

SCHOOL DISTRICT NO. 103
BOARD OF EDUCATION MEETING
February 22, 2022
6:00 PM

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

A G E N D A

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

IV. Reading of Communications

V. Superintendent's Report

 A. Audit Presentation by Baker Tilly 5

VI. Public Comment

VII. Consent Agenda

 A. Authorize Payment of Monthly Bills for February, 2022

 1. Board Bills February, 2022 200

 2. Activity Funds February 2022 226

 B. Approval of Minutes

 1. Regular Minutes of January 25, 2022 232

 C. Approval of Employment

 1. Certified Personnel

 Certified Personnel

 a. Mary Lidd, Robinson, Media Specialist, \$55,829.27, 1/19/22

 2. Leave of Personnel

 a. Irene Audiffred, Lincoln, ESL/BIL Teacher, 1/14/22 - 3/21/22

 b. Julie Jalove, Lincoln, 4th Grade Teacher, 9/20/21-TBD (update - 9/20/21-2/28/22)

 c. Mary Mangerson, Lincoln, Nurse, 1/13/22 - 3/10/22

 3. Approval of Resignations

 a. Edward Tovar, Lincoln, Night Custodian, 2/17/22

 4. Approval of Retirement

 a. Carol Galasso, Edison, Paraprofessional, 3/18/22 (originally approved on 11/23/21 for a retirement date of 5/25/22)

VIII. Board Reports

A. First Reading of Policies	
1. Press Plus Five Year Review Policies	
a. Policy 4:120 - Food Services	236
b. Policy 8:100 - Relations with Other Organizations and Agencies	237
2. Draft Updates	
a. Policy 2:105 - Ethics and Gift Ban	238
b. Policy 2:110 - Qualifications, Term, and Duties of Board Officers	242
c. Policy 2:120 - Board Member Development	244
d. Policy 2:20 - Powers and Duties of the Board of Education, Indemnification	246
e. Policy 2:220 - Board of Education Meeting Procedure	248
f. Policy 2:220-E6- Exhibit - Log of Closed Meeting Minutes	251
g. Policy 2:260 - Uniform Grievance Procedure	253
h. Policy 3:40 - Superintendent	257
i. Policy 3:50 - Administrative Personnel Other Than the Superintendent	259
j. Policy 3:60 - Administrative Responsibility of the Building Principal	260
k. Policy 4:160 - Environmental Quality of Buildings and Grounds	261
l. Policy 4:170 - Safety	263
m. Policy 4:175 - Convicted Child Sex Offender; Screening; Notifications	265
n. Policy 4:60 - Purchases and Contracts	267
o. Policy 5:10 - Equal Employment Opportunity and Minority Recruitment	269
p. Policy 5:100 - Staff Development Program	272
q. Policy 5:120 - Employee Ethics; Conduct; and Conflict of Interest	275
r. Policy 5:125 - Personal Technology and Social Media; Usage and Conduct	279
s. Policy 5:150 - Personnel Records	282
t. Policy 5:185 - Family and Medical Leave	285
u. Policy 5:20 - Workplace Harassment Prohibited	290
v. Policy 5:200 - Terms and Conditions of Employment and Dismissal	295
w. Policy 5:220 Substitute Teachers	297
x. Policy 5:250 - Leaves of Absence	299
y. Policy 5:30 - Hiring Process and Criteria	303
z. Policy 5:330 - Sick Days, Vacation, Holidays, and Leaves	307
aa. Policy 5:50 - Drug-and Alcohol-Free Workplace; E Cigarette, Tobacco, and Cannabis Prohibition	311
bb. Policy 5:90 - Abused and Neglected Child Reporting	315
cc. Policy 6:120 - Education of Children with Disabilities	318
dd. Policy 6:135 - Accelerated Placement Program	320
ee. Policy 6:15 - School Accountability	322

ff. Policy 6:180 - Extended Instructional Programs	324
gg. Policy 6:20 - School Year Calendar and Day	326
hh. Policy 6:340 - Student Testing and Assessment Program	327
ii. Policy 6:50 - School Wellness	328
jj. Policy 6:60 - Curriculum Content	331
kk. Policy 7:10 - Equal Educational Opportunities	338
ll. Policy 7:150 - Agency and Police Interviews	340
mm. Policy 7:160 - Student Appearance	342
nn. Policy 7:165 - School Uniforms	344
oo. Policy 7:180 - Prevention of and Response to Bullying, Intimidation, and Harassment	346
pp. Policy 7:190 - Student Behavior	352
qq. Policy 7:20 - Harassment of Students Prohibited	359
rr. Policy 7:200 - Suspension Procedures	363
ss. Policy 7:210 - Expulsion Procedures	365
tt. Policy 7:240 - Conduct Code for Participants in Extracurricular Activities	367
uu. Policy 7:250 - Student Support Services	369
vv. Policy 7:260 - Exemption from Physical Education	371
ww. Policy 7:290 - Suicide and Depression Awareness and Prevention	373
xx. Policy 7:30 - Student Assignment and Intra-District Transfer	377
yy. Policy 7:310 - Restrictions on Publications; Elementary Schools	378
zz. Policy 7:340 - Student Records	380
aaa. Policy 7:345 - Use of Educational Technologies - Student Data Privacy and Security	383
bbb. Policy 7:60 - Residence	385
ccc. Policy 7:70 - Attendance and Truancy	387
ddd. Policy 7:80 - Release Time for Religious Instruction/Observance	390
3. Draft Update - New	
a. Policy 4:165 - Awareness and Prevention of Child Sexual Abuse and Groom Behavior	391
b. Draft Update - Rewritten	
1) Policy 2:220-E1-Exhibit - Board Treatment of Closed Meeting Verbatim Recordings and Minutes	394
2) Policy 2:220-E3-Exhibit - Closed Meeting Minutes	397
3) Policy 2:220-E5-Exhibit - Semi-Annual Review of Closed Meeting Minutes	399
4) Policy 2:220-E8-Exhibit - Board of Education Records Maintenance Requirements and FAQs	401
IX. <u>Action Item</u>	
A. Adoption of Resolution Authorizing COVID-19 Recommendations	407
B. Adoption of Resolution Authorizing the Designation of FNBC Bank & Trust as a Depository of District Imprest Cash	411

- C. Adoption of Resolution Abating Property Taxes (in Compliance with Provisions for Receipt of an Awarded ISBE Property Tax Relief Grant) 413
- D. Approval of Bid for Cleaning and Disinfecting Equipment 422

X. Closed Session

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

XI. Return to Open Session

XII. Action Item

- A. Approval of Termination of Employee
- B. Approval of Increase of Minimum Pay Rate of \$15.00/hr for Building Secretaries
- C. Approval of Stipend for Nurses Due to the Constant Contact Tracing of Covid-19 During Non-Student Attendance Hours

XIII. Adjournment

Lyons Elementary School District 103

June 30, 2021 Audit Results

PRIMARY ENGAGEMENT TEAM MEMBERS

Nick Cavaliere CPA, CFE

Partner

Amy Hausmann CPA

Manager

Ryan Moran

Senior Associate

Fiscal Year 2021 Audit Procedures are complete and our reports were issued on January 18, 2022.

Due to the impact of COVID-19 and delays in issuing guidance for conducting single audits the federal government has issued a 6-month extension for the completion and filing of single audits with fiscal year ends of 6/30/21. The District's single audit is underway but will be issued separately from the Financial Statement Audit and within allowable timeframes.

Lyons Elementary School District 103

Fiscal Year 2021 Audit Results

SCOPE OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

- Annual Financial Statements
- Schedule of Expenditures of Federal Awards (SEFA)
- Consolidated Year End Financial Report (CYEFR)
- Illinois State Board of Education Annual Financial Report (SD50-35/JA50-60)
- Single Audit of the District 's Major Federal Programs in Accordance with the Uniform Guidance
- Report on Internal Control Over Financial Reporting and Other Matters Based on Audit Conducted in Accordance with Government Auditing Standards

Lyons Elementary School District 103

Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

Unmodified Audit Opinion – Clean Opinion

- Annual Financial Statements

Unmodified Audit Opinion – In-Relation to the Basic Financial Statements

- Schedule of Expenditures of Federal Awards (SEFA) – (Anticipated)
- Consolidated Year End Financial Report (CYEFR)
- Illinois State Board of Education Annual Financial Report (SD50-35/JA50-60)

LYONS ELEMENTARY SCHOOL DISTRICT 103

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 16,143,496	\$ 2,002,368	\$ 1,161,397	\$ 537,808
Corporate personal property replacement taxes	3,127,678	-	-	180,000
State aid	16,605,869	1,000,000	913,386	-
Federal aid	2,480,935	148,758	-	-
Investment income	152,847	20,488	44,894	23,327
Student activities	14,895	-	-	-
Other	51,976	925	-	-
Total revenues	38,557,696	3,172,539	2,119,677	741,135
Expenditures				
Current:				
Instruction:				
Regular programs	11,713,109	-	-	121,586
Special programs	4,837,655	-	-	175,898
Other instructional programs	2,088,258	-	-	38,945
Student activities	27,256	-	-	-
State retirement contributions	7,032,515	-	-	-
Support Services:				
Pupils	1,848,851	-	918	87,997
Instructional staff	604,339	-	-	4,337
General administration	1,483,500	-	-	21,955
School administration	1,262,645	-	-	68,749
Business	907,841	-	-	70,987
Transportation	-	-	448,391	-
Operations and maintenance	-	2,501,941	-	215,469
Central	1,380,314	-	-	49,374
Community services	279,769	-	-	26,745
Payments to other districts and gov't units	3,286,606	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	-	90,381	-	-
Total expenditures	36,752,658	2,592,322	447,309	882,042
Excess (deficiency) of revenues over expenditures	1,805,038	580,217	1,672,368	(140,907)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Transfer from tort immunity account	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfer to operations and maintenance fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	1,805,038	580,217	1,672,368	(140,907)
Fund balance, beginning of year (as restated)	8,493,328	1,518,131	2,279,099	1,603,068
Fund balance, end of year	\$ 10,298,366	\$ 2,098,348	\$ 3,951,466	\$ 1,462,161

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL 2021	2020
\$ 961,122	\$ -	\$ 257,359	\$ 21,063,550	\$ 21,338,579
-	-	-	3,307,678	2,373,996
60,450	-	-	18,579,705	19,177,169
12,305	6	16,757	2,609,693	2,618,409
-	-	-	270,624	321,497
-	-	-	14,895	-
-	-	-	52,901	449,773
1,033,877	6	274,116	45,899,046	46,279,423
-	-	-	11,834,695	12,177,068
-	-	-	5,013,553	5,373,696
-	-	-	2,127,203	2,452,025
-	-	-	27,256	-
-	-	-	7,032,515	7,101,293
-	-	-	1,937,766	1,606,023
-	-	-	608,676	613,124
-	-	-	1,505,455	1,266,010
-	-	-	1,331,394	1,600,808
-	-	-	978,828	1,565,121
-	-	-	446,391	1,567,210
-	-	130,362	2,847,772	3,176,025
-	-	-	1,429,688	1,184,947
-	-	-	306,514	218,432
-	-	-	3,286,606	3,016,942
899,488	-	-	899,488	894,106
156,462	-	-	156,462	156,909
-	-	-	90,381	709,828
1,055,950	-	130,362	41,860,643	44,679,567
(22,073)	6	143,754	4,038,403	1,599,856
-	-	-	-	1,200,000
-	-	-	-	(1,200,000)
-	-	-	-	600,000
-	-	-	-	264,297
-	-	-	-	(600,000)
-	-	-	-	264,297
(22,073)	6	143,754	4,038,403	1,864,153
859,954	447	1,125,939	15,870,965	13,912,729
\$ 828,881	\$ 453	\$ 1,269,693	\$ 19,909,368	\$ 15,776,882

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 15,807,700	\$ 258,406	\$ 77,390	\$ 16,143,496
Corporate personal property replacement taxes	3,127,678	-	-	3,127,678
State aid	16,605,869	-	-	16,605,869
Federal aid	2,460,935	-	-	2,460,935
Investment income	129,149	2,357	21,341	152,847
Student activities	14,895	-	-	14,895
Other	51,976	-	-	51,976
Total revenues	38,198,202	260,763	98,731	38,557,696
Expenditures				
Current:				
Instruction:				
Regular programs	11,713,109	-	-	11,713,109
Special programs	4,837,655	-	-	4,837,655
Other instructional programs	2,088,258	-	-	2,088,258
Student activities	27,256	-	-	27,256
State retirement contributions	7,032,515	-	-	7,032,515
Support Services:				
Pupils	1,848,851	-	-	1,848,851
Instructional staff	604,339	-	-	604,339
General administration	1,116,327	367,173	-	1,483,500
School administration	1,262,645	-	-	1,262,645
Business	907,841	-	-	907,841
Central	1,380,314	-	-	1,380,314
Community services	279,769	-	-	279,769
Payments to other districts and gov't units	3,286,606	-	-	3,286,606
Total expenditures	36,385,485	367,173	-	36,752,658
Net change in fund balance	1,812,717	(106,410)	98,731	1,805,038
Fund balance, beginning of year (as restated)	6,732,294	282,934	1,478,900	8,493,328
Fund balance, end of year	\$ 8,545,011	\$ 176,524	\$ 1,576,831	\$ 10,298,366

Lyons Elementary School District 103

FY 2021 Financial Statement Results

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																
40																
41																
42																

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Lyons Elementary School District 103
 District Code: 06-016-1030-02
 County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	16,089,934.00	0.440	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	36,541,739.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	32,365,345.00	0.886	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	36,541,739.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20, 40 & 70	15,115,757.00	168.13	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	89,903.74		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	16,268,260.05		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		7,339,761.00	79.29	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		35,442,832.35		Value	0.40

Total Profile Score: 3.90 *

Estimated 2022 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

Lyons Elementary School District 103 Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

Report on Internal Control Over Financial Reporting and Other Matters Based on Audit Conducted in Accordance with Government Auditing Standards

- 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 entity'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.
- 1 Material Weakness and 1 Significant Deficiency reported

Lyons Elementary School District 103

Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

Report on Internal Control Over Financial Reporting and Other Matters Based on Audit Conducted in
Accordance with Government Auditing Standards

- Material Weakness identified – External Financial Reporting (Consistent with Prior Years)
 - Material Cash Basis Audit Adjustments Identified
 - Allocation of Self Insurance Expenditures (Liability Accounts and Expenditure Accounts),
 - Allocation of ESSER Revenue to appropriate Fund where expenditures incurred
 - Capital Lease Payments in Debt Service Fund and corresponding revenue source (EBF)
- Significant Deficiency identified – Segregation of Duties within Accounts Payable and Payroll Process (Consistent with Prior Years)



Lyons Elementary District 103

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

Working Together to Expand Student Opportunities

Lyons Elementary School District 103

06-016-1030-02

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹

Year Ending June 30, 2021

Corrective Action Plan

Finding No.: 2021-001

Condition:

The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports. Without assistance by the external auditor, the District may not be able to detect a material omission or disclosure in the financial statements and Schedule of Federal Expenditures.

Plan:

During FY21, the District was reluctant to commit to long-term costs due to the uncertainty of financials, inconsistent rates, and inflation. The District was unable to employ someone qualified to address the issue of preparing the external financial statements and the Schedule of Federal Expenditures. The District plans to address the problem by restructuring and to hire qualified staff in the future. The District will employ a staff accountant or someone trained and experienced to prepare these reports when deemed appropriate.

Anticipated Date of

Completion: N/A

Name of Contact

Person: Kristopher Rivera, Superintendent

4100 Joliet Avenue, Lyons, IL 60534 • PHONE (708) 783-4100 • FAX (708) 780-9725



Lyons Elementary District 103

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

Working Together to Expand Student Opportunities

Lyons Elementary School District 103

06-016-1030-02

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹

Year Ending June 30, 2021

Corrective Action Plan

Finding No.: 2021-002

Condition:

The District does not have proper segregation of duties in its accounts payable and payroll functions.

Plan:

HR and Business have standing meetings to discuss segregation of duties. During these meetings, the staff discusses roles, responsibilities, policies, and procedures. District staff is working to ensure that checks and balances are in place; this ensures multiple level reviews for changes and transactions. Next, HR and Business are in the process of streamlining and restricting system access. In addition, the District is in the process of implementing a long-term restructuring plan. Within the restructuring process, they plan to review job descriptions to identify duties and hire additional staff to assist with segregation. Having more employees in place will allow for more than one person required to complete a task; this will help minimize errors and prevent fraud.

Anticipated Date of

Completion: 6/30/2022

Name of Contact

Person: Mr. Kristopher Rivera, Superintendent

4100 Joliet Avenue, Lyons, IL 60534 • PHONE (708) 783-4100 • FAX (708) 780-9725



Lyons Elementary School District 103 Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

Report on Internal Control Over Financial Reporting and Other Matters Based on Audit Conducted in Accordance with Government Auditing Standards

- No compliance matters identified

Lyons Elementary School District 103 Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

DISAGREEMENTS WITH MANAGEMENT

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

Lyons Elementary School District 103 Fiscal Year 2021 Audit Results

RESULTS OF DISTRICT 'S FISCAL YEAR 2021 AUDIT

- Questions regarding the fiscal year 2021 audit?
- Completion of Single Audit has until September 30, 2022 (will be completed much sooner than that final deadline)
 - Thank you for your time and for allowing us to serve the District .

**LYONS ELEMENTARY SCHOOL
DISTRICT 103**

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2021
AND
INDEPENDENT AUDITORS' REPORT**

LYONS ELEMENTARY SCHOOL DISTRICT 103

TABLE OF CONTENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Required Supplementary Information	
Management's Discussion and Analysis (MD&A) - Unaudited	4 - 10
Basic Financial Statements	
<u>Government-Wide Financial Statements</u>	
Statement of Net Position	11
Statement of Activities	12
<u>Fund Financial Statements</u>	
Balance Sheet - Governmental Funds	13 - 14
Reconciliation of the Governmental Funds - Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16 - 17
Reconciliation of the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	18
Notes to Basic Financial Statements	19 - 46
Required Supplementary Information	
Illinois Municipal Retirement Fund - Schedule of Changes in the District's Net Pension Liability and Related Ratios	47 - 48
Illinois Municipal Retirement Fund - Schedule of District Contributions	49
Teachers' Retirement System - Schedule of the District's Proportionate Share of the Collective Net Pension Liability and Schedule of District Contributions	50 - 51
Retiree's Health Plan - Schedule of Changes in the District's Total OPEB Liability and Related Ratios	52
Teachers' Health Insurance Security Fund - Schedule of the District's Proportionate Share of the Collective Net OPEB Liability and Schedule of District Contributions	53

LYONS ELEMENTARY SCHOOL DISTRICT 103

TABLE OF CONTENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

	<i><u>Page(s)</u></i>
Required Supplementary Information - (Continued)	
<u>General and Major Special Revenue Funds - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
General Fund - Non-GAAP Budgetary Basis	54 - 62
Operations and Maintenance Fund	63 - 64
Transportation Fund	65 - 66
Municipal Retirement/Social Security Fund	67 - 69
Notes to Required Supplementary Information	70
Supplementary Information	
<u>Major Debt Service and Major Capital Projects Funds - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
Debt Service Fund	71
Capital Projects Fund	72
Fire Prevention and Life Safety Fund	73
General Fund - Combining Balance Sheet	74
General Fund - Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	75
<u>General Fund Accounts - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
Educational Accounts - Non-GAAP Budgetary Basis	76 - 84
Tort Immunity and Judgment Accounts	85
Working Cash Accounts	86
Five Year Summary of Assessed Valuations, Tax Rates and Extensions	87

Independent Auditors' Report

To the Board of Education of
Lyons Elementary School District 103

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Lyons Elementary School District 103, Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Lyons Elementary School District 103's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Lyons Elementary School District 103's preparation and fair presentation of the financial statements 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 Elementary School District 103's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lyons Elementary School District 103, Illinois, as of June 30, 2021 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.

Emphasis of Matter

As discussed in Note 3, Lyons Elementary School District 103 adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

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

Supplementary Information

Our audit for the year ended June 30, 2021 was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lyons Elementary School District 103's basic financial statements. The supplementary information for the year ended June 30, 2021 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2021, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2021.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lyons Elementary School District 103 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 10, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The supplementary information for the year ended June 30, 2020 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

Prior-Year Comparative Information

We have previously audited Lyons Elementary School District 103's 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 10, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022 on our consideration of Lyons Elementary School District 103'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 Lyons Elementary School District 103'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 Elementary School District 103's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
January 18, 2022

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

The discussion and analysis of Lyons Elementary School District 103's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2021. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- In total, net position increased by \$3.9. This represents a 798% increase from 2020. The District received additional funding related to COVID-19 and increased revenues from state, federal grants and other sources.
- General revenues accounted for \$34.0 in revenue or 64% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$19.0 or 36% of total revenues of \$53.1.
- The District had \$49.2 in expenses related to government activities. However, only \$19.0 of these expenses were offset by program specific charges and grants.

Overview of the Financial Statements

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

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

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

Government-wide financial statements

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

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

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

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

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

Fund financial statements

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

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

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

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

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

Notes to basic financial statements

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

Other information

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

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2021, than it was the year before, increasing 798% to \$3.4.

Table 1
Condensed Statements of Net Position
(in millions of dollars)

	<u>2020*</u>	<u>2021</u>
Assets:		
Current and other assets	\$ 27.0	\$ 32.1
Capital assets	15.7	14.8
Total assets	42.7	46.9
Total deferred outflows of resources	1.8	1.7
Liabilities:		
Current liabilities	1.4	1.3
Long-term debt outstanding	30.2	28.0
Total liabilities	31.6	29.3
Total deferred inflows of resources	13.5	15.9
Net position:		
Net investment in capital assets	9.4	9.0
Restricted	6.0	9.6
Unrestricted (deficit)	(16.0)	(15.2)
Total net position	\$ (0.6)	\$ 3.4

* Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2021.

Revenues in the governmental activities of the District of \$53.1 exceeded expenses by \$3.9. This was attributable primarily to increased revenue in operating grants & contributions and taxes as well as a decrease in instruction and transportation expenses primarily resulting from cost saving efforts and the District conducting remote learning for school year 2020-2021.

Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

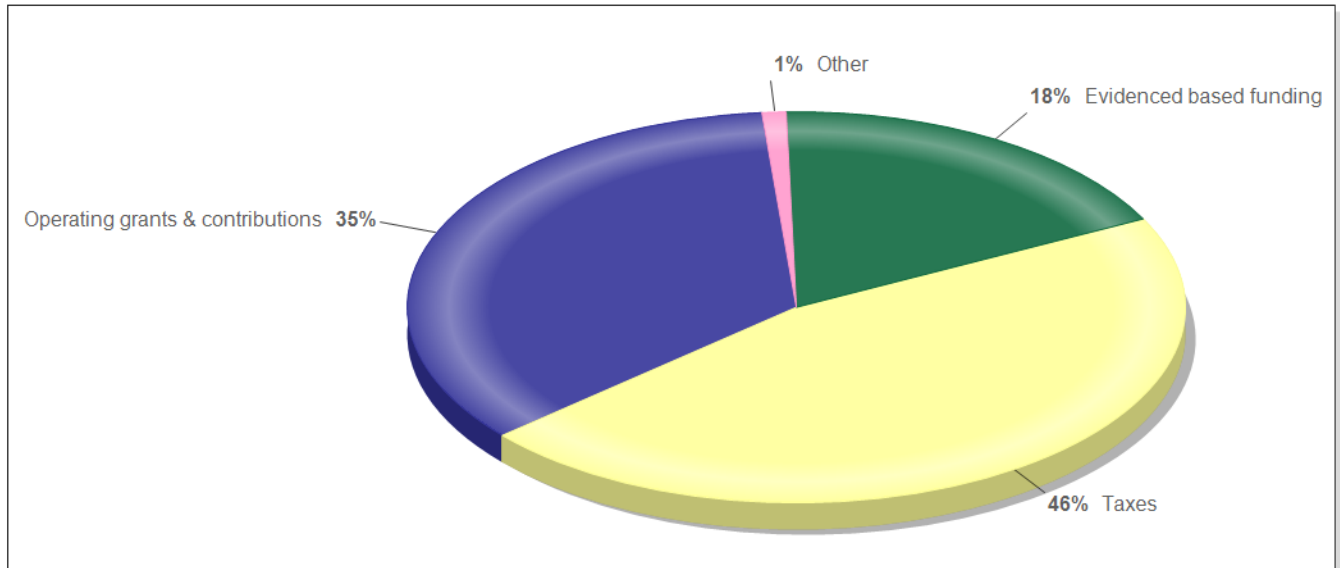
Table 2 Changes in Net Position (in millions of dollars)		
	<u>2020*</u>	<u>2021</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.4	\$ 0.1
Operating grants & contributions	18.3	18.9
Capital grants & contributions	0.1	-
<i>General revenues:</i>		
Taxes	23.6	24.4
Evidenced based funding	9.4	9.4
Other	0.3	0.3
Total revenues	<u>52.1</u>	<u>53.1</u>
Expenses:		
Instruction	38.2	36.8
Pupil & instructional staff services	2.4	2.5
Administration & business	4.6	4.6
Transportation	1.6	0.4
Operations & maintenance	3.4	2.7
Interest & fees	0.3	0.3
Other	0.7	1.9
Total expenses	<u>51.2</u>	<u>49.2</u>
Increase (decrease) in net position	0.9	3.9
Net position (deficit), beginning of year (as restated)	<u>(1.5)</u>	<u>(0.5)</u>
Net position (deficit), end of year	<u><u>\$ (0.6)</u></u>	<u><u>\$ 3.4</u></u>

* Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2021.

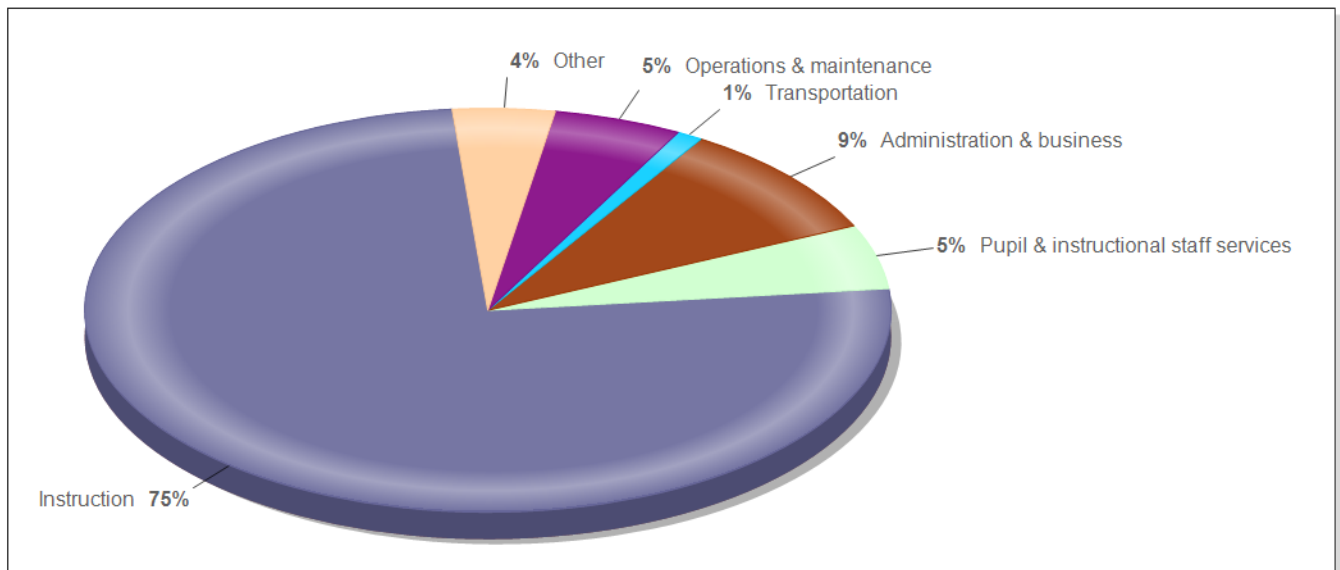
Property taxes accounted for the largest portion of the District's revenues, contributing 46%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$49.2, mainly related to instructing and caring for the students and student transportation obligations.

Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2021

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$15.8 to \$19.9.

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

General Fund Budgetary Highlights

A surplus totaling \$0.4 before the consideration of transfers was budgeted for in the General Fund compared to the actual excess of revenues over expenditures for fiscal year 2021, which totaled \$1.8. The difference was partially attributable to private tuition being under budget by \$0.5, instruction expenditures coming in under budget by \$0.8 and CPPRT coming in over budget which offset less state and federal funding received than budgeted.

Capital Assets and Debt Administration

Capital assets

By the end of 2021, the District had compiled a total investment of \$35.5 (\$14.8 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$0.9. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3 Capital Assets (net of depreciation) (in millions of dollars)			
	<u>2020</u>		<u>2021</u>
Land	\$ 0.2	\$	0.2
Buildings	14.3		13.6
Equipment	1.1		0.9
Vehicles	0.1		0.1
Total	<u>\$ 15.7</u>	<u>\$</u>	<u>14.8</u>

Long-term debt

The District retired \$0.9 in bonds which was offset below by \$0.2 of accretion on the CABs in 2021. Capital leases and other decreased by \$1.5. At the end of fiscal 2021, the District had a debt margin of \$29.7. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

Table 4 Outstanding Long-Term Debt (in millions of dollars)			
	<u>2020</u>		<u>2021</u>
General obligation bonds	\$ 7.9	\$	7.2
Net pension liability	3.1		1.8
OPEB liability	19.0		18.8
Capital leases and other	0.2		0.2
Total	<u>\$ 30.2</u>	<u>\$</u>	<u>28.0</u>

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2021

Factors Bearing on the District's Future

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

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

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

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

As a result of COVID-19, the District received several grants to help offset costs for PPE, hazard pay, and technology. However, along with receiving grant funding, the District has to account for unexpected expenditures for building related costs, such as ventilation, air filters, employing cleaning and disinfecting company, expenses related to remote learning, and any other expenses related to COVID-19.

Requests for Information

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

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

STATEMENT OF NET POSITION

AS OF JUNE 30, 2021

	GOVERNMENTAL ACTIVITIES
Assets	
Cash	\$ 18,356
Investments	18,835,113
Student activity cash	81,722
Receivables (net of allowance for uncollectibles):	
Property taxes	10,898,605
Replacement taxes	618,816
Intergovernmental	1,538,318
Prepaid items	70,406
Capital assets:	
Land	218,384
Capital assets being depreciated, net of accumulated depreciation	<u>14,579,987</u>
Total assets	<u>46,859,707</u>
Deferred outflows of resources	
Deferred outflows related to pensions	480,128
Deferred outflows related to OPEB	<u>1,256,779</u>
Total deferred outflows of resources	<u>1,736,907</u>
Liabilities	
Accounts payable	616,990
Salaries and wages payable	123,245
Payroll deductions payable	16,465
Interest payable	11,958
Health claims payable	496,663
Long-term liabilities:	
Other long-term liabilities - due within one year	902,234
Other long-term liabilities - due after one year	<u>27,102,514</u>
Total liabilities	<u>29,270,069</u>
Deferred inflows of resources	
Property taxes levied for a future period	10,898,605
Deferred inflows related to pensions	1,923,250
Deferred inflows related to OPEB	<u>3,117,933</u>
Total deferred inflows of resources	<u>15,939,788</u>
Net position	
Net investment in capital assets	9,013,674
Restricted for:	
Tort immunity	176,524
Operations and maintenance	2,098,348
Student transportation	3,951,466
Retirement benefits	1,258,505
Debt service	816,923
Capital projects	1,270,146
Unrestricted (deficit)	<u>(15,198,829)</u>
Total net position	<u>\$ 3,386,757</u>

30
See Notes to Basic Financial Statements

LYONS ELEMENTARY SCHOOL DISTRICT 103

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

		PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental activities					
Instruction:					
Regular programs	\$ 12,388,089	\$ 49,824	\$ 242,818	\$ -	\$ (12,095,447)
Special programs	8,688,156	-	2,862,712	-	(5,825,444)
Other instructional programs	1,460,537	-	54,285	-	(1,406,252)
Student activities	27,256	14,895	-	-	(12,361)
State retirement contributions	14,189,353	-	14,189,353	-	-
Support Services:					
Pupils	1,958,577	-	2,700	-	(1,955,877)
Instructional staff	573,363	-	56,884	-	(516,479)
General administration	1,988,775	-	-	-	(1,988,775)
School administration	1,115,180	-	-	-	(1,115,180)
Business	1,462,015	2,152	507,280	-	(952,583)
Transportation	421,774	-	913,386	-	491,612
Operations and maintenance	2,722,497	925	111,961	36,797	(2,572,814)
Central	1,407,514	-	-	-	(1,407,514)
Community services	284,024	-	1,000	-	(283,024)
Payments to other districts and gov't units - excluding special education	184,644	-	-	-	(184,644)
Interest and fees	312,224	-	-	-	(312,224)
Total governmental activities	\$ 49,183,978	\$ 67,796	\$ 18,942,379	\$ 36,797	(30,137,006)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	15,807,700
Real estate taxes, levied for specific purposes	4,294,728
Real estate taxes, levied for debt service	961,122
Personal property replacement taxes	3,307,678
State aid-formula grants	9,367,060
Investment income	<u>270,624</u>
Total general revenues	<u>34,008,912</u>
Change in net position	3,871,906
Net position (deficit), beginning of year (as restated)	<u>(485,149)</u>
Net position, end of year	<u>\$ 3,386,757</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GOVERNMENTAL FUNDS

BALANCE SHEET

AS OF JUNE 30, 2021

WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash	\$ 18,356	\$ -	\$ -	\$ -
Investments	9,329,543	2,179,339	3,765,043	1,462,161
Student activity cash	81,722	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	8,373,248	1,015,566	601,447	282,574
Replacement taxes	618,816	-	-	-
Intergovernmental	1,287,267	24,409	226,642	-
Prepaid items	70,406	-	-	-
Total assets	<u>\$ 19,779,358</u>	<u>\$ 3,219,314</u>	<u>\$ 4,593,132</u>	<u>\$ 1,744,735</u>
Liabilities				
Accounts payable	\$ 516,625	\$ 60,160	\$ 40,205	\$ -
Salaries and wages payable	78,533	44,712	-	-
Other current liabilities	-	-	-	-
Payroll deductions payable	15,923	528	14	-
Unearned revenue	-	-	-	-
Health claims payable	496,663	-	-	-
Total liabilities	<u>1,107,744</u>	<u>105,400</u>	<u>40,219</u>	<u>-</u>
Deferred inflows of resources				
Property taxes levied for a future period	<u>8,373,248</u>	<u>1,015,566</u>	<u>601,447</u>	<u>282,574</u>
Total deferred inflows of resources	<u>8,373,248</u>	<u>1,015,566</u>	<u>601,447</u>	<u>282,574</u>
Fund balance				
Restricted	176,524	2,098,348	3,951,466	1,462,161
Assigned	81,722	-	-	-
Unassigned	<u>10,040,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>10,298,366</u>	<u>2,098,348</u>	<u>3,951,466</u>	<u>1,462,161</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 19,779,358</u>	<u>\$ 3,219,314</u>	<u>\$ 4,593,132</u>	<u>\$ 1,744,735</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ -	\$ -	\$ -	\$ 18,356	\$ 18,356
828,881	453	1,269,693	18,835,113	14,985,937
-	-	-	81,722	-
494,714	-	131,056	10,898,605	10,476,448
-	-	-	618,816	338,504
-	-	-	1,538,318	1,272,071
-	-	-	70,406	-
<u>\$ 1,323,595</u>	<u>\$ 453</u>	<u>\$ 1,400,749</u>	<u>\$ 32,061,336</u>	<u>\$ 27,091,316</u>
\$ -	\$ -	\$ -	\$ 616,990	\$ 575,351
-	-	-	123,245	188,440
-	-	-	-	51,899
-	-	-	16,465	15,732
-	-	-	-	77,721
-	-	-	496,663	425,447
-	-	-	1,253,363	1,334,590
494,714	-	131,056	10,898,605	9,979,844
494,714	-	131,056	10,898,605	9,979,844
828,881	453	1,269,693	9,787,526	7,660,571
-	-	-	81,722	-
-	-	-	10,040,120	8,116,311
828,881	453	1,269,693	19,909,368	15,776,882
<u>\$ 1,323,595</u>	<u>\$ 453</u>	<u>\$ 1,400,749</u>	<u>\$ 32,061,336</u>	<u>\$ 27,091,316</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2021

Total fund balances - governmental funds		\$ 19,909,368
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		14,798,371
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		480,128
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,256,779
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(1,923,250)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(3,117,933)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2021 are:		
Bonds payable	\$ (7,164,200)	
Unamortized bond premium	(53,294)	
OPEB liability	(18,803,217)	
Net pension liability	(1,808,476)	
Capital leases	<u>(175,561)</u>	
		(28,004,748)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(11,958)</u>
Net position of governmental activities		<u>\$ 3,386,757</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 16,143,496	\$ 2,002,368	\$ 1,161,397	\$ 537,808
Corporate personal property replacement taxes	3,127,678	-	-	180,000
State aid	16,605,869	1,000,000	913,386	-
Federal aid	2,460,935	148,758	-	-
Investment income	152,847	20,488	44,894	23,327
Student activities	14,895	-	-	-
Other	51,976	925	-	-
Total revenues	<u>38,557,696</u>	<u>3,172,539</u>	<u>2,119,677</u>	<u>741,135</u>
Expenditures				
Current:				
Instruction:				
Regular programs	11,713,109	-	-	121,586
Special programs	4,837,655	-	-	175,898
Other instructional programs	2,088,258	-	-	38,945
Student activities	27,256	-	-	-
State retirement contributions	7,032,515	-	-	-
Support Services:				
Pupils	1,848,851	-	918	87,997
Instructional staff	604,339	-	-	4,337
General administration	1,483,500	-	-	21,955
School administration	1,262,645	-	-	68,749
Business	907,841	-	-	70,987
Transportation	-	-	446,391	-
Operations and maintenance	-	2,501,941	-	215,469
Central	1,380,314	-	-	49,374
Community services	279,769	-	-	26,745
Payments to other districts and gov't units	3,286,606	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	-	90,381	-	-
Total expenditures	<u>36,752,658</u>	<u>2,592,322</u>	<u>447,309</u>	<u>882,042</u>
Excess (deficiency) of revenues over expenditures	<u>1,805,038</u>	<u>580,217</u>	<u>1,672,368</u>	<u>(140,907)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Transfer from tort immunity account	-	-	-	-
Capital lease proceeds	-	-	-	-
Transfer to operations and maintenance fund	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,805,038	580,217	1,672,368	(140,907)
Fund balance, beginning of year (as restated)	8,493,328	1,518,131	2,279,098	1,603,068
Fund balance, end of year	<u>\$ 10,298,366</u>	<u>\$ 2,098,348</u>	<u>\$ 3,951,466</u>	<u>\$ 1,462,161</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ 961,122	\$ -	\$ 257,359	\$ 21,063,550	\$ 21,338,579
-	-	-	3,307,678	2,373,996
60,450	-	-	18,579,705	19,177,169
-	-	-	2,609,693	2,618,409
12,305	6	16,757	270,624	321,497
-	-	-	14,895	-
-	-	-	52,901	449,773
<u>1,033,877</u>	<u>6</u>	<u>274,116</u>	<u>45,899,046</u>	<u>46,279,423</u>
-	-	-	11,834,695	12,177,068
-	-	-	5,013,553	5,373,696
-	-	-	2,127,203	2,452,025
-	-	-	27,256	-
-	-	-	7,032,515	7,101,293
-	-	-	1,937,766	1,606,023
-	-	-	608,676	613,124
-	-	-	1,505,455	1,266,010
-	-	-	1,331,394	1,600,808
-	-	-	978,828	1,565,121
-	-	-	446,391	1,567,210
-	-	130,362	2,847,772	3,176,025
-	-	-	1,429,688	1,184,947
-	-	-	306,514	218,432
-	-	-	3,286,606	3,016,942
899,488	-	-	899,488	894,106
156,462	-	-	156,462	156,909
-	-	-	90,381	709,828
<u>1,055,950</u>	<u>-</u>	<u>130,362</u>	<u>41,860,643</u>	<u>44,679,567</u>
<u>(22,073)</u>	<u>6</u>	<u>143,754</u>	<u>4,038,403</u>	<u>1,599,856</u>
-	-	-	-	1,200,000
-	-	-	-	(1,200,000)
-	-	-	-	600,000
-	-	-	-	264,297
-	-	-	-	(600,000)
-	-	-	-	264,297
(22,073)	6	143,754	4,038,403	1,864,153
<u>850,954</u>	<u>447</u>	<u>1,125,939</u>	<u>15,870,965</u>	<u>13,912,729</u>
<u>\$ 828,881</u>	<u>\$ 453</u>	<u>\$ 1,269,693</u>	<u>\$ 19,909,368</u>	<u>\$ 15,776,882</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds	\$ 4,038,403
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded current year net capital outlay in the current period.	(856,017)
The issuance of long-term debt (bonds, capital leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which principal payments exceed current year long-term financing arrangements.	735,220
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.	8,506
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:	
State on-behalf contribution revenue	\$ 7,156,838
State on-behalf contribution expense	(7,156,838)
OPEB liability	169,144
Deferred outflows related to OPEB	30,796
Deferred inflows related to OPEB	(929,349)
Net pension liability	1,332,313
Deferred outflows related to pensions	(99,865)
Deferred inflows related to pensions	<u>(557,245)</u>
	<u>(54,206)</u>
Change in net position of governmental activities	<u>\$ 3,871,906</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Basis of Presentation

Government-wide Financial Statements

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

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

Governmental Funds Financial Statements

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

Separate financial statements are provided for all governmental funds.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Measurement Focus and Basis of Accounting

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

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

Major Governmental Funds

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

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

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

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

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

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

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

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

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

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

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

All Financial Statements

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

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

Deposits and Investments

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

Receivables and Payables

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2020 levy resolution was approved during the December 15, 2020 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2020 and 2019 tax levies were 2.3% and 1.9%, respectively.

