0.00	\$0.00	\$4.30	(\$4.30)	\$0.00	(\$4.30)	0.00%
10.5.2510.3101.902.1100	ADMINSTRATIVE FEES	\$0.00	\$191.20	\$550.18	(\$550.18)	\$0.00	(\$550.18)	0.00%
10.5.2630.3104.902.1100	MIS SERVICES	\$12,000.00	\$0.00	\$6,400.00	\$5,600.00	\$0.00	\$5,600.00	46.67%
10.5.2510.3107.902.1020	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$69.90	(\$69.90)	\$0.00	(\$69.90)	0.00%
10.5.2510.3107.902.1100	CONTRACTUAL SERVICES	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.2640.3107.902.1020	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$1,242.00	(\$1,242.00)	\$0.00	(\$1,242.00)	0.00%
10.5.2640.3107.902.1100	CONTRACTUAL SERVICES	\$2,400.00	\$1,035.00	\$4,295.25	(\$1,895.25)	\$0.00	(\$1,895.25)	-78.97%
10.5.2630.3161.902.1100	COMPUTER LINE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2320.3170.902.1100	AUDIT FEE-FINANCIAL	\$29,000.00	\$0.00	\$23,600.00	\$5,400.00	\$0.00	\$5,400.00	18.62%
10.5.2320.3172.902.1100	TREASURER'S FEE	\$90,000.00	\$0.00	\$0.00	\$90,000.00	\$0.00	\$90,000.00	100.00%

144

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud	
10.5.2320.3180.902.1100	LEGAL FEE-CONTRACTUAL	\$12,000.00	\$0.00	\$1,573.50	\$10,426.50	\$0.00	\$10,426.50	86.89%	
10.5.1400.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%	
10.5.2215.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%	
10.5.2630.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%	
10.5.2570.3251.902.1100	COPIER RENTAL	\$10,000.00	\$959.04	\$2,907.15	\$7,092.85	\$0.00	\$7,092.85	70.93%	
10.5.2320.3322.902.1100	EXPENSE REIMBURSEMENT	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%	
10.5.1400.3399.902.1100	TRAVEL LOCAL MILEAGE	\$125.00	\$76.74	\$101.52	\$23.48	\$24.75	\$(1.27)	-1.02%	
10.5.2215.3399.902.1100	TRAVEL LOCAL MILEAGE	\$250.00	\$21.76	\$134.63	\$115.37	\$0.00	\$115.37	46.15%	
10.5.2320.3399.902.1100	TRAVEL LOCAL MILEAGE	\$3,200.00	\$0.00	\$349.32	\$2,850.68	\$0.00	\$2,850.68	89.08%	
10.5.2510.3399.902.1100	TRAVEL LOCAL MILEAGE	\$1,600.00	\$89.96	\$822.31	\$777.69	\$494.70	\$282.99	17.69%	
10.5.2640.3399.902.1100	TRAVEL LOCAL MILEAGE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%	
10.5.1400.3400.902.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$3.20	\$(3.20)	\$0.00	\$(3.20)	0.00%	
10.5.2215.3400.902.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$3.64	\$(3.64)	\$0.00	\$(3.64)	0.00%	
10.5.2215.3400.902.1100	COMMUNICATION-TELEPHONE	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%	
10.5.2570.3400.902.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$698.53	\$(698.53)	\$0.00	\$(698.53)	0.00%	
10.5.2570.3400.902.1100	COMMUNICATION-TELEPHONE	\$24,000.00	\$1,200.46	\$7,882.74	\$16,117.26	\$0.00	\$16,117.26	67.16%	
10.5.2215.3401.902.1020	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$5.81	\$(5.81)	\$0.00	\$(5.81)	0.00%	
10.5.2215.3401.902.1100	COMMUNICATION-POSTAGE	\$35.00	\$6.77	\$39.30	\$(4.30)	\$0.00	\$(4.30)	-12.29%	
10.5.2570.3401.902.1020	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$498.00	\$(498.00)	\$0.00	\$(498.00)	0.00%	
10.5.2570.3401.902.1100	COMMUNICATION-POSTAGE	\$3,000.00	\$579.94	\$3,368.79	\$(368.79)	\$0.00	\$(368.79)	-12.29%	
10.5.2640.3502.902.1020	RECRUITING ADDS	\$0.00	\$0.00	\$2,691.91	\$(2,691.91)	\$0.00	\$(2,691.91)	0.00%	
10.5.2640.3502.902.1100	RECRUITING ADDS	\$7,000.00	\$3,625.27	\$5,909.98	\$1,090.02	\$0.00	\$1,090.02	15.57%	
10.5.2320.3822.902.1100	INSURANCE	\$85,000.00	\$0.00	\$58,773.60	\$26,226.40	\$0.00	\$26,226.40	30.85%	
10.5.1400.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$330.00	\$0.00	\$0.00	\$330.00	\$0.00	\$330.00	100.00%	
10.5.1400.4100.902.6100	OFFICE SUPPLIES LESS \$499	\$315.00	\$0.00	\$0.00	\$315.00	\$0.00	\$315.00	100.00%	
10.5.1400.4100.902.6220	OFFICE SUPPLIES LESS \$499	\$450.00	\$0.00	\$121.52	\$328.48	\$0.00	\$328.48	73.00%	
10.5.2130.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%	
10.5.2215.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%	
10.5.2320.4100.902.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$85.54	\$(85.54)	\$0.00	\$(85.54)	0.00%	
10.5.2320.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$4,000.00	\$449.20	\$1,838.88	\$2,161.12	\$0.00	\$2,161.12	54.03%	
10.5.2510.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%	
10.5.2630.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%	
10.5.2215.4700.902.1100	SYSTEMS SOFTWARE	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%	
10.5.2320.6400.902.1100	DUES AND FEES	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$0.00	\$2,800.00	100.00%	
10.5.2630.6400.902.1100	DUES AND FEES	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%	
10.5.2215.7000.902.1100	EQUIPMENT \$500 TO \$4999	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%	
10.5.2510.7000.902.1100	EQUIPMENT \$500 TO \$4999	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%	
10.5.2630.7000.902.1100	EQUIPMENT \$500 TO \$4999	\$6,500.00	\$0.00	\$1,264.12	\$5,235.88	\$0.00	\$5,235.88	80.55%	
10.5.1400.1170.903.6220	SALARY-STUDENT	\$15,675.00	\$0.00	\$6,649.41	\$9,025.59	\$0.00	\$9,025.59	57.58%	
10.5.4950.2110.903.6100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$26.77	\$(26.77)	\$0.00	\$(26.77)	0.00%	
10.5.1400.2130.903.1100	FICA	\$0.00	\$5.24	\$34.18	\$(34.18)	\$2.62	\$(36.80)	0.00%	
10.5.1400.2140.903.1100	MEDICARE	\$0.00	\$1.22	\$7.97	\$(7.97)	\$0.61	\$(8.58)	0.00%	
10.5.4950.2140.903.6100	MEDICARE	\$0.00	\$13.44	\$168.28	\$(168.28)	\$16.92	\$(185.20)	0.00%	
10.5.1400.3100.903.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$4,772.00	\$(4,772.00)	\$0.00	\$(4,772.00)	0.00%	
10.5.1400.3100.903.1100	PROFESSIONAL TECHNICAL SERVICE	\$15,000.00	\$375.36	\$2,233.06	\$12,766.94	\$0.00	\$12,766.94	85.11%	
10.5.1400.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$545.00	\$(545.00)	\$0.00	\$(545.00)	0.00%	
10.5.1400.3100.903.6220	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$4,500.00	\$(4,500.00)	\$0.00	\$(4,500.00)	0.00%	
10.5.4950.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$927.13	\$9,463.14	\$(9,463.14)	\$1,166.91	\$(10,630.05)	0.00%	
10.5.1400.3104.903.1020	MIS SERVICES	\$0.00	\$0.00	\$1,494.00	\$(1,494.00)	\$0.00	\$(1,494.00)	0.00%	
10.5.4950.3104.903.6100	MIS SERVICES	\$0.00	145	\$0.00	\$2,142.00	\$(2,142.00)	\$0.00	\$(2,142.00)	0.00%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.3141.903.6100	STUDENT STIPENDS	\$20,671.05	\$0.00	\$19,180.00	\$1,491.05	\$0.00	\$1,491.05	7.21%
10.5.1400.3310.903.1020	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,101.87	(\$1,101.87)	\$0.00	(\$1,101.87)	0.00%
10.5.1400.3310.903.1100	PUPIL TRANSPORTATION	\$1,000.00	\$0.00	\$2,435.16	(\$1,435.16)	\$0.00	(\$1,435.16)	-143.52%
10.5.1400.3310.903.6220	PUPIL TRANSPORTATION	\$0.00	\$960.64	\$11,078.00	(\$11,078.00)	\$0.00	(\$11,078.00)	0.00%
10.5.1400.3395.903.1100	CONFERENCE EXPENSE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.1400.3399.903.1100	TRAVEL LOCAL MILEAGE	\$2,375.00	\$431.93	\$2,599.42	(\$224.42)	\$469.95	(\$694.37)	-29.24%
10.5.1400.3400.903.1020	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$60.84	(\$60.84)	\$0.00	(\$60.84)	0.00%
10.5.1400.3400.903.6100	COMMUNICATION-TELEPHONE	\$2,400.00	\$171.50	\$1,532.99	\$867.01	\$0.00	\$867.01	36.13%
10.5.1400.3500.903.6100	MARKETING	\$8,300.00	\$0.00	\$700.53	\$7,599.47	\$0.00	\$7,599.47	91.56%
10.5.1400.4100.903.1100	OFFICE SUPPLIES LESS \$499	\$2,000.00	\$157.47	\$769.07	\$1,230.93	\$0.00	\$1,230.93	61.55%
10.5.1400.4100.903.6100	OFFICE SUPPLIES LESS \$499	\$5,500.00	\$55.94	\$1,497.89	\$4,002.11	\$0.00	\$4,002.11	72.77%
10.5.1400.4100.903.6110	OFFICE SUPPLIES LESS \$499	\$0.00	\$29.44	\$1,029.07	(\$1,029.07)	\$0.00	(\$1,029.07)	0.00%
10.5.1400.4100.903.6220	OFFICE SUPPLIES LESS \$499	\$8,000.00	\$204.39	\$3,288.73	\$4,711.27	\$0.00	\$4,711.27	58.89%
10.5.1400.6400.903.1100	DUES AND FEES	\$0.00	\$0.00	\$700.00	(\$700.00)	\$0.00	(\$700.00)	0.00%
10.5.1400.6400.903.6100	DUES AND FEES	\$1,500.00	\$0.00	\$600.00	\$900.00	\$0.00	\$900.00	60.00%
10.5.1400.7000.903.6110	EQUIPMENT \$500 TO \$4999	\$0.00	\$2,236.30	\$3,524.00	(\$3,524.00)	\$0.00	(\$3,524.00)	0.00%
10.5.1400.7000.903.6220	EQUIPMENT \$500 TO \$4999	\$4,000.00	\$0.00	\$5,141.65	(\$1,141.65)	\$0.00	(\$1,141.65)	-28.54%
10.5.2115.1000.904.1100	SALARIES, CERTIFIED STAFF	\$301,970.63	\$10,232.42	\$51,162.10	\$250,808.53	\$71,626.95	\$179,181.58	59.34%
10.5.2115.2110.904.1100	TEACHER'S RETIREMENT (TRS)	\$4,529.56	\$127.92	\$639.60	\$3,889.96	\$63.96	\$3,826.00	84.47%
10.5.2115.2140.904.1100	MEDICARE	\$4,378.57	\$147.50	\$737.34	\$3,641.23	\$73.75	\$3,567.48	81.48%
10.5.2115.2210.904.1100	LIFE INSURANCE	\$441.60	\$9.16	\$45.80	\$395.80	\$4.58	\$391.22	88.59%
10.5.2215.2220.904.1100	MEDICAL INSURANCE	\$35,521.28	\$0.00	\$0.00	\$35,521.28	\$0.00	\$35,521.28	100.00%
10.5.2115.2230.904.1100	DENTAL INSURANCE	\$3,561.10	\$156.88	\$692.40	\$2,868.70	\$78.44	\$2,790.26	78.35%
10.5.2540.1100.905.1100	SALARIES, NON CERTIFIED STAFF	\$101,025.30	\$5,104.41	\$52,999.97	\$48,025.33	\$56,212.75	(\$8,187.42)	-8.10%
10.5.2540.2120.905.1100	MUNICIPAL RETIREMENT	\$1,515.38	\$57.15	\$406.81	\$1,108.57	\$44.93	\$1,063.64	70.19%
10.5.2540.2130.905.1100	FICA	\$6,263.57	\$482.71	\$3,412.17	\$2,851.40	\$380.04	\$2,471.36	39.46%
10.5.2570.2130.905.1100	FICA	\$0.00	\$4.76	\$28.58	(\$28.58)	\$2.38	(\$30.96)	0.00%
10.5.2540.2140.905.1100	MEDICARE	\$1,464.87	\$112.89	\$797.98	\$666.89	\$88.88	\$578.01	39.46%
10.5.2570.2140.905.1100	MEDICARE	\$0.00	\$1.12	\$6.74	(\$6.74)	\$0.56	(\$7.30)	0.00%
10.5.2540.2210.905.1100	LIFE INSURANCE	\$407.10	\$6.44	\$32.20	\$374.90	\$4.83	\$370.07	90.90%
10.5.2540.2220.905.1100	MEDICAL INSURANCE	\$41,925.83	\$4,041.20	\$19,544.56	\$22,381.27	\$2,510.66	\$19,870.61	47.39%
10.5.2540.2230.905.1100	DENTAL INSURANCE	\$2,470.53	\$240.04	\$1,153.64	\$1,316.89	\$150.51	\$1,166.38	47.21%
10.5.2570.3400.905.1100	COMMUNICATION-TELEPHONE	\$0.00	\$78.26	\$469.56	(\$469.56)	\$430.44	(\$900.00)	0.00%
10.5.1207.1100.906.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$483.00	\$1,239.00	(\$1,239.00)	\$325.50	(\$1,564.50)	0.00%
10.5.1207.2120.906.1100	MUNICIPAL RETIREMENT	\$0.00	\$3.47	\$8.99	(\$8.99)	\$2.34	(\$11.33)	0.00%
10.5.1207.2130.906.1100	FICA	\$0.00	\$27.78	\$71.32	(\$71.32)	\$18.69	(\$90.01)	0.00%
10.5.1207.2140.906.1100	MEDICARE	\$0.00	\$6.50	\$16.68	(\$16.68)	\$4.37	(\$21.05)	0.00%
10.5.1207.1000.907.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$6,610.04	\$33,298.14	(\$33,298.14)	\$84,038.27	(\$117,336.41)	0.00%
10.5.1207.2110.907.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$82.62	\$413.10	(\$413.10)	\$41.31	(\$454.41)	0.00%
10.5.1207.2120.907.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$1.82	(\$1.82)	\$0.04	(\$1.86)	0.00%
10.5.1207.2130.907.1100	FICA	\$0.00	\$0.00	\$15.37	(\$15.37)	\$0.31	(\$15.68)	0.00%
10.5.1207.2140.907.1100	MEDICARE	\$0.00	\$95.86	\$482.88	(\$482.88)	\$48.00	(\$530.88)	0.00%
10.5.1207.2210.907.1100	LIFE INSURANCE	\$0.00	\$9.64	\$48.20	(\$48.20)	\$4.82	(\$53.02)	0.00%
10.5.2510.1000.908.1100	SALARIES, CERTIFIED STAFF	\$130,104.00	\$0.00	\$0.00	\$130,104.00	\$0.00	\$130,104.00	100.00%
10.5.2640.1100.908.1100	SALARIES, NON CERTIFIED STAFF	\$119,262.00	\$0.00	\$0.00	\$119,262.00	\$0.00	\$119,262.00	100.00%
10.5.2510.2110.908.1100	TEACHER'S RETIREMENT (TRS)	\$15,274.21	\$0.00	\$0.00	\$15,274.21	\$0.00	\$15,274.21	100.00%
10.5.2640.2120.908.1100	MUNICIPAL RETIREMENT	\$14,001.36	\$0.00	\$0.00	\$14,001.36	\$0.00	\$14,001.36	100.00%
10.5.2570.2130.908.1100	FICA	\$0.00	\$4.56	\$28.96	(\$28.96)	\$2.28	(\$31.24)	0.00%
10.5.2640.2130.908.1100	FICA	\$7,394.24	\$0.00	\$0.00	\$7,394.24	\$0.00	\$7,394.24	100.00%
10.5.2510.2140.908.1100	MEDICARE	\$1,886.51	\$0.00	\$0.00	\$1,886.51	\$0.00	\$1,886.51	100.00%