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

The 2020 property tax levy is recognized as a receivable in fiscal 2021, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2020 levy is to be used to finance operations in fiscal 2021. The District has determined that the second installment of the 2020 levy is to be used to finance operations in fiscal 2022 and has included the corresponding receivable as a deferred inflow of resources.

Personal Property Replacement Taxes

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

Capital Assets

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

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

Deferred Outflows of Resources

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

Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2021 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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

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

Deferred Inflows of Resources

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Equity Classifications

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

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

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

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

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

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

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

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

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

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

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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

Governmental fund balances reported on the fund financial statements at June 30, 2021 are as follows:

The restricted fund balance in the General Fund is comprised of \$176,524 for tort immunity. The assigned fund balance in the General Fund of \$81,722 is for student activity purposes. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2020, from which such summarized information was derived.

Eliminations and Reclassifications

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2021, expenditures exceeded budget in the Debt Service Fund and General Fund (Tort Immunity & Judgment Accounts) by \$12,775 and \$51,861, respectively. These excesses were funded by available financial resources.

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

In January 2017, the Governmental Accounting Standards Board issued statement No. 84 - *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This standard was implemented July 1, 2020.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4 - DEPOSITS AND INVESTMENTS

Cash & Investments under the custody of the Township Treasurer

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

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

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

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

The weighted average maturity of all marketable pooled investments held by the Treasurer was 7.56 years at June 30, 2021. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2021, the fair value of all cash and investments held by the Treasurer's office was \$240,119,956 and the receivable from Lyons School Treasurer to the township districts was \$3,725,430. The value of the District's proportionate share of the pool was \$18,835,113.

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Cash & Investments in the custody of the District

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

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 100,078	\$ 85,169
Total	<u>\$ 100,078</u>	<u>\$ 85,169</u>

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2021, the bank balance of the District's deposits with financial institutions totaled \$85,169, which was fully collateralized.

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2021 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated:</u>				
Land	\$ 218,384	\$ -	\$ -	\$ 218,384
Total capital assets not being depreciated	<u>218,384</u>	<u>-</u>	<u>-</u>	<u>218,384</u>
<u>Capital assets being depreciated:</u>				
Buildings	29,039,742	50,950	-	29,090,692
Equipment	5,980,361	39,057	-	6,019,418
Vehicles	<u>162,723</u>	<u>-</u>	<u>-</u>	<u>162,723</u>
Total capital assets being depreciated	<u>35,182,826</u>	<u>90,007</u>	<u>-</u>	<u>35,272,833</u>
<u>Less Accumulated Depreciation for:</u>				
Buildings	14,756,810	694,575	-	15,451,385
Equipment	4,889,218	240,573	-	5,129,791
Vehicles	<u>100,794</u>	<u>10,876</u>	<u>-</u>	<u>111,670</u>
Total accumulated depreciation	<u>19,746,822</u>	<u>946,024</u>	<u>-</u>	<u>20,692,846</u>
Net capital assets being depreciated	<u>15,436,004</u>	<u>(856,017)</u>	<u>-</u>	<u>14,579,987</u>
Net governmental activities capital assets	<u>\$ 15,654,388</u>	<u>\$ (856,017)</u>	<u>\$ -</u>	<u>\$ 14,798,371</u>

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 390,552
Special programs	292,285
Other instructional programs	51,461
Pupils	50,421
Instructional staff	19,141
General administration	40,500
School administration	50,558
Business	43,926
Community services	<u>7,180</u>
Total depreciation expense - governmental activities	<u>\$ 946,024</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$ 3,950,000	\$ -	\$ -	\$ 3,950,000	\$ -
Capital appreciation bonds	3,899,932	164,268	850,000	3,214,200	850,000
Unamortized premium	<u>61,800</u>	<u>-</u>	<u>8,506</u>	<u>53,294</u>	<u>-</u>
Total bonds payable	<u>7,911,732</u>	<u>164,268</u>	<u>858,506</u>	<u>7,217,494</u>	<u>850,000</u>
Capital leases	225,049	-	49,488	175,561	52,234
Net pension liability	3,140,789	504,094	1,836,407	1,808,476	-
OPEB liability	<u>18,972,361</u>	<u>328,408</u>	<u>497,552</u>	<u>18,803,217</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 30,249,931</u>	<u>\$ 996,770</u>	<u>\$ 3,241,953</u>	<u>\$ 28,004,748</u>	<u>\$ 902,234</u>

The OPEB liabilities will be repaid from the General Fund. The obligations for the net pension liability will be repaid from the General Fund and Municipal Retirement/Social Security Fund, respectively.

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

Purpose	Interest Rates	Original Indebtedness	Face Amount	Carrying Amount
Series General Obligation Capital Appreciation Bond 2006 dated May 10, 2006 are due in annual installments through December 1, 2025	N/A	\$ 4,699,951	\$ 3,535,000	\$ 3,214,200
Series General Obligation Bond 2012 dated March 9, 2012 are due in annual installments through December 1, 2029	1.75% - 4.00%	<u>4,200,000</u>	<u>3,950,000</u>	<u>3,950,000</u>
Total		<u>\$ 8,899,951</u>	<u>\$ 7,485,000</u>	<u>\$ 7,164,200</u>

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2021, \$310,450 of bonds outstanding are considered defeased.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)

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

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2022	\$ 850,000	\$ 143,500	\$ 993,500
2023	850,000	143,500	993,500
2024	850,000	143,500	993,500
2025	850,000	143,500	993,500
2026	850,000	129,200	979,200
2027 - 2030	<u>3,235,000</u>	<u>195,850</u>	<u>3,430,850</u>
Total	<u>\$ 7,485,000</u>	<u>\$ 899,050</u>	<u>\$ 8,384,050</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2021, the statutory debt limit for the District was \$35,442,832, providing a debt margin of \$29,711,429.

Capital Leases. The District has entered into a lease agreement as lessee for financing the acquisition of equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2021, \$264,297 of amounts included in capital assets were acquired via capital leases. The obligations for the capital leases will be repaid from the Debt Service fund. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, are as follows:

	<i>Amount</i>
2022	\$ 60,450
2023	60,450
2024	60,450
2025	<u>10,075</u>
Total minimum lease payments	191,425
Less: amount representing interest	<u>(15,864)</u>
Present value of minimum lease payments	<u>\$ 175,561</u>

NOTE 7 - RISK MANAGEMENT

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7 - RISK MANAGEMENT - (CONTINUED)

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$90,000 per employee on both the HMO and PPO plans. The District's liability will not exceed the greater of the employer's claim liability or the minimum point of attachment totaling \$4,039,469 in the aggregate for the HMO and PPO plans combined, as provided by stop-loss provisions incorporated in the plan.

At June 30, 2021, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$496,663. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2020 and June 30, 2021, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2020	<u>\$ 351,197</u>	<u>\$ 4,318,294</u>	<u>\$ 4,244,044</u>	<u>\$ 425,447</u>
Fiscal Year 2021	<u>\$ 425,447</u>	<u>\$ 4,455,368</u>	<u>\$ 4,384,152</u>	<u>\$ 496,663</u>

NOTE 8 - JOINT AGREEMENTS

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

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

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

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2021. State of Illinois contributions of \$186,492 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$802,448 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2021. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2021, the District paid \$138,365 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2020 is available in the separately issued THIS Annual Financial Report.

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

District's proportionate share of the collection net OPEB liability	\$ 16,253,132
State's proportionate share of the collective net OPEB liability associated with the District	<u>22,018,568</u>
Total	<u>\$ 38,271,700</u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. 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, 2020, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.060792% and 0.060079%, respectively.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Actuarial Assumptions. The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50
Salary Increases	4.00% to 9.50%
Investment Rate of Return	0.00%
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.25%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2037

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

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

Discount Rate. At June 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.45%, which was a change from the June 30, 2019 rate of 3.13%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 19,534,024</u>	<u>\$ 16,253,132</u>	<u>\$ 13,653,930</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.25% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.25% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 13,072,510</u>	<u>\$ 16,253,132</u>	<u>\$ 20,552,854</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$654,765 and on-behalf revenue and expenses of \$802,448 for support provided by the state. At June 30, 2021, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 431,829
Changes in Assumptions	5,504	2,680,934
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	463
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	928,692	4,707
District Contributions Subsequent to the Measurement Date	<u>138,365</u>	<u>-</u>
Total	<u><u>\$ 1,072,561</u></u>	<u><u>\$ 3,117,933</u></u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$2,183,737) will be recognized in OPEB expense as follows in these reporting years:

<i>Year Ending June 30,</i>	<i>Amount</i>
2022	\$ (297,971)
2023	(297,971)
2024	(297,971)
2025	(297,970)
2026	(297,855)
Thereafter	<u>(693,999)</u>
Total	<u><u>\$ (2,183,737)</u></u>

Retiree's Health Plan

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

Contributions and Benefits Provided. Contribution requirements are established through personnel policy guidelines and may be amended by the action of the governing body. The District contributes on a pay-as-you go basis. For fiscal year 2021, the District contributed \$56,117 to the plan. Retirees who participate in the Illinois Municipal Retirement Fund ("IMRF") or the Teachers' Retirement System ("TRS") are eligible for participation in the Retiree Health Plan. Retirees under IMRF may remain on the District insurance in retirement but will pay the full cost of coverage. However, custodians and secretaries under 75 years old with at least 15 years of service will receive a monthly stipend of \$5 per each completed year of service (not to exceed the cost of insurance) for a period not to exceed five years. For TRS retirees with 15 years of full time service, the District will pay the TRS retiree health insurance premium for a maximum of four years at a rate not to exceed the single employee coverage rate.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Employees Covered by Benefit Terms. At June 30, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	7
Active Employees	<u>315</u>
Total	<u><u>322</u></u>

Total OPEB Liability. The District's total OPEB liability of \$2,550,085 was measured as of June 30, 2020, and was determined by an actuarial valuation as of June 30, 2020.

Election at Retirement - Explicit Benefit	100.00%
Election at Retirement - Implicit Benefit	33.00%
Discount Rate	2.16%
Healthcare Cost Trend Rate - Initial	7.00%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2030

The discount rate was based on Bond Buyer 20 Bond GO Index at June 24, 2021.

Mortality rates were based on the RP-2014 Study with Blue Collar Adjustment for IMRF participants and MP-2016 Improvement, weighted per IMRF Experience Study dated November 8, 2017. For TRS participants, rates were based on the RP-2014 Study with White Collar Adjustment and MP-2017 Improvement, weighted per TRS Experience Study dated September 18, 2018. Spouse mortality rates use the same table as retirees.

The actuarial assumptions used in the June 30, 2020 valuation were based on assumptions about future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2021 was as follows:

	<i>Total OPEB Liability</i>
Balance at June 30, 2020	\$ 2,344,076
Changes for the Year:	
Service Cost	202,371
Interest	51,184
Changes in Assumptions and Other Inputs	8,571
Benefit Payments	<u>(56,117)</u>
Net Changes	<u>206,009</u>
Balance at June 30, 2021	<u><u>\$ 2,550,085</u></u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ <u>2,725,648</u>	\$ <u>2,550,085</u>	\$ <u>2,382,845</u>

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

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ <u>2,254,758</u>	\$ <u>2,550,085</u>	\$ <u>2,904,998</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$269,037. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 363	\$ -
Assumption Changes	<u>183,855</u>	<u>-</u>
Total	\$ <u>184,218</u>	\$ <u>-</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$184,218) will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2022	\$ 15,482
2023	15,482
2024	15,482
2025	15,482
2026	15,482
Thereafter	<u>106,808</u>
Total	\$ <u>184,218</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS

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

Teachers' Retirement System

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

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

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

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

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

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$13,386,905 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$6,846,023 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$87,230, and are deferred because they were paid after the June 30, 2020 measurement date.

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

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

For the year ended June 30, 2021, the District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2021, were \$46,500, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2020 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

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

District's proportionate share of the collective net pension liability	\$ 1,604,820
State's proportionate share of the collective net pension liability associated with the District	<u>125,697,868</u>
Total	<u>\$ 127,302,688</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.00186141 percent and 0.00190136 percent, respectively.

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

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2020 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

Mortality. Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

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

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
U.S. equities large cap	16.50 %	6.10 %
U.S. equities small/mid cap	2.30 %	7.20 %
International equities developed	12.20 %	7.00 %
Emerging market equities	3.00 %	9.40 %
U.S. bonds core	7.00 %	2.20 %
U.S. bonds high yield	2.50 %	4.10 %
International debt developed	3.10 %	1.50 %
Emerging international debt	3.20 %	4.50 %
Real estate	16.00 %	5.70 %
Private debt	5.20 %	6.30 %
Hedge funds (absolute return)	10.00 %	4.30 %
Private equity	15.00 %	10.50 %
Infrastructure	4.00 %	6.20 %

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2020, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ 1,947,960	\$ 1,604,820	\$ 1,322,317

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension expense of \$(84,649) and on-behalf revenue of \$13,386,905 for support provided by the state. At June 30, 2021, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,553	\$ 428
Net difference between projected and actual earnings on pension plan investments	47,918	-
Assumption changes	6,576	16,838
Changes in proportion and differences between District contributions and proportionate share of contributions	-	367,575
District contributions subsequent to the measurement date	133,730	-
Total	\$ 203,777	\$ 384,841

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$314,794)) will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>Amount</i>
2022	\$ (167,296)
2023	(107,362)
2024	(42,750)
2025	5,111
2026	<u>(2,497)</u>
Total	<u>\$ (314,794)</u>

Illinois Municipal Retirement Fund

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

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

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	105
Inactive, non-retired members	298
Active members	100
Total	<u>503</u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2020 was 11.24 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

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

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2020 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20 %
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Hedge funds		N/A	N/A
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.70 %	0.70 %

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

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

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 23,232,600	\$ 20,617,265	\$ 18,562,374
Plan fiduciary net position	20,413,609	20,413,609	20,413,609
Net pension liability/(asset)	<u>\$ 2,818,991</u>	<u>\$ 203,656</u>	<u>\$ (1,851,235)</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2019	\$ 19,631,439	\$ 18,032,811	\$ 1,598,628
Service cost	429,540	-	429,540
Interest on total pension liability	1,409,580	-	1,409,580
Differences between expected and actual experience of the total pension liability	139,994	-	139,994
Change of assumptions	(185,828)	-	(185,828)
Benefit payments, including refunds of employee contributions	(807,460)	(807,460)	-
Contributions - employer	-	429,766	(429,766)
Contributions - employee	-	188,868	(188,868)
Net investment income	-	2,473,321	(2,473,321)
Other (net transfer)	-	96,303	(96,303)
Balances at December 31, 2020	<u>\$ 20,617,265</u>	<u>\$ 20,413,609</u>	<u>\$ 203,656</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension expense of \$(39,235). The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 75,418	\$ 4,937
Assumption changes	-	100,110
Net difference between projected and actual earnings on pension plan investments	-	1,433,362
Contributions subsequent to the measurement date	<u>200,933</u>	<u>-</u>
Total	<u>\$ 276,351</u>	<u>\$ 1,538,409</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(1,462,991)) will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>Amount</i>
2022	\$ (473,124)
2023	(187,392)
2024	(568,615)
2025	<u>(233,860)</u>
Total	<u>\$ (1,462,991)</u>

NOTE 11 - CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 12 - STATE AND FEDERAL AID CONTINGENCIES

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

NOTE 13 - RESTATEMENT

Net position (deficit) and beginning fund balances have been restated due to the implementation of GASB Statement No. 84 - *Fiduciary Activities*. The restatement is necessary to present student activity amounts within the governmental activities and General Fund.

	<i>Governmental Activities</i>
Net position (deficit) as previously reported, June 30, 2020	\$ (579,232)
Adjustment to record student activity net position as of June 30, 2020	<u>94,083</u>
Net position (deficit) as restated, June 30, 2020	<u>\$ (485,149)</u>
	<i>General Fund</i>
Fund balance as previously reported, June 30, 2020	\$ 8,399,245
Adjustment to record student activity fund balances as of June 30, 2020	<u>94,083</u>
Fund balance as restated, June 30, 2020	<u>\$ 8,493,328</u>

Comparative total columns of the previous year have not been restated to reflect these changes.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

NOTE 14 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

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

LYONS ELEMENTARY SCHOOL DISTRICT 103
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY
AND RELATED RATIOS
Seven Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total pension liability			
Service cost	\$ 429,540	\$ 434,656	\$ 402,751
Interest	1,409,580	1,341,659	1,242,395
Differences between expected and actual experience	139,994	(33,513)	435,279
Changes of assumptions	(185,828)	-	560,654
Benefit payments, including refunds of member contributions	<u>(807,460)</u>	<u>(799,343)</u>	<u>(633,984)</u>
Net change in total pension liability	985,826	943,459	2,007,095
Total pension liability - beginning	<u>19,631,439</u>	<u>18,687,980</u>	<u>16,680,885</u>
Total pension liability - ending (a)	<u>\$ 20,617,265</u>	<u>\$ 19,631,439</u>	<u>\$ 18,687,980</u>
Plan fiduciary net position			
Employer contributions	\$ 429,766	\$ 378,499	\$ 453,038
Employee contributions	188,868	181,389	180,060
Net investment income	2,473,321	2,789,129	(717,976)
Benefit payments, including refunds of member contributions	(807,460)	(799,343)	(633,984)
Other (net transfer)	<u>96,303</u>	<u>(41,654)</u>	<u>329,422</u>
Net change in plan fiduciary net position	2,380,798	2,508,020	(389,440)
Plan fiduciary net position - beginning	<u>18,032,811</u>	<u>15,524,791</u>	<u>15,914,231</u>
Plan fiduciary net position - ending (b)	<u>\$ 20,413,609</u>	<u>\$ 18,032,811</u>	<u>\$ 15,524,791</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 203,656</u>	<u>\$ 1,598,628</u>	<u>\$ 3,163,189</u>
Plan fiduciary net position as a percentage of the total pension liability	99.01%	91.86%	83.07%
Covered payroll	\$ 3,823,541	\$ 3,996,832	\$ 3,960,126
Employer's net pension liability as a percentage of covered payroll	5.33%	40.00%	79.88%

Notes to Schedule:

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

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

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

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

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

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

Notes to Schedule:

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

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

Other information:

There were no benefit changes during the year.

LYONS ELEMENTARY SCHOOL DISTRICT 103

TEACHERS' RETIREMENT SYSTEM

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS Seven Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0018614%	0.0019013%	0.0019370%
District's proportionate share of the net pension liability	\$ 1,604,820	\$ 1,542,161	\$ 1,509,818
State's proportionate share of the net pension liability	<u>125,697,868</u>	<u>109,753,895</u>	<u>103,428,869</u>
Total net pension liability	<u>\$ 127,302,688</u>	<u>\$ 111,296,056</u>	<u>\$ 104,938,687</u>
Covered payroll	\$ 15,039,681	\$ 15,388,028	\$ 14,756,652
District's proportionate share of the net pension liability as a percentage of covered payroll	10.67%	10.02%	10.23%
Plan fiduciary net position as a percentage of the total pension liability	37.80%	39.60%	40.00%
Contractually required contribution	\$ 134,852	\$ 127,664	\$ 113,057
Contributions in relation to the contractually required contribution	<u>(133,730)</u>	<u>(133,322)</u>	<u>(116,931)</u>
Contribution deficiency (excess)	<u>\$ 1,122</u>	<u>\$ (5,658)</u>	<u>\$ (3,874)</u>
Contributions as a percentage of covered payroll	0.8892%	0.8664%	0.7924%

Notes to Schedule:

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

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

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	2.21%	3.50%	3.87%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.50%
Projected salary increases	4.00% to 9.50%	4.00% to 9.50%	4.00% to 9.50%
	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

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

See Auditors' Report and Notes to Required Supplementary Information

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

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

Notes to Schedule:

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

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

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

Notes to Schedule:

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

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

Key Assumptions:

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

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 14,371,146	\$ 14,371,146	\$ 14,470,216	\$ 99,070	\$ 14,306,840
Tort immunity levy	235,569	235,569	258,406	22,837	238,454
Special education levy	1,444,739	1,444,739	1,414,874	(29,865)	1,435,281
Corporate personal property replacement taxes	1,970,401	1,970,401	3,127,678	1,157,277	2,193,996
Investment income	110,235	110,235	152,847	42,612	152,547
Sales to pupils - lunch	56,603	56,603	2,152	(54,451)	75,470
Sales to pupils - a la carte	10,943	10,943	-	(10,943)	14,591
Admissions - athletic	-	-	168	168	9,815
Fees	30,925	30,925	15,141	(15,784)	34,361
Other pupil activity revenue	977	977	-	(977)	1,085
Student activities	-	-	14,895	14,895	-
Payment from other LEA's	-	-	-	-	1,346
Other local fees	-	-	-	-	185,169
Other	<u>126,608</u>	<u>126,608</u>	<u>34,515</u>	<u>(92,093)</u>	<u>48,893</u>
Total local sources	<u>18,358,146</u>	<u>18,358,146</u>	<u>19,490,892</u>	<u>1,132,746</u>	<u>18,697,848</u>
State sources					
Evidence based funding	8,367,060	8,367,060	8,306,610	(60,450)	8,311,545
Special education - private facility tuition	414,387	414,387	199,241	(215,146)	443,102
Special education - orphanage - individual	334,721	334,721	304,577	(30,144)	474,775
Special education - orphanage - summer individual	31,664	31,664	15,052	(16,612)	31,664
CTE - Secondary program improvement (CTEI)	-	-	-	-	4,516
State free lunch & breakfast	9,369	9,369	28	(9,341)	9,677
Early childhood - block grant	704,343	704,343	673,005	(31,338)	677,735
Technology - learning technology centers	-	-	1,655	1,655	-
Other restricted revenue from state sources	<u>43,596</u>	<u>43,596</u>	<u>73,186</u>	<u>29,590</u>	<u>56,504</u>
Total state sources	<u>9,905,140</u>	<u>9,905,140</u>	<u>9,573,354</u>	<u>(331,786)</u>	<u>10,009,518</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL
Federal sources					
National school lunch program	\$ 485,490	\$ 485,490	\$ -	\$ (485,490)	\$ 565,234
School breakfast program	143,317	143,317	-	(143,317)	168,499
Summer food service admin/program	243,000	243,000	448,176	205,176	242,944
Food service - other	-	-	59,076	59,076	-
Title I - Low income	834,679	834,679	639,281	(195,398)	825,034
Title I - Other	-	-	-	-	4,000
Federal - special education - preschool flow-through	22,096	22,096	22,263	167	22,096
Federal - special education - IDEA - flow-through/low incident	522,749	522,749	647,018	124,269	445,028
Federal - special education - IDEA - room & board	1,300	1,300	111,581	110,281	1,319
Title III - English language acquisition	68,216	68,216	54,285	(13,931)	46,822
Medicaid matching funds - administrative outreach	233,878	233,878	137,183	(96,695)	31,467
Medicaid matching funds - fee-for-service program	-	-	113,511	113,511	96,360
Other restricted revenue from federal sources	<u>507,705</u>	<u>507,705</u>	<u>228,561</u>	<u>(279,144)</u>	<u>169,606</u>
Total federal sources	<u>3,062,430</u>	<u>3,062,430</u>	<u>2,460,935</u>	<u>(601,495)</u>	<u>2,618,409</u>
Total revenues	<u>31,325,716</u>	<u>31,325,716</u>	<u>31,525,181</u>	<u>199,465</u>	<u>31,325,775</u>

Expenditures

Instruction

Regular programs

Salaries	9,092,490	9,092,490	8,509,288	583,202	8,686,845
Employee benefits	2,881,235	2,881,235	2,858,925	22,310	2,817,622
Purchased services	5,773	5,773	80,853	(75,080)	468
Supplies and materials	585,984	585,984	264,043	321,941	527,653
Capital outlay	2,850	2,850	-	2,850	-
Non-capitalized equipment	<u>12,707</u>	<u>12,707</u>	<u>-</u>	<u>12,707</u>	<u>4,806</u>
Total	<u>12,581,039</u>	<u>12,581,039</u>	<u>11,713,109</u>	<u>867,930</u>	<u>12,037,394</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Special education programs					
Salaries	\$ 2,648,067	\$ 2,648,067	\$ 2,381,198	\$ 266,869	\$ 2,487,551
Employee benefits	637,075	637,075	685,309	(48,234)	542,018
Purchased services	131,727	131,727	22,116	109,611	131,071
Supplies and materials	32,135	32,135	10,945	21,190	15,760
Capital outlay	5,247	5,247	-	5,247	-
Other objects	1,569	1,569	-	1,569	150
Non-capitalized equipment	20,213	20,213	1,164	19,049	-
Total	<u>3,476,033</u>	<u>3,476,033</u>	<u>3,100,732</u>	<u>375,301</u>	<u>3,176,550</u>
Special education programs Pre-K					
Salaries	395,414	395,414	314,599	80,815	385,175
Employee benefits	80,369	80,369	86,480	(6,111)	75,580
Purchased services	2,904	2,904	2,862	42	798
Supplies and materials	4,733	4,733	1,387	3,346	4,787
Total	<u>483,420</u>	<u>483,420</u>	<u>405,328</u>	<u>78,092</u>	<u>466,340</u>
Remedial and supplemental programs K - 12					
Salaries	381,700	381,700	436,845	(55,145)	534,520
Employee benefits	86,961	86,961	168,149	(81,188)	135,677
Purchased services	187,260	187,260	227,372	(40,112)	94,830
Supplies and materials	44,747	44,747	69,008	(24,261)	182,012
Capital outlay	-	-	-	-	2,556
Total	<u>700,668</u>	<u>700,668</u>	<u>901,374</u>	<u>(200,706)</u>	<u>949,595</u>
Remedial and supplemental programs Pre - K					
Salaries	374,133	374,133	482,439	(108,306)	594,499
Employee benefits	105,295	105,295	83,895	21,400	127,227
Purchased services	11,175	11,175	17,086	(5,911)	29,148
Supplies and materials	21,673	21,673	33,293	(11,620)	38,743
Other objects	-	-	391	(391)	1,850
Total	<u>512,276</u>	<u>512,276</u>	<u>617,104</u>	<u>(104,828)</u>	<u>791,467</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Interscholastic programs					
Salaries	\$ 397,149	\$ 397,149	\$ 176,658	\$ 220,491	\$ 455,939
Employee benefits	28,423	28,423	40,409	(11,986)	27,784
Purchased services	30,449	30,449	1,900	28,549	34,015
Supplies and materials	13,247	13,247	5,342	7,905	4,309
Capital outlay	2,149	2,149	-	2,149	2,034
Other objects	606	606	-	606	1,474
Non-capitalized equipment	2,299	2,299	-	2,299	2,643
Total	<u>474,322</u>	<u>474,322</u>	<u>224,309</u>	<u>250,013</u>	<u>528,198</u>
Summer school programs					
Salaries	2,262	2,262	-	2,262	-
Employee benefits	<u>34</u>	<u>34</u>	<u>-</u>	<u>34</u>	<u>-</u>
Total	<u>2,296</u>	<u>2,296</u>	<u>-</u>	<u>2,296</u>	<u>-</u>
Gifted programs					
Salaries	51,190	51,190	52,725	(1,535)	51,190
Employee benefits	<u>21,728</u>	<u>21,728</u>	<u>29,371</u>	<u>(7,643)</u>	<u>21,189</u>
Total	<u>72,918</u>	<u>72,918</u>	<u>82,096</u>	<u>(9,178)</u>	<u>72,379</u>
Bilingual programs					
Salaries	688,279	688,279	884,053	(195,774)	811,767
Employee benefits	151,276	151,276	262,447	(111,171)	167,621
Purchased services	5,099	5,099	14,872	(9,773)	8,495
Supplies and materials	26,713	26,713	3,377	23,336	7,815
Other objects	-	-	-	-	150
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,537</u>
Total	<u>871,367</u>	<u>871,367</u>	<u>1,164,749</u>	<u>(293,382)</u>	<u>999,385</u>
Special education programs K -12 - private tuition					
Other objects	<u>971,683</u>	<u>971,683</u>	<u>430,221</u>	<u>541,462</u>	<u>598,455</u>
Total	<u>971,683</u>	<u>971,683</u>	<u>430,221</u>	<u>541,462</u>	<u>598,455</u>
Student activities					
Other objects	<u>-</u>	<u>-</u>	<u>27,256</u>	<u>(27,256)</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>27,256</u>	<u>(27,256)</u>	<u>-</u>
Total instruction	<u>20,146,022</u>	<u>20,146,022</u>	<u>18,666,278</u>	<u>1,479,744</u>	<u>19,619,763</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Support services					
Pupils					
Attendance and social work services					
Salaries	\$ 524,406	\$ 524,406	\$ 449,964	\$ 74,442	\$ 438,794
Employee benefits	96,891	96,891	150,439	(53,548)	72,924
Purchased services	43	43	-	43	40
Supplies and materials	<u>1,037</u>	<u>1,037</u>	<u>110</u>	<u>927</u>	<u>573</u>
Total	<u>622,377</u>	<u>622,377</u>	<u>600,513</u>	<u>21,864</u>	<u>512,331</u>
Health services					
Salaries	240,250	240,250	381,758	(141,508)	118,676
Employee benefits	15,034	15,034	51,298	(36,264)	10,148
Purchased services	100,997	100,997	63,819	37,178	184,773
Supplies and materials	<u>4,018</u>	<u>4,018</u>	<u>1,338</u>	<u>2,680</u>	<u>5,614</u>
Total	<u>360,299</u>	<u>360,299</u>	<u>498,213</u>	<u>(137,914)</u>	<u>319,211</u>
Speech pathology and audiology services					
Salaries	509,677	509,677	632,334	(122,657)	609,063
Employee benefits	60,737	60,737	117,251	(56,514)	93,187
Purchased services	42,717	42,717	-	42,717	552
Supplies and materials	<u>1,622</u>	<u>1,622</u>	<u>540</u>	<u>1,082</u>	<u>2,109</u>
Total	<u>614,753</u>	<u>614,753</u>	<u>750,125</u>	<u>(135,372)</u>	<u>704,911</u>
Total pupils	<u>1,597,429</u>	<u>1,597,429</u>	<u>1,848,851</u>	<u>(251,422)</u>	<u>1,536,453</u>
Instructional staff					
Improvement of instructional services					
Salaries	150,992	150,992	175,400	(24,408)	229,633
Employee benefits	35,977	35,977	56,390	(20,413)	38,567
Purchased services	5,370	5,370	28,855	(23,485)	17,453
Supplies and materials	<u>17,284</u>	<u>17,284</u>	<u>92,020</u>	<u>(74,736)</u>	<u>2,232</u>
Total	<u>209,623</u>	<u>209,623</u>	<u>352,665</u>	<u>(143,042)</u>	<u>287,885</u>
Educational media services					
Salaries	192,955	192,955	121,037	71,918	228,362
Employee benefits	56,555	56,555	59,014	(2,459)	71,213
Purchased services	13,368	13,368	40,134	(26,766)	6,744
Supplies and materials	<u>10,920</u>	<u>10,920</u>	<u>1,301</u>	<u>9,619</u>	<u>6,700</u>
Total	<u>273,798</u>	<u>273,798</u>	<u>221,486</u>	<u>52,312</u>	<u>313,019</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
Assessment and testing					
Purchased services	\$ -	\$ -	\$ 30,188	\$ (30,188)	\$ -
Total	-	-	30,188	(30,188)	-
Total instructional staff	483,421	483,421	604,339	(120,918)	600,904
General administration					
Board of education services					
Employee benefits	50,997	50,997	21,062	29,935	28,271
Purchased services	536,892	536,892	492,861	44,031	450,547
Supplies and materials	7,259	7,259	7,732	(473)	1,323
Other objects	16,279	16,279	19,268	(2,989)	16,600
Non-capitalized equipment	4,653	4,653	-	4,653	-
Total	616,080	616,080	540,923	75,157	496,741
Executive administration services					
Salaries	295,995	295,995	318,375	(22,380)	258,404
Employee benefits	41,998	41,998	94,306	(52,308)	58,757
Purchased services	291	291	3,669	(3,378)	1,240
Supplies and materials	34	34	1,920	(1,886)	-
Other objects	3,876	3,876	4,245	(369)	4,992
Total	342,194	342,194	422,515	(80,321)	323,393
Special area administration services					
Salaries	121,488	121,488	116,524	4,964	135,874
Employee benefits	56,292	56,292	34,699	21,593	46,259
Purchased services	2,071	2,071	480	1,591	918
Supplies and materials	1,194	1,194	1,186	8	490
Other objects	-	-	-	-	180
Total	181,045	181,045	152,889	28,156	183,721
Tort immunity services					
Salaries	70,000	70,000	-	70,000	-
Purchased services	245,312	245,312	367,173	(121,861)	238,268
Total	315,312	315,312	367,173	(51,861)	238,268
Total general administration	1,454,631	1,454,631	1,483,500	(28,869)	1,242,123

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
School administration					
Office of the principal services					
Salaries	\$ 977,846	\$ 977,846	\$ 1,093,913	\$ (116,067)	\$ 1,125,243
Employee benefits	494,726	494,726	163,581	331,145	401,693
Purchased services	21,213	21,213	4,203	17,010	8,120
Other objects	<u>17,139</u>	<u>17,139</u>	<u>948</u>	<u>16,191</u>	<u>2,842</u>
Total	<u>1,510,924</u>	<u>1,510,924</u>	<u>1,262,645</u>	<u>248,279</u>	<u>1,537,898</u>
Total school administration	<u>1,510,924</u>	<u>1,510,924</u>	<u>1,262,645</u>	<u>248,279</u>	<u>1,537,898</u>
Business					
Direction of business support services					
Salaries	121,284	119,000	118,747	253	26,269
Employee benefits	44,116	10,600	27,834	(17,234)	2,805
Purchased services	1,020	1,020	-	1,020	84,756
Supplies and materials	218	218	-	218	501
Other objects	<u>1,428</u>	<u>1,428</u>	<u>1,170</u>	<u>258</u>	<u>-</u>
Total	<u>168,066</u>	<u>132,266</u>	<u>147,751</u>	<u>(15,485)</u>	<u>114,331</u>
Fiscal services					
Salaries	96,443	96,443	66,864	29,579	236,656
Employee benefits	35,629	35,629	20,214	15,415	69,830
Purchased services	28,990	28,990	116,305	(87,315)	45,984
Supplies and materials	<u>964</u>	<u>964</u>	<u>2,087</u>	<u>(1,123)</u>	<u>504</u>
Total	<u>162,026</u>	<u>162,026</u>	<u>205,470</u>	<u>(43,444)</u>	<u>352,974</u>
Operation and maintenance of plant services					
Non-capitalized equipment	<u>4,694</u>	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Total	<u>4,694</u>	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Food services					
Salaries	316,127	316,127	315,751	376	376,990
Employee benefits	17,274	17,274	19,833	(2,559)	22,022
Purchased services	457,719	457,719	159,960	297,759	528,414
Supplies and materials	36,197	36,197	59,076	(22,879)	79,277
Capital outlay	2,775	2,775	-	2,775	-
Non-capitalized equipment	<u>2,836</u>	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>-</u>
Total	<u>832,928</u>	<u>832,928</u>	<u>554,620</u>	<u>278,308</u>	<u>1,006,703</u>
Total business	<u>1,167,714</u>	<u>1,131,914</u>	<u>907,841</u>	<u>224,073</u>	<u>1,474,008</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Central					
Staff services					
Salaries	\$ 177,934	\$ 177,934	\$ 122,229	\$ 55,705	\$ 127,568
Employee benefits	56,556	56,556	39,331	17,225	22,569
Purchased services	3,015	3,015	382,087	(379,072)	1,426
Supplies and materials	1,258	1,258	916	342	-
Other objects	403	403	89	314	-
Total	239,166	239,166	544,652	(305,486)	151,563
Data processing services					
Salaries	81,915	81,915	137,829	(55,914)	310,703
Employee benefits	33,195	33,195	35,322	(2,127)	81,213
Purchased services	514,765	514,765	436,287	78,478	142,548
Supplies and materials	251,006	251,006	226,224	24,782	195,020
Capital outlay	148,119	148,119	-	148,119	272,961
Other objects	306	306	-	306	-
Non-capitalized equipment	35,438	35,438	-	35,438	225,692
Total	1,064,744	1,064,744	835,662	229,082	1,228,137
Total central	1,303,910	1,303,910	1,380,314	(76,404)	1,379,700
Total support services	7,518,029	7,482,229	7,487,490	(5,261)	7,771,086
Community services					
Salaries	195,540	195,540	214,452	(18,912)	174,999
Employee benefits	3,977	3,977	48,217	(44,240)	3,433
Purchased services	6,150	6,150	9,167	(3,017)	9,193
Supplies and materials	3,630	3,630	7,933	(4,303)	3,345
Total community services	209,297	209,297	279,769	(70,472)	190,970
Payments to other districts and governmental units					
Payments for regular programs					
Purchased services	550	550	-	550	-
Other objects	-	-	-	-	9,545
Total	550	550	-	550	9,545
Payments for special education programs					
Purchased services	1,606,889	1,606,889	1,673,142	(66,253)	1,603,196
Other objects	128,717	128,717	164,010	(35,293)	138,812
Total	1,735,606	1,735,606	1,837,152	(101,546)	1,742,008

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Other payments to in-state governmental units					
Other objects	\$ -	\$ -	\$ 184,644	\$ (184,644)	\$ -
Total	-	-	184,644	(184,644)	-
Payments for Regular Programs - Tuition					
Other objects	76,262	76,262	-	76,262	-
Total	76,262	76,262	-	76,262	-
Payments for special education programs - tuition					
Other objects	1,313,780	1,313,780	1,264,810	48,970	1,265,389
Total	1,313,780	1,313,780	1,264,810	48,970	1,265,389
Total payments to other districts and governmental units	3,126,198	3,126,198	3,286,606	(160,408)	3,016,942
Total expenditures	30,999,546	30,963,746	29,720,143	1,243,603	30,598,761
Excess (deficiency) of revenues over expenditures	326,170	361,970	1,805,038	1,443,068	727,014
Other financing sources (uses)					
Transfer among funds	-	-	-	-	1,200,000
Capital lease proceeds	-	-	-	-	264,297
Transfer to operations and maintenance fund	-	-	-	-	(600,000)
Total other financing sources (uses)	-	-	-	-	864,297
Net change in fund balance	\$ 326,170	\$ 361,970	1,805,038	\$ 1,443,068	1,591,311
Fund balance, beginning of year (as restated)			8,493,328		6,807,934
Fund balance, end of year			\$ 10,298,366		\$ 8,399,245

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 1,995,385	\$ 1,995,385	\$ 2,002,368	\$ 6,983	\$ 1,983,448
Investment income	26,729	26,729	20,488	(6,241)	44,370
Rentals	-	-	925	925	739
Other	-	-	-	-	61,832
Total local sources	<u>2,022,114</u>	<u>2,022,114</u>	<u>2,023,781</u>	<u>1,667</u>	<u>2,090,389</u>
State sources					
Evidence based funding	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total state sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Federal sources					
Other restricted revenue from federal sources	<u>-</u>	<u>-</u>	<u>148,758</u>	<u>148,758</u>	<u>-</u>
Total federal sources	<u>-</u>	<u>-</u>	<u>148,758</u>	<u>148,758</u>	<u>-</u>
Total revenues	<u>3,022,114</u>	<u>3,022,114</u>	<u>3,172,539</u>	<u>150,425</u>	<u>3,090,389</u>
Expenditures					
Support services					
Business					
Facilities acquisition and construction service					
Capital outlay	<u>55,777</u>	<u>55,777</u>	<u>-</u>	<u>55,777</u>	<u>11,240</u>
Total	<u>55,777</u>	<u>55,777</u>	<u>-</u>	<u>55,777</u>	<u>11,240</u>
Operation and maintenance of plant services					
Salaries	1,009,035	1,009,035	1,169,525	(160,490)	1,308,562
Employee benefits	339,218	339,218	340,850	(1,632)	255,177
Purchased services	1,190,202	1,190,202	441,371	748,831	862,768
Supplies and materials	630,159	630,159	549,720	80,439	468,319
Capital outlay	164,140	164,140	90,381	73,759	421,037
Other objects	538	538	475	63	470
Non-capitalized equipment	<u>9,298</u>	<u>9,298</u>	<u>-</u>	<u>9,298</u>	<u>2,419</u>
Total	<u>3,342,590</u>	<u>3,342,590</u>	<u>2,592,322</u>	<u>750,268</u>	<u>3,318,752</u>
Total business	<u>3,398,367</u>	<u>3,398,367</u>	<u>2,592,322</u>	<u>806,045</u>	<u>3,329,992</u>
Total support services	<u>3,398,367</u>	<u>3,398,367</u>	<u>2,592,322</u>	<u>806,045</u>	<u>3,329,992</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Total expenditures	\$ 3,398,367	\$ 3,398,367	\$ 2,592,322	\$ 806,045	\$ 3,329,992
Excess (deficiency) of revenues over expenditures	(376,253)	(376,253)	580,217	956,470	(239,603)
Other financing sources (uses)					
Transfer from tort immunity account	-	-	-	-	600,000
Transfer among funds	-	-	-	-	(600,000)
Net change in fund balance	\$ (376,253)	\$ (376,253)	580,217	\$ 956,470	(239,603)
Fund balance, beginning of year			1,518,131		1,757,734
Fund balance, end of year			\$ 2,098,348		\$ 1,518,131

LYONS ELEMENTARY SCHOOL DISTRICT 103

TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 1,216,761	\$ 1,216,761	\$ 1,161,397	\$ (55,364)	\$ 1,335,288
Investment income	30,866	30,866	44,894	14,028	52,070
Other	-	-	-	-	16,472
Total local sources	<u>1,247,627</u>	<u>1,247,627</u>	<u>1,206,291</u>	<u>(41,336)</u>	<u>1,403,830</u>
State sources					
Transportation - regular/vocational	193,435	193,435	196,623	3,188	282,237
Transportation - special education	<u>508,549</u>	<u>508,549</u>	<u>716,763</u>	<u>208,214</u>	<u>678,606</u>
Total state sources	<u>701,984</u>	<u>701,984</u>	<u>913,386</u>	<u>211,402</u>	<u>960,843</u>
Total revenues	<u>1,949,611</u>	<u>1,949,611</u>	<u>2,119,677</u>	<u>170,066</u>	<u>2,364,673</u>
Expenditures					
Support Services					
Pupils					
Other support services - pupils					
Salaries	21,213	21,213	918	20,295	22,463
Employee benefits	<u>7,679</u>	<u>7,679</u>	-	<u>7,679</u>	<u>8,378</u>
Total	<u>28,892</u>	<u>28,892</u>	<u>918</u>	<u>27,974</u>	<u>30,841</u>
Total pupils	<u>28,892</u>	<u>28,892</u>	<u>918</u>	<u>27,974</u>	<u>30,841</u>
Business					
Pupil transportation services					
Salaries	10,109	10,109	-	10,109	6,578
Employee benefits	231	231	-	231	540
Purchased services	<u>1,896,290</u>	<u>1,896,290</u>	<u>446,391</u>	<u>1,449,899</u>	<u>1,559,663</u>
Total	<u>1,906,630</u>	<u>1,906,630</u>	<u>446,391</u>	<u>1,460,239</u>	<u>1,566,781</u>
Total business	<u>1,906,630</u>	<u>1,906,630</u>	<u>446,391</u>	<u>1,460,239</u>	<u>1,566,781</u>
Total support services	<u>1,935,522</u>	<u>1,935,522</u>	<u>447,309</u>	<u>1,488,213</u>	<u>1,597,622</u>
Total expenditures	<u>1,935,522</u>	<u>1,935,522</u>	<u>447,309</u>	<u>1,488,213</u>	<u>1,597,622</u>
Excess (deficiency) of revenues over expenditures	<u>14,089</u>	<u>14,089</u>	<u>1,672,368</u>	<u>1,658,279</u>	<u>767,051</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Other financing sources (uses)					
Transfer among funds	\$ -	\$ -	\$ -	\$ -	\$ (600,000)
Total other financing sources (uses)	-	-	-	-	(600,000)
Net change in fund balance	<u>\$ 14,089</u>	<u>\$ 14,089</u>	1,672,368	<u>\$ 1,658,279</u>	167,051
Fund balance, beginning of year			<u>2,279,098</u>		<u>2,112,047</u>
Fund balance, end of year			<u>\$ 3,951,466</u>		<u>\$ 2,279,098</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL
Revenues					
Local sources					
General levy	\$ 803,704	\$ 803,704	\$ 268,904	\$ (534,800)	\$ 410,848
Social security/Medicare only levy	-	-	268,904	268,904	410,848
Corporate personal property replacement taxes	180,000	180,000	180,000	-	180,000
Investment income	<u>21,285</u>	<u>21,285</u>	<u>23,327</u>	<u>2,042</u>	<u>35,589</u>
Total local sources	<u>1,004,989</u>	<u>1,004,989</u>	<u>741,135</u>	<u>(263,854)</u>	<u>1,037,285</u>
Total revenues	<u>1,004,989</u>	<u>1,004,989</u>	<u>741,135</u>	<u>(263,854)</u>	<u>1,037,285</u>
Expenditures					
Instruction					
Regular programs	144,300	144,300	121,586	22,714	139,674
Special education programs	146,457	146,457	138,676	7,781	133,741
Special education programs Pre-K	33,946	33,946	26,333	7,613	28,554
Remedial and supplemental programs K - 12	22,713	22,713	10,889	11,824	23,017
Remedial and supplemental programs Pre - K	36,859	36,859	23,392	13,467	35,760
Interscholastic programs	14,958	14,958	2,415	12,543	14,683
Summer school programs	33	33	-	33	-
Gifted programs	715	715	725	(10)	700
Bilingual programs	<u>13,200</u>	<u>13,200</u>	<u>12,413</u>	<u>787</u>	<u>11,487</u>
Total instruction	<u>413,181</u>	<u>413,181</u>	<u>336,429</u>	<u>76,752</u>	<u>387,616</u>
Support services					
Pupils					
Attendance and social work services	6,304	6,304	6,342	(38)	6,243
Health services	30,810	30,810	71,609	(40,799)	20,829
Speech pathology and audiology services	7,066	7,066	8,974	(1,908)	8,608
Other support services - pupils	<u>3,721</u>	<u>3,721</u>	<u>1,072</u>	<u>2,649</u>	<u>3,049</u>
Total pupils	<u>47,901</u>	<u>47,901</u>	<u>87,997</u>	<u>(40,096)</u>	<u>38,729</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021					
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL	
Instructional staff						
Improvement of instructional staff	\$ 8,687	\$ 8,687	\$ 2,663	\$ 6,024	\$ 9,078	
Educational media services	<u>2,722</u>	<u>2,722</u>	<u>1,674</u>	<u>1,048</u>	<u>3,142</u>	
Total instructional staff	<u>11,409</u>	<u>11,409</u>	<u>4,337</u>	<u>7,072</u>	<u>12,220</u>	
General administration						
Executive administration services	16,304	16,304	20,268	(3,964)	16,575	
Special area administration services	<u>8,136</u>	<u>8,136</u>	<u>1,687</u>	<u>6,449</u>	<u>7,312</u>	
Total general administration	<u>24,440</u>	<u>24,440</u>	<u>21,955</u>	<u>2,485</u>	<u>23,887</u>	
School administration						
Office of the principal services	<u>66,911</u>	<u>66,911</u>	<u>68,749</u>	<u>(1,838)</u>	<u>62,910</u>	
Total school administration	<u>66,911</u>	<u>66,911</u>	<u>68,749</u>	<u>(1,838)</u>	<u>62,910</u>	
Business						
Direction of business support services	2,290	2,290	1,718	572	309	
Fiscal services	45,231	45,231	13,067	32,164	43,837	
Operations and maintenance of plant services	245,243	245,243	215,469	29,774	232,277	
Pupil transportation services	454	454	-	454	429	
Food services	<u>43,274</u>	<u>43,274</u>	<u>56,202</u>	<u>(12,928)</u>	<u>46,967</u>	
Total business	<u>336,492</u>	<u>336,492</u>	<u>286,456</u>	<u>50,036</u>	<u>323,819</u>	
Central						
Staff services	5,309	5,309	23,011	(17,702)	21,503	
Data processing services	<u>63,927</u>	<u>63,927</u>	<u>26,363</u>	<u>37,564</u>	<u>56,705</u>	
Total central	<u>69,236</u>	<u>69,236</u>	<u>49,374</u>	<u>19,862</u>	<u>78,208</u>	
Total support services	<u>556,389</u>	<u>556,389</u>	<u>518,868</u>	<u>37,521</u>	<u>539,773</u>	

See Auditors' Report and Notes to ⁸⁷Required Supplementary Information

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

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
Community services	<u>\$ 29,727</u>	<u>\$ 29,727</u>	<u>\$ 26,745</u>	<u>\$ 2,982</u>	<u>\$ 27,462</u>
Total expenditures	<u>999,297</u>	<u>999,297</u>	<u>882,042</u>	<u>117,255</u>	<u>954,851</u>
Net change in fund balance	<u><u>\$ 5,692</u></u>	<u><u>\$ 5,692</u></u>	(140,907)	<u><u>\$ (146,599)</u></u>	82,434
Fund balance, beginning of year			<u>1,603,068</u>		<u>1,520,634</u>
Fund balance, end of year			<u><u>\$ 1,462,161</u></u>		<u><u>\$ 1,603,068</u></u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

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

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

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

The Board of Education amended the budget on June 8, 2021.

Budget Reconciliations

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

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 31,525,181	\$ 29,720,143
To adjust for on-behalf payments received	7,032,515	-
To adjust for on-behalf payments made	-	7,032,515
General Fund GAAP Basis	<u>\$ 38,557,696</u>	<u>\$ 36,752,658</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 981,699	\$ 981,699	\$ 961,122	\$ (20,577)	\$ 1,005,107
Investment income	<u>9,274</u>	<u>9,274</u>	<u>12,305</u>	<u>3,031</u>	<u>16,276</u>
Total local sources	<u>990,973</u>	<u>990,973</u>	<u>973,427</u>	<u>(17,546)</u>	<u>1,021,383</u>
State sources					
Evidence based funding	<u>-</u>	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>55,515</u>
Total state sources	<u>-</u>	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>55,515</u>
Total revenues	<u>990,973</u>	<u>990,973</u>	<u>1,033,877</u>	<u>42,904</u>	<u>1,076,898</u>
Expenditures					
Debt services					
Payments on long term debt					
Interest on long term debt	-	-	156,462	(156,462)	156,909
Principal payments on long term debt	<u>892,500</u>	<u>892,500</u>	<u>899,488</u>	<u>(6,988)</u>	<u>894,106</u>
Total	<u>892,500</u>	<u>892,500</u>	<u>1,055,950</u>	<u>(163,450)</u>	<u>1,051,015</u>
Other debt service					
Other objects	<u>150,675</u>	<u>150,675</u>	<u>-</u>	<u>150,675</u>	<u>-</u>
Total	<u>150,675</u>	<u>150,675</u>	<u>-</u>	<u>150,675</u>	<u>-</u>
Total debt services	<u>1,043,175</u>	<u>1,043,175</u>	<u>1,055,950</u>	<u>(12,775)</u>	<u>1,051,015</u>
Total expenditures	<u>1,043,175</u>	<u>1,043,175</u>	<u>1,055,950</u>	<u>(12,775)</u>	<u>1,051,015</u>
Net change in fund balance	<u>\$ (52,202)</u>	<u>\$ (52,202)</u>	(22,073)	<u>\$ 30,129</u>	25,883
Fund balance, beginning of year			<u>850,954</u>		<u>825,071</u>
Fund balance, end of year			<u>\$ 828,881</u>		<u>\$ 850,954</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues					
Local sources					
Investment income	\$ 5	\$ 5	\$ 6	\$ 1	\$ 9
Total local sources	5	5	6	1	9
Total revenues	5	5	6	1	9
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ 5</u>	<u>\$ 5</u>	6	<u>\$ 1</u>	9
Fund balance, beginning of year			<u>447</u>		<u>438</u>
Fund balance, end of year			<u>\$ 453</u>		<u>\$ 447</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

FIRE PREVENTION AND LIFE SAFETY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 206,051	\$ 206,051	\$ 257,359	\$ 51,308	\$ 212,465
Investment income	<u>11,862</u>	<u>11,862</u>	<u>16,757</u>	<u>4,895</u>	<u>20,636</u>
Total local sources	<u>217,913</u>	<u>217,913</u>	<u>274,116</u>	<u>56,203</u>	<u>233,101</u>
State sources					
School infrastructure - maintenance projects	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>
Total state sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>
Total revenues	<u>267,913</u>	<u>267,913</u>	<u>274,116</u>	<u>6,203</u>	<u>283,101</u>
Expenditures					
Support services					
Business					
Operation and maintenance of plant services					
Purchased services	159,740	159,740	67,171	92,569	4,632
Supplies and materials	<u>-</u>	<u>-</u>	<u>63,191</u>	<u>(63,191)</u>	<u>41,401</u>
Total	<u>159,740</u>	<u>159,740</u>	<u>130,362</u>	<u>29,378</u>	<u>46,033</u>
Total business	<u>159,740</u>	<u>159,740</u>	<u>130,362</u>	<u>29,378</u>	<u>46,033</u>
Total support services	<u>159,740</u>	<u>159,740</u>	<u>130,362</u>	<u>29,378</u>	<u>46,033</u>
Total expenditures	<u>159,740</u>	<u>159,740</u>	<u>130,362</u>	<u>29,378</u>	<u>46,033</u>
Net change in fund balance	<u>\$ 108,173</u>	<u>\$ 108,173</u>	143,754	<u>\$ 35,581</u>	237,068
Fund balance, beginning of year			<u>1,125,939</u>		<u>888,871</u>
Fund balance, end of year			<u>\$ 1,269,693</u>		<u>\$ 1,125,939</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash	\$ 18,356	\$ -	\$ -	\$ 18,356
Investments	7,576,188	176,524	1,576,831	9,329,543
Student activity cash	81,722	-	-	81,722
Receivables (net allowance for uncollectibles):				
Property taxes	8,186,408	146,890	39,950	8,373,248
Replacement taxes	618,816	-	-	618,816
Intergovernmental	1,287,267	-	-	1,287,267
Prepaid items	70,406	-	-	70,406
Total assets	<u>\$ 17,839,163</u>	<u>\$ 323,414</u>	<u>\$ 1,616,781</u>	<u>\$ 19,779,358</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 516,625	\$ -	\$ -	\$ 516,625
Salaries and wages payable	78,533	-	-	78,533
Payroll deductions payable	15,923	-	-	15,923
Health claims payable	496,663	-	-	496,663
Total liabilities	<u>1,107,744</u>	<u>-</u>	<u>-</u>	<u>1,107,744</u>
Deferred inflows of resources				
Property taxes levied for a future period	<u>8,186,408</u>	<u>146,890</u>	<u>39,950</u>	<u>8,373,248</u>
Total deferred inflows of resources	<u>8,186,408</u>	<u>146,890</u>	<u>39,950</u>	<u>8,373,248</u>
Fund balance				
Restricted	-	176,524	-	176,524
Assigned	81,722	-	-	81,722
Unassigned	8,463,289	-	1,576,831	10,040,120
Total fund balance	<u>8,545,011</u>	<u>176,524</u>	<u>1,576,831</u>	<u>10,298,366</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 17,839,163</u>	<u>\$ 323,414</u>	<u>\$ 1,616,781</u>	<u>\$ 19,779,358</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 15,807,700	\$ 258,406	\$ 77,390	\$ 16,143,496
Corporate personal property replacement taxes	3,127,678	-	-	3,127,678
State aid	16,605,869	-	-	16,605,869
Federal aid	2,460,935	-	-	2,460,935
Investment income	129,149	2,357	21,341	152,847
Student activities	14,895	-	-	14,895
Other	51,976	-	-	51,976
Total revenues	<u>38,198,202</u>	<u>260,763</u>	<u>98,731</u>	<u>38,557,696</u>
Expenditures				
Current:				
Instruction:				
Regular programs	11,713,109	-	-	11,713,109
Special programs	4,837,655	-	-	4,837,655
Other instructional programs	2,088,258	-	-	2,088,258
Student activities	27,256	-	-	27,256
State retirement contributions	7,032,515	-	-	7,032,515
Support Services:				
Pupils	1,848,851	-	-	1,848,851
Instructional staff	604,339	-	-	604,339
General administration	1,116,327	367,173	-	1,483,500
School administration	1,262,645	-	-	1,262,645
Business	907,841	-	-	907,841
Central	1,380,314	-	-	1,380,314
Community services	279,769	-	-	279,769
Payments to other districts and gov't units	3,286,606	-	-	3,286,606
Total expenditures	<u>36,385,485</u>	<u>367,173</u>	<u>-</u>	<u>36,752,658</u>
Net change in fund balance	1,812,717	(106,410)	98,731	1,805,038
Fund balance, beginning of year (as restated)	<u>6,732,294</u>	<u>282,934</u>	<u>1,478,100</u>	<u>8,493,328</u>
Fund balance, end of year	<u>\$ 8,545,011</u>	<u>\$ 176,524</u>	<u>\$ 1,576,831</u>	<u>\$ 10,298,366</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL
Revenues					
Local sources					
General levy	\$ 14,256,295	\$ 14,256,295	\$ 14,392,826	\$ 136,531	\$ 14,230,407
Special education levy	1,444,739	1,444,739	1,414,874	(29,865)	1,435,281
Corporate personal property replacement taxes	1,970,401	1,970,401	3,127,678	1,157,277	2,193,996
Investment income	83,030	83,030	129,149	46,119	105,978
Sales to pupils - lunch	56,603	56,603	2,152	(54,451)	75,470
Sales to pupils - a la carte	10,943	10,943	-	(10,943)	14,591
Admissions - athletic	-	-	168	168	9,815
Fees	30,925	30,925	15,141	(15,784)	34,361
Other pupil activity revenue	977	977	-	(977)	1,085
Student activities	-	-	14,895	14,895	-
Payment from other LEA's	-	-	-	-	1,346
Other local fees	-	-	-	-	185,169
Other	<u>126,608</u>	<u>126,608</u>	<u>34,515</u>	<u>(92,093)</u>	<u>48,893</u>
Total local sources	<u>17,980,521</u>	<u>17,980,521</u>	<u>19,131,398</u>	<u>1,150,877</u>	<u>18,336,392</u>
State sources					
Evidence based funding	8,367,060	8,367,060	8,306,610	(60,450)	8,311,545
Special education - private facility tuition	414,387	414,387	199,241	(215,146)	443,102
Special education - orphanage - individual	334,721	334,721	304,577	(30,144)	474,775
Special education - orphanage - summer individual	31,664	31,664	15,052	(16,612)	31,664
CTE - Secondary program improvement (CTEI)	-	-	-	-	4,516
State free lunch & breakfast	9,369	9,369	28	(9,341)	9,677
Early childhood - block grant	704,343	704,343	673,005	(31,338)	677,735
Technology - learning technology centers	-	-	1,655	1,655	-
Other restricted revenue from state sources	<u>43,596</u>	<u>43,596</u>	<u>73,186</u>	<u>29,590</u>	<u>56,504</u>
Total state sources	<u>9,905,140</u>	<u>9,905,140</u>	<u>9,573,354</u>	<u>(331,786)</u>	<u>10,009,518</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL
Federal sources					
National school lunch program	\$ 485,490	\$ 485,490	\$ -	\$ (485,490)	\$ 565,234
School breakfast program	143,317	143,317	-	(143,317)	168,499
Summer food service admin/program	243,000	243,000	448,176	205,176	242,944
Food service - other	-	-	59,076	59,076	-
Title I - Low income	834,679	834,679	639,281	(195,398)	825,034
Title I - Other	-	-	-	-	4,000
Federal - special education - preschool flow-through	22,096	22,096	22,263	167	22,096
Federal - special education - IDEA - flow-through/low incident	522,749	522,749	647,018	124,269	445,028
Federal - special education - IDEA - room & board	1,300	1,300	111,581	110,281	1,319
Title III - English language acquisition	68,216	68,216	54,285	(13,931)	46,822
Medicaid matching funds - administrative outreach	233,878	233,878	137,183	(96,695)	31,467
Medicaid matching funds - fee-for-service program	-	-	113,511	113,511	96,360
Other restricted revenue from federal sources	507,705	507,705	228,561	(279,144)	169,606
Total federal sources	3,062,430	3,062,430	2,460,935	(601,495)	2,618,409
Total revenues	30,948,091	30,948,091	31,165,687	217,596	30,964,319

Expenditures

Instruction

Regular programs

Salaries	9,092,490	9,092,490	8,509,288	583,202	8,686,845
Employee benefits	2,881,235	2,881,235	2,858,925	22,310	2,817,622
Purchased services	5,773	5,773	80,853	(75,080)	468
Supplies and materials	585,984	585,984	264,043	321,941	527,653
Capital outlay	2,850	2,850	-	2,850	-
Non-capitalized equipment	<u>12,707</u>	<u>12,707</u>	<u>-</u>	<u>12,707</u>	<u>4,806</u>
Total	<u>12,581,039</u>	<u>12,581,039</u>	<u>11,713,109</u>	<u>867,930</u>	<u>12,037,394</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Special education programs					
Salaries	\$ 2,648,067	\$ 2,648,067	\$ 2,381,198	\$ 266,869	\$ 2,487,551
Employee benefits	637,075	637,075	685,309	(48,234)	542,018
Purchased services	131,727	131,727	22,116	109,611	131,071
Supplies and materials	32,135	32,135	10,945	21,190	15,760
Capital outlay	5,247	5,247	-	5,247	-
Other objects	1,569	1,569	-	1,569	150
Non-capitalized equipment	20,213	20,213	1,164	19,049	-
Total	<u>3,476,033</u>	<u>3,476,033</u>	<u>3,100,732</u>	<u>375,301</u>	<u>3,176,550</u>
Special education programs Pre-K					
Salaries	395,414	395,414	314,599	80,815	385,175
Employee benefits	80,369	80,369	86,480	(6,111)	75,580
Purchased services	2,904	2,904	2,862	42	798
Supplies and materials	4,733	4,733	1,387	3,346	4,787
Total	<u>483,420</u>	<u>483,420</u>	<u>405,328</u>	<u>78,092</u>	<u>466,340</u>
Remedial and supplemental programs K - 12					
Salaries	381,700	381,700	436,845	(55,145)	534,520
Employee benefits	86,961	86,961	168,149	(81,188)	135,677
Purchased services	187,260	187,260	227,372	(40,112)	94,830
Supplies and materials	44,747	44,747	69,008	(24,261)	182,012
Capital outlay	-	-	-	-	2,556
Total	<u>700,668</u>	<u>700,668</u>	<u>901,374</u>	<u>(200,706)</u>	<u>949,595</u>
Remedial and supplemental programs Pre - K					
Salaries	374,133	374,133	482,439	(108,306)	594,499
Employee benefits	105,295	105,295	83,895	21,400	127,227
Purchased services	11,175	11,175	17,086	(5,911)	29,148
Supplies and materials	21,673	21,673	33,293	(11,620)	38,743
Other objects	-	-	391	(391)	1,850
Total	<u>512,276</u>	<u>512,276</u>	<u>617,104</u>	<u>(104,828)</u>	<u>791,467</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Interscholastic programs					
Salaries	\$ 397,149	\$ 397,149	\$ 176,658	\$ 220,491	\$ 455,939
Employee benefits	28,423	28,423	40,409	(11,986)	27,784
Purchased services	30,449	30,449	1,900	28,549	34,015
Supplies and materials	13,247	13,247	5,342	7,905	4,309
Capital outlay	2,149	2,149	-	2,149	2,034
Other objects	606	606	-	606	1,474
Non-capitalized equipment	2,299	2,299	-	2,299	2,643
Total	<u>474,322</u>	<u>474,322</u>	<u>224,309</u>	<u>250,013</u>	<u>528,198</u>
Summer school programs					
Salaries	2,262	2,262	-	2,262	-
Employee benefits	<u>34</u>	<u>34</u>	<u>-</u>	<u>34</u>	<u>-</u>
Total	<u>2,296</u>	<u>2,296</u>	<u>-</u>	<u>2,296</u>	<u>-</u>
Gifted programs					
Salaries	51,190	51,190	52,725	(1,535)	51,190
Employee benefits	<u>21,728</u>	<u>21,728</u>	<u>29,371</u>	<u>(7,643)</u>	<u>21,189</u>
Total	<u>72,918</u>	<u>72,918</u>	<u>82,096</u>	<u>(9,178)</u>	<u>72,379</u>
Bilingual programs					
Salaries	688,279	688,279	884,053	(195,774)	811,767
Employee benefits	151,276	151,276	262,447	(111,171)	167,621
Purchased services	5,099	5,099	14,872	(9,773)	8,495
Supplies and materials	26,713	26,713	3,377	23,336	7,815
Other objects	-	-	-	-	150
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,537</u>
Total	<u>871,367</u>	<u>871,367</u>	<u>1,164,749</u>	<u>(293,382)</u>	<u>999,385</u>
Special education programs K -12 - private tuition					
Other objects	<u>971,683</u>	<u>971,683</u>	<u>430,221</u>	<u>541,462</u>	<u>598,455</u>
Total	<u>971,683</u>	<u>971,683</u>	<u>430,221</u>	<u>541,462</u>	<u>598,455</u>
Student activities					
Other objects	<u>-</u>	<u>-</u>	<u>27,256</u>	<u>(27,256)</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>27,256</u>	<u>(27,256)</u>	<u>-</u>
Total instruction	<u>20,146,022</u>	<u>20,146,022</u>	<u>18,666,278</u>	<u>1,479,744</u>	<u>19,619,763</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Support services					
Pupils					
Attendance and social work services					
Salaries	\$ 524,406	\$ 524,406	\$ 449,964	\$ 74,442	\$ 438,794
Employee benefits	96,891	96,891	150,439	(53,548)	72,924
Purchased services	43	43	-	43	40
Supplies and materials	<u>1,037</u>	<u>1,037</u>	<u>110</u>	<u>927</u>	<u>573</u>
Total	<u>622,377</u>	<u>622,377</u>	<u>600,513</u>	<u>21,864</u>	<u>512,331</u>
Health services					
Salaries	240,250	240,250	381,758	(141,508)	118,676
Employee benefits	15,034	15,034	51,298	(36,264)	10,148
Purchased services	100,997	100,997	63,819	37,178	184,773
Supplies and materials	<u>4,018</u>	<u>4,018</u>	<u>1,338</u>	<u>2,680</u>	<u>5,614</u>
Total	<u>360,299</u>	<u>360,299</u>	<u>498,213</u>	<u>(137,914)</u>	<u>319,211</u>
Speech pathology and audiology services					
Salaries	509,677	509,677	632,334	(122,657)	609,063
Employee benefits	60,737	60,737	117,251	(56,514)	93,187
Purchased services	42,717	42,717	-	42,717	552
Supplies and materials	<u>1,622</u>	<u>1,622</u>	<u>540</u>	<u>1,082</u>	<u>2,109</u>
Total	<u>614,753</u>	<u>614,753</u>	<u>750,125</u>	<u>(135,372)</u>	<u>704,911</u>
Total pupils	<u>1,597,429</u>	<u>1,597,429</u>	<u>1,848,851</u>	<u>(251,422)</u>	<u>1,536,453</u>
Instructional staff					
Improvement of instructional services					
Salaries	150,992	150,992	175,400	(24,408)	229,633
Employee benefits	35,977	35,977	56,390	(20,413)	38,567
Purchased services	5,370	5,370	28,855	(23,485)	17,453
Supplies and materials	<u>17,284</u>	<u>17,284</u>	<u>92,020</u>	<u>(74,736)</u>	<u>2,232</u>
Total	<u>209,623</u>	<u>209,623</u>	<u>352,665</u>	<u>(143,042)</u>	<u>287,885</u>
Educational media services					
Salaries	192,955	192,955	121,037	71,918	228,362
Employee benefits	56,555	56,555	59,014	(2,459)	71,213
Purchased services	13,368	13,368	40,134	(26,766)	6,744
Supplies and materials	<u>10,920</u>	<u>10,920</u>	<u>1,301</u>	<u>9,619</u>	<u>6,700</u>
Total	<u>273,798</u>	<u>273,798</u>	<u>221,486</u>	<u>52,312</u>	<u>313,019</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
Assessment and testing					
Purchased services	\$ -	\$ -	\$ 30,188	\$ (30,188)	\$ -
Total	-	-	30,188	(30,188)	-
Total instructional staff	483,421	483,421	604,339	(120,918)	600,904
General administration					
Board of education services					
Employee benefits	50,997	50,997	21,062	29,935	28,271
Purchased services	536,892	536,892	492,861	44,031	450,547
Supplies and materials	7,259	7,259	7,732	(473)	1,323
Other objects	16,279	16,279	19,268	(2,989)	16,600
Non-capitalized equipment	4,653	4,653	-	4,653	-
Total	616,080	616,080	540,923	75,157	496,741
Executive administration services					
Salaries	295,995	295,995	318,375	(22,380)	258,404
Employee benefits	41,998	41,998	94,306	(52,308)	58,757
Purchased services	291	291	3,669	(3,378)	1,240
Supplies and materials	34	34	1,920	(1,886)	-
Other objects	3,876	3,876	4,245	(369)	4,992
Total	342,194	342,194	422,515	(80,321)	323,393
Special area administration services					
Salaries	121,488	121,488	116,524	4,964	135,874
Employee benefits	56,292	56,292	34,699	21,593	46,259
Purchased services	2,071	2,071	480	1,591	918
Supplies and materials	1,194	1,194	1,186	8	490
Other objects	-	-	-	-	180
Total	181,045	181,045	152,889	28,156	183,721
Total general administration	1,139,319	1,139,319	1,116,327	22,992	1,003,855