146

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.2140.908.1100	MEDICARE	\$0.00	\$2.10	\$13.59	(\$13.59)	\$1.05	(\$14.64)	0.00%
10.5.2640.2140.908.1100	MEDICARE	\$1,729.30	\$0.00	\$0.00	\$1,729.30	\$0.00	\$1,729.30	100.00%
10.5.2510.2210.908.1100	LIFE INSURANCE	\$2,000.00	\$0.00	\$2,825.28	(\$825.28)	\$0.00	(\$825.28)	-41.26%
10.5.2640.2210.908.1100	LIFE INSURANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2510.2220.908.1100	MEDICAL INSURANCE	\$33,580.18	\$0.00	\$0.00	\$33,580.18	\$0.00	\$33,580.18	100.00%
10.5.2640.2220.908.1100	MEDICAL INSURANCE	\$21,318.22	\$0.00	\$0.00	\$21,318.22	\$0.00	\$21,318.22	100.00%
10.5.2510.2230.908.1100	DENTAL INSURANCE	\$1,937.52	\$0.00	\$0.00	\$1,937.52	\$0.00	\$1,937.52	100.00%
10.5.2640.2230.908.1100	DENTAL INSURANCE	\$1,256.20	\$0.00	\$0.00	\$1,256.20	\$0.00	\$1,256.20	100.00%
10.5.2570.3400.908.1100	COMMUNICATION-TELEPHONE	\$0.00	\$149.96	\$975.21	(\$975.21)	\$824.79	(\$1,800.00)	0.00%
10.5.2640.1100.909.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$9,938.50	\$64,600.25	(\$64,600.25)	\$54,661.75	(\$119,262.00)	0.00%
10.5.2640.2120.909.1100	MUNICIPAL RETIREMENT	\$0.00	\$543.22	\$3,536.65	(\$3,536.65)	\$271.61	(\$3,808.26)	0.00%
10.5.2640.2130.909.1100	FICA	\$0.00	\$622.64	\$4,052.91	(\$4,052.91)	\$311.32	(\$4,364.23)	0.00%
10.5.2640.2140.909.1100	MEDICARE	\$0.00	\$145.62	\$947.85	(\$947.85)	\$72.81	(\$1,020.66)	0.00%
10.5.2640.2210.909.1100	LIFE INSURANCE	\$0.00	\$38.26	\$191.30	(\$191.30)	\$19.13	(\$210.43)	0.00%
10.5.2640.2220.909.1100	MEDICAL INSURANCE	\$0.00	\$2,020.60	\$9,772.28	(\$9,772.28)	\$1,010.30	(\$10,782.58)	0.00%
10.5.2640.2230.909.1100	DENTAL INSURANCE	\$0.00	\$120.02	\$576.82	(\$576.82)	\$60.01	(\$636.83)	0.00%
10.5.2640.3399.909.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$90.00	\$585.00	(\$585.00)	\$495.00	(\$1,080.00)	0.00%
10.5.2640.3400.909.1100	COMMUNICATION-TELEPHONE	\$0.00	\$75.00	\$487.50	(\$487.50)	\$412.50	(\$900.00)	0.00%
10.5.1400.1100.911.1100	SALARIES, NON CERTIFIED STAFF	\$88,133.81	\$0.00	\$0.00	\$88,133.81	\$0.00	\$88,133.81	100.00%
10.5.2610.1100.911.1100	SALARIES, NON CERTIFIED STAFF	\$530,229.71	\$34,091.22	\$220,566.59	\$309,663.12	\$184,156.07	\$125,507.05	23.67%
10.5.1400.2120.911.1100	MUNICIPAL RETIREMENT	\$1,322.01	\$0.00	\$0.00	\$1,322.01	\$0.00	\$1,322.01	100.00%
10.5.2610.2120.911.1100	MUNICIPAL RETIREMENT	\$7,953.44	\$245.46	\$1,606.65	\$6,346.79	\$121.27	\$6,225.52	78.27%
10.5.1400.2130.911.1100	FICA	\$5,464.29	\$0.00	\$0.00	\$5,464.29	\$0.00	\$5,464.29	100.00%
10.5.2610.2130.911.1100	FICA	\$32,874.24	\$2,009.69	\$13,121.89	\$19,752.35	\$992.38	\$18,759.97	57.07%
10.5.1400.2140.911.1100	MEDICARE	\$1,277.94	\$0.00	\$0.00	\$1,277.94	\$0.00	\$1,277.94	100.00%
10.5.2610.2140.911.1100	MEDICARE	\$7,688.33	\$469.99	\$3,068.89	\$4,619.44	\$232.09	\$4,387.35	57.07%
10.5.1400.2210.911.1100	LIFE INSURANCE	\$414.00	\$0.00	\$0.00	\$414.00	\$0.00	\$414.00	100.00%
10.5.2610.2210.911.1100	LIFE INSURANCE	\$1,380.00	\$27.36	\$136.80	\$1,243.20	\$13.68	\$1,229.52	89.10%
10.5.1400.2220.911.1100	MEDICAL INSURANCE	\$66,556.93	\$0.00	\$0.00	\$66,556.93	\$0.00	\$66,556.93	100.00%
10.5.2610.2220.911.1100	MEDICAL INSURANCE	\$206,310.72	\$12,164.64	\$59,471.84	\$146,838.88	\$6,082.32	\$140,756.56	68.23%
10.5.1400.2230.911.1100	DENTAL INSURANCE	\$4,469.88	\$0.00	\$0.00	\$4,469.88	\$0.00	\$4,469.88	100.00%
10.5.2610.2230.911.1100	DENTAL INSURANCE	\$12,139.48	\$776.82	\$3,573.30	\$8,566.18	\$388.41	\$8,177.77	67.37%
10.5.2610.3399.911.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$6.72	(\$6.72)	\$0.00	(\$6.72)	0.00%
10.5.1400.1100.912.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$4,246.66	\$34,965.29	(\$34,965.29)	\$23,356.71	(\$58,322.00)	0.00%
10.5.1400.1100.912.6100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$5,662.24	\$44,275.00	(\$44,275.00)	\$31,142.39	(\$75,417.39)	0.00%
10.5.1400.1100.912.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,802.24	\$15,208.96	(\$15,208.96)	\$20,912.29	(\$36,121.25)	0.00%
10.5.1400.2120.912.1100	MUNICIPAL RETIREMENT	\$0.00	\$30.58	\$201.08	(\$201.08)	\$15.29	(\$216.37)	0.00%
10.5.1400.2120.912.6100	MUNICIPAL RETIREMENT	\$0.00	\$40.76	\$322.46	(\$322.46)	\$20.38	(\$342.84)	0.00%
10.5.1400.2120.912.6220	MUNICIPAL RETIREMENT	\$0.00	\$27.38	\$110.60	(\$110.60)	\$13.69	(\$124.29)	0.00%
10.5.1400.2130.912.1100	FICA	\$0.00	\$238.98	\$2,085.09	(\$2,085.09)	\$119.49	(\$2,204.58)	0.00%
10.5.1400.2130.912.6100	FICA	\$0.00	\$321.44	\$2,623.74	(\$2,623.74)	\$160.72	(\$2,784.46)	0.00%
10.5.1400.2130.912.6220	FICA	\$0.00	\$221.64	\$886.08	(\$886.08)	\$110.82	(\$996.90)	0.00%
10.5.1400.2140.912.1100	MEDICARE	\$0.00	\$55.90	\$487.66	(\$487.66)	\$27.95	(\$515.61)	0.00%
10.5.1400.2140.912.6100	MEDICARE	\$0.00	\$75.18	\$613.57	(\$613.57)	\$37.59	(\$651.16)	0.00%
10.5.1400.2140.912.6220	MEDICARE	\$0.00	\$51.84	\$207.24	(\$207.24)	\$25.92	(\$233.16)	0.00%
10.5.1400.2210.912.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
10.5.1400.2210.912.6100	LIFE INSURANCE	\$0.00	\$4.02	\$22.52	(\$22.52)	\$2.01	(\$24.53)	0.00%
10.5.1400.2210.912.6220	LIFE INSURANCE	\$0.00	\$2.42	\$9.68	(\$9.68)	\$1.21	(\$10.89)	0.00%
10.5.1400.2220.912.1100	MEDICAL INSURANCE	\$0.00	\$811.58	\$3,852.62	(\$3,852.62)	\$405.79	(\$4,258.41)	0.00%
10.5.1400.2220.912.6100	MEDICAL INSURANCE	\$0.00	\$1,474.36	\$7,322.68	(\$7,322.68)	\$612.18	(\$7,934.86)	0.00%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2220.912.6220	MEDICAL INSURANCE	\$0.00	\$1,988.36	\$5,597.72	(\$5,597.72)	\$619.18	(\$6,216.90)	0.00%
10.5.1400.2230.912.1100	DENTAL INSURANCE	\$0.00	\$48.78	\$234.86	(\$234.86)	\$24.39	(\$259.25)	0.00%
10.5.1400.2230.912.6100	DENTAL INSURANCE	\$0.00	\$72.78	\$433.14	(\$433.14)	\$36.39	(\$469.53)	0.00%
10.5.1400.2230.912.6220	DENTAL INSURANCE	\$0.00	\$72.02	\$296.06	(\$296.06)	\$36.01	(\$332.07)	0.00%
10.5.1400.3399.912.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$55.23	(\$55.23)	\$0.00	(\$55.23)	0.00%
10.5.2320.1100.913.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,350.18	\$21,776.17	(\$21,776.17)	\$18,425.97	(\$40,202.14)	0.00%
10.5.2320.2120.913.1100	MUNICIPAL RETIREMENT	\$0.00	\$24.12	\$158.65	(\$158.65)	\$12.06	(\$170.71)	0.00%
10.5.2320.2130.913.1100	FICA	\$0.00	\$202.20	\$1,324.34	(\$1,324.34)	\$101.10	(\$1,425.44)	0.00%
10.5.2320.2140.913.1100	MEDICARE	\$0.00	\$47.30	\$309.77	(\$309.77)	\$23.65	(\$333.42)	0.00%
10.5.2320.2210.913.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
10.5.2320.2220.913.1100	MEDICAL INSURANCE	\$0.00	\$3,061.08	\$10,812.76	(\$10,812.76)	\$1,530.54	(\$12,343.30)	0.00%
10.5.2320.2230.913.1100	DENTAL INSURANCE	\$0.00	\$206.44	\$663.24	(\$663.24)	\$103.22	(\$766.46)	0.00%
10.5.2320.1000.914.1100	SALARIES, CERTIFIED STAFF	\$209,055.99	\$17,421.34	\$113,238.71	\$95,817.28	\$95,817.27	\$0.01	0.00%
10.5.2320.2110.914.1100	TEACHER'S RETIREMENT (TRS)	\$24,543.17	\$2,134.58	\$13,874.77	\$10,668.40	\$1,067.29	\$9,601.11	39.12%
10.5.2320.2140.914.1100	MEDICARE	\$3,031.31	\$252.04	\$1,638.78	\$1,392.53	\$126.02	\$1,266.51	41.78%
10.5.2320.2210.914.1100	LIFE INSURANCE	\$2,000.00	\$67.22	\$336.10	\$1,663.90	\$33.61	\$1,630.29	81.51%
10.5.2320.2220.914.1100	MEDICAL INSURANCE	\$21,318.22	\$2,020.60	\$9,772.28	\$11,545.94	\$1,010.30	\$10,535.64	49.42%
10.5.2320.2230.914.1100	DENTAL INSURANCE	\$1,256.20	\$120.02	\$576.82	\$679.38	\$60.01	\$619.37	49.31%
10.5.1207.1100.915.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$692.00	(\$692.00)	\$0.00	(\$692.00)	0.00%
10.5.1207.1104.915.1100	AIDE SALARIES	\$0.00	\$0.00	\$527.01	(\$527.01)	\$0.00	(\$527.01)	0.00%
10.5.1207.2120.915.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$8.76	(\$8.76)	\$0.00	(\$8.76)	0.00%
10.5.1207.2130.915.1100	FICA	\$0.00	\$0.00	\$75.23	(\$75.23)	\$0.00	(\$75.23)	0.00%
10.5.1207.2140.915.1100	MEDICARE	\$0.00	\$0.00	\$17.58	(\$17.58)	\$0.00	(\$17.58)	0.00%
10.5.2131.1100.916.1100	SALARIES, NON CERTIFIED STAFF	\$3,354,123.71	\$285,978.81	\$1,426,218.78	\$1,927,904.93	\$1,848,943.24	\$78,961.69	2.35%
10.5.2131.2120.916.1100	MUNICIPAL RETIREMENT	\$50,311.86	\$2,072.65	\$10,316.55	\$39,995.31	\$1,030.63	\$38,964.68	77.45%
10.5.2131.2130.916.1100	FICA	\$207,955.67	\$16,403.01	\$82,844.39	\$125,111.28	\$8,254.21	\$116,857.07	56.19%
10.5.2131.2140.916.1100	MEDICARE	\$48,634.79	\$3,836.13	\$19,374.73	\$29,260.06	\$1,930.40	\$27,329.66	56.19%
10.5.2131.2210.916.1100	LIFE INSURANCE	\$5,796.00	\$416.13	\$2,022.80	\$3,773.20	\$204.05	\$3,569.15	61.58%
10.5.2131.2220.916.1100	MEDICAL INSURANCE	\$542,264.74	\$56,205.26	\$257,269.18	\$284,995.56	\$27,649.74	\$257,345.82	47.46%
10.5.2131.2230.916.1100	DENTAL INSURANCE	\$26,348.06	\$3,254.50	\$13,435.54	\$12,912.52	\$1,676.03	\$11,236.49	42.65%
10.5.1200.1100.917.1100	SALARIES, NON CERTIFIED STAFF	\$2,847,899.35	\$282,471.37	\$1,397,892.23	\$1,450,007.12	\$1,621,656.26	(\$171,649.14)	-6.03%
10.5.1200.2110.917.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$6.25	\$197.67	(\$197.67)	\$24.96	(\$222.63)	0.00%
10.5.1200.2120.917.1100	MUNICIPAL RETIREMENT	\$42,718.49	\$1,972.67	\$9,817.05	\$32,901.44	\$1,037.53	\$31,863.91	74.59%
10.5.1200.2130.917.1100	FICA	\$176,569.76	\$16,662.68	\$82,031.43	\$94,538.33	\$8,571.05	\$85,967.28	48.69%
10.5.1200.2140.917.1100	MEDICARE	\$41,294.54	\$3,904.19	\$19,413.83	\$21,880.71	\$2,033.36	\$19,847.35	48.06%
10.5.1200.2210.917.1100	LIFE INSURANCE	\$17,498.40	\$426.03	\$2,045.63	\$15,452.77	\$228.61	\$15,224.16	87.00%
10.5.1200.2220.917.1100	MEDICAL INSURANCE	\$442,570.20	\$56,545.54	\$227,147.36	\$215,422.84	\$27,831.47	\$187,591.37	42.39%
10.5.1200.2230.917.1100	DENTAL INSURANCE	\$28,433.33	\$3,871.29	\$16,223.65	\$12,209.68	\$2,035.23	\$10,174.45	35.78%
10.5.2132.1000.918.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$220.30	(\$220.30)	\$0.00	(\$220.30)	0.00%
10.5.2132.1100.918.1100	SALARIES, NON CERTIFIED STAFF	\$1,442,896.30	\$126,491.18	\$641,486.29	\$801,410.01	\$798,109.83	\$3,300.18	0.23%
10.5.2132.2120.918.1100	MUNICIPAL RETIREMENT	\$21,643.44	\$884.62	\$4,482.84	\$17,160.60	\$442.31	\$16,718.29	77.24%
10.5.2132.2130.918.1100	FICA	\$89,459.57	\$7,254.56	\$36,987.59	\$52,471.98	\$3,777.21	\$48,694.77	54.43%
10.5.2132.2140.918.1100	MEDICARE	\$20,922.00	\$1,696.66	\$8,650.39	\$12,271.61	\$883.40	\$11,388.21	54.43%
10.5.2132.2210.918.1100	LIFE INSURANCE	\$2,318.40	\$144.60	\$723.00	\$1,595.40	\$72.30	\$1,523.10	65.70%
10.5.2132.2220.918.1100	MEDICAL INSURANCE	\$251,211.11	\$27,959.42	\$132,569.33	\$118,641.78	\$12,729.71	\$105,912.07	42.16%
10.5.2132.2230.918.1100	DENTAL INSURANCE	\$13,540.20	\$1,610.00	\$7,049.84	\$6,490.36	\$864.31	\$5,626.05	41.55%
10.5.2132.1100.919.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$5,263.48	\$34,212.62	(\$34,212.62)	\$28,949.14	(\$63,161.76)	0.00%
10.5.2410.1100.919.1100	SALARIES, NON CERTIFIED STAFF	\$435,067.93	\$13,846.74	\$90,467.81	\$344,600.12	\$76,156.95	\$268,443.17	61.70%
10.5.2132.2120.919.1100	MUNICIPAL RETIREMENT	\$0.00	\$37.90	\$249.21	(\$249.21)	\$18.95	(\$268.16)	0.00%
10.5.2410.2120.919.1100	MUNICIPAL RETIREMENT	\$6,526.02	\$99.70	\$659.03	\$5,866.99	\$49.85	\$5,817.14	89.14%