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
School administration					
Office of the principal services					
Salaries	\$ 977,846	\$ 977,846	\$ 1,093,913	\$ (116,067)	\$ 1,125,243
Employee benefits	494,726	494,726	163,581	331,145	401,693
Purchased services	21,213	21,213	4,203	17,010	8,120
Other objects	<u>17,139</u>	<u>17,139</u>	<u>948</u>	<u>16,191</u>	<u>2,842</u>
Total	<u>1,510,924</u>	<u>1,510,924</u>	<u>1,262,645</u>	<u>248,279</u>	<u>1,537,898</u>
Total school administration	<u>1,510,924</u>	<u>1,510,924</u>	<u>1,262,645</u>	<u>248,279</u>	<u>1,537,898</u>
Business					
Direction of business support services					
Salaries	121,284	119,000	118,747	253	26,269
Employee benefits	44,116	10,600	27,834	(17,234)	2,805
Purchased services	1,020	1,020	-	1,020	84,756
Supplies and materials	218	218	-	218	501
Other objects	<u>1,428</u>	<u>1,428</u>	<u>1,170</u>	<u>258</u>	<u>-</u>
Total	<u>168,066</u>	<u>132,266</u>	<u>147,751</u>	<u>(15,485)</u>	<u>114,331</u>
Fiscal services					
Salaries	96,443	96,443	66,864	29,579	236,656
Employee benefits	35,629	35,629	20,214	15,415	69,830
Purchased services	28,990	28,990	116,305	(87,315)	45,984
Supplies and materials	<u>964</u>	<u>964</u>	<u>2,087</u>	<u>(1,123)</u>	<u>504</u>
Total	<u>162,026</u>	<u>162,026</u>	<u>205,470</u>	<u>(43,444)</u>	<u>352,974</u>
Operation and maintenance of plant services					
Non-capitalized equipment	<u>4,694</u>	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Total	<u>4,694</u>	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Food services					
Salaries	316,127	316,127	315,751	376	376,990
Employee benefits	17,274	17,274	19,833	(2,559)	22,022
Purchased services	457,719	457,719	159,960	297,759	528,414
Supplies and materials	36,197	36,197	59,076	(22,879)	79,277
Capital outlay	2,775	2,775	-	2,775	-
Non-capitalized equipment	<u>2,836</u>	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>-</u>
Total	<u>832,928</u>	<u>832,928</u>	<u>554,620</u>	<u>278,308</u>	<u>1,006,703</u>
Total business	<u>1,167,714</u>	<u>1,131,914</u>	<u>907,841</u>	<u>224,073</u>	<u>1,474,008</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Central					
Staff services					
Salaries	\$ 177,934	\$ 177,934	\$ 122,229	\$ 55,705	\$ 127,568
Employee benefits	56,556	56,556	39,331	17,225	22,569
Purchased services	3,015	3,015	382,087	(379,072)	1,426
Supplies and materials	1,258	1,258	916	342	-
Other objects	403	403	89	314	-
Total	239,166	239,166	544,652	(305,486)	151,563
Data processing services					
Salaries	81,915	81,915	137,829	(55,914)	310,703
Employee benefits	33,195	33,195	35,322	(2,127)	81,213
Purchased services	514,765	514,765	436,287	78,478	142,548
Supplies and materials	251,006	251,006	226,224	24,782	195,020
Capital outlay	148,119	148,119	-	148,119	272,961
Other objects	306	306	-	306	-
Non-capitalized equipment	35,438	35,438	-	35,438	225,692
Total	1,064,744	1,064,744	835,662	229,082	1,228,137
Total central	1,303,910	1,303,910	1,380,314	(76,404)	1,379,700
Total support services	7,202,717	7,166,917	7,120,317	46,600	7,532,818
Community services					
Salaries	195,540	195,540	214,452	(18,912)	174,999
Employee benefits	3,977	3,977	48,217	(44,240)	3,433
Purchased services	6,150	6,150	9,167	(3,017)	9,193
Supplies and materials	3,630	3,630	7,933	(4,303)	3,345
Total community services	209,297	209,297	279,769	(70,472)	190,970
Payments to other districts and governmental units					
Payments for regular programs					
Purchased services	550	550	-	550	-
Other objects	-	-	-	-	9,545
Total	550	550	-	550	9,545
Payments for special education programs					
Purchased services	1,606,889	1,606,889	1,673,142	(66,253)	1,603,196
Other objects	128,717	128,717	164,010	(35,293)	138,812
Total	1,735,606	1,735,606	1,837,152	(101,546)	1,742,008

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

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

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
Other payments to in-state governmental units					
Other objects	\$ -	\$ -	\$ 184,644	\$ (184,644)	\$ -
Total	-	-	184,644	(184,644)	-
Payments for Regular Programs - Tuition					
Other objects	76,262	76,262	-	76,262	-
Total	76,262	76,262	-	76,262	-
Payments for special education programs - tuition					
Other objects	1,313,780	1,313,780	1,264,810	48,970	1,265,389
Total	1,313,780	1,313,780	1,264,810	48,970	1,265,389
Total payments to other districts and governmental units	3,126,198	3,126,198	3,286,606	(160,408)	3,016,942
Total expenditures	30,684,234	30,648,434	29,352,970	1,295,464	30,360,493
Excess (deficiency) of revenues over expenditures	263,857	299,657	1,812,717	1,513,060	603,826
Other financing sources (uses)					
Transfer among funds	-	-	-	-	1,200,000
Capital lease proceeds	-	-	-	-	264,297
Total other financing sources (uses)	-	-	-	-	1,464,297
Net change in fund balance	\$ 263,857	\$ 299,657	1,812,717	\$ 1,513,060	2,068,123
Fund balance, beginning of year (as restated)			6,732,294		4,570,088
Fund balance, end of year			\$ 8,545,011		\$ 6,638,211

LYONS ELEMENTARY SCHOOL DISTRICT 103

TORT IMMUNITY AND JUDGMENT ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
Tort immunity levy	\$ 235,569	\$ 235,569	\$ 258,406	\$ 22,837	\$ 238,454
Investment income	<u>9,920</u>	<u>9,920</u>	<u>2,357</u>	<u>(7,563)</u>	<u>17,055</u>
Total local sources	<u>245,489</u>	<u>245,489</u>	<u>260,763</u>	<u>15,274</u>	<u>255,509</u>
Total revenues	<u>245,489</u>	<u>245,489</u>	<u>260,763</u>	<u>15,274</u>	<u>255,509</u>
Expenditures					
Support services					
General administration					
Risk management and claims service payments					
Salaries	70,000	70,000	-	70,000	-
Purchased services	<u>245,312</u>	<u>245,312</u>	<u>367,173</u>	<u>(121,861)</u>	<u>238,268</u>
Total	315,312	315,312	367,173	(51,861)	238,268
Total general administration	<u>315,312</u>	<u>315,312</u>	<u>367,173</u>	<u>(51,861)</u>	<u>238,268</u>
Total support services	<u>315,312</u>	<u>315,312</u>	<u>367,173</u>	<u>(51,861)</u>	<u>238,268</u>
Total expenditures	<u>315,312</u>	<u>315,312</u>	<u>367,173</u>	<u>(51,861)</u>	<u>238,268</u>
Excess (deficiency) of revenues over expenditures	<u>(69,823)</u>	<u>(69,823)</u>	<u>(106,410)</u>	<u>(36,587)</u>	<u>17,241</u>
Other financing sources (uses)					
Transfer to operations and maintenance fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Net change in fund balance	<u>\$ (69,823)</u>	<u>\$ (69,823)</u>	<u>(106,410)</u>	<u>\$ (36,587)</u>	<u>(582,759)</u>
Fund balance, beginning of year			<u>282,934</u>		<u>865,693</u>
Fund balance, end of year			<u>\$ 176,524</u>		<u>\$ 282,934</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103**WORKING CASH ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2021
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021				2020
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues					
Local sources					
General levy	\$ 114,851	\$ 114,851	\$ 77,390	\$ (37,461)	\$ 76,433
Investment income	<u>17,285</u>	<u>17,285</u>	<u>21,341</u>	<u>4,056</u>	<u>29,514</u>
Total local sources	<u>132,136</u>	<u>132,136</u>	<u>98,731</u>	<u>(33,405)</u>	<u>105,947</u>
Total revenues	<u>132,136</u>	<u>132,136</u>	<u>98,731</u>	<u>(33,405)</u>	<u>105,947</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 132,136</u>	<u>\$ 132,136</u>	98,731	<u>\$ (33,405)</u>	105,947
Fund balance, beginning of year			<u>1,478,100</u>		<u>1,372,153</u>
Fund balance, end of year			<u>\$ 1,576,831</u>		<u>\$ 1,478,100</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,
TAX RATES AND EXTENSIONS
AS OF JUNE 30, 2021

	2020	2019	2018	2017	2016
Assessed valuation	<u>\$ 513,664,237</u>	<u>\$ 401,467,992</u>	<u>\$ 402,574,021</u>	<u>\$ 420,545,441</u>	<u>\$ 358,308,140</u>
Tax rates					
Educational	3.0618	3.7882	3.5055	3.1749	3.4022
Tort immunity	0.0603	0.0607	0.0631	0.1253	0.1421
Special education	0.2988	0.3764	0.3617	0.3279	0.3888
Operations and maintenance	0.4169	0.5206	0.4973	0.4508	0.5346
Debt service	0.2031	0.2598	0.2591	0.2481	0.2911
Transportation	0.2469	0.3096	0.3830	0.3505	0.5954
Municipal Retirement	0.0580	0.0729	0.1440	0.1306	0.1480
Social Security	0.0580	0.0729	0.1440	0.1306	0.1480
Working Cash	0.0164	0.0206	0.0195	0.0410	0.0486
Fire prevention and life safety	<u>0.0538</u>	<u>0.0680</u>	<u>0.0388</u>	<u>0.0820</u>	<u>0.0972</u>
Total	<u>4.4740</u>	<u>5.5497</u>	<u>5.4160</u>	<u>5.0617</u>	<u>5.7960</u>
Tax extensions					
Educational	\$ 15,727,371	\$ 15,208,410	\$ 14,112,232	\$ 13,351,897	\$ 12,190,466
Tort immunity	309,739	243,691	254,024	526,943	509,232
Special education	1,534,828	1,511,125	1,456,110	1,378,968	1,393,196
Operations and maintenance	2,141,466	2,090,042	2,002,000	1,895,818	1,915,645
Debt service	1,043,175	1,043,175	1,043,175	1,043,175	1,043,175
Transportation	1,268,237	1,242,944	1,541,858	1,474,011	2,133,515
Municipal Retirement	297,925	292,670	579,706	549,232	530,450
Social Security	297,925	292,670	579,706	549,232	530,450
Working Cash	84,240	82,702	78,501	172,423	174,150
Fire prevention and life safety	<u>276,351</u>	<u>272,998</u>	<u>156,198</u>	<u>344,847</u>	<u>348,299</u>
Total	<u>\$ 22,981,257</u>	<u>\$ 22,280,427</u>	<u>\$ 21,803,510</u>	<u>\$ 21,286,546</u>	<u>\$ 20,768,578</u>

Reporting and insights from 2021 audit:

Lyons Elementary School
District 103

June 30, 2021

Executive summary

We have completed our audit of the financial statements of Lyons Elementary School District 103 (the "District") for the year ended June 30, 2021, and have issued our report thereon dated January 18, 2022. This letter presents communications required by our professional standards.

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

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

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

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

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Nich Cavaliere". The signature is fluid and cursive, with the first name "Nich" and last name "Cavaliere" clearly distinguishable.

Nicholus Cavaliere, CPA, CFE, Partner

Table of contents

Executive summary.....	2
Responsibilities	5
Audit status.....	8
Audit approach and results	10
Accounting changes relevant to the District.....	21
Trending challenges and opportunities for organizations	24
Appendix A: Management representation letter	28
Appendix B: Two-way communication regarding your audit.....	39

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

Responsibilities

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.

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

- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management	Auditor
 Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
 Establish and maintain effective internal control over financial reporting and compliance with laws, regulations, contracts and grants	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
Compliance with the types of requirements described in the <i>OMB Compliance Supplement</i>	While our audit provides a reasonable basis for our opinion on compliance, it does not provide a legal determination on compliance with those requirements.
 Provide us with written representations at the conclusion of the audit	See Appendix for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

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

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

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

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

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other key areas of emphasis

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

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

Internal control matters

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

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

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

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

- Internal Control Over Financial Reporting

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

- Segregation of Duties

Internal Control Over Financial Reporting

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

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

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

During the audit material cash basis entries were identified. An adjustment was made to properly allocate ESSER grant funding to the funds in which expenditures were charged. In addition, the District's health insurance liability accounts were not operating effectively as the General Fund was paying for the Operations and Maintenance Fund's health insurance cost. Furthermore, the District also originally estimated insurance costs for less than what actual claims totaled causing the District to accumulate negative liability balances in the General Fund. An adjustment was recorded to remove the excess liability balance from the Operation and Maintenance Fund as well as remove the debit balance from the General Fund while at the same time increasing insurance expenditures by amounts proportionate to the health insurance amounts originally charged to each function. Lastly, an adjustment to reclassify capital lease payments, and Evidence Based Funding revenue to provide funding for these payments, from the General Fund into the Debt Service Fund. Management subsequently approved these adjustments within the financial statements.

Segregation of Duties

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

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

- > Payroll - The payroll clerk's responsibilities include entering employees' benefit and salary information to the financial software, processing payroll, and generating payroll checks. The District sends the payroll checks to the Township Treasurer's office for signature without another employee reviewing payroll.
- > Accounts Payable – While this is not how the process is conducted in practice, the business manager has access to create POs as well as enter invoices within the system without obtaining approval from a separate authorized individual.

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

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 3, the District changed accounting policies related to identifying fiduciary activities by adopting *GASB Statement No. 84, Fiduciary Activities*. The accounting change has not been retrospectively applied to the prior period presented. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

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

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

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

Significant difficulties encountered during the audit

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

Other audit findings or issues

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

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

Disagreements with management

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

Uncorrected misstatements and corrected misstatements

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

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

During the audit material cash basis entries were identified. An adjustment was made to properly allocate ESSER grant funding to the funds in which expenditures were charged. In addition, the District's health insurance liability accounts were not operating effectively as the General Fund was paying for the Operations and Maintenance Fund's health insurance cost. Furthermore, the District also originally estimated insurance costs for less than what actual claims totaled causing the District to accumulate negative liability balances in the General Fund. An adjustment was recorded to remove the excess liability balance from the Operation and Maintenance Fund as well as remove the debit balance from the General Fund while at the same time increasing insurance expenditures by amounts proportionate to the health insurance amounts originally charged to each function. Lastly, an adjustment to reclassify capital lease payments, and Evidence Based Funding revenue to provide funding for these payments, from the General Fund into the Debt Service Fund. Management subsequently approved these adjustments within the financial statements.

The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

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

Significant unusual transactions

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

Other information in documents containing audited consolidated financial statements

Official statements

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

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

Compliance with laws and regulations

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

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

Fraud

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

Going concern

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

Independence

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

Related parties

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

Other matters

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Preparation of the financial statements and schedule of expenditures of federal awards
- Adjusting and conversion journal entries
- Trial balance formatting from general ledger data
- Compiled regulatory reports
- Site based reporting consulting
- Preparation of Part II of the Data Collection Form

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

Accounting changes relevant to the District

Accounting changes relevant to the District

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	6/30/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	6/30/22*
91	Conduit Debt		6/30/23*
92	Omnibus 2020		6/30/22*
93	Replacement of Interfund Bank Offered Rates		6/30/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements		6/30/23
96	Subscription-Based Information Technology Arrangements	✓	6/30/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans		6/30/22

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

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

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the District review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the District should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Trending challenges and opportunities for organizations



Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

Recommendation

Follow our [road map](#) to reopen, recover and reset.



Compliance with federal awards



Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

Recession proofing measures



Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

technology are imperative.

Recommendation

Learn about [proactive measures to insulate your organization](#) from financial hardship and to [optimize your organization's performance](#).

Recruiting and hiring

Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

Recommendation

Learn the key considerations and actions for [recruiting and hiring](#) in a crisis.



Risk assessment

Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

Recommendation

Learn about the key considerations for the [risk assessment process and internal audit planning](#).

Economic development

Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

Recommendation

Learn about the advantages of creating an [economic development strategic plan and the framework](#) to follow.



Harnessing data and analytics for strategic insight and decision-making



Challenge

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

Recommendation

Learn more about [data & analytics strategy and roadmaps](#), [MDM and data process re-engineering](#), [AI strategy](#), [data visualization](#) and other digital and analytic capabilities.

Information technology and cybersecurity



Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

Recommendation

[Learn more](#) about information technology and cybersecurity, including [System & Organization Controls reporting](#).

Appendix A: Management representation letter



Lyons Elementary District 103

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

Working Together to Expand Student Opportunities

Kristopher Rivera
Superintendent of Schools

January 18, 2022

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

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Lyons Elementary School District 103 as of June 30, 2021 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lyons School District 103 and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

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

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no known related parties or related party relationships and transactions of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

24) There are no:

- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
- b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
- c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
- d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
- e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

- a) Financial statement preparation
- b) Adjusting and conversion journal entries
- c) SEFA preparation
- d) Compiled regulatory reports
- e) Trial balance formatting from general ledger data
- f) Preparation of auditee sections of the data collection form
- g) Site based reporting consulting

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

- 26) Lyons Elementary School District 103 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) Lyons Elementary School District 103 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

- 28) The financial statements properly classify all funds and activities.
- 29) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 31) Lyons Elementary School District 103 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 32) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 38) Tax-exempt bonds issued have retained their tax-exempt status.
- 39) We have appropriately disclosed Lyons Elementary School District 103's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the supplementary information, (SI):

- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
 - c) We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.
- 42) We agree with the restatement presented in the current year's financial statements.
- 43) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund, Teachers' Retirement System of the State of Illinois, and Teacher Health Insurance Security Fund as audited by their auditors, relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 44) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 45) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all activities that meet the criteria for presentation as fiduciary activities have been identified and presented as such. In addition, we believe that all required disclosures and other accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 46) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.
- 47) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
- b) We acknowledge our responsibility for presenting the SEFA in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance . The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.

- j) We have disclosed any communications from grantors and pass-through entities including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

w) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

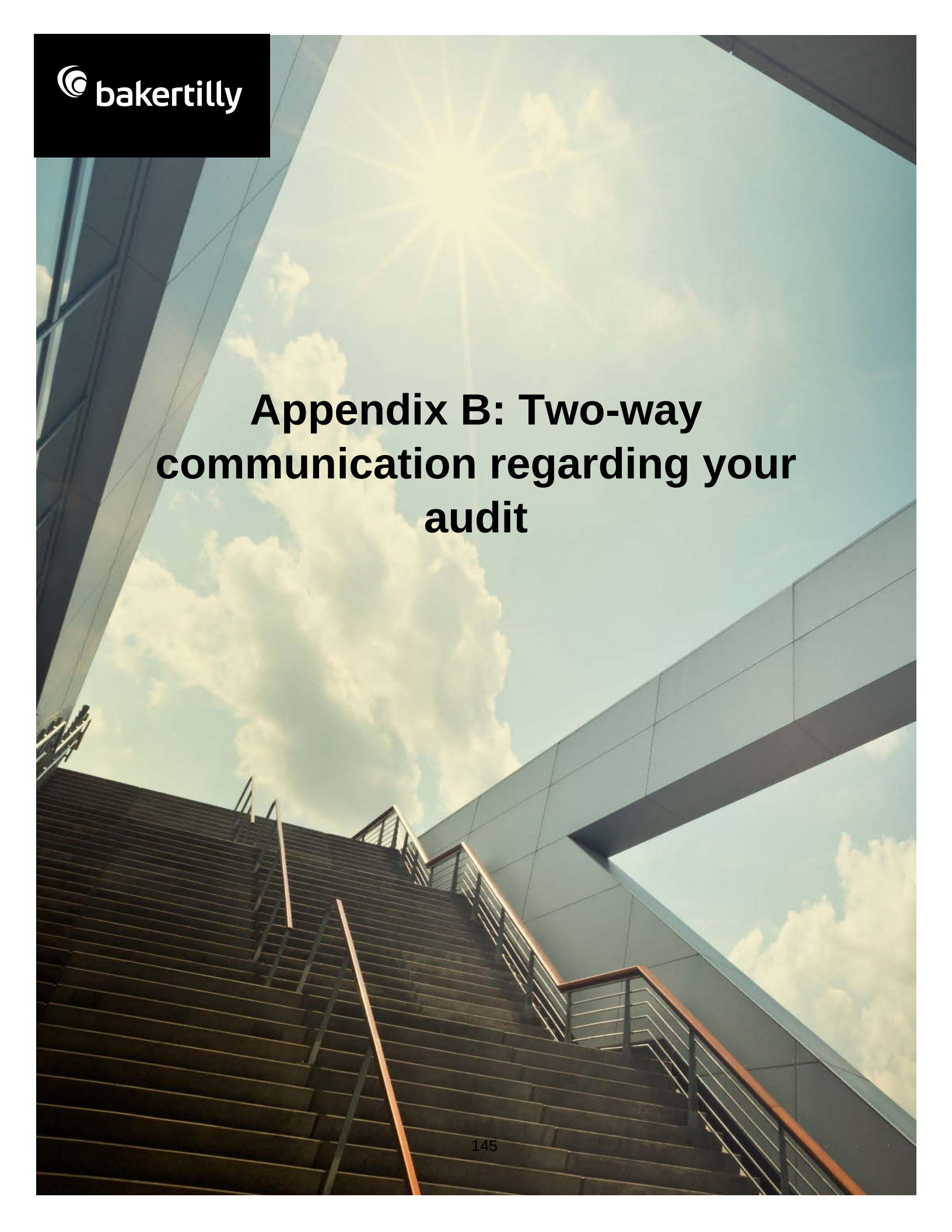
A handwritten signature in black ink, appearing to read "Kristopher A. Rivera". The signature is fluid and cursive, with the first name being the most prominent.

Kristopher A. Rivera
Superintendent of Schools

Lyons Elementary School District 103
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2021

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						Beginning Net Position/ Fund Balances
	Total Assets/ Deferred Outflows	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	
Governmental Activities	64,947	117,298	(182,245)	-	(97,801)	(97,801)	(84,444)
General Fund	32,170	-	(32,170)	-	(4,431)	(4,431)	(27,739)
Operations and Maintenance Fund	7,515	-	(7,515)	-	(1,139)	(1,139)	(6,376)
Transportation Fund	12,983	-	(12,983)	-	(5,611)	(5,611)	(7,372)
Municipal Retirement/Social Security Fund	5,042	-	(5,042)	-	743	743	(5,785)
Fire Prevention and Life Safety Fund	4,378	-	(4,378)	-	(136)	(136)	(4,242)



Appendix B: Two-way communication regarding your audit

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

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

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

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

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

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

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

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

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

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

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

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

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

Due to ROE on Friday, October 15, 2021
Due to ISBE on Monday, November 15, 2021
SD/JA21

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

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2021

☒ School District
☐ Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis: ☐ CASH ☒ ACCRUAL		Certified Public Accountant Information		
School District/Joint Agreement Number: 06-016-1030-02		Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0		Name of Auditing Firm: Baker Tilly US, LLP		
County Name: Cook				Name of Audit Manager: Nicholus Cavaliere, CPA, CFE, Partner		
Name of School District/Joint Agreement: Lyons Elementary School District 103				Address: 1301 West 22nd Street, Suite 400		
Address: 4100 Joliet Avenue				City: Oak Brook	State: IL	Zip Code: 60523
City: Lyons				Phone Number: (630) 990-3131		Fax Number: (630) 990-0039
Email Address:				IL License Number (9 digit): 065-040118		Expiration Date: 9/30/2024
Zip Code: 60534				Email Address: N.Cavaliere@bakertilly.com		
Annual Financial Report Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net Single Audit and GATA Information		ISBE Use Only		
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only) Name of Township: Lyons				
District Superintendent/Administrator Name (Type or Print): Mr. Kristopher Rivera		Township Treasurer Name (type or print): Mr. Ken Getty				
Email Address: RiveraK@sd103.com		Email Address: kgetty@lyonstto.net		Email Address:		
Telephone: (708)783-4100	Fax Number: (708)780-9725	Telephone: 708-352-4480	Fax Number: 708-352-4417	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/21-version2)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-31
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	32
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	33-35
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	36
Indirect Cost Rate - Computation.....	ICR Computation	37
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	38
Administrative Cost Worksheet	AC	39
Itemization Schedule	ITEMIZATION	40
Reference Page	REF	41
Notes, Opinion Letters, etc.	Opinion-Notes	42
Deficit Reduction Calculation	Deficit AFR Sum Calc	43
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

☐	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101]
☐	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].
☐	3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].
☐	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
☐	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
☐	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
☐	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
☐	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12].
☐	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5].
☐	10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].
☐	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A].
☐	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
☐	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28].
☐	14. At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to <i>Illinois School Code</i> [105 ILCS 5/3-15.1; 5/10-17; 5/17-1] .

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8] .

☐	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27].
☐	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
☐	17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
☐	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

☐	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
☐	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
☒	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>2/12/1995</u> (Ex: 00/00/0000)
☐	22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2021, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Da8/30/2021
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	49,676		49,239	177,403		\$276,318
Total						\$276,318

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly US, LLP

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2020			Equalized Assessed Valuation (EAV):			513,664,237						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.030618		+ 0.004169		+ 0.002469		= 0.037260		0.000164				
11													
12													
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".												
14	B. Results of Operations *												
15													
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17	36,541,739		32,365,345		4,176,394		16,089,934						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	C. Short-Term Debt **												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	D. Long-Term Debt												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	☒	a. 6.9% for elementary and high school districts,				35,442,832							
33	☐	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)				Acct								
38	Outstanding:.....				511		7,339,761						
39													
40													
41	E. Material Impact on Financial Position												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	☐	Pending Litigation											
46	☐	Material Decrease in EAV											
47	☐	Material Increase/Decrease in Enrollment											
48	☐	Adverse Arbitration Ruling											
49	☐	Passage of Referendum											
50	☐	Taxes Filed Under Protest											
51	☐	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	☐	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: Lyons Elementary School District 103
District Code: 06-016-1030-02
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	16,089,934.00	0.440	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	36,541,739.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	32,365,345.00	0.886	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	36,541,739.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	15,115,757.00	168.13	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	89,903.74		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	16,268,260.05		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		7,339,761.00	79.29	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		35,442,832.35		Value	0.40

Total Profile Score: 3.90 *

Estimated 2022 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K									
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)									
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety									
3			CURRENT ASSETS (100)																	
4	Cash (Accounts 111 through 115) ¹		7,594,544	2,179,339	828,881	3,765,043	1,462,161	453	1,576,831	176,524	1,269,693									
5	Investments	120																		
6	Taxes Receivable	130	8,186,408	1,015,566	494,714	601,447	282,574	0	39,950	146,890	131,056									
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0									
8	Intergovernmental Accounts Receivable	150	1,287,267	24,409	0	226,642	0	0	0	0	0									
9	Other Receivables	160	618,816	0	0	0	0	0	0	0	0									
10	Inventory	170	0	0	0	0	0	0	0	0	0									
11	Prepaid Items	180	70,406	0	0	0	0	0	0	0	0									
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0									
13	Total Current Assets		17,757,441	3,219,314	1,323,595	4,593,132	1,744,735	453	1,616,781	323,414	1,400,749									
14	CAPITAL ASSETS (200)																			
15	Works of Art & Historical Treasures	210																		
16	Land	220																		
17	Building & Building Improvements	230																		
18	Site Improvements & Infrastructure	240																		
19	Capitalized Equipment	250																		
20	Construction in Progress	260																		
21	Amount Available in Debt Service Funds	340																		
22	Amount to be Provided for Payment on Long-Term Debt	350																		
23	Total Capital Assets																			
24	CURRENT LIABILITIES (400)																			
25	Interfund Payables	410	0	0	0	0	0			0	0									
26	Intergovernmental Accounts Payable	420																		
27	Other Payables	430	516,625	60,160	0	40,205	0	0	0	0	0									
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0									
29	Loans Payable	460	0	0	0	0	0	0	0	0	0									
30	Salaries & Benefits Payable	470	78,533	44,712	0	0	0	0	0	0	0									
31	Payroll Deductions & Withholdings	480	15,923	528	0	14	0	0	0	0	0									
32	Deferred Revenues & Other Current Liabilities	490	8,683,071	1,015,566	494,714	601,447	282,574	0	39,950	146,890	131,056									
33	Due to Activity Fund Organizations	493																		
34	Total Current Liabilities		9,294,152	1,120,966	494,714	641,666	282,574	0	39,950	146,890	131,056									
35	LONG-TERM LIABILITIES (500)																			
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511																		
37	Total Long-Term Liabilities																			
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	176,524	0									
39	Unreserved Fund Balance	730	8,463,289	2,098,348	828,881	3,951,466	1,462,161	453	1,576,831	0	1,269,693									
40	Investment in General Fixed Assets																			
41	Total Liabilities and Fund Balance		17,757,441	3,219,314	1,323,595	4,593,132	1,744,735	453	1,616,781	323,414	1,400,749									
42																				
43	ASSETS /LIABILITIES for Student Activity Funds																			
44	CURRENT ASSETS (100) for Student Activity Funds																			
45	Student Activity Fund Cash and Investments	126	81,722																	
46	Total Student Activity Current Assets For Student Activity Funds		81,722																	
47	CURRENT LIABILITIES (400) For Student Activity Funds																			
48	Total Current Liabilities For Student Activity Funds		0																	
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	81,722																	
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		81,722																	
51																				
52	Total ASSETS /LIABILITIES District with Student Activity Funds																			
53	Total Current Assets District with Student Activity Funds		17,839,163	3,219,314	1,323,595	4,593,132	1,744,735	453	1,616,781	323,414	1,400,749									
54	Total Capital Assets District with Student Activity Funds																			
55	CURRENT LIABILITIES (400) District with Student Activity Funds																			
56	Total Current Liabilities District with Student Activity Funds		9,294,152	1,120,966	494,714	641,666	282,574	0	39,950	146,890	131,056									
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds																			
58	Total Long-Term Liabilities District with Student Activity Funds																			
59	Reserved Fund Balance District with Student Activity Funds	714	81,722	0	0	0	0	0	0	176,524	0									
60	Unreserved Fund Balance District with Student Activity Funds	730	8,463,289	2,098,348	828,881	3,951,466	1,462,161	453	1,576,831	0	1,269,693									
61	Investment in General Fixed Assets District with Student Activity Funds																			
62	Total Liabilities and Fund Balance District with Student Activity Funds		17,839,163	3,219,314	1,323,595	4,593,132	1,744,735	453	1,616,781	323,414	1,400,749									

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

	A	B	L	M	N		
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups			
2				General Fixed Assets	General Long-Term Debt		
3				CURRENT ASSETS (100)			
4	Cash (Accounts 111 through 115) ¹		0				
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets		0				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210		0			
16	Land	220		218,384			
17	Building & Building Improvements	230		29,090,692			
18	Site Improvements & Infrastructure	240		0			
19	Capitalized Equipment	250		6,182,141			
20	Construction in Progress	260		0			
21	Amount Available in Debt Service Funds	340				828,881	
22	Amount to be Provided for Payment on Long-Term Debt	350				6,510,880	
23	Total Capital Assets					35,491,217	7,339,761
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				0	
34	Total Current Liabilities					0	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,339,761		
37	Total Long-Term Liabilities				7,339,761		
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets			35,491,217			
41	Total Liabilities and Fund Balance		0	35,491,217		7,339,761	
42							
43	ASSETS /LIABILITIES for Student Activity Funds						
44	CURRENT ASSETS (100) for Student Activity Funds						
45	Student Activity Fund Cash and Investments	126					
46	Total Student Activity Current Assets For Student Activity Funds						
47	CURRENT LIABILITIES (400) For Student Activity Funds						
48	Total Current Liabilities For Student Activity Funds						
49	Reserved Student Activity Fund Balance For Student Activity Funds	715					
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds						
51							
52	Total ASSETS /LIABILITIES District with Student Activity Funds						
53	Total Current Assets District with Student Activity Funds		0				
54	Total Capital Assets District with Student Activity Funds			35,491,217	7,339,761		
55	CURRENT LIABILITIES (400) District with Student Activity Funds						
56	Total Current Liabilities District with Student Activity Funds		0				
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds						
58	Total Long-Term Liabilities District with Student Activity Funds				7,339,761		
59	Reserved Fund Balance District with Student Activity Funds	714	0				
60	Unreserved Fund Balance District with Student Activity Funds	730	0				
61	Investment in General Fixed Assets District with Student Activity Funds			35,491,217			
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	35,491,217	7,339,761		

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	19,116,503	2,023,781	973,427	1,206,291	741,135	6	98,731	260,763	274,116
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	9,573,354	1,000,000	60,450	913,386	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,460,935	148,758	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		31,150,792	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	7,032,515								
10	Total Receipts/Revenues		38,183,307	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	18,639,022				336,429			0	
13	Support Services	2000	7,120,317	2,592,322		447,309	518,868	0		367,173	130,362
14	Community Services	3000	279,769	0		0	26,745			0	
15	Payments to Other Districts & Governmental Units	4000	3,286,606	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,055,950	0	0			0	0
17	Total Direct Disbursements/Expenditures		29,325,714	2,592,322	1,055,950	447,309	882,042	0		367,173	130,362
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	7,032,515	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		36,358,229	2,592,322	1,055,950	447,309	882,042	0		367,173	130,362
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,825,078	580,217	(22,073)	1,672,368	(140,907)	6	98,731	(106,410)	143,754
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)				157						

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description Whole Dollars)	(Enter Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,825,078	580,217	(22,073)	1,672,368	(140,907)	6	98,731	(106,410)	143,754
79	Fund Balances without Student Activity Funds - July 1, 2020		6,638,211	1,518,131	850,954	2,279,098	1,603,068	447	1,478,100	282,934	1,125,939
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2021		8,463,289	2,098,348	828,881	3,951,466	1,462,161	453	1,576,831	176,524	1,269,693
84											
85	Student Activity Fund Balance - July 1, 2020		94,083								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	14,895								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	27,256								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(12,361)								
91	Student Activity Fund Balance - June 30, 2021		81,722								
92											

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description Whole Dollars)	(Enter Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	19,131,398	2,023,781	973,427	1,206,291	741,135	6	98,731	260,763	274,116
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	9,573,354	1,000,000	60,450	913,386	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,460,935	148,758	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		31,165,687	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116
99	Receipts/Revenues for "On Behalf" Payments ²	3998	7,032,515	0	0	0	0	0		0	0
100	Total Receipts/Revenues		38,198,202	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	18,666,278				336,429				
103	Support Services	2000	7,120,317	2,592,322		447,309	518,868	0		367,173	130,362
104	Community Services	3000	279,769	0		0	26,745				
105	Payments to Other Districts & Governmental Units	4000	3,286,606	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,055,950	0	0			0	0
107	Total Direct Disbursements/Expenditures		29,352,970	2,592,322	1,055,950	447,309	882,042	0		367,173	130,362
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	7,032,515	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		36,385,485	2,592,322	1,055,950	447,309	882,042	0		367,173	130,362
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,812,717	580,217	(22,073)	1,672,368	(140,907)	6	98,731	(106,410)	143,754
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		8,545,011	2,098,348	828,881	3,951,466	1,462,161	453	1,576,831	176,524	1,269,693

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		14,392,826	2,002,368	961,122	1,161,397	268,904	0	77,390	258,406	257,359
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	1,414,874	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					268,904				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		15,807,700	2,002,368	961,122	1,161,397	537,808	0	77,390	258,406	257,359
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,127,678	0	0	0	180,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		3,127,678	0	0	0	180,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432			160	0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	129,149	20,488	12,305	44,894	23,327	6	21,341	2,357	16,757
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		129,149	20,488	12,305	44,894	23,327	6	21,341	2,357	16,757
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,152								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		2,152								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	168	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	15,141	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	14,895								
83	Total District/School Activity Income (without Student Activity Funds)		15,309	0							
84	Total District/School Activity Income (with Student Activity Funds)		30,204								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	925							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	161	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	34,515	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		34,515	925	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	19,116,503	2,023,781	973,427	1,206,291	741,135	6	98,731	260,763	274,116
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	19,131,398								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	8,306,610	1,000,000	60,450	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		8,306,610	1,000,000	60,450	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	199,241			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	304,577			0					
131	Special Education - Orphanage - Summer Individual	3130	15,052			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		518,870	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	28								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		196,623	0				
155	Transportation - Special Education	3510	0	0		716,763	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		913,386	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	673,005	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	1,655	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	73,186	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,266,744	0	0	913,386	0	0	0	0	0
172	Total Receipts from State Sources	3000	9,573,354	1,000,000	60,450	913,386	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	448,176				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	59,076				0				
200	Total Food Service		507,252				0				
201	TITLE I										
202	Title I - Low Income	4300	639,281	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		639,281	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	22,263	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	647,018	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	111,581	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	Total Federal - Special Education		780,862	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
226	ARRA - Title I - Low Income	4851	0	0		0	0				
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
237	Impact Aid Formula Grants	4864	0	0	164	0	0	0		0	0
238	Impact Aid Competitive Grants	4865	0	0		0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	54,285			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	0	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	137,183	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	113,511	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	228,561	148,758		0	0	0			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,460,935	148,758	0	0	0	0		0	0
269	Total Receipts/Revenues from Federal Sources	4000	2,460,935	148,758	0	0	0	0	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		31,150,792	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		31,165,687	3,172,539	1,033,877	2,119,677	741,135	6	98,731	260,763	274,116

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	8,509,288	2,858,925	80,853	264,043	0	0	0	0	11,713,109	12,581,039
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	2,381,198	685,309	22,116	10,945	0	0	1,164	0	3,100,732	3,476,033
9	Special Education Programs Pre-K	1225	314,599	86,480	2,862	1,387	0	0	0	0	405,328	483,420
10	Remedial and Supplemental Programs K-12	1250	436,845	168,149	227,372	69,008	0	0	0	0	901,374	700,668
11	Remedial and Supplemental Programs Pre-K	1275	482,439	83,895	17,086	33,293	0	391	0	0	617,104	512,276
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	176,658	40,409	1,900	5,342	0	0	0	0	224,309	474,322
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	2,296
16	Gifted Programs	1650	52,725	29,371	0	0	0	0	0	0	82,096	72,918
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	884,053	262,447	14,872	3,377	0	0	0	0	1,164,749	871,367
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						430,221			430,221	971,683
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						27,256			27,256	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	13,237,805	4,214,985	367,061	387,395	0	430,612	1,164	0	18,639,022	20,146,022
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	13,237,805	4,214,985	367,061	387,395	0	457,868	1,164	0	18,666,278	20,146,022
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	449,964	150,439	0	110	0	0	0	0	600,513	622,377
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	381,758	51,298	63,819	1,338	0	0	0	0	498,213	360,299
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	632,334	117,251	0	540	0	0	0	0	750,125	614,753
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	1,464,056	318,988	63,819	1,988	0	0	0	0	1,848,851	1,597,429
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	175,400	56,390	28,855	92,020	0	0	0	0	352,665	209,623
47	Educational Media Services	2220	121,037	59,014	40,134	1,301	0	0	0	0	221,486	273,798
48	Assessment & Testing	2230	0	0	30,188	0	0	0	0	0	30,188	0
49	Total Support Services - Instructional Staff	2200	296,437	115,404	99,177	93,321	0	0	0	0	604,339	483,421
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	21,062	492,861	7,732	0	19,268	0	0	540,923	616,080
52	Executive Administration Services	2320	318,375	94,306	3,669	1,920	0	4,245	0	0	422,515	342,194
53	Special Area Administration Services	2330	116,524	34,699	48,066	1,186	0	0	0	0	152,889	181,045
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	434,899	150,067	497,010	10,838	0	23,513	0	0	1,116,327	1,139,319

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,093,913	163,581	4,203	0	0	948	0	0	1,262,645	1,510,924
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,093,913	163,581	4,203	0	0	948	0	0	1,262,645	1,510,924
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	118,747	27,834	0	0	0	1,170	0	0	147,751	132,266
62	Fiscal Services	2520	66,864	20,214	116,305	2,087	0	0	0	0	205,470	162,026
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	4,694
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	315,751	19,833	159,960	59,076	0	0	0	0	554,620	832,928
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	501,362	67,881	276,265	61,163	0	1,170	0	0	907,841	1,131,914
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	122,229	39,331	382,087	916	0	89	0	0	544,652	239,166
73	Data Processing Services	2660	137,829	35,322	436,287	226,224	0	0	0	0	835,662	1,064,744
74	Total Support Services - Central	2600	260,058	74,653	818,374	227,140	0	89	0	0	1,380,314	1,303,910
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	4,050,725	890,574	1,758,848	394,450	0	25,720	0	0	7,120,317	7,166,917
77	COMMUNITY SERVICES (ED)	3000	214,452	48,217	9,167	7,933	0	0	0	0	279,769	209,297
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	550
81	Payments for Special Education Programs	4120			1,673,142			164,010			1,837,152	1,735,606
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			184,644			184,644	0
86	Total Payments to Other Govt Units (In-State)	4100			1,673,142			348,654			2,021,796	1,736,156
87	Payments for Regular Programs - Tuition	4210						0			0	76,262
88	Payments for Special Education Programs - Tuition	4220						1,264,810			1,264,810	1,313,780
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,264,810			1,264,810	1,390,042
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			1,673,142			1,613,464			3,286,606	3,126,198
105	DEBT SERVICES (ED)	5000			167							
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L									
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget									
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total										
109			Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					0				0	0							
110			State Aid Anticipation Certificates	5140					0				0								
111			Other Interest on Short-Term Debt	5150					0				0								
112			Total Interest on Short-Term Debt	5100					0				0								
113			Debt Services - Interest on Long-Term Debt	5200					0				0								
114	Total Debt Services	5000	0	0																	
115	PROVISIONS FOR CONTINGENCIES (ED)	6000															0				
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		17,502,982	5,153,776	3,808,218	789,778	0	2,069,796	1,164	0	29,325,714	30,648,434									
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		17,502,982	5,153,776	3,808,218	789,778	0	2,097,052	1,164	0	29,352,970	30,648,434									
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,825,078										
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,812,717										
120																					
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)																				
122	SUPPORT SERVICES (O&M)	2000																			
123	SUPPORT SERVICES - PUPILS																				
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100											0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS																				
126	Direction of Business Support Services	2510											0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530											0	0	0	0	0	0	0	0	55,777
128	Operation & Maintenance of Plant Services	2540											1,169,525	340,850	441,371	549,720	90,381	475	0	0	2,592,322
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0									
130	Food Services	2560					0		0		0	0									
131	Total Support Services - Business	2500	1,169,525	340,850	441,371	549,720	90,381	475	0	0	2,592,322	3,398,367									
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0									
133	Total Support Services	2000	1,169,525	340,850	441,371	549,720	90,381	475	0	0	2,592,322	3,398,367									
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000																			
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)																				
137	Payments for Regular Programs	4110											0	0	0	0	0	0	0	0	
138	Payments for Special Education Programs	4120											0	0	0	0	0	0	0	0	
139	Payments for CTE Programs	4140											0	0	0	0	0	0	0	0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190											0	0	0	0	0	0	0	0	
141	Total Payments to Other Govt. Units (In-State)	4100											0	0	0	0	0	0	0	0	
142	Payments to Other Govt. Units (Out of State)	4400											0	0	0	0	0	0	0	0	
143	Total Payments to Other Govt Units	4000											0	0	0	0	0	0	0	0	
144	DEBT SERVICES (O&M)	5000																			
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT																				
146	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0											
147	Tax Anticipation Notes	5120	0	0	0	0	0	0	0	0											
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0	0	0	0	0	0	0											
149	State Aid Anticipation Certificates	5140	0	0	0	0	0	0	0	0											
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0	0	0	0	0	0	0											
151	Total Debt Service - Interest on Short-Term Debt	5100	0	0	0	0	0	0	0	0											
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	0	0	0	0	0	0	0	0											
153	Total Debt Services	5000	0	0	0	0	0	0	0	0											
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000	168									0									
155	Total Direct Disbursements/Expenditures		1,169,525	340,850	441,371	549,720	90,381	475	0	0	2,592,322	3,398,367									
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										580,217										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						156,462			156,462	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						899,488			899,488	892,500
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	150,675
176	Total Debt Services	5000			0			1,055,950			1,055,950	1,043,175
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			1,055,950			1,055,950	1,043,175
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,073)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	918	0	0	0	0	0	0	0	918	28,892
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	446,391	0	0	0	0	0	446,391	1,906,630
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	918	0	446,391	0	0	0	0	0	447,309	1,935,522
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110			169			0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		918	0	446,391	0	0	0	0	0	447,309	1,935,522
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,672,368	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		121,586							121,586	144,300
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		138,676							138,676	146,457
222	Special Education Programs - Pre-K	1225		26,333							26,333	33,946
223	Remedial and Supplemental Programs - K-12	1250		10,889							10,889	22,713
224	Remedial and Supplemental Programs - Pre-K	1275		23,392							23,392	36,859
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		2,415							2,415	14,958
228	Summer School Programs	1600		0							0	33
229	Gifted Programs	1650		725							725	715
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		12,413							12,413	13,200
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		336,429							336,429	413,181
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		6,342							6,342	6,304
237	Guidance Services	2120		0							0	0
238	Health Services	2130		71,609							71,609	30,810
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		8,974							8,974	7,066
241	Other Support Services - Pupils (Describe & Itemize)	2190		1,072							1,072	3,721
242	Total Support Services - Pupils	2100		87,997							87,997	47,901
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		2,663							2,663	8,687
245	Educational Media Services	2220		1,674							1,674	2,722
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		4,337							4,337	11,409
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		20,268							20,268	16,304
251	Special Area Administration Services	2330		1,687							1,687	8,136
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		21,955							21,955	24,440
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		68,749							68,749	66,911
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	172	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	367,173	0	0	0	0	0	367,173	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
365	Total Support Services - General Administration	2300	0	0	367,173	0	0	0	0	0	367,173	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
374	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
375	Food Services	2560	0	0	0	0	0	0	0	0	0	0
376	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
377	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
378	Support Services - Central	2600										
379	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
380	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
381	Information Services	2630	0	0	0	0	0	0	0	0	0	0
382	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
383	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
384	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
385	Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0	0
386	Total Support Services	2000	0	0	367,173	0	0	0	0	0	367,173	0
387	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
388	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
389	Payments to Other Dist & Govt Units (In-State)											
390	Payments for Regular Programs	4110			0			0			0	0
391	Payments for Special Education Programs	4120			0			0			0	0
392	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
393	Payments for CTE Programs	4140			0			0			0	0
394	Payments for Community College Programs	4170			0			0			0	0
395	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190			0			0			0	0
396	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
397	Payments for Regular Programs - Tuition	4210						0			0	0
398	Payments for Special Education Programs - Tuition	4220						0			0	0
399	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
400	Payments for CTE Programs - Tuition	4240						0			0	0
401	Payments for Community College Programs - Tuition	4270						0			0	0
402	Payments for Other Programs - Tuition	4280						0			0	0
403	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290						0			0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
405	Payments for Regular Programs - Transfers	4310						0			0	0
406	Payments for Special Education Programs - Transfers	4320						0			0	0
407	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
408	Payments for CTE Programs - Transfers	4340						0			0	0
409	Payments for Community College Program - Transfers	4370						0			0	0
410	Payments for Other Programs - Transfers	4380						0			0	0
411	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			0			0			0	0
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
414	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
415	DEBT SERVICES (TF)	5000										
416	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				173							
417	Tax Anticipation Warrants	5110						0			0	0
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
419	Other Interest or Short-Term Debt	5150						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021**

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
420	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
421	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
422	Total Disbursements/Expenditures		0	0	367,173	0	0	0	0	0	367,173	0
423	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(106,410)	
425	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
426	SUPPORT SERVICES (FP&S)	2000										
427	SUPPORT SERVICES - BUSINESS											
428	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
429	Operation & Maintenance of Plant Services	2540	0	0	67,171	63,191	0	0	0	0	130,362	159,740
430	Total Support Services - Business	2500	0	0	67,171	63,191	0	0	0	0	130,362	159,740
431	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
432	Total Support Services	2000	0	0	67,171	63,191	0	0	0	0	130,362	159,740
433	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
434	Payments to Regular Programs	4110						0			0	0
435	Payments to Special Education Programs	4120						0			0	0
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
437	Total Payments to Other Govt Units	4000						0			0	0
438	DEBT SERVICES (FP&S)	5000										
439	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
440	Tax Anticipation Warrants	5110						0			0	0
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
442	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
443	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
444	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
445	Total Debt Service	5000						0			0	0
446	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
447	Total Disbursements/Expenditures		0	0	67,171	63,191	0	0	0	0	130,362	159,740
448	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										143,754	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) *	Taxes Received (from the 2020 Levy)	Taxes Received (from 2019 & Prior Levies)	Total Estimated Taxes (from the 2020 Levy)	Estimated Taxes Due (from the 2020 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	14,731,803	7,797,017	6,934,786	15,727,371	7,930,354
5	Operations & Maintenance	2,048,953	1,061,656	987,297	2,141,466	1,079,810
6	Debt Services **	984,373	517,166	467,207	1,043,175	526,009
7	Transportation	1,189,101	628,743	560,358	1,268,237	639,494
8	Municipal Retirement	275,427	147,700	127,727	297,925	150,225
9	Capital Improvements	0	0	0	0	0
10	Working Cash	79,233	41,763	37,470	84,240	42,477
11	Tort Immunity	263,838	153,557	110,281	309,739	156,182
12	Fire Prevention & Safety	263,444	137,004	126,440	276,351	139,347
13	Leasing Levy	0	0	0	0	0
14	Special Education	1,448,555	760,908	687,647	1,534,828	773,920
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	275,427	147,700	127,727	297,925	150,225
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	21,560,154	11,393,214	10,166,940	22,981,257	11,588,043
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long- Term Debt
31	General Obligation Bond 2006	05/10/06	9,035,000	1	3,899,932		164,268	850,000	3,214,200	2,851,220
32	General Obligation Bond 2012	03/19/12	4,200,000	1, 3	3,950,000				3,950,000	3,503,926
33	Konica Minolta Copier Lease 2020	08/30/19	264,297	7	225,049			49,488	175,561	155,735
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			13,499,297		8,074,981	0	164,268	899,488	7,339,761	6,510,880
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other Capital Lease					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					
55										

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2020						282,934					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	258,406	1,414,874				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,357					
7	Drivers' Education Fees					10-1970					0	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						260,763	1,414,874	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		1,414,874			0	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	367,173					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						367,173	1,414,874	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2021						176,524	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	176,524	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes	☐	No	☒	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?							
31	If yes, list in the aggregate the following:					Total Claims Payments:	367,173					
32						Total Reserve Remaining:	176,524					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					0						
37	Unemployment Insurance Act					0						
38	Insurance (Regular or Self-Insurance)					0						
39	Risk Management and Claims Service					367,173						
40	Judgments/Settlements					0						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0						
43	Legal Services					0						
44	Principal and Interest on Tort Bonds					0						
45	Other -Explain on Itemization 40 tab					0						
46	Total					0						
47	C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0					OK						
48	177											
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L		
1	CARES, CRRSA, and ARP SCHEDULE - FY 2021 Please read schedule instructions before completing.												SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW: https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf	
2														
3														
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?			X	Yes			No						
5	If the answer to the above question is "YES", this schedule must be completed.													
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.													
7	Part 1: CARES, CRRSA, and ARP REVENUE													
8	Revenue Section A		Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.											
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0	
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998										0	
13	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0	
14	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0	
15	Total Revenue Section A			0	0		0	0	0			0	0	
16														
17	Revenue Section B		Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.											
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total		
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
20	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998	125,765	148,758								274,523	
21	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)		link in cell A22	361,601									361,601	
22	https://www.isbe.net/_layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx													
23	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)		4998	77,546									77,546	
24	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998	25,250									25,250	
25	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)		4998										0	
26	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998										0	
27	Total Revenue Section B			590,162	148,758		0	0	0			0	738,920	
28														
29	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue													
30	Total Other Federal Revenue (Section A plus Section B)		4998	228,561	148,758		0	0	0			0	377,319	

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	228,561	148,758		0	0	0			0	377,319
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
36	Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.											
37	Expenditure Section A:											
38	ESSER I EXPENDITURES		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
40												
41	FUNCTION											
42	1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures	1000	107,815				27,383					135,198
44	SUPPORT SERVICES Total Expenditures	2000					102,528	36,797				139,325
45												
46	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
47	Facilities Acquisition and Construction Services (Total)	2530									0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					87,552	36,797				124,349
49	FOOD SERVICES (Total)	2560									0	
50												
51	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	0	
55	Expenditure Section B:											
56	CARES ACT -Nutrition Funding EXPENDITURES		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
58												
59	FUNCTION											
60	1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures	1000									0	
62	SUPPORT SERVICES Total Expenditures	2000	96,715	159,960		59,076					315,751	
63												
64	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
65	Facilities Acquisition and Construction Services (Total)	2530									0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
67	FOOD SERVICES (Total)	2560	96,715	159,960		59,076					315,751	
68												
69	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
72	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
73	Expenditure Section C:											
74	ESSER II EXPENDITURES		-----DISBURSEMENTS-----									
75			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
76			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
77			FUNCTION									
78	1. List the total expenditures for the Functions 1000 and 2000 below											
79	INSTRUCTION Total Expenditures	1000		4,148			16,059					20,207
80	SUPPORT SERVICES Total Expenditures	2000		2,700	41,908		12,731					57,339
81												
82	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
83	Facilities Acquisition and Construction Services (Total)	2530										0
84	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		12,731								12,731
85	FOOD SERVICES (Total)	2560										0
86												
87	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
88	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
89	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
91	Expenditure Section D:											
92	GEER I EXPENDITURES		-----DISBURSEMENTS-----									
93			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
94			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
95			FUNCTION									
96	1. List the total expenditures for the Functions 1000 and 2000 below											
97	INSTRUCTION Total Expenditures	1000						12,572				12,572
98	SUPPORT SERVICES Total Expenditures	2000						11,678				11,678
99												
100	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
101	Facilities Acquisition and Construction Services (Total)	2530										0
102	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		11,678								11,678
103	FOOD SERVICES (Total)	2560										0
104												
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
109	Expenditure Section E:											
110	Other CARES, CRRSA, ARP Federal Stimulus		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
112	Fund EXPENDITURES			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	FUNCTION											
114	1. List the total expenditures for the Functions 1000 and 2000 below											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
117												
118	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
122												
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
127												
128	Expenditure Section F:											
129												
130	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
131												
132	FUNCTION											
133	INSTRUCTION	1000		4,148	0	107,815	56,014	0	0	0		167,977
134	SUPPORT SERVICES	2000		99,415	0	201,868	186,013	36,797	0	0		524,093
135	TOTAL EXPENDITURES											692,070
136												
137	Expenditure Section G:											
138												
139	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
140												
141	FUNCTION											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2020	Add: Additions July 1, 2020 thru June 30, 2021	Less: Deletions July 1, 2020 thru June 30, 2021	Cost Ending June 30, 2021	Life In Years	Accumulated Depreciation Beginning July 1, 2020	Add: Depreciation Allowable July 1, 2020 thru June 30, 2021	Less: Depreciation Deletions July 1, 2020 thru June 30, 2021	Accumulated Depreciation Ending June 30, 2021	Ending Balance Undepreciated June 30, 2021
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	218,384			218,384						218,384
6	Depreciable Land	222				0			0		0	0
7	Buildings	230					50					
8	Permanent Buildings	231	29,039,742	50,950		29,090,692		14,285,265	694,575		14,979,840	14,110,852
9	Temporary Buildings	232				0			0		0	0
10	Improvements Other than Buildings (Infrastructure)	240				0			0		0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	5,980,361	39,057		6,019,418		5,300,817	240,573		5,541,390	478,028
13	5 Yr Schedule	252	162,723			162,723		144,132	10,876		155,008	7,715
14	3 Yr Schedule	253				0			0		0	0
15	Construction in Progress	260				0	10					0
16	Total Capital Assets	200	35,401,210	90,007	0	35,491,217		19,730,214	946,024	0	20,676,238	14,814,979
17	Non-Capitalized Equipment	700				1,164			116			
18	Allowable Depreciation								946,140			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	29,325,714		
9	O&M	Expenditures 16-24, L155	Total Expenditures			2,592,322		
10	DS	Expenditures 16-24, L178	Total Expenditures			1,055,950		
11	TR	Expenditures 16-24, L214	Total Expenditures			447,309		
12	MR/SS	Expenditures 16-24, L299	Total Expenditures			882,042		
13	TORT	Expenditures 16-24, L429	Total Expenditures			367,173		
14			Total Expenditures		\$	34,670,510		
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
16								
17								
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L224, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			405,328		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			617,104		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			430,221		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			279,769		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			3,286,606		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			0		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			1,164		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			90,381		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			899,488		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			26,333		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			23,392		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services			26,745		
73	MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L338, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L339, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L340, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L341, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L342, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L343, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L344, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L345, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L346, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L347, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L348, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L349, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L350, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition			0		

	A	B	C	D	E	F	CH
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)					\$ 6,086,531	
97	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)					28,583,979	
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021					2,024.10	
99	Estimated OEPP (Line 97 divided by Line 98)					\$ 14,121.82	
100							

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
101	PER CAPITA TUITION CHARGE							
102								
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		2,152		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		15,309		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		925		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		518,870		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		28		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		913,386		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		1,655		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		73,186		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		507,252		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		639,281		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		647,018		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		111,581		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		54,285		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		0		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		137,183		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		113,511		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		377,319		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		0		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,103,198		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		355,159		
194								
195	Total Deductions for PCTC Computation Line 104 through Line 193					\$	5,571,298	
196	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)						23,012,681	
197	Total Depreciation Allowance (from page 32, Line 18, Col I)						946,140	
198	Total Allowance for PCTC Computation (Line 196 plus Line 197)						23,958,821	
199	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021						2,024.10	
200	Total Estimated PCTC (Line 198 divided by Line 199) * \$						11,836.78	
201								
202	*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.							
203	** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.							
204	Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.							
205	Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary							

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. Double click icon to the right for a list of Fund-Function-Objects to use below.

Fund-Function-Object Chart

Indirect Cost Plan
(double click to
view)

Subaward & Subcontract Guidelines

2. Double click icons to the left for the qualifications of Sub-agreement for Services.

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2023.

186

[illegible]

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
Total			1,854,918		1,429,918

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>				610,822			
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).				59,076			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		18,974,287		18,974,287		
20	Support Services:							
21	Pupil	2100		1,937,766		1,937,766		
22	Instructional Staff	2200		608,676		608,676		
23	General Admin.	2300		1,505,455		1,505,455		
24	School Admin	2400		1,331,394		1,331,394		
25	Business:							
26	Direction of Business Spt. Srv.	2510	149,469	0	149,469	0		
27	Fiscal Services	2520	218,537	0	218,537	0		
28	Oper. & Maint. Plant Services	2540		2,717,410	2,717,410	0		
29	Pupil Transportation	2550		446,391		446,391		
30	Food Services	2560		0		0		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	567,663	0	567,663	0		
37	Data Processing Services	2660	862,025	0	862,025	0		
38	Other:	2900		0		0		
39	Community Services	3000		306,514		306,514		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(1,429,918)		(1,429,918)		
41	Total		1,797,694	26,397,975	4,515,104	23,680,565		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	1,797,694	Total Indirect Costs:	4,515,104		
44			Total Direct Costs:	26,397,975	Total Direct Costs:	23,680,565		
45			189	= 6.81%		= 19.07%		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING										
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)										
3	Fiscal Year Ending June 30, 2021										
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	Lyons Elementary School District 103										
7	06-016-1030-02										
8	<i>Check box if this schedule is not applicable.....</i> ☐	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits	X	X		Connor & Gallagher						
15	Energy Purchasing										
16	Food Services	X	X		Preferred Meals						
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance										
20	Investment Pools	X	X		Lyons Township School Treasurer						
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment	X	X		Kelly Services						
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives	X	X		LaGrange Area Department of Special Education						
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing	X	X		LaGrange Area Department of Special Education						
29	Technology Services										
30	Transportation	X	X		LaGrange Area Cooperative Schools						
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>										
36											
37											
38											
40	<u>Additional space for Column (E) - Name of LEA :</u>										
41											
42											
43											

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: Lyons Elementary School District 103
RCDT Number: 06-016-1030-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	422,515		0	422,515	343,682		0	343,682
2. Special Area Administration Services	2330	152,889		0	152,889	181,045		0	181,045
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	147,751	0	0	147,751	163,125	0	0	163,125
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		723,155	0	0	723,155	687,852	0	0	687,852
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									-5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation.

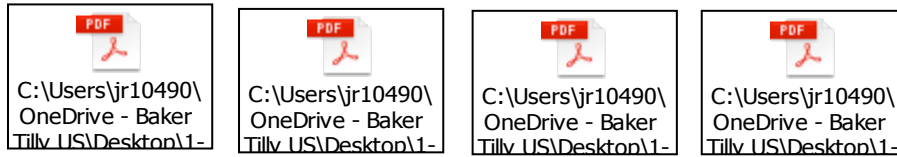
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Page 12, Row 109 Other Local Revenues	Other revenue and insurance payment
2. Page 13, Row 170 Other Restricted Revenue from State Sources	After school programs
3. Page 14, Row 199 Food Service - Other	Non-Cash Commodities
4. Page 15, Row 267 Other Restricted Revenue from Federal Sources	COVID-19 Emergency Relief
5. Ed Fund - Page 17, Row 85 Other Payments to In-State Govt. Units	Current Year AP
6. Trans Fund - Page 19, Row 184 Other Support Services - Pupils	Other support salaries and benefits
7. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils	Other support IMRF benefits
Short-Term Long-Term Debt - Page 24, row 31 - Describe any	
8. Differences	Accretion for Capital Appreciation Bonds

06-016-1030-02

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	31,150,792	3,172,539	2,119,677	98,731	36,541,739
9	Direct Expenditures	29,325,714	2,592,322	447,309		32,365,345
10	Difference	1,825,078	580,217	1,672,368	98,731	4,176,394
11	Fund Balance - June 30, 2021	8,463,289	2,098,348	3,951,466	1,576,831	16,089,934
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2021 Audit Checklist

RCDT: 06-016-1030-02
School District/Joint Agreement Name: Lyons Elementary School District 103
Auditor Name: Nicholus Cavaliere, CPA, CFE, Partner
License #: 065-040118 License Expiration Date (below): 9/30/2024
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1.

The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2.

Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3.

All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4.

All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5.

Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6.

Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7.

If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
8.

All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 are required to complete the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Instructions for the Consolidated Year End Financial Report (one of the GATA reporting requirements) are included below, and a full walkthrough of all the GATA reporting requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year that lists the expenditures for each state, federal pass-through grant during the period covered by the organization's financial statements. The report will also list all other programs and activities of the organization by the source of funding as direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported expenditures to state agency records and make reconciliations from periodic reporting and year end reporting.

All grantees are required to complete and submit a CYEFR through the grantee portal.

How do I complete the CYEFR?

Login to the grantee portal at <https://grants.illinois.gov/portal/> and follow the steps shown in ISBE's FY21 Audit Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements training can be found to the right of this text box. Additional training materials can be found at <https://www.isbe.net/gata> under the red, "What's New?" banner.

DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENTS TRAINING

GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT (GATA)
REPORTING REQUIREMENTS
FOR FY21 AUDITS

What is a CYEFR 'In-Relation To' opinion?

An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is fairly stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' opinion is required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompanying 'In-Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.**

To Township Treasurer: The following payments were approved by the Board of Education, at a meeting held on February 22, 2022
Checks for the amount shown are hereby requested:

PAYEE	DATE PAID	AMOUNT
Net Salaries	1/14/2022	\$ 548,646.80
First American Bank H S A	Employee Deduction	\$ 2,130.49
Inland Bank H S A	Employee Deduction	\$ 1,762.50
AXA Equitable Life	OMNI Liability	\$ 14,574.15
Bank One	Federal Withholding - Payroll Taxes Employee/Employer	\$ 110,200.39
First Investors Group	OMNI Liability Payment	\$ 100.00
Illinois Department of Revenue	State Withholding Employee/Employer	\$ 33,630.85
Illinois Municipal Retirement	*	\$ 8,603.31
NuMark Credit Union	Credit Union Deductions Employee Deductions	\$ 8,350.76
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$ 5,201.26
Teachers' Retirement System - * State of Illinois	THIS Board Paid 0.92% "THIS"	\$ 64,958.81
AIG VALIC	OMNI Liability	\$ 300.00
Great American Financial Resources	OMNI Liability	\$ 800.00
Guardian Vision	Employees' Portion	\$ 1,068.90
Illinois Municipal Retirement		\$ 17,148.11
Lincoln Investment Planning	OMNI Liability	\$ 2,074.16

Teachers' Retirement System State of Illinois	TRS Board Paid .0058 Add On &	\$	5,565.66
Waddell & Reed, Inc.	OMNI Liability	\$	75.00
Expert Pay	Child Support	\$	792.30
AXA Equitable Life (457B)	Employee Deduction - 457B	\$	1,133.33
SEIU Local 73 COPE		\$	30.50
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$	1,056.53
Lyons Township School Treasurer		\$	802.86
Omni-US Omni		\$	-
West Suburban Teachers Union		\$	11,244.48
Net Salaries	1/31/2022	\$	570,020.89
First American Bank H S A	Employee Deduction / ER Contributio		2,130.49
Inland Bank H S A	Employee Deduction / ER Contributio		4,337.50
AXA Equitable Life	OMNI Liability	\$	14,574.15
Bank One	Federal Withholding - Payroll Taxes Employee/Employer	\$	111,794.94
First Investors Group	Tax Shelter Annuity	\$	100.00
Illinois Department of Revenue	State Withholding Employee/Employer	\$	34,711.52
Illinois Municipal Retirement	*	\$	8,933.88
NuMark Credit Union	Credit Union Deductions	\$	8,325.76
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$	5,431.45
Teachers' Retirement System - *	THIS Board Paid	\$	66,389.75

State of Illinois	0.92% "THIS"		
AIG VALIC	Tax Shelter Annuity	\$	300.00
Great American Financial Resources	Tax Shelter Annuity	\$	800.00
Guardian Vision	Employees' Portion	\$	1,062.88
Illinois Municipal Retirement		\$	17,910.10
Lincoln Investment Planning	Tax Shelter Annuity	\$	2,074.16
Teachers' Retirement System State of Illinois	TRS Board Paid .0058 Add On &	\$	5,498.60
Waddell & Reed, Inc.	Tax Shelter Annuity	\$	75.00
Expert Pay	Child Support	\$	792.30
AXA Equitable Life (457B)		\$	1,133.33
SEIU Local 73 COPE		\$	30.50
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$	1,026.94
Krubl, Dennis		\$	180.00
Lyons Township School Treasurer		\$	803.69
West Suburban Teachers Union		\$	11,244.48

PAYEE	DATE PAID	AMOUNT

Board President

Board Secretary

Bill Allen

Prepared by

Bill Allen

Business Manager

Superintendent

Salaries/Benefits	\$	1,709,933.46
Special voucher requests	\$	-

Pages 1 - 22 - Accounts Payable Total

Total Bill List Paid in Month

\$ 1,709,933.46

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92611	ALPHA BUILDING MAINTENANCE SER	02/22/2022	21305 LESD	Jan 22' sanitizing all schools	0	23,281.44	46,562.88
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			3,204.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			2,613.60	
20E300	2540 3230 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			4,752.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			2,613.60	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			6,890.40	
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			3,207.84	
			21337 LESD	Feb 22' sanitizing all schools	0	23,281.44	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			3,204.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			2,613.60	
20E300	2540 3230 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			4,752.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			2,613.60	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			6,890.40	
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			3,207.84	
92612	AMAZON CAPITAL SERVICES	02/22/2022	14XQ4C74KF9Q	ESSER III Supplies & Materials K. Smith - Home School	7002100191	89.97	3,950.18
10E200	1110 4100 00 499803		EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES/ESSER III			89.97	
			1D3DCC9MHCWQ	Special Ed Supplies Flahive--Robinson	7022100110	95.09	
10E400	1205 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/LEARNING DISABLED/SUPPLIE			95.09	
			1D3DCC9MLTHV	ART SUPPLIES - LINCOLN Rinchiuse	3002100092	37.97	
10E300	1110 4100 02 000000		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES/ART			37.97	
			1GT4H4Q4HL14	SPEECH SUPPLIES Cheeseman - Lincoln	3002100093	236.06	
10E300	2110 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/ATTENDANCE AND SOCIAL WORK			236.06	
			1GT4H4Q4K7L6	Food Service- oven mitts for school kitchens	7002100203	161.38	
10E000	2560 4100 00 000000		EDUCATION/DISTRICT OFFICE/FOOD SERVICES/SUPPLIES			161.38	
			1GW3YTNXKNQO	PBIS Reward Cart Supplies	2002100071	121.94	
10E200	1110 4110 00 000000		EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES			121.94	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1GW3YTNXKTX6	Supplies Self-Contained FLAHIVE - GWMS	7022100115	27.32	
10E000	1205 4100 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES			27.32	
			1NYVJPNCHV6L	OT supplies Ashley Singer - Lincoln	7022100117	455.44	
10E000	1201 4100 00 499802		EDUCATION/DISTRICT OFFICE/SEVERE/PROFOUND MENTALLY HAND			455.44	
			1NYVJPNCLJLQ	ESSER III Academic Supplies & Materials Darek	7002100204	2,725.01	
10E000	1110 4100 00 499803		EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III			2,725.01	
92613	AT&T	02/22/2022	708Z9926011696 01.16	Mthly Service 01.16.22-02.15.22	0	63.68	63.68
20E000	2540 3440 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			63.68	
92614	AT&T	02/22/2022	S661185185-22035	Feb 22' Monthly Invoice	0	4,201.50	4,201.50
20E000	2540 3440 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			4,201.50	
92615	AT&T	02/22/2022	1844438605	Jan 22' Statement	0	3,197.10	3,197.10
20E000	2540 3440 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			3,197.10	
92616	AT&T GLOBAL SERVICES	02/22/2022	SB236941	Voice CPE support - Costello	0	156.55	1,132.60
20E600	2540 3440 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			156.55	
			SB236942	Voice CPE support - Home	0	117.35	
20E200	2540 3440 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			117.35	
			SB236943	Voice CPE support - GWMS	0	378.09	
20E500	2540 3440 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			378.09	
			SB236944	Voice CPE Support - Robinson	0	156.55	
20E400	2540 3440 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			156.55	
			SB236945	Voice CPE support - Lincoln	0	156.55	
20E300	2540 3440 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			156.55	
			SB236946	Voice CPE Support - Edison	0	167.51	
20E100	2540 3440 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			167.51	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92617	BALMER, ALISON M	02/22/2022	Tuit reim 2.13.22	Course OL-5849	0	354.00	354.00
10E600	1110 2300 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/TUITION REIMBU			354.00	
92618	Beat Stuttering, LLC	02/22/2022	338	Stuttering	7022100116	67.00	67.00
				Assessment/materia			
				ls download			
				software Palider			
				- Lincoln			
10E000	1205 3140 00 462000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/PROFESSIONA			67.00	
92619	BLUE CROSS BLUE SHIELD OF IL	02/22/2022	1062010002 2.1.22	Statement	0	431,313.12	431,313.12
				01.01.22-01.31.22			
10L000	4867 0000 00 000000		EDUCATION/DISTRICT OFFICE/BCBS PPO Flex/.			431,313.12	
92620	BMO HARRIS COMMERCIAL CARD	02/22/2022	1792 02.05.22	Jan 22' charges	0	2,051.49	2,051.49
10E000	2310 3140 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P			527.00	
10E000	2310 4100 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S			49.82	
10E000	2320 3140 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			950.00	
20E000	2540 3900 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			500.00	
10E000	1110 4100 00 499803		EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III			24.67	
92621	BOB & JOHN'S MOBIL	02/22/2022	1020017	Feb 22 vehicle	0	92.98	1,022.57
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			92.98	
			1021420	jan 22 vehicle	0	281.31	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			281.31	
			1021887	Jan 22 vehicle	0	89.79	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			89.79	
			1021888	Jan 22 vehicle	0	77.70	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			77.70	
			1025079	Jan 22 vehicle	0	77.92	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			77.92	
			1026675	Jan 22 Vehicle	0	82.39	
				Service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			82.39	
			1026755	Jan 22 vehicle	0	77.80	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			77.80	
			1026756	Jan 22 vehicle	0	76.40	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			76.40	
			1029203	Feb 22 vehicle	0	79.00	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			79.00	
			1029638	Feb 22 vehicle	0	87.28	
				service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			87.28	
92622	BRITTEN SCHOOL	02/22/2022	15261	FA Sept 21'	0	5,624.64	15,266.88
				private placement			
10E400	1912 6700 00 000000		EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION			5,624.64	
			15356	CA FA Private	0	9,642.24	
				Placement			
10E400	1912 6700 00 000000		EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION			4,821.12	
10E500	1912 6700 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			4,821.12	
92623	Cahill, Guy	02/22/2022	ex reim 2.17.22	Expense	0	599.57	599.57
				Reimbursement			
10E000	2320 4100 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			599.57	
92624	CASE LOTS INC	02/22/2022	9327	GWMS Soap /	0	1,173.60	2,886.90
				Sanitizer			
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			1,173.60	
			9429	Edison Supplies	0	870.80	
				sanitizer/can			
				liners/soap			
20E100	2540 4100 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			870.80	
			9726	GWMS Can Liners	0	842.50	
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			842.50	
92625	CHAPMAN AND CUTLER LLP	02/22/2022	1982444	Continuing	0	2,000.00	2,000.00
				Disclosure and			
				filing			
30E000	5900 3900 00 000000		DEBT SERVICE/DISTRICT OFFICE/DEBT SERVICES - OTHER/OTHE			2,000.00	
92626	CHICAGO METROPOLITAN FIRE PREV	02/22/2022	IN00376959	Admin B/A	0	114.75	803.25
				Monitoring			
				01.01.22-03.31.22			
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			114.75	
			IN00376960	Costello B/A	0	114.75	
				monitoring			
				01.01.22-03.31.22			
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			114.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			IN00376961	Robinson B/A monitoring 01.01.22-03.31.22	0	114.75	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			114.75	
			IN00376962	GWMS B/A monitoring 01.01.22-03.31.22	0	114.75	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			114.75	
			IN00376963	Edison B/A monitoring 01.01.22-03.31.22	0	114.75	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			114.75	
			IN00376964	Home B/A monitoring 01.01.22-03.31.22	0	114.75	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			114.75	
			IN00376965	Lincoln B/A monitoring 01.01.22-03.31.22	0	114.75	
20E300	2540 3230 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			114.75	
92627	CHILDREN'S PLUS, INC.	02/22/2022	208176-81	Collections Academic Supplies Rubi Ortiz	7002100144	8,299.41	8,299.41
10E000	1110 4100 00 499802		EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER GRA			8,299.41	
92628	CITY SOCIAL MARKETING SOLUTION	02/22/2022	Feb22	Feb 21' Communication Services	0	7,500.00	7,500.00
10E000	2663 3900 00 000000		EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH			7,500.00	
92629	CLARITY ENROLLMENT SOLUTIONS	02/22/2022	521	Benefits Admin & enrollment	0	329.00	329.00
10E000	2520 3900 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS			329.00	
92630	COMCAST CABLE	02/22/2022	0006742 01.22.22	GWMS 02.01.22-02.28.22	0	261.77	261.77
20E500	2540 3440 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			261.77	
92631	CONTINUED	02/22/2022	166866	1 yr Subscription to Speechpathology.co m	7022100113	99.00	99.00
10E000	2150 3900 00 000000		EDUCATION/DISTRICT OFFICE/SPEECH PATHOLOGY AND AUDIOLOG			99.00	
92632	CustomInk, LLC	02/22/2022	54011335	ESSER III	7002100196	2,761.00	2,761.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Professional & Technical Services PD Darek Naglak			
10E000	1110 3100 00 499803		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			2,761.00	
92633	DIRECT ENERGY SERVICES	02/22/2022	220250048025702	Service 11.16.21-12.16	0	24,384.58	24,384.58
20E100	2540 4660 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			2,654.72	
20E200	2540 4660 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			3,417.33	
20E300	2540 4660 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			3,583.00	
20E400	2540 4660 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			2,586.49	
20E500	2540 4660 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			8,238.33	
20E600	2540 4660 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			3,367.51	
20E000	2540 4660 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			537.20	
92634	EDUCATIONAL BIOMETRIC TECHNOLO	02/22/2022	2283	Support renewal agreement for Biometric devices and software GWMS	7042100087	450.00	450.00
10E000	2663 4700 00 000000		EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF			450.00	
92635	EMBRACE EDUCATION	02/22/2022	10414	Training- Embrace MTSS	0	250.00	250.00
10E000	1205 3160 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES			250.00	
92636	FABER, JULIANNA	02/22/2022	Tuit reim course EDL	Course EDL 6120	0	350.00	700.00
10E400	1110 2300 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU			350.00	
			tuit reim EDL6993	Course EDL6993	0	350.00	
10E400	1110 2300 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU			350.00	
92637	FIRST STUDENT HODGKINS	02/22/2022	11778762	Jan 22' Service	0	47,075.05	47,075.05
40E000	2550 3310 00 000000		TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI			47,075.05	
92638	FLEXIBLE BENEFITS SERVICE CORP	02/22/2022	435493046249	FSA 02.07.22	0	76.00	76.00
10E000	1110 2940 00 000000		EDUCATION/DISTRICT OFFICE/ELEMENTARY			76.00	
92639	G & O THERMAL SUPPLY COMPANY	02/22/2022	5104684-00	Home - gas valve replacement	0	225.46	819.38
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			225.46	
			5104689-00	GWMS	0	22.70	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			22.70	
			5104698-00	GWMS - gas valve	0	498.72	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			498.72	
			5104835-00	Robinson	0	72.50	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			72.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92640	GARVEY'S OFFICE PRODUCTS	02/22/2022	PINV2209132	Supplies for teachers, Badge holder, tape, erasers, white out, highlighters, binder clips, pencils, pens	5002100088	493.97	6,499.97
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			493.97	
			SO562125	30" Stools High Slvr - item# KFIBR2700-PO8 42" RD Bar Hght Table item# KFIB5222RD/F42R	7012100158	6,006.00	
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			3,036.00	
20E500	2540 7400 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			2,970.00	
92641	Gipson, Karen	02/22/2022	ins refund 2.15.22	Insurance payment refund	0	1,530.36	1,530.36
10E000	2520 2230 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/DENTAL INSURA			1,530.36	
92642	GLOBAL WATER TECHNOLOGY	02/22/2022	61165	Feb 22' water treatment	0	321.37	321.37
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			321.37	
92643	Goins Education Solutions, LLC	02/22/2022	INV#000035	AG student Eval. / Workshop	0	2,025.00	2,025.00
10E400	2130 3900 00 000000		EDUCATION/ROBINSON ELEMENTARY/HEALTH SERVICES/OTHER PUR			1,025.00	
10E100	2130 3140 00 000000		EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/PROFESSIONA			1,000.00	
92644	GRAND PRAIRIE TRANSIT	02/22/2022	RTINV1005735	Jan. 22' Transportation	0	78,889.58	78,889.58
40E000	2550 3310 00 000000		TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI			78,889.58	
92645	GRASSANO, ROBERT	02/22/2022	01.10.22 BB	K-5 Basketball	0	1,300.00	3,100.00
10E500	1501 1300 00 000101		EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD			1,300.00	
			01.11.22 BB	6-8 Basketball	0	1,800.00	
10E500	1501 1300 00 000101		EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD			1,800.00	
92646	GROOT, INC. A WASTE CONNECTION	02/22/2022	8349313T098	District Jan 22'	0	388.35	4,637.74
20E000	2540 3210 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			388.35	
			8351842T098	Home Feb 22'	0	606.68	
20E200	2540 3210 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			606.68	
			8351843T098	Edison Dec. 22'	0	831.93	
20E100	2540 3210 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			831.93	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E400 2540 3210 00 000000			8351844T098	Robinson Feb 22'	0	573.21	
			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			573.21	
20E300 2540 3210 00 000000			8351845T098	Lincoln Feb 22'	0	702.50	
			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			702.50	
20E600 2540 3210 00 000000			8351846T098	Costello Feb 22'	0	680.62	
			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			680.62	
20E500 2540 3210 00 000000			8351847T098	GWMS Feb 22'	0	854.45	
			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			854.45	
92647 GUARDIAN - ALTERNATE FUNDED		02/22/2022	469383 02.02.22	Period Ending	0	23,057.34	23,057.34
				01.31.22			
10L000 4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.			23,057.34	
92648 GUARDIAN -BILL ID 0001094522		02/22/2022	1094522 01.24.22	Period End	0	15,060.47	15,060.47
				01.31.22			
10E000 1110 2210 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/INSTRUCTION LIFE I			8,522.16	
10L000 4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.			5,235.94	
20L000 4865 0000 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/Guardian Flex Dental/.			1,088.82	
10L000 4990 0000 00 000000			EDUCATION/DISTRICT OFFICE/OTHER CURRENT LIABILITIES/.			213.55	
92649 Guiding Light Academy		02/22/2022	3803	January 22	0	8,496.04	8,496.04
				Tuition EP			
10E500 1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			8,496.04	
92650 Guy M Cahill & Associates, Inc		02/22/2022	Jan 22 billing	Jan 22' billing	0	26,375.00	26,375.00
10E000 2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P			26,375.00	
92651 HARTGROVE HOSPITAL		02/22/2022	HGH2021Dec3	GWMS HM billing	0	150.00	150.00
10E500 1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			150.00	
92652 HAVE DREAMS		02/22/2022	86	BEST TRAINING	7022100112	375.00	375.00
				Conference			
				2/16/22-2/17/22			
				Bree Arend			
10E000 2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE			375.00	
92653 HAYES MECHANICAL LLC		02/22/2022	500753	Home - boiler &	0	331.00	8,568.00
				pumps			
20E200 2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			331.00	
			500754	GWMS water leak	0	883.00	
				on boiler			
20E500 2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			883.00	
			500767	Home- bad	0	1,021.00	
				coil-gas valve			
				not opening			