148

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2132.2130.919.1100	FICA	\$0.00	\$313.76	\$2,058.87	(\$2,058.87)	\$156.88	(\$2,215.75)	0.00%
10.5.2410.2130.919.1100	FICA	\$26,974.21	\$837.84	\$5,511.73	\$21,462.48	\$418.92	\$21,043.56	78.01%
10.5.2132.2140.919.1100	MEDICARE	\$0.00	\$73.36	\$481.44	(\$481.44)	\$36.68	(\$518.12)	0.00%
10.5.2410.2140.919.1100	MEDICARE	\$6,308.48	\$195.94	\$1,289.04	\$5,019.44	\$97.97	\$4,921.47	78.01%
10.5.2132.2210.919.1100	LIFE INSURANCE	\$0.00	\$4.82	\$24.10	(\$24.10)	\$2.41	(\$26.51)	0.00%
10.5.2410.2210.919.1100	LIFE INSURANCE	\$558.90	\$14.46	\$72.30	\$486.60	\$7.23	\$479.37	85.77%
10.5.2132.2220.919.1100	MEDICAL INSURANCE	\$0.00	\$1,010.30	\$4,886.14	(\$4,886.14)	\$505.15	(\$5,391.29)	0.00%
10.5.2410.2220.919.1100	MEDICAL INSURANCE	\$123,584.49	\$4,071.38	\$20,158.26	\$103,426.23	\$2,035.69	\$101,390.54	82.04%
10.5.2132.2230.919.1100	DENTAL INSURANCE	\$0.00	\$60.00	\$288.40	(\$288.40)	\$30.00	(\$318.40)	0.00%
10.5.2410.2230.919.1100	DENTAL INSURANCE	\$7,157.12	\$266.46	\$1,199.42	\$5,957.70	\$133.23	\$5,824.47	81.38%
10.5.2410.3400.919.1100	COMMUNICATION-TELEPHONE	\$0.00	\$75.00	\$487.50	(\$487.50)	\$412.50	(\$900.00)	0.00%
10.5.2410.1000.920.1100	SALARIES, CERTIFIED STAFF	\$895,440.80	\$58,428.00	\$375,651.57	\$519,789.23	\$321,354.51	\$198,434.72	22.16%
10.5.2510.1000.920.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$10,842.00	\$70,473.00	(\$70,473.00)	\$59,631.00	(\$130,104.00)	0.00%
10.5.2410.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$28,532.52	\$2,088.08	\$13,520.89	\$15,011.63	\$1,044.04	\$13,967.59	48.95%
10.5.2510.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$1,328.42	\$8,634.73	(\$8,634.73)	\$664.21	(\$9,298.94)	0.00%
10.5.1207.2140.920.1100	MEDICARE	\$0.00	\$1.26	\$8.25	(\$8.25)	\$0.63	(\$8.88)	0.00%
10.5.2110.2140.920.1100	MEDICARE	\$0.00	\$2.28	\$15.21	(\$15.21)	\$1.14	(\$16.35)	0.00%
10.5.2410.2140.920.1100	MEDICARE	\$14,703.71	\$821.46	\$5,342.75	\$9,360.96	\$410.73	\$8,950.23	60.87%
10.5.2510.2140.920.1100	MEDICARE	\$0.00	\$152.86	\$1,002.72	(\$1,002.72)	\$76.43	(\$1,079.15)	0.00%
10.5.2570.2140.920.1100	MEDICARE	\$0.00	\$2.10	\$13.66	(\$13.66)	\$1.05	(\$14.71)	0.00%
10.5.2410.2210.920.1100	LIFE INSURANCE	\$1,214.95	\$95.80	\$479.00	\$735.95	\$47.90	\$688.05	56.63%
10.5.2510.2210.920.1100	LIFE INSURANCE	\$0.00	\$41.80	\$209.00	(\$209.00)	\$20.90	(\$229.90)	0.00%
10.5.2410.2220.920.1100	MEDICAL INSURANCE	\$239,804.92	\$16,285.52	\$81,007.04	\$158,797.88	\$8,142.76	\$150,655.12	62.82%
10.5.2510.2220.920.1100	MEDICAL INSURANCE	\$0.00	\$3,061.08	\$15,272.12	(\$15,272.12)	\$1,530.54	(\$16,802.66)	0.00%
10.5.2410.2230.920.1100	DENTAL INSURANCE	\$13,892.93	\$1,093.18	\$4,848.62	\$9,044.31	\$546.59	\$8,497.72	61.17%
10.5.2510.2230.920.1100	DENTAL INSURANCE	\$0.00	\$206.44	\$911.00	(\$911.00)	\$103.22	(\$1,014.22)	0.00%
10.5.1207.3399.920.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$90.00	\$585.00	(\$585.00)	\$495.00	(\$1,080.00)	0.00%
10.5.2110.3399.920.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$90.00	\$585.00	(\$585.00)	\$495.00	(\$1,080.00)	0.00%
10.5.2510.3399.920.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$90.00	\$585.00	(\$585.00)	\$495.00	(\$1,080.00)	0.00%
10.5.2110.3400.920.1100	COMMUNICATION-TELEPHONE	\$0.00	\$75.00	\$487.50	(\$487.50)	\$412.50	(\$900.00)	0.00%
10.5.2410.3400.920.1100	COMMUNICATION-TELEPHONE	\$0.00	\$74.96	\$487.71	(\$487.71)	\$412.29	(\$900.00)	0.00%
10.5.2570.3400.920.1100	COMMUNICATION-TELEPHONE	\$0.00	\$150.00	\$975.00	(\$975.00)	\$825.00	(\$1,800.00)	0.00%
10.5.1400.1100.921.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$6,999.06	\$45,493.89	(\$45,493.89)	\$38,494.74	(\$83,988.63)	0.00%
10.5.1400.1100.921.6100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$1,009.02	\$6,558.63	(\$6,558.63)	\$5,549.60	(\$12,108.23)	0.00%
10.5.1400.1100.921.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$889.78	\$5,783.57	(\$5,783.57)	\$4,893.78	(\$10,677.35)	0.00%
10.5.1400.2120.921.1100	MUNICIPAL RETIREMENT	\$0.00	\$50.38	\$331.43	(\$331.43)	\$25.19	(\$356.62)	0.00%
10.5.1400.2120.921.6100	MUNICIPAL RETIREMENT	\$0.00	\$7.26	\$47.74	(\$47.74)	\$3.63	(\$51.37)	0.00%
10.5.1400.2120.921.6220	MUNICIPAL RETIREMENT	\$0.00	\$6.42	\$42.17	(\$42.17)	\$3.21	(\$45.38)	0.00%
10.5.1400.2130.921.1100	FICA	\$0.00	\$429.76	\$2,798.51	(\$2,798.51)	\$214.88	(\$3,013.39)	0.00%
10.5.1400.2130.921.6100	FICA	\$0.00	\$61.96	\$403.48	(\$403.48)	\$30.98	(\$434.46)	0.00%
10.5.1400.2130.921.6220	FICA	\$0.00	\$54.64	\$355.78	(\$355.78)	\$27.32	(\$383.10)	0.00%
10.5.1400.2140.921.1100	MEDICARE	\$0.00	\$100.50	\$654.48	(\$654.48)	\$50.25	(\$704.73)	0.00%
10.5.1400.2140.921.6100	MEDICARE	\$0.00	\$14.48	\$94.36	(\$94.36)	\$7.24	(\$101.60)	0.00%
10.5.1400.2140.921.6220	MEDICARE	\$0.00	\$12.78	\$83.17	(\$83.17)	\$6.39	(\$89.56)	0.00%
10.5.1400.2210.921.1100	LIFE INSURANCE	\$0.00	\$7.58	\$37.90	(\$37.90)	\$3.79	(\$41.69)	0.00%
10.5.1400.2210.921.6100	LIFE INSURANCE	\$0.00	\$1.10	\$5.50	(\$5.50)	\$0.55	(\$6.05)	0.00%
10.5.1400.2210.921.6220	LIFE INSURANCE	\$0.00	\$0.96	\$4.80	(\$4.80)	\$0.48	(\$5.28)	0.00%
10.5.1400.2220.921.1100	MEDICAL INSURANCE	\$0.00	\$2,407.84	\$12,013.04	(\$12,013.04)	\$1,203.92	(\$13,216.96)	0.00%
10.5.1400.2220.921.6100	MEDICAL INSURANCE	\$0.00	\$347.12	\$1,731.84	(\$1,731.84)	\$173.56	(\$1,905.40)	0.00%
10.5.1400.2220.921.6220	MEDICAL INSURANCE	\$0.00	\$306.12	\$1,527.24	(\$1,527.24)	\$153.06	(\$1,680.30)	0.00%