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E200 2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			1,021.00	
			500768	GWMS reset and tested wire connections	0	331.00	
20E500 2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			331.00	
			500770	Edison leaking pump	0	883.00	
20E100 2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			883.00	
			500776	GWMS removed replaced gas valve	0	1,021.00	
20E500 2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			1,021.00	
			500784	Costello reassembled valve	0	331.00	
20E600 2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			331.00	
			500787	Costello bad blower motors	0	1,504.00	
20E600 2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			1,504.00	
			500795	Edison bad blower motor	0	1,007.00	
20E100 2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			1,007.00	
			500796	Costello reset system main controllers	0	856.00	
20E600 2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			856.00	
			502534	GWMS water leak from ceiling unit	0	400.00	
20E500 2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			400.00	
92654 HELPING HAND CENTER		02/22/2022	15400	GWMS IV Jan 22' tuition	0	7,256.80	14,513.60
10E500 1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			7,256.80	
			15401	GWMS MM Jan 22 tuition	0	7,256.80	
10E500 1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			7,256.80	
92655 HOME DEPOT PRO		02/22/2022	660975525	Home - Supplies	0	402.97	2,508.68
20E200 2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			402.97	
			661456871	GWMS Supplies- Clorox/Gloves	0	566.10	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			566.10	
			662196302	QUOTE #35042015 - ROBINSON	7012100147	287.60	
20E400	2540 4100 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			287.60	
			662717370	LINCOLN	7012100153	134.11	
20E300	2540 4100 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			134.11	
			665305827	Edison - 24" snow pusher	0	420.03	
20E100	2540 4100 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			420.03	
			666872239	LINCOLN	7012100153	129.12	
20E300	2540 4100 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			129.12	
			667376602	LINCOLN	7012100153	342.55	
20E300	2540 4100 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			342.55	
			668458243	GWMS Supplies	0	226.20	
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			226.20	
92656	IASA ILL EDUCATION JOB BANK	02/22/2022	87-8682-FY22	Software-annual licensing fee	0	275.00	644.00
10E000	2310 3100 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P			275.00	
			AC 80	Conference Registration	0	369.00	
10E000	2310 3140 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P			369.00	
92657	IASB	02/22/2022	358500	Admin Procedures Project	0	3,100.00	3,100.00
10E000	2310 6400 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/D			3,100.00	
92658	IL MTSS Network	02/22/2022	L-1-2022	Jan 22' Coaching-District Level	0	5,099.50	9,765.00
10E000	1110 3100 00 499803		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			5,099.50	
			L-12-2021	Dec 21' Coaching-District Level	0	4,665.50	
10E000	1110 3100 00 499803		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			4,665.50	
92659	ILLINOIS STATE BOARD OF EDUCAT	02/22/2022	Refund Due	Refund Due ISBE - Other State Programs	0	13,680.00	123,427.00
10E000	4190 6100 00 399900		EDUCATION/DISTRICT OFFICE/SCIENCE CONSUMABLES/REDEMPATIO			13,680.00	
			Refund Due ISBE	Refund Due to ISBE - Other	0	4,004.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
State Programs							
10E000	4190 6100 00 399900			EDUCATION/DISTRICT OFFICE/SCIENCE CONSUMABLES/REDEMPTIO		4,004.00	
			Refund Due ISBE 3	Refund Due to	0	42,202.00	
				ISBE - Early			
				Childhood			
10E000	4190 6100 00 370500			EDUCATION/DISTRICT OFFICE/SCIENCE CONSUMABLES/REDEMPTIO		42,202.00	
			Refund Due ISBE 4	Refund Due to	0	21,376.00	
				ISBE - Early			
				Childhood			
10E000	4190 6100 00 370500			EDUCATION/DISTRICT OFFICE/SCIENCE CONSUMABLES/REDEMPTIO		21,376.00	
			Refund Due ISBE 5	Refund Due to	0	42,165.00	
				ISBE - Early			
				Childhood			
10E000	4190 6100 00 370500			EDUCATION/DISTRICT OFFICE/SCIENCE CONSUMABLES/REDEMPTIO		42,165.00	
92660	ILLINOIS STATE POLICE/BUREAU O	02/22/2022	IL016103S 013122	Background checks	0	169.50	169.50
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		169.50	
92661	INSTITUTE FOR EDUCATIONAL DEVE	02/22/2022	5068711	Two Day SpEd Leadership Institute 2/14-2/15/22 Accelerating Outcomes for Students with Special Needs Taylor French -- Robinson	7022100114	595.00	595.00
10E000	1205 3140 00 462000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/PROFESSIONA		595.00	
92662	INTERPRENET, LTD	02/22/2022	108099	FOR IEP MEETING - PER Samantha James	0	235.21	235.21
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		235.21	
92663	ISCORP	02/22/2022	0721622	Service Subscription Fee	0	660.00	660.00
10E000	2663 4700 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF		660.00	
92664	Jasso, Maria	02/22/2022	012622	Fingerprints	0	20.00	20.00
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		20.00	
92665	JEANINE SCHULTZ SCHOOL	02/22/2022	01312201	Robinson S.B. Jan 22'	0	3,825.18	3,825.18
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		3,825.18	
92666	KAPLAN EARLY LEARNING COMPANY	02/22/2022	0005919776	Home visit	7002100116	515.34	586.62

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	3000 4100 00 370501			materials EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		515.34	
			0005942911	Home visit	7002100116	71.28	
10E000	3000 4100 00 370501			materials EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		71.28	
92667	KELLY SERVICES, INC.	02/22/2022	520701	W/E 10.24.21	0	19,612.44	124,947.32
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		19,612.44	
			539575	W/E 12.05.21	0	23,709.96	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		23,709.96	
			546338	W/E 12.19.21	0	19,345.49	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		19,345.49	
			562157	W/E 01.23.22	0	9,530.08	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		9,530.08	
			565160	W/E 01.30.22	0	20,298.93	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		20,298.93	
			568329	W/E 02.06.22	0	12,402.18	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		12,402.18	
			599134	W/E 01.16.22	0	20,048.24	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		20,048.24	
92668	KONICA MINOLTA PREMIER FINANCE	02/22/2022	464497353	Contract payment	0	8,725.00	9,576.25
				1.29.22-2.28.22			
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		8,725.00	
			9008342868	Service	0	353.00	
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		353.00	
			9008343068	Service	0	484.15	
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		484.15	
			9008343422	Service	0	14.10	
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		14.10	
92669	Lara, Jose	02/22/2022	Fingerprints 10.20.2	Fingerprints	0	20.00	20.00
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		20.00	
92670	Law offices of Charles P Fox	02/22/2022	19571	Professional Services reference A.C.	0	3,500.00	3,500.00
10E000	2310 3180 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L		3,500.00	
92671	LEARNING A-Z	02/22/2022	4624983	Vocab for	4002100064	324.00	324.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				teachers			
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		324.00	
92672	LIBRARY STORE	02/22/2022	550597	Library Supplies	3002100088	64.38	64.38
				Amy Jordan -			
				Lincoln			
10E300	2220 4111 00 000000			EDUCATION/LINCOLN ELEMENTARY/EDUCATIONAL MEDIA SERVICES		64.38	
92673	LINDAHL, Lenny	02/22/2022	6-8 b-ball	6-8 basketball	0	1,800.00	1,800.00
				coach			
10E500	1501 1300 00 000101			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD		1,800.00	
92674	Ludd, Mary	02/22/2022	Fingerprint 1.20.22	Fingerprints	0	20.00	20.00
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		20.00	
92675	LYONS ELECTRIC COMPANY	02/22/2022	21042*01	GWMS repairs	0	7,995.00	11,529.00
				upgrade			
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		7,995.00	
				21042*02			
				GWMS upgrade	0	3,534.00	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		3,534.00	
92676	Magazines.com	02/22/2022	40308	ESSER III	7002100202	264.52	264.52
				Supplies &			
				Materials GWMS			
				Media Specialist			
				N. Burr			
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		264.52	
92677	MARKLUND	02/22/2022	13426 1.22.22	GWMS JT Jan 22	0	8,002.42	8,002.42
				Tuition			
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		8,002.42	
92678	Markovic, Marija	02/22/2022	food svc training	training for food	0	9.95	9.95
				handlers			
10E000	2560 3260 00 000000			EDUCATION/DISTRICT OFFICE/FOOD SERVICES/LICENSE RENEWAL		9.95	
92679	MAXIM STAFFING SOLUTIONS	02/22/2022	E4711770366	W.E. 01.08.22	0	14,099.33	55,736.66
10E200	2130 1130 00 000000			EDUCATION/HOME ELEMENTARY/HEALTH SERVICES/AIDES / PARA		1,852.13	
10E600	2130 1130 00 000000			EDUCATION/COSTELLO ELEMENTARY/HEALTH SERVICES/AIDES / P		4,867.00	
10E300	2130 3900 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/OTHER PURC		1,852.13	
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		3,675.95	
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		1,852.12	
				E4737670366			
				W.E. 01.15.22	0	12,241.38	
10E200	2130 1130 00 000000			EDUCATION/HOME ELEMENTARY/HEALTH SERVICES/AIDES / PARA		1,152.05	
10E600	2130 1130 00 000000			EDUCATION/COSTELLO ELEMENTARY/HEALTH SERVICES/AIDES / P		1,333.00	
10E300	2130 3900 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/OTHER PURC		6,669.95	
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		1,455.88	
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		1,630.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			E4793590366	W.E. 01.22.22	0	9,075.25	
10E300	2130 3900 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/OTHER PURC		4,748.25	
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		3,417.00	
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		910.00	
			E4842980366	W.E. 01.29.22	0	11,465.04	
10E200	2130 1130 00 000000			EDUCATION/HOME ELEMENTARY/HEALTH SERVICES/AIDES / PARA		921.55	
10E600	2130 1130 00 000000			EDUCATION/COSTELLO ELEMENTARY/HEALTH SERVICES/AIDES / P		410.55	
10E300	2130 3900 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/OTHER PURC		5,013.55	
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		4,095.64	
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		1,023.75	
			E4916350366	W.E. 02.05.22	0	8,855.66	
10E100	2130 1130 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/AIDES / PAR		979.93	
10E200	2130 1130 00 000000			EDUCATION/HOME ELEMENTARY/HEALTH SERVICES/AIDES / PARA		752.43	
10E600	2130 1130 00 000000			EDUCATION/COSTELLO ELEMENTARY/HEALTH SERVICES/AIDES / P		381.44	
10E300	2130 3900 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/OTHER PURC		5,016.43	
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		1,725.43	
92680	NICOR GAS	02/22/2022	30067700002	02.04.22 Home	0	1,677.25	20,937.89
				01.05.22-02.02.22			
20E200	2540 4650 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		1,677.25	
			41174700009	02.04.22 Edison	0	3,188.53	
				01.05.22-02.02.22			
20E100	2540 4650 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		3,188.53	
			41400800003	01.21.22 Lincoln -	0	3,241.22	
				12.20.21-01.19.22			
20E300	2540 4650 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		3,241.22	
			46930800001	01.26.22 Robinson	0	2,082.31	
				12.27.21-01.24.22			
20E400	2540 4650 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,082.31	
			62030800007	01.26.22 Admin	0	93.32	
				12.22.21-01.23.22			
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		93.32	
			72030800006	01.26.22 Board of Ed.	0	1,312.67	
				12.22.21-01.23.22			
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,312.67	
			74981782589	01.26.22 Costello Dec/Jan	0	3,039.18	
20E600	2540 4650 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		3,039.18	
			82030800005	01.26.22 GWMS	0	5,993.11	
				12.22.21-01.23.22			
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		5,993.11	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			92030800004 01.24.22	GWMS Annex	0	310.30	
				12.22.21-01.23.22			
20E500 2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			310.30	
92681 OLIVO, ESTHER		02/22/2022	tuit reim 1.19.22	GWMS - COURSE	0	525.00	525.00
				TESL 460			
10E500 1110 2300 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/TUITION R			525.00	
92682 ORTIZ, RUBI		02/22/2022	Exp reim 1.28.22	Expense	0	48.48	48.48
				Reimbursement			
10E000 2210 4100 00 490900			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE			48.48	
92683 PALOS SPORTS - USE (H001) SCHO		02/22/2022	5542090-00	PE Supplies	3002100090	767.23	767.23
				Lincoln S. Karon			
10E300 1111 4120 00 000000			EDUCATION/LINCOLN ELEMENTARY/PHYSICAL EDUCATION			767.23	
92684 PARENTS AS TEACHERS NATIONAL C		02/22/2022	2.9.22 renewal	Affiliate Renewal	7002100216	2,000.00	2,000.00
				PFA Preventional			
				Initiative (0-3)			
				Kim West			
10E000 3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P			2,000.00	
92685 Peerless Network, Inc.		02/22/2022	492385	02.15.22-03.14.22	0	6,149.45	6,149.45
20E100 2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			682.82	
20E200 2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			618.67	
20E300 2540 3440 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			408.81	
20E400 2540 3440 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			548.91	
20E500 2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			326.45	
20E600 2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			474.60	
20E000 2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			3,089.19	
92686 PESI		02/22/2022	2475742	Conference -	7022100118	219.99	219.99
				Smart but			
				Scattered Sally			
				Cheesman -			
				Lincoln 3/25/22			
10E000 2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE			219.99	
92687 PREFERRED MEAL SYSTEMS, INC.		02/22/2022	CDIM1255321	Meals 01.13.22	0	9,543.00	44,000.46
10E100 2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA			1,032.41	
10E200 2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT			1,308.83	
10E300 2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR			1,981.75	
10E400 2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT			1,003.40	
10E500 2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -			2,672.29	
10E600 2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT			1,544.32	
			CDIM1256456	Meals 01.21.22	0	8,576.09	
10E100 2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA			1,457.17	
10E200 2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT			989.98	
10E300 2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR			2,538.27	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		863.66	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		1,305.58	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		1,421.43	
			CDIM1261642	Meals 01.31.22	0	3,856.58	
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		270.24	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		527.42	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		935.61	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		391.55	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		1,256.90	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		474.86	
			CDIM1261643	Meals 02.04.22	0	5,748.64	
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		521.98	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		644.10	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		1,504.12	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		823.17	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		1,504.95	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		750.32	
			CDIM1264487	Meals 02.11.22	0	16,276.15	
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		1,899.28	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		2,113.83	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		3,937.71	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		1,935.76	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		4,732.31	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		1,657.26	
92688	PRESENCELEARNING, INC.	02/22/2022	INV48250	Dec 21' Services	0	4,915.34	8,120.01
10E000	2320 3140 00 000000			EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV		4,915.34	
			INV49055	Jan 22' Services	0	3,204.67	
10E000	2320 3140 00 000000			EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV		3,204.67	
92689	ProCare Therapy	02/22/2022	20253339	W.E. 11.20.21	0	2,555.00	25,440.50
10E000	2210 3100 00 499803			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20263089	W.E. 11.19.21	0	2,555.00	
10E000	2210 3100 00 499803			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20266056	W.E. 11.23.21	0	1,022.00	
10E000	2210 3100 00 499803			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		1,022.00	
			20271547	W.E. 12.03.21	0	2,555.00	
10E000	2210 3100 00 499803			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20278283	W.E. 12.10.21	0	2,555.00	
10E000	2210 3100 00 499803			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20279792	W.E. 12.17.21	0	2,555.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20299508	W.E. 01.14.22	0	2,555.00	
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20299515	W.E. 01.07.22	0	2,555.00	
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,555.00	
			20304857	W.E. 01.21.22	0	1,934.50	
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		1,934.50	
			20309782	W.E. 01.28.22	0	2,263.00	
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,263.00	
			20313128	W.E. 02.04.22	0	2,336.00	
10E000 2210 3100 00 499803				EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		2,336.00	
92690	QUALITY NETWORK SOLUTIONS, INC	02/22/2022	56021	Jan 22' monthly service	0	25,605.75	26,144.75
10E000 2663 3100 00 000000				EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		25,605.75	
			60011	Monthly VoIP phone charges	0	539.00	
10E000 2663 3100 00 000000				EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		539.00	
92691	RAUCH, ERIC C	02/22/2022	EDUC710C	Course EDUC710C	0	325.00	625.00
10E500 1110 2300 00 000000				EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/TUITION R		325.00	
			EDUC718C	Course EDUC718C	0	300.00	
10E500 1110 2300 00 000000				EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/TUITION R		300.00	
92692	REALLY GOOD STUFF, LLC	02/22/2022	7862490	Order for Art teacher	6002100041	207.40	207.40
10E600 1110 4100 02 000000				EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES/ART		207.40	
92693	Robles, Melissa	02/22/2022	basketball 12.4.21	5th grade basketball security	0	120.00	120.00
10E500 1501 1300 00 000101				EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD		120.00	
92694	SAM'S CLUB DIRECT	02/22/2022	79636 1.20.22	01.20.22 statement	0	1,907.47	1,907.47
10E000 1275 4100 00 370500				EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD PRE K/SUPPLIE		89.94	
10E000 2310 4100 00 000000				EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		99.98	
10E000 1110 4100 00 499803				EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		1,717.55	
92695	SCHINDLER ELEVATOR CORPORATION	02/22/2022	8105857312	Costello qtrly billing	0	783.84	783.84
				2.1.22-4.30.22			
20E600 2540 3200 00 000000				OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		783.84	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92696	SCHOOL HEALTH CORPORATION	02/22/2022	5543536-01	PE Equipment	2002100073	260.49	260.49
10E200	1111 4120 00 000000		EDUCATION/HOME ELEMENTARY/PHYSICAL EDUCATION			260.49	
92697	SCHOOL SPECIALTY, INC.	02/22/2022	208129363976	School Supplies/Construction Paper, Paper Clips, Binder Clips, Staples, Scissors, etc.	1002100246	42.00	342.61
10E100	1110 4100 00 000000		EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES			42.00	
			208129405617	ESSER III Academic Supplies & Materials Rinchiuso - Lincoln	7002100169	46.80	
10E300	1110 4100 00 499803		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES/ESSER			46.80	
			308100923708	School Supplies/Construction Paper, Paper Clips, Binder Clips, Staples, Scissors, etc.	1002100246	253.81	
10E100	1110 4100 00 000000		EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES			253.81	
92698	SEAL OF ILLINOIS	02/22/2022	10323	Sept 22' Tuition AD	0	4,644.15	13,291.03
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			4,644.15	
			10439	Nov 21' Tuition AD	0	4,323.44	
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			4,323.44	
			10593	Jan 22' Tuition AD	0	4,323.44	
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			4,323.44	
92699	SEAL SOUTH, INC	02/22/2022	7195	Tuition JT- Aug 21	0	2,217.90	9,976.70
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			2,217.90	
			7312	Tuition JT- Nov 21	0	3,879.40	
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			3,879.40	
			7389	Tuition JT- January	0	3,879.40	
10E600	1912 6700 00 000000		EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION			3,879.40	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92700	Slechta, Cynthia	02/22/2022	5 grade bball	5th grade bball security	0	240.00	240.00
10E500	1501 1300 00 000101		EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD			240.00	
92701	SMITHEREEN PEST MANAGEMENT SER	02/22/2022	2667270	Costello scheduled PC service	0	68.00	498.00
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			68.00	
			2667271	GWMS scheduled PC service	0	68.00	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			68.00	
			2667272	Home regular PC service	0	68.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			68.00	
			2667273	Lincoln scheduled PC service	0	68.00	
20E300	2540 3230 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			68.00	
			2667274	Robinson - Regularly scheduled PC service	0	68.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			68.00	
			2667275	Edison Scheduled PC service	0	68.00	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			68.00	
			2667830	Admin regular PC service	0	90.00	
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			90.00	
92702	SOARING EAGLE ACADEMY	02/22/2022	21299	Jan 22 tuition KM & PJ	0	16,810.82	16,810.82
10E400	1912 6700 00 000000		EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION			8,405.41	
10E500	1912 6700 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			8,405.41	
92703	T-MOBILE	02/22/2022	972033599 12122	Feb 22' hotspots	0	3,225.00	3,225.00
10E000	1110 3100 98 499802		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			3,225.00	
92704	The Stepping Stones Group LLC	02/22/2022	M00101331	12.26.21-1.8.22 GWMS A.A.	0	2,325.00	16,150.00
10E000	1110 1200 00 000000		EDUCATION/DISTRICT OFFICE/ELEMENTARY/TEMPORARY SALARIES			2,325.00	
			M0085616	9.5.21-9.18.21 GWMS A.A.	0	3,937.50	
10E000	1110 1200 00 000000		EDUCATION/DISTRICT OFFICE/ELEMENTARY/TEMPORARY SALARIES			3,937.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			M0097967	11.28.21-12.11.21 GWMS A.A.	0	5,387.50	
10E000	1110 1200 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TEMPORARY SALARIES		5,387.50	
			M0102381	GWMS AA contracted teacher	0	4,500.00	
10E000	1110 1200 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TEMPORARY SALARIES		4,500.00	
92705	THOMSON REUTERS - WEST	02/22/2022	845830065	Online Software Subscription	0	577.92	577.92
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		577.92	
92706	TIERNEY BROTHERS	02/22/2022	860280	IR speaker - DAREK NAGLAK Quote #210021 ONE Front Row system without the lesson capture	7032100110	1,213.00	1,213.00
10E000	1110 4100 00 499802			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER GRA		1,213.00	
92707	UNIFIRST CORPORATION	02/22/2022	0611422758	Lincoln-Supplies	0	150.81	3,654.72
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		150.81	
			0611424459	GWMS - Supplies	0	1,054.48	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,054.48	
			0611424460	Edison- Supplies	0	142.79	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		142.79	
			0611424461	Home- Supplies	0	285.33	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		285.33	
			0611426144	Lincoln- Supplies	0	439.47	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		439.47	
			0611427862	GWMS- Supplies	0	1,054.48	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,054.48	
			0611427863	Edison- Supplies	0	142.79	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		142.79	
			0611427864	Home- Supplies	0	384.57	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		384.57	
92708	VERIZON WIRELESS	02/22/2022	9898000542	Billing 12.24.21-01.23.22	0	1,031.52	1,031.52
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,031.52	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
92709	VILLAGE OF LYONS WATER DEPARTM	02/22/2022	013293-000 013122	Costello Svc 11.16.21-01.15.22	0	615.40	615.40
20E600 2540 3700 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			615.40	
92710	VILLAGE OF STICKNEY WATER DEPT	02/22/2022	101878 013122	Home water/sewer Jan 10	0	537.06	1,025.88
20E200 2540 3700 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			537.06	
			101884 013122	Edison water/sewer Jan 10	0	488.82	
20E100 2540 3700 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			488.82	
92711	VILLAGE OF BROOKFIELD	02/22/2022	400067-001 020722	Lincoln reading 01.30.22	0	349.97	349.97
20E300 2540 3700 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			349.97	
92712	WEST, KIRSTY	02/22/2022	mileage reim 1.28.22	mileage reim. 1.28.22	0	25.65	25.65
10E000 2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S			25.65	
92713	What on Earth Publishing, LLC	02/22/2022	WH9619	ESSER III Supplies & Materials Darek Naglak	7002100201	1,808.95	1,808.95
10E000 1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III			1,808.95	
				103 Computer	Check(s) For a Total of	1,372,503.20	

0	Manual	Checks For a Total of	0.00
0	Wire Transfer	Checks For a Total of	0.00
0	ACH	Checks For a Total of	0.00
103	Computer	Checks For a Total of	1,372,503.20
Total For	103	Manual, Wire Tran, ACH & Computer Checks	1,372,503.20
Less	0	Voided	Checks For a Total of 0.00
		Net Amount	1,372,503.20

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION	459,819.95	0.00	629,176.13	1,088,996.08
20	OP, BLDG,MAIN	1,088.82	0.00	154,453.67	155,542.49
30	DEBT SERVICE	0.00	0.00	2,000.00	2,000.00
40	TRANSPORTION	0.00	0.00	125,964.63	125,964.63

GENERAL FUND

Totals for All Accounts

Costello Elementary School

Account #

Date	Check#	Description	Receipts	Disburse	Balance
10/18/2021		Deposit (TreeRing-yearbook)	133.93		\$13,413.01
12/3/2021		Deposit (cheer garments)	260		\$13,673.01
11/29/2021	1106	Cheerleading Complay (cheer garments)		238.81	\$13,434.20
2/7/2022		Deposit (VanGogh-commission)	506.38		\$13,940.58

EDISON ACTIVITY ACCOUNT - 2021-2022

JAN 2022					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$28,741.72
1/7/22	1244	T&M Sports (PF/Spirit)	240.00		\$28,501.72
1/21/22	1245	Sarah Roth (Teachers' Fund)	45.75		\$28,455.97
FEB 2022					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$28,455.97
					\$28,455.97

HOME SCHOOL GENERAL LEDGER February 2022

Date	Ck.#	Description	Disbursements	Receipts	Balance
1/18/2022		Deposit - Van Gogh Fall Commission		\$419.17	\$ 2,652.46
1/28/2022	1120	Kristen Smith - Learning A-Z Reimbursement	\$118.00		\$ 2,534.46

		Lincoln School			
Check #	Date	Description	Debit	Credit	Total
		Balance Forwarded from 2020-2021			\$22,841.26
1129	8/20/20	Reimbursement for lost wireless keyboard Marybeth Conte (bought by herself)	\$22.04		\$22,819.22
1130	8/20/20	Reimbursement for Beatriz Lappay balloons welcome back	\$13.29		\$22,805.93
1131	8/20/20	VOID VOID VOID	VOID		
1132	8/20/20	Reimbursement for Beatriz Lappay welcome back donuts	\$27.12		\$22,778.81
1133	8/20/20	Reimbursement for Beatriz Lappay munchkins for staff donuts	\$95.07		\$22,683.74
1134	8/31/20	Reimbursement Theresa Silva icecream for staff	\$51.64		\$22,632.10
1135	9/8/20	Christine Colucci laptop for yearbook	\$650.99		\$21,981.11
1136	9/14/20	reinburement for water filters purchased by Glory Smith	\$110.28		\$21,870.83
	9/25/20	Deposit year book laptop bought bak purchase for yearbook club		\$650.99	\$22,521.82
	9/25/20	Deposit from Van Gogh comission check to the school		\$230.34	\$22,752.16
1137	10/2/20	Ink your wear Inc. Invoice#1029 Lincoln spirit wear orders balance	\$267.40		\$22,484.76
1138		VOID VOID VOID	VOID		\$22,484.76
1139		VOID VOID VOID	VOID		\$22,484.76
	6/4/21	Deposit year book sales		\$330.00	\$22,814.76
	6/4/21	Deposit postage allowance		\$600.00	\$23,414.76
	6/4/21	Deposit donations for Poulos buddy bench		\$299.00	\$23,713.76
1140	6/7/21	Lifetouch NSS Yearbook	\$132.46		\$23,581.30
1141	8/27/21	Special T unlimited Spirit wear	\$1,051.00		\$22,530.30
1142		VOID VOID VOID	VOID		\$22,530.30
1143	9/29/21	Special T unlimited Spirit Wear Invoice# 38229	\$1,362.00		\$21,168.30
1144	10/21/21	Special T unlimited Spirit wear invoice# 38483	\$126.00		\$21,042.30
1145	11/23/21	Special T unlimited Spirit wear invoice# 38715	\$345.00		\$20,697.30
1146	12/16/21	Ink Your Wear - Student Council Student Shirts	\$141.00		\$20,556.30

Date	Check Number	Transaction	Debit	
Robinson January/Feb				
1/18/2022	1162	Lyons PO (GPS) cum folders	\$9.44	
1/24/2022	1163	Jennifer Noncek-Eastman VOID		
1/24/2022	1164	Jennifer Noncek-Eastman Supplies for students Stu acct	\$106.25	
1/26/2022		Deposit Van Gogh commission		\$495.04
1-27-022	1165	Paisan's (staf dinnfer for Parent teacher conference	163.92	
2/7/2022		Deposit Donations		\$700.00
2/14/2022	1166	Paisans (PBS reward for 3rdgrade	\$38.98	

GENERAL FUND FOR BOARD					
		George Washington Middle School			
		Account # 8760054107			
Date	Check #	Description	Disbursement	Receipts	Balance
19-Jan	1599	Cooking Club supplies	\$30.00		\$11,210.31
27-Jan	1600	T & M Sports - Sweatshirts	\$200.00		\$11,010.31
27-Jan	1601	Paisans Pizza - P/T Conference	\$181.83		\$10,828.48
27-Jan	1602	Lyons Township B/O Solo Festival	\$147.00		\$10,681.48
18-Jan	Deposit	Socks 31/VanGogh 547.36/SC 228/ Pop 362.64		\$1,169.00	\$11,850.48
27-Jan	Deposit	Spiritwear 320/B/O Solo Fest 264		\$584.00	\$12,434.48
8-Feb	1603	VistaPrint Netherlands BV - Postcards	\$78.56		\$12,355.92
8-Feb	1604	Sams Club Renewel	\$100.00		\$12,255.92
11-Feb	1605	Paisans Pizza Girls basketball	\$32.98		\$12,222.94
9-Feb	Deposit	Dist Reimb 182.86/B/O 7.00/Spirit 185		\$374.86	\$12,597.80
11-Feb	1606	Steve Kimmey - Pop Machine	\$74.50		\$12,523.30
14-Feb	1607	Crown Trophy Sports Medals	\$89.36		\$12,433.94

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF EDUCATION
LYONS ELEMENTARY SCHOOL DISTRICT 103
George Washington Middle School, Cafeteria
8101 Ogden Avenue, Lyons, IL 60534 at 6:00 P.M.
Tuesday, January 25, 2022

I. Call to Order

The regular meeting of the Board of Education was called to order at 6:02 p.m. by President Jorge Torres.

II. Roll Call

Members Physically Present:

Sara Andreas
Slagiana Aleksikj
Olivia Quintero
Mario Ramirez
Jorge Torres

Absent:

Vito Campanile
Winifred Rodriguez

III. Reading of Communications

None

IV. Superintendent's Report

Superintendent Rivera informed the Board that Curriculum Director Darek Naglak will be presenting the ELA (K-8th Grade) and Math (6-8th Grade) Adoption Process for SY2022.

Mr. Naglak presented the Board with an overview of the ELA and Math Curriculum Adoption Process. Mr. Naglak stated there was an Adoption Committee that consisted of 10 K-8 Teachers; 2 Special Education Teachers; 2 Interventionists; 2 English Language Learner Teachers; 2 Instructional Coaches and 2 Administrators. He presented the Adoption Timeframe, the Adoption Gateways, the Effectiveness Rubrics, the Resources Reviewed by the Committee, and the Curriculum Budget.

The Board had a brief discussion regarding the piloting and the estimate costs.

V. Public Comment

None

VI. Consent Agenda

Olivia Quintero moved seconded by Sara Andreas to approve the Consent Agenda as presented.

Upon Roll Call:

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

Motion carried

- A. Authorize Payment of Monthly Bills for January, 2022
 - 1. Board Bills January, 2022
 - 2. Activity Funds January, 2022
- B. Approval of Minutes
 - 1. Special Minutes of December 8, 2021
 - 2. Confidential Minutes of December 8, 2021
 - 3. Public Hearing and Regular Minutes of December 14, 2021
- C. Approval of Employment
 - 1. Support Personnel
 - a. Noemi Trujillo, Lincoln, Building Secretary, \$15/hr, 1/26/22
 - b. Maria Jasso, Home, Lunch Aide, \$11/hr, TBD (pending background)
 - 2. Leave of Personnel
 - a. Tabitha Coleman, GWMS, Instructional Coach, 1/10/22-1/17/22 (extension update - originally scheduled 2/13/21-1/10/22)
 - b. Pamela DeBord, Costello, ESL Teacher, 1/3/22-3/23/22
 - c. Julie Jalove, Lincoln, 4th Grade Teacher, 9/20/21-TBD
 - d. Jessica Koester, Edison, 5th Grade Teacher, 2/7/22-4/4/22
 - e. Mallory Wienke, Costello, 1st Grade Teacher, 1/4/22-1/11/22
 - 3. Approval of Resignations
 - a. Kathy Voss, Home, Food Service Bookkeeper, 12/31/21
 - b. Dione Washington, Robinson, Resource Teacher, 1/12/22
 - 4. Approval of Retirement
 - a. Sandra Levato, Robinson, Special Education Aide, 9/2/22
 - b. Dennis Neil, GWMS, Custodian, 9/30/22

VII. Action Item

Approval of Interim Business Manager, Guy M. Cahill, d/b/a Guy M. Cahill & Associates, Inc., \$750.00 per 5/hr Day Performance (hours greater/less than 5 hours in a day will be paid at a pro-rata rate) not to exceed \$90,000.00 for Fiscal Year 2021-22.

Mario Ramirez moved seconded by Olivia Quintero to approve the Interim Business Manager, Guy M. Cahill, d/b/a Guy M. Cahill & Associates, Inc., at a rate of \$750.00 per 5 hour day performance (hours greater or less than 5 hours in a day will be paid at a pro-rata rate), not to exceed \$90,000, for fiscal year 2021-22.

Upon Roll Call:

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

Motion carried

Approval of Board Goals for SY2021-2022

Sara Andreas moved seconded by Olivia Quintero to approve the Board Goals for School Year 2021-2022.