149

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2230.921.1100	DENTAL INSURANCE	\$0.00	\$162.38	\$716.62	(\$716.62)	\$81.19	(\$797.81)	0.00%
10.5.1400.2230.921.6100	DENTAL INSURANCE	\$0.00	\$23.42	\$103.34	(\$103.34)	\$11.71	(\$115.05)	0.00%
10.5.1400.2230.921.6220	DENTAL INSURANCE	\$0.00	\$20.64	\$91.04	(\$91.04)	\$10.32	(\$101.36)	0.00%
10.5.2140.1000.922.1100	SALARIES, CERTIFIED STAFF	\$1,651,186.46	\$132,954.52	\$660,916.88	\$990,269.58	\$924,099.50	\$66,170.08	4.01%
10.5.2140.2110.922.1100	TEACHER'S RETIREMENT (TRS)	\$24,767.80	\$1,583.13	\$7,936.96	\$16,830.84	\$773.24	\$16,057.60	64.83%
10.5.2140.2130.922.1100	FICA	\$0.00	\$0.00	\$156.38	(\$156.38)	\$0.00	(\$156.38)	0.00%
10.5.2140.2140.922.1100	MEDICARE	\$23,942.20	\$1,814.45	\$9,049.93	\$14,892.27	\$902.45	\$13,989.82	58.43%
10.5.2140.2210.922.1100	LIFE INSURANCE	\$2,649.60	\$164.86	\$789.58	\$1,860.02	\$81.22	\$1,778.80	67.13%
10.5.2140.2220.922.1100	MEDICAL INSURANCE	\$253,212.71	\$22,550.28	\$111,206.16	\$142,006.55	\$10,470.80	\$131,535.75	51.95%
10.5.2140.2230.922.1100	DENTAL INSURANCE	\$13,079.80	\$1,206.74	\$5,908.06	\$7,171.74	\$582.72	\$6,589.02	50.38%
10.5.2130.1100.924.1100	SALARIES, NON CERTIFIED STAFF	\$564,953.31	\$56,501.45	\$283,184.66	\$281,768.65	\$335,890.82	(\$54,122.17)	-9.58%
10.5.2130.2110.924.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$125.74	\$714.62	(\$714.62)	\$62.41	(\$777.03)	0.00%
10.5.2130.2120.924.1100	MUNICIPAL RETIREMENT	\$8,474.30	\$316.24	\$1,503.02	\$6,971.28	\$165.70	\$6,805.58	80.31%
10.5.2130.2130.924.1100	FICA	\$35,027.10	\$2,935.60	\$14,470.91	\$20,556.19	\$1,626.70	\$18,929.49	54.04%
10.5.2130.2140.924.1100	MEDICARE	\$8,191.82	\$754.89	\$3,828.55	\$4,363.27	\$414.61	\$3,948.66	48.20%
10.5.2130.2210.924.1100	LIFE INSURANCE	\$1,407.60	\$48.24	\$197.82	\$1,209.78	\$24.12	\$1,185.66	84.23%
10.5.2130.2220.924.1100	MEDICAL INSURANCE	\$152,572.41	\$14,963.10	\$65,099.32	\$87,473.09	\$6,981.55	\$80,491.54	52.76%
10.5.2130.2230.924.1100	DENTAL INSURANCE	\$8,874.25	\$838.82	\$3,931.98	\$4,942.27	\$419.41	\$4,522.86	50.97%
10.5.1207.1000.926.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$8,629.50	\$43,147.50	(\$43,147.50)	\$60,406.43	(\$103,553.93)	0.00%
10.5.2110.1000.926.1100	SALARIES, CERTIFIED STAFF	\$1,647,791.81	\$90,031.00	\$472,197.75	\$1,175,594.06	\$595,041.41	\$580,552.65	35.23%
10.5.2410.1000.926.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$538.54	\$2,692.70	(\$2,692.70)	\$3,769.79	(\$6,462.49)	0.00%
10.5.2110.1005.926.1100	STIPENDS-CERTIFIED	\$0.00	\$0.00	\$626.00	(\$626.00)	\$0.00	(\$626.00)	0.00%
10.5.2570.1005.926.1100	STIPENDS-CERTIFIED	\$0.00	\$411.14	\$2,280.82	(\$2,280.82)	\$2,042.14	(\$4,322.96)	0.00%
10.5.2110.1100.926.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$28,169.66	\$137,545.10	(\$137,545.10)	\$208,526.42	(\$346,071.52)	0.00%
10.5.2110.1100.926.4993	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$600.00	(\$600.00)	\$0.00	(\$600.00)	0.00%
10.5.1207.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$107.88	\$539.40	(\$539.40)	\$53.94	(\$593.34)	0.00%
10.5.2110.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$27,056.61	\$1,436.18	\$14,015.26	\$13,041.35	\$680.14	\$12,361.21	45.69%
10.5.2110.2110.926.4993	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$7.50	(\$7.50)	\$0.00	(\$7.50)	0.00%
10.5.2410.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$6.72	\$33.60	(\$33.60)	\$3.36	(\$36.96)	0.00%
10.5.2570.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$2.01	(\$2.01)	\$0.00	(\$2.01)	0.00%
10.5.2110.2130.926.1100	FICA	\$0.00	\$111.60	\$689.53	(\$689.53)	\$55.80	(\$745.33)	0.00%
10.5.1207.2140.926.1100	MEDICARE	\$0.00	\$125.14	\$625.70	(\$625.70)	\$62.57	(\$688.27)	0.00%
10.5.2110.2140.926.1100	MEDICARE	\$26,154.73	\$1,595.72	\$8,282.30	\$17,872.43	\$748.20	\$17,124.23	65.47%
10.5.2110.2140.926.4993	MEDICARE	\$0.00	\$0.00	\$8.70	(\$8.70)	\$0.00	(\$8.70)	0.00%
10.5.2410.2140.926.1100	MEDICARE	\$0.00	\$7.76	\$38.80	(\$38.80)	\$3.88	(\$42.68)	0.00%
10.5.2570.2140.926.1100	MEDICARE	\$0.00	\$5.40	\$30.39	(\$30.39)	\$2.51	(\$32.90)	0.00%
10.5.1207.2210.926.1100	LIFE INSURANCE	\$0.00	\$9.64	\$48.20	(\$48.20)	\$4.82	(\$53.02)	0.00%
10.5.2110.2210.926.1100	LIFE INSURANCE	\$3,036.00	\$180.26	\$915.76	\$2,120.24	\$85.31	\$2,034.93	67.03%
10.5.2410.2210.926.1100	LIFE INSURANCE	\$0.00	\$0.48	\$2.40	(\$2.40)	\$0.24	(\$2.64)	0.00%
10.5.2110.2220.926.1100	MEDICAL INSURANCE	\$254,471.04	\$27,087.08	\$122,582.84	\$131,888.20	\$11,887.75	\$120,000.45	47.16%
10.5.2110.2230.926.1100	DENTAL INSURANCE	\$15,803.45	\$1,612.26	\$7,028.34	\$8,775.11	\$806.13	\$7,968.98	50.43%
10.5.2410.2230.926.1100	DENTAL INSURANCE	\$0.00	\$8.26	\$36.42	(\$36.42)	\$4.13	(\$40.55)	0.00%
10.5.2110.3399.926.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$467.01	(\$467.01)	\$0.00	(\$467.01)	0.00%
10.5.2150.1000.927.1100	SALARIES, CERTIFIED STAFF	\$3,607,548.67	\$323,193.75	\$1,635,700.04	\$1,971,848.63	\$2,184,555.92	(\$212,707.29)	-5.90%
10.5.2150.2110.927.1100	TEACHER'S RETIREMENT (TRS)	\$47,293.54	\$3,998.95	\$20,201.16	\$27,092.38	\$1,987.94	\$25,104.44	53.08%
10.5.2150.2130.927.1100	FICA	\$0.00	\$0.00	\$173.64	(\$173.64)	\$0.00	(\$173.64)	0.00%
10.5.2150.2140.927.1100	MEDICARE	\$45,717.08	\$4,384.87	\$22,287.68	\$23,429.40	\$2,175.12	\$21,254.28	46.49%
10.5.2150.2210.927.1100	LIFE INSURANCE	\$6,223.80	\$472.36	\$2,361.80	\$3,862.00	\$236.18	\$3,625.82	58.26%
10.5.2150.2220.927.1100	MEDICAL INSURANCE	\$649,467.28	\$60,619.46	\$282,015.56	\$367,451.72	\$30,418.41	\$337,033.31	51.89%