Upon Roll Call:

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

Motion carried

Approval of Resolution for Appointment of Authorized Agent

Mario Ramirez moved seconded by Olivia Quintero to approve the Resolution for Appointment of Authorized Agent.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Olivia Quintero Mario Ramirez Jorge Torres

Nays:	None

Absent:	Vito Campanile Winifred Rodriguez

Motion carried

X. Adjournment

Olivia Quintero moved seconded by Sara Andreas to adjourn at 6:22 p.m.

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

Sara Andreas, Secretary

Jorge Torres, President

Document Status: 5-Year-Review - Needs Review

OPERATIONAL SERVICES

4:120 Food Services

Good nutrition shall be promoted in the District's meal programs and in other food and beverages that are sold to students during the school day. The Superintendent shall manage a food service program that complies with this policy and is in alignment with Board of Education policy 6:50, *School Wellness*.

Food or beverage items sold to students as part of a reimbursable meal under federal law must follow the nutrition standards specified in the U.S. Dept. of Agriculture rules that implement the National School Lunch and Child Nutrition Acts. Schools being reimbursed for meals under these laws are *participating schools*.

The food service program in participating schools shall comply with the nutrition standards specified in the U.S. Dept. of Agriculture's *Smart Snacks rules* when it offers competitive foods to students on the school campus during the school day. *Competitive foods* are all food and beverages that are offered by any person, organization or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law. The food service programs in participating schools shall also comply with any applicable mandates in the Illinois State Board of Education's School Food Service rules implementing these federal laws and the Ill. School Breakfast and Lunch Program Act.

All revenue from the sale of any food or beverages sold in competition with the School Breakfast Program or National School Lunch Program to students in food service areas during the meal period shall accrue to the nonprofit school lunch program account.

LEGAL REF.:

B. Russell National School Lunch Act, [42 U.S.C. §1751](#) *et seq.*

Child Nutrition Act of 1966, [42 U.S.C. §1771](#) *et seq.*

[7 C.F.R. Parts 210](#) and [220](#), Nutrition Standards in the National School Lunch and School Breakfast Programs.

[105 ILCS 125/](#).

[23 Ill.Admin.Code Part 305](#), School Food Service.

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:50 (School Wellness)

ADOPTED: May 28, 2015

Document Status: 5-Year-Review - Needs Review

COMMUNITY RELATIONS

8:100 Relations with Other Organizations and Agencies

The District shall cooperate with other organizations and agencies, including but not limited to:

- County Health Department
- Law enforcement agencies
- Fire authorities
- Planning authorities
- Zoning authorities
- Illinois Emergency Management Agency (IEMA), local organizations for civil defense, and other appropriate disaster relief organizations concerned with civil defense
- Other school districts

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 4:170 (Safety), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:90 (Abused and Neglected Child Reporting), 7:150 (Agency and Police Interviews)

~~ADOPTED: December 15, 2014~~

Document Status: Draft Update

BOARD OF EDUCATION

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and Board of Education members:

1. No employee shall intentionally perform any *political activity* during any *compensated time*, as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity.
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any *gift* from any *prohibited source*, as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. *Catered* means food or refreshments that are purchased ready to consume, which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not

been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.

10. Intra-governmental and inter-governmental gifts. *Intra-governmental gift* means any gift given to a Board member or employee from another Board member or employee, and *inter-governmental gift* means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under [26 U.S.C. §501\(c\)\(3\)](#).

Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, [5 LCS 430/1-5](#).

Political activity means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.

15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, *compensated time* includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

Prohibited source means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

Gift means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

Complaints of Sexual Harassment Made Against Board Members by Elected Officials

Pursuant to the State Officials and Employees Ethics Act ([5 ILCS 430/70-5](#)), members of the Board and other elected officials are encouraged to promptly report claims of sexual harassment by a Board member. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available. If the official feels comfortable doing so, he or she should directly inform the individual that the individual's conduct or communication is offensive and must stop.

Board members and elected officials should report claims of sexual harassment against a member of the Board to the Board President or Superintendent. If the report is made to the Superintendent, the Superintendent shall promptly notify the President, or if the President is the subject of the complaint, the Vice President. Reports of sexual harassment will be confidential to the greatest extent practicable.

When a complaint of sexual harassment is made against a member of the Board by another Board member or other elected official, the Board President shall appoint a qualified outside investigator who is not a District employee or Board member to conduct an independent review of the allegations. If the allegations concern the President, or the President is a witness or otherwise conflicted, the Vice President shall make the appointment. If the allegations concern both the President and Vice President, and/or they are witnesses or otherwise conflicted, the Board Secretary shall make the appointment. The investigator shall prepare a written report and submit it to the Board.

If a Board member has engaged in sexual harassment, the matter will be addressed in accordance with the authority of the Board.

The Superintendent will post this policy on the District website and/or make this policy available in the District's administrative office.

LEGAL REF.:

[105 ILCS 5/22-90](#) (final citation pending). [PRESSPlus1](#)

[5 ILCS 430/](#), State Officials and Employees Ethics Act.

[10 ILCS 5/9-25.1](#), Election Interference Prohibition Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:260 (Uniform Grievance Procedure), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Conduct; and Conflict of Interest)

Adopted: January 28, 2020

PRESSPlus 1. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-327, bans high school guidance counselors from intentionally soliciting or accepting gifts from a *prohibited source*, narrowly defined as “any person who is employed by an institution of higher education or is an agent or spouse of or an immediate family member living with a person employed by an institution of higher education.” Exceptions exist for certain circumstances, e.g., gifts from a relative or based on a personal friendship. A guidance counselor does not violate this law if he or she promptly takes reasonable action to return the gift to the prohibited source or donates the gift or an amount equal to its value to a tax exempt charity. **Issue 108, November 2021**

Document Status: Draft Update

BOARD OF EDUCATION

2:110 Qualifications, Term, and Duties of Board Officers

The Board of Education officers are: President, Vice President, Secretary, and Treasurer. These officers are elected or appointed by the Board at its organizational meeting.

President

The Board elects a President from its members for a one-year term. The duties of the President are to:

1. Preside at all meetings;
2. Focus the Board meeting agendas on appropriate content;
3. Make all Board committee appointments, unless specifically stated otherwise;
4. Attend and observe any Board committee meeting at his or her discretion;
5. Represent the Board on other boards or agencies;
6. Sign official District documents requiring the President's signature, including Board minutes and Certificate of Tax Levy;
7. Call special meetings of the Board;
8. Serve as the head of the public body for purposes of the Open Meetings Act and Freedom of Information Act;
9. Ensure that a quorum of the Board is physically present at all Board meetings, except as otherwise provided by the Open Meetings Act. [PRESSPlus1](#)
10. Administer the oath of office to new Board members;
11. Serve as or appoint the Board's official spokesperson to the media; ~~and~~
12. Except when the Board President is the subject of a complaint of sexual harassment, a witness, or otherwise conflicted, appoint a qualified outside investigator to conduct an independent review of allegations of sexual harassment made against a Board member by another Board member or elected official;
13. Serve as or appoint the Board's official spokesperson to the media; ~~and~~
14. Ensure that the fingerprint-based criminal history records information checks and/or screenings required by State law and policy 5:30, Hiring Process and Criteria, is completed for the Superintendent. [PRESSPlus2](#)

The President is permitted to participate in all Board meetings in a manner equal to all other Board members, including the ability to make and second motions.

The Vice President fills a vacancy in the Presidency.

Vice President

The Board elects a Vice President from its members for a one-year term. The Vice President performs the duties of the President if:

1. The office of President is vacant;
2. The President is absent; or
3. The President is unable to perform the office's duties.

A vacancy in the Vice Presidency is filled by a special Board election.

Secretary

The Board elects a Secretary for a one-year term. The Secretary may be, but is not required to be, a Board member. The Secretary may receive reasonable compensation as determined by the Board before appointment. However, if the Secretary is a Board member, the compensation shall not exceed \$500 per year, as fixed by the Board at least 180 days before the beginning of the term. The duties of the Secretary are to:

1. Keep minutes for all Board meetings, and keep the verbatim record for all closed Board meetings;
2. Mail meeting notification and agenda to news media who have officially requested copies;
3. Keep records of the Board's official acts, and sign them, along with the President, before submitting them to the Treasurer at such times as the Treasurer may require;
4. Report to the Treasurer on or before July 7, annually, such ²⁴²information as the Treasurer is required to include in the Treasurer's report to the appropriate Intermediate Service Center;

5. Act as the local election official for the District;
6. Arrange public inspection of the budget before adoption;
7. Publish required notices;
8. Sign official District documents requiring the Secretary's signature; and
9. Maintain Board policy and such other official documents as directed by the Board.

The Secretary may delegate some or all of these duties, except when State law prohibits the delegation. The Board appoints a secretary pro tempore, who may or may not be a Board member, if the Secretary is absent from any meeting or refuses to perform the duties of the office. A permanent vacancy in the office of Secretary is filled by special Board election.

Recording Secretary

The Board may appoint a Recording Secretary who is a staff member. The Recording Secretary shall:

1. Assist the Secretary by taking the minutes for all open Board meetings;
2. Assemble Board meeting material and provide it, along with prior meeting minutes, to Board members before the next meeting; and
3. Perform the Secretary's duties, as assigned, except when State law prohibits the delegation.

In addition, the Recording Secretary or Superintendent receives notification from Board members who desire to attend a Board meeting by video or audio means.

Treasurer

Qualifications, appointment, and duties of the Treasurer for the School District shall be provided in the School Code. The Treasurer shall:

1. Furnish a bond, which shall be approved by a majority of the full Board;
2. Maintain custody of school funds;
3. Maintain records of school funds and balances;
4. Prepare a monthly reconciliation report for the Superintendent and Board; and
5. Receive, hold, and expend District funds only upon the order of the Board.

A vacancy in the Treasurer's office is filled by Board appointment.

LEGAL REF.:

[5 ILCS 120/7](#) and [420/4A-106](#).

105 ILCS 5/8-1, 5/8-2, 5/8-3, 5/8-6, 5/8-16, 5/8-17, 5/10-1, 5/10-5, 5/10-7, 5/10-8, 5/10-13, 5/10-13.1, 5/10-14, 5/10-16.5, [5/10-21.9](#), and [5/17-1](#), and [5/21B-85](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:105 (Ethics and Gift Ban), 2:150 (Committees), 2:210 (Organizational Board of Education Meeting), 2:220 (Board of Education Meeting Procedure)

Adopted: November 26, 2019

PRESSPlus Comments

PRESSPlus 1. Updated to reflect changes to 5 ILCS 120/7, amended by P.A. 101-640, permitting public bodies to meet remotely without a quorum physically present at the meeting location during a public health emergency. **Issue 108, November 2021**

PRESSPlus 2. The School Code continues to define the board president's role in conducting criminal background investigations and receiving the results of these investigations, including the results for employees of district contractors. 105 ILCS 5/10-21.9. Many districts delegate this task in the hiring process to a human resources department. For more information, see the subhead entitled Screening in policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*, and the subhead entitled Investigations in policy 5:30, *Hiring Process Criteria*. **Issue 108, November 2021**

Document Status: Draft Update

BOARD OF EDUCATION

2:120 Board Member Development

The Board of Education desires that its individual members learn, understand, and practice effective governance principles. The Board is responsible for Board member orientation and development. Board members have an equal opportunity to attend State and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent education materials, publications, and notices of training or development.

Mandatory Board Member Training

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development leadership training in education and labor law, financial oversight and accountability, *and* fiduciary responsibilities, *and (beginning in the fall of 2023) trauma-informed practices for students and staff* within the first year of his or her first term. [PRESSPlus1](#)
2. Each Board member must complete training on the Open Meetings Act no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on the Open Meetings Act is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date.

The Superintendent or designee shall maintain on the District website a log identifying the complete training and development activities of each Board member, including both mandatory and non-mandatory training.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, will make reasonable efforts to provide ongoing professional development to Board members about the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates, i.e., *Senate Bill 100 training topics*.

Board Self-Evaluation

The Board will conduct periodic self-evaluations with the goal of continuous improvement.

New Board Member Orientation

The orientation process for newly elected or appointed Board members includes:

1. The Board President or Superintendent, or their designees, shall give each new Board member a copy of or online access to the Board Policy Manual, the Board's regular meeting minutes for the past year, and other helpful information including material describing the District and explaining the Board's roles and responsibilities.
2. The Board President or designee shall schedule one or more special Board meetings, or schedule time during regular meetings, for Board members to become acquainted and to review Board processes and procedures.
3. The Board President may request a veteran Board member to mentor a new member.
4. All new members are encouraged to attend workshops for new members conducted by the Illinois Association of School Boards.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board member to attend: (1) Board meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates.

[5 ILCS 120/1.05](#) and [120/2](#).

[105 ILCS 5/10-16a](#) and [5/24-16.5](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Compensation; Expenses), 2:200 (Types of Board of Education Meetings)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-16a, amended by P.A. 102-638. See 105 ILCS 5/10-16a(b-5) for the required and recommended elements of the training regarding trauma-informed practices. **Issue 108, November 2021**

Document Status: Draft Update

BOARD OF EDUCATION

2:20 Powers and Duties of the Board of Education; Indemnification

The major powers and duties of the Board of Education include, but are not limited to:

1. Organizing the Board after each consolidated election by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with State and federal law.
2. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements and State and federal law.
3. Employing a Superintendent and other personnel, making employment decisions, dismissing personnel, including determining whether an employee has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by [325 ILCS 5/](#), and establishing an equal employment opportunity policy that prohibits unlawful discrimination.
4. Directing, through policy, the Superintendent, in his or her charge of the District's administration.
5. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
6. Entering contracts using the public bidding procedure when required.
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement and District Improvement Plans.
11. Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance.
12. Establishing and supporting student behavior policies designed to maintain an environment conducive to learning, including deciding individual student suspension or expulsion cases brought before it.
13. Establishing attendance units within the District and assigning students to the schools.
14. Establishing the school year.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Providing student transportation services pursuant to State law.
17. Entering into joint agreements with other boards to establish cooperative educational programs or provide educational facilities.
18. Complying with requirements in the Abused and Neglected Child Reporting Act (ANCRA). Specifically, each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.
19. Notifying the State Superintendent of Education promptly and in writing of the name of a licensed teacher who was convicted of a felony, along with the conviction and the name and location of the court where the conviction occurred. [PRESSPlus1](#)
20. Notifying the Teachers' Retirement System (TRS) of the State of Ill. Board of Trustees promptly and in writing when it learns that a teacher as defined in the Ill. Pension Code was convicted of a felony, along with the name and location of the court where the conviction occurred, and the case number assigned by that court to the conviction. [PRESSPlus2](#)
21. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in educational matters.

Indemnification

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless Board of Education members, employees, volunteer personnel (pursuant to [105 ILCS 5/10-22.34](#), [10-22.34a](#) and [10-22.34b](#)), mentors of certified staff (pursuant to [105 ILCS 5/2-3.53a](#), [2-3.53b](#), and [105 ILCS 5/21A-5](#) et. seq.), and ~~substitute~~ substitute teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as

obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

LEGAL REF.:

[105 ILCS 5/10](#), [5/17-1](#), [5/21B-85](#), and [5/27-1](#).

[115 ILCS 5/](#), III. Educational Labor Relations Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

CROSS REF.: 1:10 (School District Legal Status), 1:20 (District Organization, Operations, and Cooperative Agreements), 2:10 (School District Governance), 2:80 (Board Member Oath and Conduct), 2:140 (Communications To and From the Board), 2:210 (Organizational Board of Education Meeting), 2:240 (Board Policy Development), 4:60 (Purchases and Contracts), 4:70 (Resource Conservation), 4:100 (Insurance Management), 4:110 (Transportation), 4:150 (Facility Management and Building Programs), [4:165 \(Awareness and Prevention of Sexual Abuse and Grooming Behaviors\)](#), [4:175 \(Convicted Child Sex Offender: Screening; Notifications\)](#), 5:10 (Equal Employment Opportunity and Minority Recruitment), [5:30 \(Hiring Process and Criteria\)](#), 5:90 (Abused and Neglected Child Reporting), [5:120 \(Employee Ethics: Conduct; and Conflict of Interest\)](#), [5:150 \(Personnel Records\)](#), [5:210 \(Resignations\)](#), [5:290 \(Employment Termination and Suspensions\)](#), 6:10 (Educational Philosophy and Objectives), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment and Intra-District Transfer), 7:190 (Student Behavior), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/21B-85(a). **Issue 108, November 2021**

PRESSPlus 2. Updated in response to 105 ILCS 5/21B-85(b). **Issue 108, November 2021**

Document Status: Draft Update

BOARD OF EDUCATION

2:220 Board of Education Meeting Procedure

Agenda

The Board of Education President is responsible for focusing the Board meeting agendas on appropriate content. The Superintendent shall prepare agendas in consultation with the Board President. The President shall designate a portion of the agenda as a consent agenda for those items that usually do not require extensive discussion before Board action. Upon the request of any Board member, an item will be withdrawn from the consent agenda and placed on the regular agenda for independent consideration.

Each Board meeting agenda shall contain the general subject matter of any item that will be the subject of final action at the meeting. Any Board member may submit suggested agenda items to the Board President for his or her consideration for an upcoming meeting. District residents may suggest inclusions for the agenda. Discussion items may be added to the agenda upon unanimous approval of those Board members present. The Board will take final action only on items contained in the posted agenda; items not on the agenda may still be discussed.

The Superintendent shall provide a copy of the agenda, with adequate data and background information, to each Board member at least 48 hours before each meeting, except a meeting held in the event of an emergency. The meeting agenda shall be posted in accordance with Board policy 2:200, *Types of Board of Education Meetings*.

The Board President shall determine the order of business at regular Board meetings. Upon consent of a majority of members present, the order of business at any meeting may be changed.

Voting Method

Unless otherwise provided by law, when a vote is taken upon any measure before the Board, with a quorum being present, a majority of the votes cast shall determine its outcome. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, is counted for the purposes of determining whether a quorum is present. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, however, is not counted in determining whether a measure has been passed by the Board, unless otherwise stated in law. The sequence for casting votes is rotated.

On all questions involving the expenditure of money and on all questions involving the closing of a meeting to the public, a roll call vote shall be taken and entered in the Board's minutes. An individual Board member may request that a roll call vote be taken on any other matter; the President or other presiding officer may approve or deny the request but a denial is subject to being overturned by a majority vote of the members present.

Minutes

The Board Secretary shall keep written minutes of all Board meetings (whether open or closed), which shall be signed by the President and the Secretary. The minutes include:

1. The meeting's date, time, and place;
2. Board members recorded as either present or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of any votes taken;
4. On all matters requiring a roll call vote, a record of who voted *yea* and *nay*;
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting;
6. The vote of each member present when a vote is taken to hold a closed meeting or portion of a meeting, and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act (OMA) authorizing the closed meeting;
7. A record of all motions, including individuals making and seconding motions;
8. Upon request by a Board member, a record of how he or she voted on a particular motion; and
9. The type of meeting, including any notices and, if a reconvened meeting, the original meeting's date.

The minutes shall be submitted to the Board for approval or modification at its next regularly scheduled open meeting. Minutes for open meetings must be approved within 30 days after the meeting or at the second subsequent regular meeting, whichever is later.

~~At least semi-annually~~ Every six months, or as soon after as is practicable, in an open meeting, the Board: (1) reviews minutes from all closed meetings that are currently unavailable for public release, and (2) ~~decides~~ determines which, if any, no longer require confidential treatment and are available for public inspection. ~~This is also referred to as a semi-annual review.~~ ^{PRESSPlus1} The Board may meet in a prior closed session to review the minutes from closed meetings that are currently unavailable for public release, but it reports its determination in open session.

The Board's meeting minutes must be submitted to the Board Treasurer at such times as the Treasurer may require.

The official minutes are in the custody of the Board Secretary. Open meeting minutes are available for inspection during regular office hours within 10 days after the Board's approval; they may be inspected in the District's main office, in the presence of the Secretary, the Superintendent or designee, or any Board member.

Minutes from closed meetings are likewise available, but only if the Board has released them for public inspection, except that Board members may access closed session minutes not yet released for public inspection (1) in the District's administrative offices or their official storage location, and (2) in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. The minutes, whether reviewed by members of the public or the Board, shall not be removed from the District's administrative offices or their official storage location except by vote of the Board or by court order.

The Board's open meeting minutes shall be posted on the District website within 10 days after the Board approves them; the minutes will remain posted for at least 60 days.

Verbatim Record of Closed Meetings

The Superintendent, or the Board Secretary when the Superintendent is absent, shall audio record all closed meetings. If neither is present, the Board President or presiding officer shall assume this responsibility. After the closed meeting, the person making the audio recording shall label the recording with the date and store it in a secure location. The Superintendent shall ensure that: (1) an audio recording device and all necessary accompanying items are available to the Board for every closed meeting, and (2) a secure location for storing closed meeting audio recordings is maintained within the District's main office.

After 18 months have passed since being made, the audio recording of a closed meeting is destroyed provided the Board approved: (1) its destruction, and (2) minutes of the particular closed meeting.

Individual Board members may access verbatim recordings in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. Access to the verbatim recordings is available at the District's administrative offices or the verbatim recording's official storage location. Requests shall be made to the Superintendent or Board President. While a Board member is listening to a verbatim recording, it shall not be re-recorded or removed from the District's main office or official storage location, except by vote of the Board or by court order.

Before making such requests, Board members should consider whether such requests are germane to their responsibilities, service to District, and/or Oath of Office in policy 2:80, *Board Member Oath and Conduct*. In the interest of encouraging free and open expression by Board members during closed meetings, the recordings of closed meetings should not be used by Board members to confirm or dispute the accuracy of recollections.

Quorum and Participation by Audio or Video Means

A quorum of the Board must be physically present at all Board meetings. A majority of the full membership of the Board constitutes a quorum.

Provided a quorum is physically present, a Board member may attend a meeting by video or audio conference if he or she is prevented from physically attending because of: (1) personal illness or disability, (2) employment or District business, or (3) a family or other emergency. If a member wishes to attend a meeting by video or audio means, he or she must notify the recording secretary or Superintendent at least 24 hours before the meeting unless advance notice is impractical. The recording secretary or Superintendent will inform the Board President and make appropriate arrangements. A Board member who attends a meeting by audio or video means, as provided in this policy, may participate in all aspects of the Board meeting including voting on any item.

No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting or a meeting conducted under the **Quorum and Participation by Audio or Video Means** subhead above, is not practical or prudent because of the disaster declaration. If neither the President nor Vice President are present or able to perform this determination, the Superintendent shall serve as the duly authorized designee for purposes of making this determination.

The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and

agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.

Rules of Order

Unless State law or Board-adopted rules apply, the Board President, as the presiding officer, will use the most recent edition of Robert's Rules of Order, Newly Revised (11th Edition), as a guide when a question arises concerning procedure.

Broadcasting and Recording Board Meetings

Any person may record or broadcast an open Board meeting. Special requests to facilitate recording or broadcasting an open Board meeting, such as seating, writing surfaces, lighting, and access to electrical power, should be directed to the Superintendent at least 24 hours before the meeting.

Recording meetings shall not distract or disturb Board members, other meeting participants, or members of the public. The Board President may designate a location for recording equipment, may restrict the movements of individuals who are using recording equipment, or may take such other steps as are deemed necessary to preserve decorum and facilitate the meeting.

LEGAL REF.:

[5 ILCS 120/2a](#), [120/2.02](#), [120/2.05](#), [120/2.06](#), and [120/7](#).

[105 ILCS 5/10-6](#), [5/10-7](#), [5/10-12](#), and [5/10-16](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:150 (Committees), 2:200 (Types of Board of Education Meetings), 2:210 (Organizational Board of Education Meeting), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board)

Adopted: August 25, 2020

PRESSPlus Comments

PRESSPlus 1. Required by 5 ILCS 120/2.06(d), amended by P.A. 102-653. If a board is unable to conduct the review every six months, it must do so as soon after as is practicable, taking into account the nature and meeting schedule of the board. A board may also conduct the review more frequently. For the sake of brevity and to align with the closed meeting exception in 5 ILCS 120/2(c)(21) that continues to refer to a public body's *semi-annual* review of its closed session minutes, this policy's exhibits use the term *semi-annual*, even though that term was removed from 5 ILCS 120/2.06(d). **Issue 108, November 2021**

Document Status: Draft Update

Board of Education Meeting Procedure

2:220-E6 Exhibit - Log of Closed Meeting Minutes

The purpose of this log is to facilitate the Board's semi-annual review of closed meeting minutes. Semi-annual means every six months, or as soon after as is practicable, taking into account the nature and meeting schedule of the board. 5 ILCS 120/2.06(d), amended by P.A. 102-653. PRESSPlus1 See 2:220-E5, *Semi-Annual Review of Closed Meeting Minutes*.

The Board Secretary or Recording Secretary shall maintain a list of closed meeting minutes, arranged according to the reason for the closed meeting, that have not been released for public inspection.

Closed Session Held to Discuss:	Dates of Closed Sessions		
Specific employee(s), specific independent contractors, specific volunteers, or District legal counsel; however, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with [the Open Meetings Act]. 5 ILCS 120/2(c)(1) , amended by P.A. 101-459.			
Collective negotiating matters or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2(c)(2) .			
Selection of a person to fill a vacancy on the Board. 5 ILCS 120/2(c)(3) .			
Evidence or testimony presented in a hearing where authorized by law. 5 ILCS 120/2(c)(4) .			
Purchase or lease of real property. 5 ILCS 120/2(c)(5) .			
Setting of a price for sale or lease of District property. 5 ILCS 120/2(c)(6) .			
Sale or purchase of securities, investments, or investment contracts. 5 ILCS 120/2(c)(7) .			
Security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger. 5 ILCS 120/2(c)(8) .			
Student disciplinary cases. 5 ILCS 120/2(c)(9) . <i>Minutes of meetings held for this reason shall never be released to protect the individual student's privacy.</i>			
Any matter involving an individual student. 5 ILCS 120/2(c)(10) . <i>Minutes of meetings held for this reason shall never be released to protect the individual student's privacy.</i>			
Litigation, when an action against, affecting, or on behalf of the District has been filed and is pending before a court or administrative tribunal, or when the Board finds that an action is probable or imminent. 5 ILCS 120/2(c)(11) .			
251			
Establishment of reserves or settlement of claims as provided in the			

Local Government and Governmental Employees Tort Immunity Act or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the District or any intergovernmental risk management association or self insurance pool. 5 ILCS 120/2(c)(12) .			
Self-evaluation, practices and procedures or professional ethics, when meeting with an IASB representative. 5 ILCS 120/2(c)(16) .			
Minutes of meetings lawfully closed, whether for purposes of approval or semi-annual review. 5 ILCS 120/2(c)(21) .			
Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. 5 ILCS 120/2(c)(29) .			

DATED : August 25, 2020

PRESSPlus Comments

PRESSPlus 1. For the sake of brevity and to align with the closed meeting exception in 5 ILCS 120/2(c)(21) that continues to refer to a public body's *semi-annual* review of its closed session minutes, this exhibit use the term *semi-annual*, even though that term was removed from 5 ILCS 120/2.06(d). **Issue 108, November 2021**

Document Status: Draft Update

BOARD OF EDUCATION

2:260 Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the Board of Education, its employees, or its agents have violated his or her rights guaranteed by the [State Constitution](#), State or federal statute, or Board policy, or have a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act, [42 U.S.C. §12101 et seq.](#)
2. Title IX of the Education Amendments of 1972, [20 U.S.C. §1681 et seq.](#), excluding Title IX sexual harassment complaints governed by policy 2:265, *Title IX Sexual Harassment Grievance Procedure*
3. Section 504 of the Rehabilitation Act of 1973, [29 U.S.C. §791 et seq.](#)
4. Title VI of the Civil Rights Act, [42 U.S.C. §2000d et seq.](#)
5. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), [42 U.S.C. §2000e et seq.](#)
6. Sexual harassment prohibited by the State Officials and Employees Ethics Act, [5 ILCS 430/70-5\(a\)](#); Illinois Human Rights Act, [775 ILCS 5/](#); and Title VII of the Civil Rights Act of 1964, [42 U.S.C. §2000e et seq.](#) (Title IX sexual harassment complaints are addressed under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*)
7. Breastfeeding accommodations for students, [105 ILCS 5/10-20.60](#)
8. Bullying, [105 ILCS 5/27-23.7](#)
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, [820 ILCS 180/](#)
12. Illinois Equal Pay Act of 2003, [820 ILCS 112/](#)
13. Provision of services to homeless students
14. Illinois Whistleblower Act, [740 ILCS 174/](#)
15. Misuse of genetic information prohibited by the Illinois Genetic Information Privacy Act, [410 ILCS 513/](#); and Titles I and II of the Genetic Information Nondiscrimination Act, [42 U.S.C. §2000ff et seq.](#)
16. Employee Credit Privacy Act, [820 ILCS 70/](#).

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure. If a formal complaint is filed under this policy, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this policy may forego any informal suggestions and/or attempts to resolve it and may proceed directly to this grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed under this policy shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

Deadlines

All deadlines under this policy may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's

parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For any complaint alleging bullying and/or cyberbullying of students, the Complaint Manager shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy. For any complaint alleging sexual harassment or other violation of Board policy 5:20, *Workplace Harassment Prohibited*, the Complaint Manager shall process and review the complaint according to that policy, in addition to any response required by this policy.

Investigation Process

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal opportunity to present evidence during an investigation. If the Complainant is a student under 18 years of age, the Complaint Manager will notify his or her parents/guardians that they may attend any investigatory meetings in which their child is involved. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, or this policy, or any collective bargaining agreement. (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this policy about the status of the investigation. Within 30 school business days after the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time.

The Superintendent will keep the Board informed of all complaints.

If a complaint contains allegations involving the Superintendent or Board member(s), the written report shall be filed directly with the Board, which will make a decision in accordance with paragraph four of the following section of this policy.

Decision and Appeal

Within five school business days after receiving the Complaint Manager's report, the Superintendent shall mail his or her written decision to the Complainant and the accused by first-class U.S. mail registered mail, return receipt requested, and/or personal delivery [PRESSPlus1](#) as well as to the Complaint Manager. All decisions shall be based upon the *preponderance of evidence* standard.

Within 10 school business days after receiving the Superintendent's decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board.

Within 30 school business days after an appeal of the Superintendent's decision, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within five school business days after the Board's decision, the Superintendent shall inform the Complainant and the accused of the Board's action.

For complaints containing allegations involving the Superintendent or Board member(s), within 30 school business days after receiving the Complaint Manager's or outside investigator's report, the Board shall mail its written decision to the Complainant and the accused by first-class U.S. mail registered mail, return receipt requested, and/or personal delivery as well as to the Complaint Manager.

This policy shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing a Nondiscrimination Coordinator and Complaint Managers

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer this policy. If possible, the Superintendent will appoint two Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

Nondiscrimination Coordinator:

254

Stephanie Koenig

Stephanie Koenig
4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org
708-783-4100

Complaint Managers:

Stephanie Koenig	Kim West
4100 Joliet Ave., Lyons, IL 60534	4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org	westk@lyons103.org
708-783-4100	708-783-4100

LEGAL REF.:

8 U.S.C. §1324a et seq., Immigration Reform and Control Act.

20 U.S.C. §1232g, Family Education Rights Privacy Act.

20 U.S.C. §1400, The Individuals with Disabilities Education Act.

20 U.S.C. §1681 et seq., Title IX of the Education Amendments; 34 C.F.R. Part 106.

29 U.S.C. §206(d), Equal Pay Act. ~~Age Discrimination in Employment Act,~~

29 U.S.C. §621 et seq., Age Discrimination in Employment Act.

29 U.S.C. §791 et seq., Rehabilitation Act of 1973.

29 U.S.C. §2612, Family and Medical Leave Act.

42 U.S.C. §2000d et seq., Title VI of the Civil Rights Act.

42 U.S.C. §2000e et seq., Equal Employment Opportunities Act (Title VII of the Civil Rights Act).

42 U.S.C. §2000ff et seq., Genetic Information Nondiscrimination Act.

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

~~Americans With Disabilities Act,~~ 42 U.S.C. §12101 et seq., Americans With Disabilities Act.

~~Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.~~

~~Equal Pay Act, 29 U.S.C. §206(d).~~

~~Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.~~

105 ILCS 5/2-3.8, 5/3-10, 5/10-20, 5/10-20.5, 5/10-20.7a, 5/10-20.60, 5/10-20.69 5/10-20.75 (final citation pending), 5/10-22.5, 5/22-19, 5/24-4, 5/27-1, 5/27-23.7, and 45/1-15.

5 ILCS 415/10(a)(2), Government Severance Pay Act.

5 ILCS 430/70-5(a), State Officials and Employees Ethics Act.

~~Illinois Genetic Information Privacy Act,~~ 410 ILCS 513/, Ill. Genetic Information Privacy Act.

~~Illinois Whistleblower Act,~~ 740 ILCS 174/, Whistleblower Act.

740 ILCS 175/, Ill. False Claims Act.

~~Illinois Human Rights Act,~~ 775 ILCS 5/, Ill. Human Rights Act.

~~Victims' Economic Security and Safety Act,~~ 820 ILCS 180/, Victims' Economic Security and Safety Act. 56 Ill.Admin.Code Part 280.

~~Equal Pay Act of 2003,~~ 820 ILCS 112/, Equal Pay Act of 2003. 255

~~Employee Credit Privacy Act,~~ 820 ILCS 70/, Employee Credit Privacy Act, 70/10(b), and 70/25.

23 Ill.Admin.Code §§1.240, ~~and 200.40~~, 226.50, and 226.570.

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Sexual Harassment Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 6:120 (Education of Children with Disabilities), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:310 (Restrictions on Publications; Elementary Schools), 8:70 (Accommodating Individuals with Disabilities), 8:95 (Parental Involvement), 8:110 (Public Suggestions and Concerns)

Adopted: December 15, 2020

PRESSPlus Comments

PRESSPlus 1. Optional; using a delivery method that allows the district to verify the date of receipt is a best practice. **Issue 108, November 2021**

Document Status: Draft Update

GENERAL SCHOOL ADMINISTRATION

3:40 Superintendent

Duties and Authority

The Superintendent is the District's executive officer and is responsible for the administration and management of the District schools in accordance with Board of Education policies and directives, and State and federal law. District management duties include, without limitation, preparing, submitting, publishing, and posting reports and notifications as required by State and federal law, including the special reporting responsibilities in policy 5:90, *Abused and Neglected Child Reporting*.^{PRESSPlus1} The Superintendent is authorized to develop administrative procedures and take other action as needed to implement Board policy and otherwise fulfill his or her responsibilities. The Superintendent may delegate to other District staff members the exercise of any powers and the discharge of any duties imposed upon the Superintendent by Board policies or by Board vote. The delegation of power or duty, however, shall not relieve the Superintendent of responsibility for the action that was delegated.

Qualifications

The Superintendent must be of good character and of unquestionable morals and integrity. The Superintendent shall have the experience and the skills necessary to work effectively with the Board, District employees, students, and the community. The Superintendent must have and maintain a Professional Educator License with a superintendent endorsement issued by the Illinois State Educator Preparation and Licensure Board.

Evaluation

The Board will evaluate, at least annually, the Superintendent's performance and effectiveness, using standards and objectives developed by the Superintendent and Board that are consistent with State law, the Board's policies and the Superintendent's contract. A specific time should be designated for a formal evaluation session with all Board members present. The evaluation should include a discussion of professional strengths as well as performance areas needing improvement.

Compensation and Benefits

The Board and the Superintendent shall enter into an employment agreement that conforms to Board policy and State law. This contract shall govern the employment relationship between the Board and the Superintendent. The terms of the Superintendent's employment agreement, when in conflict with this policy, will control.

LEGAL REF.:

105 ILCS 5/10-16.7, 5/10-20.47, 5/10-21.4, 5/10-21.9, 5/10-23.8, 5/21B-20, 5/21B-25, 5/24-11, and 5/24A-3.

5 ILCS 120/7.3, Open Meetings Act.

23 Ill.Admin.Code §§1.310, 1.705, and 25.355.

Superintendent Relationship), 2:240 (Board Policy Development), 3:10 (Goals and Objectives), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:290 (Employment Termination and Suspensions)

Adopted: March 23, 2021

PRESSPlus Comments

PRESSPlus 1. Updated in response to the General Assembly's focus on resolving Educator Misconduct. 105 ILCS 5/10-21.9(e-5), amended by P.A.102-552, requires these notifications and provides superintendents immunity from any liability, whether civil or criminal or that otherwise might result by complying with the statute. **Issue 108, November 2021**

Document Status: Draft Update

GENERAL SCHOOL ADMINISTRATION

3:50 Administrative Personnel Other Than the Superintendent

Duties and Authority

The School Board establishes District administrative and supervisory positions in accordance with the District's needs and State law. This policy applies to all administrators other than the Superintendent, including without limitation, Building Principals. The general duties and authority of each administrative or supervisory position are approved by the Board, upon the Superintendent's recommendation, and contained in the respective position's job description. In the event of a conflict, State law and/or the administrator's employment agreement shall control.

Qualifications

All administrative personnel shall be appropriately licensed and shall meet all applicable requirements contained in State law and Illinois State Board of Education rules.

Evaluation

The Superintendent or designee shall evaluate all administrative personnel and make employment and salary recommendations to the Board.

Administrators shall annually present evidence to the Superintendent of professional growth through attendance at educational conferences, additional schooling, in-service training, and Illinois Administrators' Academy courses, or through other means as approved by the Superintendent.

Administrative Work Year

The work year for administrators shall be the same as the District's fiscal year, July 1 through June 30, unless otherwise stated in the employment agreement. In addition to legal holidays, administrators shall have vacation periods as approved by the Superintendent. All administrators shall be available for work when their services are necessary.

Compensation and Benefits

The Board and each administrator shall enter into an employment agreement that complies with Board policy and State law. The terms of an individual employment contract, when in conflict with this policy, will control.