10.5.2150.2230.927.1100	DENTAL INSURANCE	\$41,556.37	\$4,227.16	\$18,680.71	\$22,875.66	\$2,185.98	\$20,689.68	49.79%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1000.1000.928.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$13,316.28	\$66,581.40	(\$66,581.40)	\$93,213.88	(\$159,795.28)	0.00%
10.5.1200.1000.928.1100	SALARIES, CERTIFIED STAFF	\$3,076,002.33	\$255,180.59	\$1,269,411.81	\$1,806,590.52	\$1,737,306.29	\$69,284.23	2.25%
10.5.1400.1000.928.6220	SALARIES, CERTIFIED STAFF	\$0.00	\$5,825.84	\$29,129.20	(\$29,129.20)	\$29,129.25	(\$58,258.45)	0.00%
10.5.2570.1005.928.1100	STIPENDS-CERTIFIED	\$0.00	\$39.50	\$253.03	(\$253.03)	\$197.46	(\$450.49)	0.00%
10.5.1200.1100.928.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,557.89	(\$1,557.89)	\$0.00	(\$1,557.89)	0.00%
10.5.1000.2110.928.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$166.44	\$1,847.32	(\$1,847.32)	\$83.22	(\$1,930.54)	0.00%
10.5.1200.2110.928.1100	TEACHER'S RETIREMENT (TRS)	\$46,140.03	\$3,113.24	\$15,412.26	\$30,727.77	\$1,502.88	\$9,224.89	63.34%
10.5.1400.2110.928.6220	TEACHER'S RETIREMENT (TRS)	\$0.00	\$72.82	\$364.10	(\$364.10)	\$36.41	(\$400.51)	0.00%
10.5.1200.2120.928.1100	MUNICIPAL RETIREMENT	\$0.00	\$28.71	\$212.49	(\$212.49)	\$14.62	(\$227.11)	0.00%
10.5.1200.2130.928.1100	FICA	\$0.00	\$243.86	\$2,049.10	(\$2,049.10)	\$158.14	(\$2,207.24)	0.00%
10.5.1000.2140.928.1100	MEDICARE	\$0.00	\$183.18	\$917.02	(\$917.02)	\$91.30	(\$1,008.32)	0.00%
10.5.1200.2140.928.1100	MEDICARE	\$44,602.03	\$3,471.79	\$17,257.11	\$27,344.92	\$1,668.74	\$25,676.18	57.57%
10.5.1400.2140.928.6220	MEDICARE	\$0.00	\$73.94	\$370.18	(\$370.18)	\$36.97	(\$407.15)	0.00%
10.5.2570.2140.928.1100	MEDICARE	\$0.00	\$0.54	\$3.58	(\$3.58)	\$0.27	(\$3.85)	0.00%
10.5.1000.2210.928.1100	LIFE INSURANCE	\$0.00	\$19.28	\$96.40	(\$96.40)	\$9.64	(\$106.04)	0.00%
10.5.1200.2210.928.1100	LIFE INSURANCE	\$6,072.00	\$384.62	\$1,902.97	\$4,169.03	\$189.59	\$3,979.44	65.54%
10.5.1400.2210.928.6220	LIFE INSURANCE	\$0.00	\$9.64	\$48.20	(\$48.20)	\$4.82	(\$53.02)	0.00%
10.5.1000.2220.928.1100	MEDICAL INSURANCE	\$0.00	\$1,643.96	\$7,951.40	(\$7,951.40)	\$821.98	(\$8,773.38)	0.00%
10.5.1200.2220.928.1100	MEDICAL INSURANCE	\$633,626.62	\$51,950.02	\$246,455.19	\$387,171.43	\$23,569.22	\$363,602.21	57.38%
10.5.1400.2220.928.6220	MEDICAL INSURANCE	\$0.00	\$2,434.72	\$12,140.56	(\$12,140.56)	\$1,217.36	(\$13,357.92)	0.00%
10.5.1000.2230.928.1100	DENTAL INSURANCE	\$0.00	\$96.02	\$494.34	(\$494.34)	\$48.01	(\$542.35)	0.00%
10.5.1200.2230.928.1100	DENTAL INSURANCE	\$40,542.80	\$3,166.58	\$14,904.20	\$25,638.60	\$1,558.90	\$24,079.70	59.39%
10.5.1400.2230.928.6220	DENTAL INSURANCE	\$0.00	\$165.14	\$728.82	(\$728.82)	\$82.57	(\$811.39)	0.00%
10.5.1200.3399.928.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$315.00	(\$315.00)	\$0.00	(\$315.00)	0.00%
10.5.2630.1100.929.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$7,800.00	\$50,700.00	(\$50,700.00)	\$42,900.00	(\$93,600.00)	0.00%
10.5.2630.2120.929.1100	MUNICIPAL RETIREMENT	\$0.00	\$56.16	\$369.33	(\$369.33)	\$28.08	(\$397.41)	0.00%
10.5.2630.2130.929.1100	FICA	\$0.00	\$460.78	\$3,027.94	(\$3,027.94)	\$232.44	(\$3,260.38)	0.00%
10.5.2630.2140.929.1100	MEDICARE	\$0.00	\$107.76	\$708.13	(\$708.13)	\$54.36	(\$762.49)	0.00%
10.5.2630.2210.929.1100	LIFE INSURANCE	\$0.00	\$9.64	\$48.20	(\$48.20)	\$4.82	(\$53.02)	0.00%
10.5.2630.2220.929.1100	MEDICAL INSURANCE	\$0.00	\$3,061.08	\$15,272.12	(\$15,272.12)	\$1,530.54	(\$16,802.66)	0.00%
10.5.2630.2230.929.1100	DENTAL INSURANCE	\$0.00	\$206.44	\$911.00	(\$911.00)	\$103.22	(\$1,014.22)	0.00%
10.5.1400.1100.930.6220	SALARIES, NON CERTIFIED STAFF	\$92,129.90	\$8,188.30	\$55,831.09	\$36,298.81	\$42,728.71	(\$6,429.90)	-6.98%
10.5.1400.2120.930.6220	MUNICIPAL RETIREMENT	\$1,381.95	\$58.96	\$367.18	\$1,014.77	\$27.64	\$987.13	71.43%
10.5.1400.2130.930.6220	FICA	\$5,712.05	\$471.06	\$3,340.95	\$2,371.10	\$251.48	\$2,119.62	37.11%
10.5.1400.2140.930.6220	MEDICARE	\$1,335.88	\$110.17	\$781.37	\$554.51	\$58.82	\$495.69	37.11%
10.5.1400.2210.930.6220	LIFE INSURANCE	\$138.00	\$3.22	\$16.10	\$121.90	\$1.61	\$120.29	87.17%
10.5.1400.2220.930.6220	MEDICAL INSURANCE	\$6,285.71	\$1,122.62	\$3,584.22	\$2,701.49	\$561.31	\$2,140.18	34.05%
10.5.1400.2230.930.6220	DENTAL INSURANCE	\$489.00	\$96.02	\$282.10	\$206.90	\$48.01	\$158.89	32.49%
10.5.1400.3399.930.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$90.58	(\$90.58)	\$0.00	(\$90.58)	0.00%
10.5.1400.1100.931.1100	SALARIES, NON CERTIFIED STAFF	\$78,775.00	\$0.00	\$0.00	\$78,775.00	\$0.00	\$78,775.00	100.00%
10.5.1400.1100.931.6110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$10,475.00	\$68,087.50	(\$68,087.50)	\$57,612.50	(\$125,700.00)	0.00%
10.5.1400.2120.931.1100	MUNICIPAL RETIREMENT	\$1,181.63	\$0.00	\$0.00	\$1,181.63	\$0.00	\$1,181.63	100.00%
10.5.1400.2120.931.6110	MUNICIPAL RETIREMENT	\$0.00	\$75.42	\$496.06	(\$496.06)	\$37.71	(\$533.77)	0.00%
10.5.1400.2130.931.1100	FICA	\$4,884.05	\$0.00	\$0.00	\$4,884.05	\$0.00	\$4,884.05	100.00%
10.5.1400.2130.931.6110	FICA	\$0.00	\$602.56	\$3,986.99	(\$3,986.99)	\$301.28	(\$4,288.27)	0.00%
10.5.1400.2140.931.1100	MEDICARE	\$1,142.24	\$0.00	\$0.00	\$1,142.24	\$0.00	\$1,142.24	100.00%
10.5.1400.2140.931.6110	MEDICARE	\$0.00	\$140.92	\$932.45	(\$932.45)	\$70.46	(\$1,002.91)	0.00%
10.5.1400.2210.931.1100	LIFE INSURANCE	\$158.70	\$0.00	\$0.00	\$158.70	\$0.00	\$158.70	100.00%
10.5.1400.2210.931.6110	LIFE INSURANCE	\$0.00	\$6.44	\$32.20	(\$32.20)	\$3.22	(\$35.42)	0.00%
10.5.1400.2220.931.1100	MEDICAL INSURANCE	\$30,694.70	\$0.00	\$0.00	\$30,694.70	\$0.00	\$30,694.70	100.00%

151

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2220.931.6110	MEDICAL INSURANCE	\$0.00	\$2,434.72	\$12,140.56	(\$12,140.56)	\$1,217.36	(\$13,357.92)	0.00%
10.5.1400.2230.931.1100	DENTAL INSURANCE	\$1,706.36	\$0.00	\$0.00	\$1,706.36	\$0.00	\$1,706.36	100.00%
10.5.1400.2230.931.6110	DENTAL INSURANCE	\$0.00	\$165.14	\$728.82	(\$728.82)	\$82.57	(\$811.39)	0.00%
10.5.1400.3399.931.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$63.00	(\$63.00)	\$0.00	(\$63.00)	0.00%
10.5.2550.1100.932.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$4,065.76	\$26,427.44	(\$26,427.44)	\$22,361.56	(\$48,789.00)	0.00%
10.5.2570.1100.932.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$74.96	\$487.71	(\$487.71)	\$412.29	(\$900.00)	0.00%
10.5.2550.2120.932.1100	MUNICIPAL RETIREMENT	\$0.00	\$29.28	\$192.52	(\$192.52)	\$14.64	(\$207.16)	0.00%
10.5.2570.2120.932.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.54	\$3.52	(\$3.52)	\$0.27	(\$3.79)	0.00%
10.5.2550.2130.932.1100	FICA	\$0.00	\$247.44	\$1,613.96	(\$1,613.96)	\$123.72	(\$1,737.68)	0.00%
10.5.2570.2130.932.1100	FICA	\$0.00	\$4.56	\$29.79	(\$29.79)	\$2.28	(\$32.07)	0.00%
10.5.2550.2140.932.1100	MEDICARE	\$0.00	\$57.88	\$377.52	(\$377.52)	\$28.94	(\$406.46)	0.00%
10.5.2570.2140.932.1100	MEDICARE	\$0.00	\$1.06	\$6.93	(\$6.93)	\$0.53	(\$7.46)	0.00%
10.5.2550.2210.932.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
10.5.2550.2220.932.1100	MEDICAL INSURANCE	\$0.00	\$2,020.60	\$9,772.28	(\$9,772.28)	\$1,010.30	(\$10,782.58)	0.00%
10.5.2550.2230.932.1100	DENTAL INSURANCE	\$0.00	\$120.02	\$576.82	(\$576.82)	\$60.01	(\$636.83)	0.00%
10.5.2550.3399.932.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$45.22	(\$45.22)	\$0.00	(\$45.22)	0.00%
10.5.1400.1100.934.6100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,252.60	\$21,141.90	(\$21,141.90)	\$17,889.30	(\$39,031.20)	0.00%
10.5.1400.1100.934.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$4,214.46	\$27,393.99	(\$27,393.99)	\$23,179.52	(\$50,573.51)	0.00%
10.5.1400.2120.934.6100	MUNICIPAL RETIREMENT	\$0.00	\$23.42	\$153.99	(\$153.99)	\$11.71	(\$165.70)	0.00%
10.5.1400.2120.934.6220	MUNICIPAL RETIREMENT	\$0.00	\$30.34	\$199.52	(\$199.52)	\$15.17	(\$214.69)	0.00%
10.5.1400.2130.934.6100	FICA	\$0.00	\$196.16	\$1,281.77	(\$1,281.77)	\$98.08	(\$1,379.85)	0.00%
10.5.1400.2130.934.6220	FICA	\$0.00	\$208.69	\$1,429.12	(\$1,429.12)	\$103.72	(\$1,532.84)	0.00%
10.5.1400.2140.934.6100	MEDICARE	\$0.00	\$45.88	\$299.74	(\$299.74)	\$22.94	(\$322.68)	0.00%
10.5.1400.2140.934.6220	MEDICARE	\$0.00	\$48.80	\$334.24	(\$334.24)	\$24.25	(\$358.49)	0.00%
10.5.1400.2210.934.6100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
10.5.1400.2210.934.6220	LIFE INSURANCE	\$0.00	\$6.44	\$25.76	(\$25.76)	\$3.22	(\$28.98)	0.00%
10.5.1400.2220.934.6100	MEDICAL INSURANCE	\$0.00	\$3,061.08	\$15,272.12	(\$15,272.12)	\$1,530.54	(\$16,802.66)	0.00%
10.5.1400.2220.934.6220	MEDICAL INSURANCE	\$0.00	\$3,024.10	\$15,191.54	(\$15,191.54)	\$1,512.05	(\$16,703.59)	0.00%
10.5.1400.2230.934.6100	DENTAL INSURANCE	\$0.00	\$206.44	\$911.00	(\$911.00)	\$103.22	(\$1,014.22)	0.00%
10.5.1400.2230.934.6220	DENTAL INSURANCE	\$0.00	\$165.14	\$728.82	(\$728.82)	\$82.57	(\$811.39)	0.00%
10.5.1400.3399.934.1020	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$72.59	(\$72.59)	\$0.00	(\$72.59)	0.00%
10.5.1400.1100.935.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$5,545.50	(\$5,545.50)	\$0.00	(\$5,545.50)	0.00%
10.5.1400.2120.935.6220	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$7.88	(\$7.88)	\$0.00	(\$7.88)	0.00%
10.5.1400.2130.935.6220	FICA	\$0.00	\$0.00	\$343.81	(\$343.81)	\$0.00	(\$343.81)	0.00%
10.5.1400.2140.935.6220	MEDICARE	\$0.00	\$0.00	\$80.41	(\$80.41)	\$0.00	(\$80.41)	0.00%
	FUND: EDUCATION - 10	\$31,450,530.65	\$2,725,264.49	\$15,680,623.01	\$15,769,907.64	\$12,222,324.34	\$3,547,583.30	11.28%
15.5.1207.1100.542.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,015.00	(\$2,015.00)	\$460.00	(\$2,475.00)	0.00%
15.5.1207.1104.542.1100	AIDE SALARIES	\$0.00	\$0.00	\$240.00	(\$240.00)	\$0.00	(\$240.00)	0.00%
15.5.1207.2120.542.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$16.49	(\$16.49)	\$3.31	(\$19.80)	0.00%
15.5.1207.2130.542.1100	FICA	\$0.00	\$0.00	\$130.80	(\$130.80)	\$26.36	(\$157.16)	0.00%
15.5.1207.2140.542.1100	MEDICARE	\$0.00	\$0.00	\$30.61	(\$30.61)	\$6.16	(\$36.77)	0.00%
15.5.1207.3100.542.1100	PROFESSIONAL TECHNICAL SERVICE	\$32,000.00	\$475.00	\$8,282.45	\$23,717.55	\$0.00	\$23,717.55	74.12%
15.5.1343.3100.542.1100	DHH BILL BACK	\$0.00	\$775.90	\$11,610.94	(\$11,610.94)	\$0.00	(\$11,610.94)	0.00%
15.5.1207.3102.542.1100	ADMINSTRATIVE FEES/BUILDING	\$35,000.00	\$2,530.00	\$17,710.00	\$17,290.00	\$0.00	\$17,290.00	49.40%
15.5.1207.3230.542.1100	REPAIRS AND MAINTENANCE SERVIC	\$3,000.00	\$0.00	\$92.36	\$2,907.64	\$0.00	\$2,907.64	96.92%
15.5.1207.3250.542.1100	ROOM RENTALS	\$655,600.00	\$0.00	\$0.00	\$655,600.00	\$0.00	\$655,600.00	100.00%
15.5.2570.3251.542.1100	COPIER RENTAL	\$2,500.00	\$159.63	\$506.94	\$1,993.06	\$0.00	\$1,993.06	79.72%
15.5.2550.3310.542.1100	PUPIL TRANSPORTATION	\$15,000.00	\$2,902.17	\$5,180.34	\$9,819.66	\$0.00	\$9,819.66	65.46%
15.5.1207.3322.542.1100	EXPENSE REIMBURSEMENT	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
15.5.1207.3325.542.1100	CONFERENCE REGISTRATION	\$1,150.00	\$75.00	\$75.00	\$1,075.00	\$0.00	\$1,075.00	93.48%

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
15.5.1207.3395.542.1100	CONFERENCE EXPENSE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
15.5.1207.3399.542.1100	TRAVEL LOCAL MILEAGE	\$3,000.00	\$279.39	\$2,064.18	\$935.82	\$0.00	\$935.82	31.19%
15.5.2570.3400.542.1100	COMMUNICATION-TELEPHONE	\$3,500.00	\$214.84	\$1,041.32	\$2,458.68	\$0.00	\$2,458.68	70.25%
15.5.1207.3900.542.1100	SOFTWARE LICENSES	\$4,500.00	\$0.00	\$419.00	\$4,081.00	\$0.00	\$4,081.00	90.69%
15.5.1207.4100.542.1100	OFFICE SUPPLIES LESS \$499	\$10,000.00	\$58.03	\$423.86	\$9,576.14	\$104.97	\$9,471.17	94.71%
15.5.1207.4101.542.1100	DHH Community Based Funds	\$3,000.00	\$374.97	\$1,646.20	\$1,353.80	\$0.00	\$1,353.80	45.13%
15.5.1207.4118.542.1100	CURRICULUM	\$800.00	\$0.00	\$30.20	\$769.80	\$0.00	\$769.80	96.23%
15.5.2540.4600.542.1100	ELECTRICITY	\$0.00	\$196.99	\$852.97	(\$852.97)	\$0.00	(\$852.97)	0.00%
15.5.1207.6400.542.1100	DUES AND FEES	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
15.5.1207.7000.542.1100	EQUIPMENT \$500 TO \$4999	\$10,000.00	\$0.00	\$539.00	\$9,461.00	\$0.00	\$9,461.00	94.61%
15.5.1207.1000.571.1111	SALARIES, CERTIFIED STAFF	\$17,850.00	\$0.00	\$0.00	\$17,850.00	\$0.00	\$17,850.00	100.00%
15.5.1207.1104.571.1111	AIDE SALARIES	\$3,150.00	\$0.00	\$0.00	\$3,150.00	\$0.00	\$3,150.00	100.00%
15.5.1207.2110.571.1111	TEACHER'S RETIREMENT (TRS)	\$245.70	\$0.00	\$0.00	\$245.70	\$0.00	\$245.70	100.00%
15.5.1207.2120.571.1111	MUNICIPAL RETIREMENT	\$349.65	\$0.00	\$0.00	\$349.65	\$0.00	\$349.65	100.00%
15.5.1207.2130.571.1111	FICA	\$197.40	\$0.00	\$0.00	\$197.40	\$0.00	\$197.40	100.00%
15.5.1207.2140.571.1111	MEDICARE	\$300.30	\$0.00	\$0.00	\$300.30	\$0.00	\$300.30	100.00%
15.5.1207.2210.571.1111	LIFE INSURANCE	\$14.70	\$0.00	\$0.00	\$14.70	\$0.00	\$14.70	100.00%
15.5.1207.2220.571.1111	MEDICAL INSURANCE	\$3,890.25	\$0.00	\$0.00	\$3,890.25	\$0.00	\$3,890.25	100.00%
15.5.1207.2230.571.1111	DENTAL INSURANCE	\$161.70	\$0.00	\$0.00	\$161.70	\$0.00	\$161.70	100.00%
15.5.1207.3399.571.1111	TRAVEL LOCAL MILEAGE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
15.5.1207.4100.571.1111	OFFICE SUPPLIES LESS \$499	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	100.00%
15.5.1207.1100.906.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$7,809.44	\$40,129.00	(\$40,129.00)	\$39,157.24	(\$79,286.24)	0.00%
15.5.1200.1104.906.1100	AIDE SALARIES	\$0.00	\$2,744.86	\$13,724.30	(\$13,724.30)	\$13,724.35	(\$27,448.65)	0.00%
15.5.1207.1104.906.1100	AIDE SALARIES	\$241,730.21	\$8,580.44	\$43,889.20	\$197,841.01	\$60,063.09	\$137,777.92	57.00%
15.5.1200.2120.906.1100	MUNICIPAL RETIREMENT	\$0.00	\$19.76	\$99.91	(\$99.91)	\$9.88	(\$109.79)	0.00%
15.5.1207.2120.906.1100	MUNICIPAL RETIREMENT	\$3,625.95	\$118.01	\$611.68	\$3,014.27	\$60.45	\$2,953.82	81.46%
15.5.1200.2130.906.1100	FICA	\$0.00	\$170.18	\$850.88	(\$850.88)	\$85.09	(\$935.97)	0.00%
15.5.1207.2130.906.1100	FICA	\$14,987.27	\$876.71	\$4,550.44	\$10,436.83	\$454.06	\$9,982.77	66.61%
15.5.1200.2140.906.1100	MEDICARE	\$0.00	\$39.80	\$199.02	(\$199.02)	\$19.90	(\$218.92)	0.00%
15.5.1207.2140.906.1100	MEDICARE	\$3,505.09	\$205.03	\$1,064.22	\$2,440.87	\$106.19	\$2,334.68	66.61%
15.5.1200.2210.906.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
15.5.1207.2210.906.1100	LIFE INSURANCE	\$1,380.00	\$19.32	\$96.60	\$1,283.40	\$9.66	\$1,273.74	92.30%
15.5.1207.2220.906.1100	MEDICAL INSURANCE	\$79,846.38	\$7,935.18	\$37,568.78	\$42,277.60	\$3,967.59	\$38,310.01	47.98%
15.5.1207.2230.906.1100	DENTAL INSURANCE	\$4,979.47	\$503.52	\$2,329.04	\$2,650.43	\$251.76	\$2,398.67	48.17%
15.5.1207.1000.907.1100	SALARIES, CERTIFIED STAFF	\$356,649.27	\$189.00	\$2,660.45	\$353,988.82	\$103.00	\$353,885.82	99.23%
15.5.1207.1100.907.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$9,316.14	\$47,180.70	(\$47,180.70)	\$65,212.98	(\$112,393.68)	0.00%
15.5.1207.2110.907.1100	TEACHER'S RETIREMENT (TRS)	\$5,349.74	\$116.46	\$589.16	\$4,760.58	\$58.23	\$4,702.35	87.90%
15.5.1207.2120.907.1100	MUNICIPAL RETIREMENT	\$0.00	\$1.36	\$19.77	(\$19.77)	\$0.73	(\$20.50)	0.00%
15.5.1207.2130.907.1100	FICA	\$0.00	\$11.69	\$158.98	(\$158.98)	\$6.11	(\$165.09)	0.00%
15.5.1207.2140.907.1100	MEDICARE	\$5,171.41	\$134.33	\$704.02	\$4,467.39	\$67.23	\$4,400.16	85.09%
15.5.1207.2210.907.1100	LIFE INSURANCE	\$690.00	\$9.64	\$48.20	\$641.80	\$4.82	\$636.98	92.32%
15.5.1207.2220.907.1100	MEDICAL INSURANCE	\$50,118.27	\$811.58	\$3,852.62	\$46,265.65	\$405.79	\$45,859.86	91.50%
15.5.1207.2230.907.1100	DENTAL INSURANCE	\$3,277.33	\$48.78	\$234.86	\$3,042.47	\$24.39	\$3,018.08	92.09%
15.5.1207.1100.911.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$2,227.44	\$10,546.48	(\$10,546.48)	\$15,591.98	(\$26,138.46)	0.00%
15.5.2610.1100.911.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,330.05	\$21,543.31	(\$21,543.31)	\$18,190.63	(\$39,733.94)	0.00%
15.5.1207.2120.911.1100	MUNICIPAL RETIREMENT	\$0.00	\$16.04	\$76.78	(\$76.78)	\$8.02	(\$84.80)	0.00%
15.5.2610.2120.911.1100	MUNICIPAL RETIREMENT	\$0.00	\$23.98	\$156.91	(\$156.91)	\$11.91	(\$168.82)	0.00%
15.5.1207.2130.911.1100	FICA	\$0.00	\$136.68	\$649.57	(\$649.57)	\$68.33	(\$717.90)	0.00%
15.5.2610.2130.911.1100	FICA	\$0.00	\$191.60	\$1,272.37	(\$1,272.37)	\$95.13	(\$1,367.50)	0.00%
15.5.1207.2140.911.1100	MEDICARE	\$0.00	\$31.96	\$151.89	(\$151.89)	\$15.98	(\$167.87)	0.00%

153

# LaGrange Area Dept. of Special Education

## Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
15.5.2610.2140.911.1100	MEDICARE	\$0.00	\$44.81	\$297.54	(\$297.54)	\$22.25	(\$319.79)	0.00%
15.5.1207.2210.911.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
15.5.2610.2210.911.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
15.5.2610.2220.911.1100	MEDICAL INSURANCE	\$0.00	\$3,061.08	\$15,272.12	(\$15,272.12)	\$1,530.54	(\$16,802.66)	0.00%
15.5.1207.2230.911.1100	DENTAL INSURANCE	\$0.00	\$48.78	\$234.86	(\$234.86)	\$24.39	(\$259.25)	0.00%
15.5.2610.2230.911.1100	DENTAL INSURANCE	\$0.00	\$206.44	\$911.00	(\$911.00)	\$103.22	(\$1,014.22)	0.00%
15.5.1400.1100.912.1100	SALARIES, NON CERTIFIED STAFF	\$250,730.16	\$0.00	\$0.00	\$250,730.16	\$0.00	\$250,730.16	100.00%
15.5.1400.2120.912.1100	MUNICIPAL RETIREMENT	\$3,760.95	\$0.00	\$0.00	\$3,760.95	\$0.00	\$3,760.95	100.00%
15.5.1400.2130.912.1100	FICA	\$14,159.19	\$0.00	\$0.00	\$14,159.19	\$0.00	\$14,159.19	100.00%
15.5.1400.2140.912.1100	MEDICARE	\$3,635.59	\$0.00	\$0.00	\$3,635.59	\$0.00	\$3,635.59	100.00%
15.5.1400.2210.912.1100	LIFE INSURANCE	\$634.80	\$0.00	\$0.00	\$634.80	\$0.00	\$634.80	100.00%
15.5.1400.2220.912.1100	MEDICAL INSURANCE	\$39,526.70	\$0.00	\$0.00	\$39,526.70	\$0.00	\$39,526.70	100.00%
15.5.1400.2230.912.1100	DENTAL INSURANCE	\$2,332.40	\$0.00	\$0.00	\$2,332.40	\$0.00	\$2,332.40	100.00%
15.5.1207.1100.915.1100	SALARIES, NON CERTIFIED STAFF	\$661,979.96	\$23,157.72	\$121,161.73	\$540,818.23	\$152,297.12	\$388,521.11	58.69%
15.5.1207.1104.915.1100	AIDE SALARIES	\$0.00	\$33,974.94	\$173,414.58	(\$173,414.58)	\$237,203.84	(\$410,618.42)	0.00%
15.5.1207.2120.915.1100	MUNICIPAL RETIREMENT	\$9,925.72	\$411.33	\$2,142.89	\$7,782.83	\$215.86	\$7,566.97	76.24%
15.5.1207.2130.915.1100	FICA	\$41,044.54	\$3,254.76	\$16,926.82	\$24,117.72	\$1,705.80	\$22,411.92	54.60%
15.5.1207.2140.915.1100	MEDICARE	\$9,638.78	\$761.19	\$3,958.64	\$5,680.14	\$398.94	\$5,281.20	54.79%
15.5.1207.2210.915.1100	LIFE INSURANCE	\$1,617.41	\$45.06	\$206.02	\$1,411.39	\$22.53	\$1,388.86	85.87%
15.5.1207.2220.915.1100	MEDICAL INSURANCE	\$125,422.98	\$12,750.60	\$59,716.28	\$65,706.70	\$6,520.68	\$59,186.02	47.19%
15.5.1207.2230.915.1100	DENTAL INSURANCE	\$7,870.56	\$794.66	\$3,855.86	\$4,014.70	\$431.89	\$3,582.81	45.52%
15.5.1200.1100.917.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$402.01	\$3,721.51	(\$3,721.51)	\$220.50	(\$3,942.01)	0.00%
15.5.1200.1104.917.1100	AIDE SALARIES	\$0.00	\$2,094.18	\$10,470.90	(\$10,470.90)	\$14,659.14	(\$25,130.04)	0.00%
15.5.1200.2120.917.1100	MUNICIPAL RETIREMENT	\$0.00	\$17.97	\$87.08	(\$87.08)	\$9.13	(\$96.21)	0.00%
15.5.1200.2130.917.1100	FICA	\$0.00	\$154.75	\$879.91	(\$879.91)	\$78.59	(\$958.50)	0.00%
15.5.1200.2140.917.1100	MEDICARE	\$0.00	\$36.19	\$205.76	(\$205.76)	\$18.38	(\$224.14)	0.00%
15.5.1200.2210.917.1100	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
15.5.2410.1000.920.1100	SALARIES, CERTIFIED STAFF	\$123,896.87	\$10,324.74	\$67,110.81	\$56,786.06	\$56,786.05	\$0.01	0.00%
15.5.2410.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$1,858.45	\$129.06	\$838.89	\$1,019.56	\$64.53	\$955.03	51.39%
15.5.2410.2140.920.1100	MEDICARE	\$1,796.50	\$143.56	\$942.62	\$853.88	\$71.78	\$782.10	43.53%
15.5.2410.2210.920.1100	LIFE INSURANCE	\$138.00	\$9.64	\$48.20	\$89.80	\$4.82	\$84.98	61.58%
15.5.2410.2220.920.1100	MEDICAL INSURANCE	\$33,580.18	\$3,061.08	\$15,272.12	\$18,308.06	\$1,530.54	\$16,777.52	49.96%
15.5.2410.2230.920.1100	DENTAL INSURANCE	\$1,937.52	\$206.44	\$911.00	\$1,026.52	\$103.22	\$923.30	47.65%
15.5.1200.1000.928.1000	SALARIES, CERTIFIED STAFF	\$0.00	\$3,565.54	\$17,827.70	(\$17,827.70)	\$24,958.89	(\$42,786.59)	0.00%
15.5.1200.1000.928.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$9,259.36	\$47,871.80	(\$47,871.80)	\$64,815.32	(\$112,687.12)	0.00%
15.5.1200.2110.928.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$115.74	\$578.70	(\$578.70)	\$57.87	(\$636.57)	0.00%
15.5.1200.2120.928.1000	MUNICIPAL RETIREMENT	\$0.00	\$25.68	\$129.77	(\$129.77)	\$12.84	(\$142.61)	0.00%
15.5.1200.2120.928.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$11.50	(\$11.50)	\$0.00	(\$11.50)	0.00%
15.5.1200.2130.928.1000	FICA	\$0.00	\$217.10	\$1,088.64	(\$1,088.64)	\$108.60	(\$1,197.24)	0.00%
15.5.1200.2130.928.1100	FICA	\$0.00	\$0.00	\$97.03	(\$97.03)	\$0.00	(\$97.03)	0.00%
15.5.1200.2140.928.1000	MEDICARE	\$0.00	\$50.77	\$254.60	(\$254.60)	\$25.40	(\$280.00)	0.00%
15.5.1200.2140.928.1100	MEDICARE	\$0.00	\$122.02	\$634.14	(\$634.14)	\$61.01	(\$695.15)	0.00%
15.5.1200.2210.928.1000	LIFE INSURANCE	\$0.00	\$3.22	\$16.10	(\$16.10)	\$1.61	(\$17.71)	0.00%
15.5.1200.2210.928.1100	LIFE INSURANCE	\$0.00	\$19.28	\$96.40	(\$96.40)	\$9.64	(\$106.04)	0.00%
15.5.1200.2220.928.1100	MEDICAL INSURANCE	\$0.00	\$1,623.16	\$7,705.24	(\$7,705.24)	\$811.58	(\$8,516.82)	0.00%
15.5.1200.2230.928.1100	DENTAL INSURANCE	\$0.00	\$97.56	\$469.72	(\$469.72)	\$48.78	(\$518.50)	0.00%
	FUND: DEAF AND HARD OF HEARING - 15	\$2,931,707.35	\$163,864.20	\$863,299.68	\$2,068,407.67	\$783,317.04	\$1,285,090.63	43.83%
20.5.2540.3196.901.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$8,695.00	\$85,605.00	(\$85,605.00)	\$0.00	(\$85,605.00)	0.00%
20.5.2540.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$3,240.00	(\$3,240.00)	\$0.00	(\$3,240.00)	0.00%
20.5.2540.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$40,465.93	(\$40,465.93)	\$0.00	(\$40,465.93)	0.00%

## LaGrange Area Dept. of Special Education

### Monthly Expenditures

From Date: 1/1/2026

To Date: 1/31/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$8,695.00	\$129,310.93	(\$129,310.93)	\$0.00	(\$129,310.93)	0.00%
99.5.1400.4100.903.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$85.64	\$85.64	(\$85.64)	\$0.00	(\$85.64)	0.00%
99.5.1400.7000.903.1100	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$3,650.00	(\$3,650.00)	\$0.00	(\$3,650.00)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$85.64	\$3,735.64	(\$3,735.64)	\$0.00	(\$3,735.64)	0.00%
<b>Grand Total:</b>		\$34,382,238.00	\$2,897,909.33	\$16,676,969.26	\$17,705,268.74	\$13,005,641.38	\$4,699,627.36	13.67%

End of Report



**LYONS TOWNSHIP HIGH SCHOOL  
District 204**

**Dr. Brian Waterman, Superintendent**

Ph: 708-579-6451 E: BWaterman@LTHS.net

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

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

TO: District #204 Board of Education  
FROM: Dr. Brian Waterman, Superintendent  
DATE: February 17, 2026  
RE: Closed Session Minutes and Verbatim Recordings

The Illinois Open Meetings Act requires school boards to review all Closed Session minutes and verbatim recordings to determine if the need for confidentiality still exists. The Board of Education has made the finding that after reviewing these minutes and in accordance with section 2.06(d) of the Open Meetings Act that the need for confidentiality still exists for all of the Board's existing closed session minutes.

In addition, after review of the verbatim recordings of the Closed Sessions it is determined that the need for confidentiality of the verbatim recordings still exists. Pursuant to Section 2.06(c) of the Open Meetings Act, the Board authorizes the Board Clerk to destroy the following verbatim recordings as they were created at least 18 months prior to this meeting and the Board previously approved written minutes of the closed meetings where such verbatim recordings were created.

**List of Dates:**

February 20, 2024  
March 4, 2024  
March 11, 2024  
March 18, 2024  
April 24, 2024  
May 20, 2024  
June 17, 2024

Consistent with the requirements of the Open Meetings Act, I recommend the Board of Education approves the findings as designated above.