The Board will consider the Superintendent's recommendations when setting compensation for individual administrators. These recommendations should be presented to the Board no later than the March Board meeting or at such earlier time that will allow the Board to consider contract renewal and nonrenewal issues.

Unless stated otherwise in individual employment contracts, all benefits and leaves of absence available to teaching personnel are available to administrative personnel.

LEGAL REF:

[105 ILCS 5/10-21.4a](#), [5/10-23.8a](#), [5/10-23.8b](#), [5/21B](#), and [5/24A-4](#).

[23 Ill.Admin.Code §§1.310](#), [1.705](#), [50.300](#); and [Parts 25](#) and [29](#).

CROSS REF: 3:60 (Administrative Responsibility of the Building Principal), [4:165 \(Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors\)](#), [4:175 \(Convicted Child Sex Offender; Screening; Notifications\)](#), [5:30 \(Hiring Process and Criteria\)](#), [5:90 \(Abused and Neglected Child Reporting\)](#), [5:120 \(Employee Ethics: Conduct; and Conflict of Interest\)](#), [5:150 \(Personnel Records\)](#), [5:210 \(Resignations\)](#), [5:250 \(Leaves of Absence\)](#), [5:290 \(Employment Termination and Suspensions\)](#), [PRESSPlus1](#)

ADOPTED: September 24, 2015

PRESSPlus Comments

PRESSPlus 1. The Cross References are updated in response to the General Assembly's focus on resolving Educator Misconduct. **Issue 108, November 2021**

Document Status: Draft Update

GENERAL SCHOOL ADMINISTRATION

3:60 Administrative Responsibility of the Building Principal

Duties and Authority

The Board of Education, upon the recommendation of the Superintendent, employs Building Principals as the chief administrators and instructional leaders of their assigned schools, and may employ Assistant Principals. The primary responsibility of a Building Principal is the improvement of instruction. Each Building Principal shall perform all duties as described in State law as well as such other duties as specified in his or her employment agreement or as the Superintendent may assign, that are consistent with the Building Principal's education and training.

Each Building Principal and Assistant Principal shall complete State law requirements to be a prequalified evaluator before conducting an evaluation of a teacher or assistant principal.

Evaluation Plan

The Superintendent or designee shall implement an evaluation plan for Principals and Assistant Principals that complies with [Section 24A-15](#) of the School Code and relevant Illinois State Board of Education rules. Using that plan, the Superintendent or designee shall evaluate each Building Principal and Assistant Principal. The Superintendent or designee may conduct additional evaluations.

Qualifications and Other Terms and Conditions of Employment

Qualifications and other terms and conditions of employment are found in Board policy 3:50, *Administrative Personnel Other Than the Superintendent*.

LEGAL REF.:

~~10 ILCS 5/4-6.2.~~

105 ILCS 5/2-3.53a, 5/10-20.14, 5/10-21.4a, 5/10-23.8a, 5/10-23.8b, and 5/24A-15.

[10 ILCS 5/4-6.2, Election Code.](#) [PRESSPlus1](#)

105 ILCS 127/. [School Reporting of Drug Violations Act.](#)

[23 Ill.Admin.Code Parts 35](#) and [50](#), Subpart D.

CROSS REF.: 3:50 (Administrative Personnel Other Than the Superintendent), [4:165 \(Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors\)](#), [4:175 \(Convicted Child Sex Offender; Screening; Notifications\)](#), [5:90 \(Abused and Neglected Child Reporting\)](#), [5:120 \(Employee Ethics; Conduct; and Conflict of Interest\)](#), [5:150 \(Personnel Records\)](#), [5:210 \(Resignations\)](#), [5:250 \(Leaves of Absence\)](#), [5:290 \(Employment Termination and Suspensions\)](#) [PRESSPlus2](#)

Adopted: November 26, 2019

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 108, November 2021**

PRESSPlus 2. The Cross References are updated in response to the General Assembly's focus on resolving Educator Misconduct. **Issue 108, November 2021**

Document Status: Draft Update

OPERATIONAL SERVICES

4:160 Environmental Quality of Buildings and Grounds

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds.

The Superintendent shall notify all employees who must be offered, according to State or federal law, District-paid hepatitis B vaccine and vaccination.

Pesticides

Restricted use pesticides will not be applied on or within 500 feet of school property during normal school hours. [PRESSPlus1](#)

Before pesticides are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, [225 ILCS 235/](#), and the Lawn Care Products Application and Notice Act, [415 ILCS 65/](#).

Coal Tar Sealant [PRESSPlus2](#)

Beginning on 1-1-23, before coal tar-based sealant products or high polycyclic aromatic hydrocarbon sealant products are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students in writing or by telephone as required by the Coal Tar Sealant Disclosure Act.

LEGAL REF.:

105 ILCS 5/10-20.17a; 5/10-20.48.

29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.700(b).

29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.

20 ILCS 3130/, Green Buildings Act.

~~105 ILCS 5/10-20.17a; 5/10-20.48.~~

105 ILCS 135/, Toxic Art Supplies in Schools Act.

105 ILCS 140/, Green Cleaning School Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 60/14, Illinois Pesticide Act.

415 ILCS 65/, Lawn Care Products Application and Notice Act.

410 ILCS 170/, Coal Tar Sealant Disclosure Act.

820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)

23 Ill.Admin.Code §1.330.

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. The Illinois Pesticide Act (415 ILCS 60/14 3.F., amended by P.A. 102-548) makes it unlawful to apply a restricted use pesticide on or within 500 feet of school property during normal hours, except for whole structure fumigation, and if the pesticide application information listed on the pesticide label is more restrictive than the law, then the more restrictive

provision applies. *Normal school hours* means Monday through Friday from 7 a.m. until 4 p.m., excluding days when classes are not in session. The statute prohibits restricted pesticide applications during *normal hours* but defines *normal school hours*. This policy uses normal school hours. *State Restricted Pesticide Use* is defined as any pesticide use which the Director (Ill. Dept. of Agriculture or his or her authorized representative) determines, subsequent to public hearing, that an additional restriction for that use is needed to prevent unreasonable adverse effects. **Issue 108, November 2021**

PRESSPlus 2. 410 ILCS 170(a)(1)-(4), added by P.A. 102-242, eff. 1-1-23, requires schools to provide written or telephonic notification to employees and parents/guardians of students prior to any application of a coal tar-based sealant product or a high polycyclic aromatic hydrocarbon sealant product. Written notifications must: (1) be included in newsletters, bulletins, calendars, or other correspondence currently published by the district (this is the only prong of written notice that is permissive); (2) be given at least 10 business days before the application and should identify the intended date and location of the application of the coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant; (3) include the name and telephone contact number for the school or day care center (if the district has one) personnel responsible for the application; and (4) include any health hazards associated with coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product, as provided by a corresponding safety data sheet.

Districts may want to include numbers (3) and (4) in their student handbooks. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with PRESS material, Online Model Student Handbook (MSH), at: www.ilprincipals.org/resources/model-student-handbook. **Issue 108, November 2021**

Document Status: Draft Update

OPERATIONAL SERVICES

4:170 Safety

Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act ([105 ILCS 128/](#)):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or district.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement **lockdown** drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators, **or school support personnel, or a parent/guardian.** [PRESSPlus1](#)

Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety drill plan. This annual review shall be in accordance with the School Safety Drill Act ([105 ILCS 128/](#)) and the Joint Rules of the Office of the State Fire Marshal and the Ill. State Board of Education (ISBE). [29 Ill.Admin.Code Part 1500.](#)

Automated External Defibrillator (AED)

The Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act and shall file a copy of the plan with the Ill. Dept. of Public Health (IDPH). The plan shall provide for at least one automated external defibrillator (AED) to be available at every physical fitness facility on the premises according to State law requirements.

The District shall have an AED on site as well as a trained AED user: (1) on staff during staffed business hours; and (2) available during activities or events sponsored and conducted or supervised by the District. The Superintendent or designee shall ensure that every AED on the District's premises is properly tested and maintained in accordance with rules developed by the IDPH. This policy does not create an obligation to use an AED.

Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,

2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the IDPH. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the ISBE.
2. Any student who is a victim of a violent criminal offense, as defined by [725 ILCS 120/3](#), that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Lead Testing in Water

The Superintendent or designee shall implement testing for lead in each source of drinking water in school buildings in accordance with the Ill. Plumbing License Law and guidance published by the IDPH. The Superintendent or designee shall notify parent(s)/guardian(s) about the sampling results from their children's respective school buildings.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

LEGAL REF.:

[105 ILCS 5/10-20.2](#), [5/10-20.57](#), [5/18-12](#), and [5/18-12.5](#).

105 ILCS 128/, School Safety Drill Act; ~~implemented by~~ 29 Ill.Admin.Code Part 1500.

[210 ILCS 74/](#), Physical Fitness Facility Medical Emergency Preparedness Act.

[225 ILCS 320/35.5](#), Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness; [Management and Recovery](#)), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 128/20(c), amended by P.A. 102-395. While 105 ILCS 128/20(c) uses both *lockdown drill* and *walk-through lockdown drill*, the terms are synonymous. For brevity, this material uses the term *lockdown drill*. Schools must (1) notify parents/guardians in advance of any lockdown drill that involves student participation, and (2) allow parents/guardians to exempt their child(ren) from participating for any reason. For students who do not participate in the lockdown drill, districts must provide alternative safety education and instruction related to an active threat or active shooter event. For students who do participate in the lockdown drill, districts must allow them to ask questions related to it.

Law enforcement may only run an active shooter simulation, including simulated gun fire drills, on school days when students are not present. 105 ILCS 128/20(c)(5)-(8), added by P.A. 102-395. **Issue 108, November 2021**

Document Status: Draft Update

OPERATIONAL SERVICES

4:175 Convicted Child Sex Offender; Screening; Notifications

Persons Prohibited on School Property without Prior Permission

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

Screening

The Superintendent or designee shall perform fingerprint-based criminal history records information checks and/or screenings required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. The Board President shall ensure that these checks are completed for the Superintendent. [PRESSPlus1](#) He or she shall take appropriate action based on the result of any criminal background check and/or screen. [PRESSPlus2](#)

Notification to Parents/Guardians

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.:

20 U.S.C. §7926, Elementary and Secondary Education Act.

20 ILCS 2635/, Uniform Conviction Information Act.

720 ILCS 5/11-9.3, Criminal Code of 2012.

730 ILCS 152/, Sex Offender Community Notification Law.

730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:30 (Hiring Process and Criteria), 5:260 (Student Teachers), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

~~ADOPTED: December 30, 2016~~

PRESSPlus Comments

PRESSPlus 1. The School Code continues to define the board president's role in conducting criminal background investigations and receiving the results of these investigations, including the results for employees of district contractors. 105 ILCS 5/10-21.9. Many districts delegate this task in the hiring process to a human resources department. For more information, see Investigations in policy 5:30, *Hiring Process Criteria*. **Issue 108, November 2021**

PRESSPlus 2. When a criminal sexual offense is committed or alleged to have been committed by a district employee or contractor, law enforcement shall immediately transmit a copy of the criminal history record information relating to the investigation of the offense/alleged offense to the superintendent. This transmission will occur either upon the superintendent's request or, if the law enforcement agency knows the offender/alleged offender is employed by a district, automatically. 725 ILCS 191/15, added by P.A. 102-652. See sample administrative procedure 4:175-AP1, *Criminal Offender Notification Laws; Screening*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

Document Status: Draft Update

OPERATIONAL SERVICES

4:60 Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Board of Education policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21 (b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with 105 ILCS 5/10-20.21 (b-10).
7. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:
 - a. In accordance with 105 ILCS 5/10-21.9 (f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/10-21.9 (c) and 5/21B-80 (c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibits any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in 5/21B-80 (b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
 - b. In accordance with 105 ILCS 5/24-5: (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Department of Public Health rules or order of a local health official.
9. After 1-1-23, any pavement engineering project using a coal-tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure

Act. [PRESSPlus1](#)

10. [Purchases made with federal or State awards must comply with 2 C.F.R. Part 200 and 30 ILCS 708/, as applicable, and any terms of the award.](#) [PRESSPlus2](#)

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

[2 C.F.R. Part 200.](#)

105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-21.9, 5/10-22.34c, 5/19b-1 et seq., and 5/24-5.

[30 ILCS 708/, Grant Accountability and Transparency Act.](#)

[410 ILCS 170/, Coal Tar Sealant Disclosure Act.](#)

820 ILCS 130/, [Prevailing Wage Act.](#)

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. 410 ILCS 170/10(b), added by P.A. 102-242, eff. 1-1-23. **Issue 108, November 2021**

PRESSPlus 2. 2 C.F.R. §§200.318-200.327; 30 ILCS 708/. The Grant Accountability and Transparency Act (GATA) adopts the federal uniform guidance for all grants, unless the Office of the Governor grants an exception. 30 ILCS 708/55; 44 Ill.Admin.Code §7000.60. For information about the scope of GATA as it pertains to grants administered by ISBE, see www.isbe.net/gata. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; PRESSPlus1 use of lawful products while not at work; being a victim of domestic violence, sexual violence, of gender violence, or any other crime of violence; PRESSPlus2 genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, 410 ILCS 130/.

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager for the Uniform Grievance Procedure. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for coordinating the District's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Superintendent or a Complaint Manager for the Uniform Grievance Procedure. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers.

Nondiscrimination Coordinator:

Stephanie Koenig
4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org
708-783-4100

Complaint Managers:

Stephanie Koenig	Kim West
4100 Joliet Ave., Lyons, IL 60534	4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org	westk@lyons103.org
708-783-4100	708-783-4100

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising

5:10

openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

LEGAL REF.:

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §206](#)(d), Equal Pay Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §701](#) *et seq.*, Rehabilitation Act of 1973.

[38 U.S.C. §4301](#) *et seq.*, Uniformed Services Employment and Reemployment Rights Act (1994).

[42 U.S.C. §1981](#) *et seq.*, Civil Rights Act of 1991.

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. Part 1601](#).

[42 U.S.C. §2000ff](#) *et seq.*, Genetic Information Nondiscrimination Act of 2008.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964.

[42 U.S.C. §2000e](#)(k), Pregnancy Discrimination Act.

[42 U.S.C. §12111](#) *et seq.*, Americans with Disabilities Act, Title I.

[Ill. Constitution, Art. I](#), §§17, 18, and 19.

[105 ILCS 5/10-20.7](#), [5/10-20.7a](#), [5/10-21.1](#), [5/10-22.4](#), [5/10-23.5](#), [5/22-19](#), [5/24-4](#), [5/24-4.1](#), and [5/24-7](#).

[410 ILCS 130/40](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 513/25](#), Genetic Information Privacy Act.

[740 ILCS 174/](#), Ill. Whistleblower Act.

775 ILCS 5/1-103, [5/2-101](#), 5/2-102, [5/2-103](#), [5/2-103.1](#), [5/2-104\(D\)](#) and 5/6-101, Ill. Human Rights Act.

[775 ILCS 35/](#), Religious Freedom Restoration Act.

[820 ILCS 55/10](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 75/](#), Job Opportunities for Qualified Applicants Act.

[820 ILCS 112/](#), Ill. Equal Pay Act of 2003.

[820 ILCS 180/30](#), Victims' Economic Security and Safety Act.

[820 ILCS 260/](#), Nursing Mothers in the Workplace Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment, At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response To Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

Adopted: October 26, 2021

PRESSPlus 1. 775 ILCS 5/2-102(A), amended by P.A. 102-233. *Work authorization status* means the status of being a person born outside of the United States, and not a U.S. citizen, who is authorized by the federal government to work in the United States. 775 ILCS 5/2-101(L), added by P.A. 102-233. Under the Ill. Human Rights Act, it is a civil rights violation for an employer to refuse to honor a legal work authorization; however, employers are not required to sponsor any applicant or employee to obtain or modify work authorization status, unless required by federal law. 775 ILCS 5/2-102(G), amended by P.A. 102-233; 775 ILCS 5/2-104(D), added by P.A. 102-233. **Issue 108, November 2021**

PRESSPlus 2. *Other crime of violence* means conduct prohibited by 720 ILCS 5/9 (homicide), 720 ILCS 5/11 (sex offenses), 720 ILCS 5/12 (bodily harm), 720 ILCS 5/26.5 (harassing and obscene communications), 720 ILCS 5/29D (terrorism), and 720 ILCS 5/33A (armed violence) (or similar provision of the Criminal Code of 1961). 820 ILCS 180/10(2.5), added by P.A. 102-487. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:100 Staff Development Program

Please refer to the following current agreement:

Contract Between the Board of Education Elementary School District 103 and Full-time Aides of the District 103 Unit of Local 73, Service Employees International Union AFL-CIO

For employees not covered by this agreement:

The Superintendent or designee shall implement a staff development program. The goal of such program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate the District and School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

The staff development program shall include the Abused and Neglected Child Reporting Act (ANCRA), School Code, and awareness and prevention of child sexual abuse and grooming behaviors (*Erin's Law*) training as follows (see policies 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, and 5:90, *Abused and Neglected Child Reporting*): [PRESSPlus1](#)

1. Staff development for local school site personnel who work with students in grades kindergarten through 8, in the detection, reporting, and prevention of child abuse and neglect.
2. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
3. By January 31, 2023, and every year after, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors, and boundary violations.

The staff development program shall provide, at a minimum, at least once every two years, the in-service training of licensed school personnel and administrators on current best practices regarding the identification and treatment of attention deficit disorder and attention deficit hyperactivity disorder, the application of non-aversive behavioral interventions in the school environment, and the use of psychotropic or psychostimulant medication for school-age children.

The staff development program shall provide, at a minimum, once every two years, the in-service training of all District staff on educator ethics, teacher-student conduct, and school employee-student conduct.

In addition, the staff development program shall include each of the following:

1. At least, once every two years, training of all District staff by a person with expertise on anaphylactic reactions and management.
2. At least every two years, an in-service to train school personnel, at a minimum, to understand, provide information and referrals, and address issues pertaining to youth who are parents, expectant parents, or victims of domestic or sexual violence.
3. Training that, at a minimum, provides District staff with a basic knowledge of matters relating to acquired immunodeficiency syndrome (AIDS) and the availability of appropriate sources of counseling and referral.
4. Training for licensed school personnel and administrators who work with students in grades kindergarten through 8 to identify the warning signs of mental illness and suicidal behavior in youth along with appropriate intervention and referral techniques.
5. Abused and Neglected Child Reporting Act (ANCRA), School Code, and *Erin's Law* Training as follows:
 - a. Staff development for local school site personnel who work with students in grades kindergarten through 8, in the detection, reporting, and prevention of child abuse and neglect (see policy 5:90, *Abused and Neglected Child Reporting*).
 - b. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years (see policy 5:90, *Abused and Neglected Child*

Reporting:

- c. Informing educators about the recommendation in the *Erin's Law* Taskforce Report requesting them to attend continuing professional development programs that address the prevention and identification of child sexual abuse (see policy 5:90, *Abused and Neglected Child Reporting*).
6. Education for staff instructing students in grades 7 through 8, concerning teen dating violence as recommended by the District's Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students or Complaint Manager.
7. Ongoing professional development for teachers, administrators, school resource officers, and staff regarding the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
8. Annual continuing education and/or training opportunities (*professional standards*) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three year period.
9. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
10. Every two years, school personnel who work with students must complete an in-person or online training program on the management of asthma, the prevention of asthma symptoms, and emergency response in the school setting.
11. Training for school personnel to develop cultural competency, including understanding and reducing implicit racial bias.
12. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
13. For nurses, administrators, school guidance PRESSPlus2 counselors, teachers, persons employed by a local health department and assigned to a school, and persons who contract with the District to perform services in connection with a student's seizure action plan, training in the basics of seizure recognition, first aid, and appropriate emergency protocols.
14. For all District staff, annual sexual harassment prevention training.
15. Title IX requirements for training as follows (see policy 2:265, *Title IX Sexual Harassment Grievance Procedure*):
 - a. For all District staff, training on the definition of sexual harassment, the scope of the District's education program or activity, all relevant District policies and procedures, and the necessity to promptly forward all reports of sexual harassment to the Title IX Coordinator.
 - b. For school personnel designated as Title IX coordinators, investigators, decision-makers, or informal resolution facilitators, training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process (including hearings, appeals, and informal resolution processes, as applicable), and how to serve impartially.
 - c. For school personnel designated as Title IX investigators, training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
 - d. For school personnel designated as Title IX decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.

An opportunity shall be provided for all staff members to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator.

LEGAL REF.:

[20 U.S.C. §1681](#) et seq., Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

[42 U.S.C. §1758b](#), [Pub. L. 111-296](#), Healthy, Hunger-Free Kids Act of 2010; [7 C.F.R. Parts 210](#) and [235](#).

[105 ILCS 5/2-3.62](#), [5/10-20.17a](#), [5/10-20.61](#), [5/10-22.6\(c-5\)](#), [5/10-22.39](#), [5/10-23.12](#), [5/10-23.13](#), [5/22-80\(h\)](#), and [5/24-5](#).

273

[105 ILCS 25/1.15](#), Interscholastic Athletic Organization Act.

[105 ILCS 150/25](#), Seizure Smart School Act.

[105 ILCS 110/3](#), Critical Health Problems and Comprehensive Health Education Act.

[325 ILCS 5/4](#), Abused and Neglected Child Reporting Act.

[745 ILCS 49/](#), Good Samaritan Act.

[775 ILCS 5/2-109](#), Ill. Human Rights Act.

[23 Ill.Admin.Code §§ 22.20, 226.800](#), and [Part 525](#).

[77 Ill.Admin.Code §527.800](#).

CROSS REF.: 2:265 (Title IX Sexual Harassment Grievance Procedure), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), [4:165 \(Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors\)](#), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:270 (Administering Medicines to Students), 7:285 (Food Allergy Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

Adopted: December 14, 2020

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-23.12, amended by P.A. 101-531; 325 ILCS 5/4(j), amended by P.A.s 101-564 and 102-604; and *Erin's Law*, 105 ILCS 5/10-23.13, amended by P.A. 102-610.

Mandated reporter training may be in-person or web-based and must include, at a minimum, information on the following topics: (1) indicators for recognizing child abuse and child neglect; (2) the process for reporting suspected child abuse and child neglect and the required documentation; (3) responding to a child in a trauma-informed manner; (4) understanding the response of child protective services and the role of the reporter after a call has been made; and (5) implicit bias.

Implicit bias means the attitudes or internalized stereotypes that affect people's perceptions, actions, and decisions in an unconscious manner and that exist and often contribute to unequal treatment of people based on race, ethnicity, gender identity, sexual orientation, age, disability, and other characteristics. The implicit bias topic must include, at a minimum: (1) information on implicit bias; (2) information on racial and ethnic sensitivity; and (3) tools to adjust automatic patterns of thinking and ultimately eliminate discriminatory behaviors. 325 ILCS 5/4(j), amended by P.A.s 101-564 and 102-604.

Districts must provide mandated reporter training through either DCFS, an entity authorized to provide continuing education through the Dept. of Financial and Professional Regulation, the Ill. State Board of Education, the Ill. Law Enforcement Training Standards Board, the Ill. State Police, or an organization approved by DCFS to provide mandated reporter training. *Child-serving organizations*, which are not defined in ANCRA, are "encouraged to provide in-person annual trainings." **Issue 108, November 2021**

PRESSPlus 2. Updated in response to P.A. 102-197, changing the term *school guidance counselor* to *school counselor* to clarify that a school counselor's role is broader than the role of a school guidance counselor. School counselors have a licensed school support personnel endorsement, and the role of a school counselor includes academic, social-emotional, and college and career counseling. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:120 Employee Ethics; Conduct; and Conflict of Interest

Professional and Appropriate Conduct

All District employees are expected to maintain high standards in their school relationships, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional and appropriate relationships with students, parents, staff members, and others. In addition, the *Code of Ethics for Illinois Educators*, adopted by the Illinois State Board of Education, is incorporated by reference into this policy. Any employee who sexually harasses a student, willfully or negligently fails to report an instance of suspected child abuse or neglect as required by the Abused and Neglected Child Reporting Act (325 ILCS 5/), engages in grooming as defined in 720 ILCS 5/11-25, engages in grooming behaviors, violates boundaries for appropriate school employee-student conduct, [PRESSPlus1](#) or otherwise violates an employee conduct standard will be subject to discipline up to and including dismissal.

The Superintendent or designee shall identify appropriate employee conduct standards and provide them to all District employees. [PRESSPlus2](#) Standards related to school employee-student conduct shall, at a minimum:

1. Incorporate the prohibitions noted in paragraph 1 of this policy;
2. Define prohibited grooming behaviors [PRESSPlus3](#) to include, at a minimum, sexual misconduct. Sexual misconduct [PRESSPlus4](#) is (i) any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, (ii) by an employee with direct contact with a student, (iii) that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
 - a. A sexual or romantic invitation
 - b. Dating, or soliciting a date
 - c. Engaging in sexualized or romantic dialog
 - d. Making sexually suggestive comments that are directed toward or with a student
 - e. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature
 - f. A sexual, indecent, romantic, or erotic contact with the student
3. Identify expectations for employees to maintain professional relationships with students, including expectations for employee-student boundaries based upon students' ages, grade levels, and developmental levels. [PRESSPlus5](#) Such expectations shall establish guidelines for specific areas, including but not limited to:
 - a. Transporting a student
 - b. Taking or possessing a photo or video of a student
 - c. Meeting with a student or contacting a student outside the employee's professional role
4. Reference employee reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 et seq.), and the Elementary and Secondary Education Act (20 U.S.C. § 7926);

5. Outline how employees can report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*; [PRESSPlus6](#) and
6. Reference required employee training related to educator ethics, child abuse, grooming behaviors, and boundary violations as required by law and policies 2:265, *Title IX Sexual Harassment Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.

Statement of Economic Interests

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Ethics and Gift Ban

Board of Education policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with [Section 22-5](#) of the School Code, "no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with the Illinois State Board of Education and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) ([30 ILCS 708/](#)) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in the entity selected for the contract:

1. Any person that has a close personal relationship with an employee that may compromise or impair the employee's fairness and impartiality, including a member of the employee's immediate family or household;
2. An employee's business partner; or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

contractors, potential contractors, or parties to agreements or contracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Ill.~~inois~~ Educators)

LEGAL REF.:

[U.S. Constitution, First Amendment.](#)

[2 C.F.R. §200.318\(c\)\(1\).](#)

[5 ILCS 420/4A-101](#), Ill. Governmental Ethics Act.

[5 ILCS 430/](#), State Officials and Employee Ethics Act.

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[50 ILCS 135/](#), Local Governmental Employees Political Rights Act.

105 ILCS 5/10-22.39, [5/10-23.13](#), ~~and 5/22-5~~, and [5/22-90](#) (final citation pending).

325 ILCS 5/, Abused and Neglected Child Reporting Act.

775 ILCS 5/5A-102, Ill. Human Rights Act.

23 Ill.Admin.Code Part 22, Code of Ethics for Ill.~~inois~~ Educators.

[Pickering v. Board of Township H.S. Dist. 205](#), 391 U.S. 563 (1968).

[Garcetti v. Ceballos](#), 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), [2:265 \(Title IX Sexual Harassment Grievance Procedure\)](#), 4:60 (Purchases and Contracts), [4:165 \(Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors\)](#), [5:90 \(Abused and Neglected Child Reporting\)](#), 5:100 (Staff Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), [7:20 \(Harassment of Students Prohibited\)](#)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. *Erin's Law*, 105 ILCS 5/10-23.13, amended by P.A. 102-610. **Issue 108, November 2021**

PRESSPlus 2. Sample conduct standards are contained in administrative procedure 5:120-AP2, *Employee Conduct Standards*, available at **PRESS** Online by logging in at www.iasb.com. These
5:120

items are subjects of mandatory collective bargaining. Consult the board attorney for advice before establishing them. **Issue 108, November 2021**

PRESSPlus 3. 105 ILCS 5/10-23.13(b), amended by P.A. 102-610. **Issue 108, November 2021**

PRESSPlus 4. This definition of *sexual misconduct* is adapted from HB 1975, legislation that did not pass in the first half of the 102nd Ill. General Assembly; however, it includes the results of collaboration to implement some of the recommendations of the *Make Sexual and Severe Physical Abuse Fully Extinct (Make S.A.F.E.) Taskforce* and was endorsed by Stop Educator Sexual Abuse Misconduct & Exploitation (S.E.S.A.M.E.), a national organization working to prevent sexual exploitation, abuse, and harassment of students by teachers and other school staff. See www.sesamenet.org/ for further information.

As of **PRESS** Issue 108's publication, HB 1975 is still pending in the 102nd General Assembly and is expected to become law. Its enactment could close significant legal loopholes related to combating grooming by broadening the definition of grooming prohibited by the Criminal Code of 2012 and authorizing the Ill. Dept. of Children and Family Services to investigate grooming allegations under the Abused and Neglected Child Reporting Act. **Issue 108, November 2021**

PRESSPlus 5. 105 ILCS 5/10-23.13(b), amended by P.A. 102-610. Sample expectations and guidelines are contained in administrative procedure 5:120-AP2, E, *Expectations and Guidelines for Employee-Student Boundaries*, available at **PRESS** Online by logging in at www.iasb.com. Establishing guidelines specific to #3(a), (b), and (c) is not currently required but is a requirement in HB 1975 (See PRESS Plus Comment 4, above). **Issue 108, November 2021**

PRESSPlus 6. 105 ILCS 5/10-23.13(b), amended by P.A. 102-610. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:125 Personal Technology and Social Media; Usage and Conduct

Definitions

Includes - Means “includes without limitation” or “includes, but is not limited to.”

Social media - Media for social interaction, using highly accessible communication techniques through the use of web-based and mobile technologies to turn communication into interactive dialogue. This includes, but is not limited to, services such as *Facebook, LinkedIn, Twitter, Instagram, Snapchat, and YouTube*.

Personal technology - Any device that is not owned or leased by the District or otherwise authorized for District use and: (1) transmits sounds, images, text, messages, videos, or electronic information, (2) electronically records, plays, or stores information, or (3) accesses the Internet, or private communication or information networks. This includes laptop computers (e.g., laptops, ultrabooks, and chromebooks), tablets (e.g., iPads®, Kindle®, Microsoft Surface®, and other Android® platform or Windows® devices), smartphones (e.g., iPhone®, BlackBerry®, Android® platform phones, and Windows Phone®), and other devices (e.g., iPod®).

Usage and Conduct

All District employees who use personal technology and/or social media shall: [PRESSPlus1](#)

1. Adhere to the high standards for **Professional and Appropriate Conduct** ~~appropriate school relationships~~ required by policy 5:120, *Employee Ethics; Conduct; and Conflict of Interest* at all times, regardless of the ever-changing social media and personal technology platforms available. This includes District employees posting images or private information about themselves or others in a manner readily accessible to students and other employees that is inappropriate as defined by policy 5:20, *Workplace Harassment Prohibited*; 5:100, *Staff Development Program*; 5:120, *Employee Ethics; Conduct; and Conflict of Interest*; 6:235, *Access to Electronic Networks*; 7:20, *Harassment of Students Prohibited*; and the Ill. Code of Educator Ethics, [23 Ill.Admin.Code §22.20](#).
2. Choose a District-provided or supported method whenever possible to communicate with students and their parents/guardians.
3. Not interfere with or disrupt the educational or working environment, or the delivery of education or educational support services.
4. Inform their immediate supervisor if a student initiates inappropriate contact with them via any form of personal technology or social media.
5. Report instances of suspected abuse or neglect discovered through the use of social media or personal technology pursuant to a school employee's obligations under policy 5:90, *Abused and Neglected Child Reporting Child Reporting*.
6. Not disclose student record information, including student work, photographs of students, names of students, or any other personally identifiable information about students, in compliance ~~Comply~~

with policy 5:130, *Responsibilities Concerning Internal Information*. ~~This means that personal technology and social media may not be used to share, publish, or transmit information about or images of students and/or District employees without proper approval.~~ For District employees, proper approval may include implied consent under the circumstances.

7. Refrain from using the District's logos without permission and follow Board policy 5:170, *Copyright*, and all District copyright compliance procedures.
8. Use personal technology and social media for personal purposes only during non-work times or hours. Any duty-free use must occur during times and places that the use will not interfere with job duties or otherwise be disruptive to the school environment or its operation.
9. Assume all risks associated with the use of personal technology and social media at school or school-sponsored activities, including students' viewing of inappropriate Internet materials through the District employee's personal technology or social media. The Board expressly disclaims any responsibility for imposing content filters, blocking lists, or monitoring of its employees' personal technology and social media.
10. Be subject to remedial and any other appropriate disciplinary action for violations of this policy ranging from prohibiting the employee from possessing or using any personal technology or social media at school to dismissal and/or indemnification of the District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of this policy.

The Superintendent shall:

1. Inform District employees about this policy during the in-service on educator ethics, teacher-student conduct, and school employee-student conduct required by Board policy 5:120, *Ethics and Conduct*.
2. Direct Building Principals to annually:
 - a. Provide their building staff with a copy of this policy.
 - b. Inform their building staff about the importance of maintaining high standards in their school relationships.
 - c. Remind their building staff that those who violate this policy will be subject to remedial and any other appropriate disciplinary action up to and including dismissal.
3. Build awareness of this policy with students, parents, and the community.
4. Ensure that ~~no one for~~ neither the District, nor anyone on its behalf, ~~commits requests of an act prohibited by the Right to Privacy in the Workplace Act, 820 ILCS 55/10; i.e., the Facebook Password Law~~ employee or applicant access in any manner to his or her social networking website or requests passwords to such sites.
5. Periodically review this policy and any procedures with District employee representatives and electronic network system administrator(s) and present proposed changes to the Board.

LEGAL REF.:

[105 ILCS 5/21B-75](#) and [5/21B-80](#).

~~Ill. Human Rights Act,~~ 775 ILCS 5/5A-102, Ill. Human Rights Act.

820 ILCS 55/10, Right to Privacy in the Workplace Act.

~~Code of Ethics for Ill. Educators,~~ 23 Ill.Admin.Code §22.20, Code of Ethics for Ill. Educators.

[Garcetti v. Ceballos](#), 547 U.S. 410 (2006).

280

[Pickering v. High School Dist. 205](#), 391 U.S. 563 (1968).

Mayer v. Monroe County Community School Corp., 474 F.3d 477 (7th Cir. 2007).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 5:130 (Responsibilities Concerning Internal Information), 5:150 (Personnel Records), 5:170 (Copyright), 5:200 (Terms and Conditions of Employment and Dismissal), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:340 (Student Records)

~~ADOPTED: December 30, 2016~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to the requirements of districts outlined in 105 ILCS 5/10-23.13 (*Erin's Law*), amended by P.A. 102-610. For more information about *Erin's Law* requirements, see policy 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*. See also the Ethics, Training, and Educator Misconduct bundle in the **PRESS** Issue 108 Update Memo, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:150 Personnel Records

Prospective Employer Inquiries Concerning a Current or Former Employee's Job Performance [PRESSPlus1](#)

The Superintendent or designee shall manage a process for responding to inquiries by a prospective employer concerning a current or former employee's job performance. The Superintendent shall: [PRESSPlus2](#)

1. Eexecute the requirements in the Abused and Neglected Child Reporting Act whenever another school district asks for a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to Ill. Dept. of Children and Family Services (DCFS); and
2. Comply with the federal law prohibiting the District from providing a recommendation of employment for an employee, contractor, or agent that District knows, or has probable cause to believe, has engaged in sexual misconduct with a student or minor in violation of the law. [PRESSPlus3](#) but the Superintendent or designee may follow routine procedures regarding the transmission of administrative or personnel files for that employee.

When requested for information about an employee by an entity other than a prospective employer, the District will only confirm position and employment dates unless the employee has submitted a written request to the Superintendent or designee.

Maintenance and Access to Records [PRESSPlus4](#)

Please refer to the following current agreements:

Agreement Between the Board of Education School District no. 103 and the Lyons Council Local 571 AFT 2014-2018

Contract Between the Board of Education Elementary School District 103 and Full-time Aides of the District 103 Unit of Local 73, Service Employees International Union AFL-CIO

Contract Between the Board of Education Elementary School District No. 103 and The Custodial/Maintenance Personnel of the District #103 Unit of Local 73, Service Employees International Union AFL-CIO

For employees not covered by these agreements:

The Superintendent or designee shall manage the maintenance of personnel records in accordance with State and federal law and Board of Education policy. Records, as determined by the Superintendent, are retained for all employment applicants, employees, and former employees given the need for the District to document employment-related decisions, evaluate program and staff effectiveness, and comply with government recordkeeping and reporting

requirements. Personnel records shall be maintained in the District's administrative office, under the Superintendent's direct supervision.

Access to personnel records is available as follows:

1. An employee will be given access to his or her personnel records according to State law and guidelines developed by the Superintendent.
2. An employee's supervisor or other management employee who has an employment or business-related reason to inspect the record is authorized to have access.
3. Anyone having the respective employee's written consent may have access.
4. Access will be granted to anyone authorized by State or federal law to have access.
5. All other requests for access to personnel information are governed by Board policy 2:250, *Access to District Public Records*.

LEGAL REF.:

[20 U.S.C. §7926](#).

[325 ILCS 5/4](#), Abused and Neglected Child Reporting Act.

[745 ILCS 46/10](#), Employment Record Disclosure Act.

[820 ILCS 40/](#), Personal Record Review Act.

[23 Ill.Admin.Code §1.660](#).

CROSS REF.: 2:250 (Access to District Public Records), [5:90 \(Abused and Neglected Child Reporting\)](#), 7:340 (Student Records)

Adopted: August 25, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-23.13 (*Erin's Law*), amended by P.A. 102-610. For more information, see the Ethics, Training, and Educator Misconduct bundle in the **PRESS** Issue 108 Update Memo, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 2. Required by the Elementary and Secondary Education Act (ESEA) (20 U.S.C. §7926). On 6-27-2018, the U.S. Dept. of Education issued a *Dear Colleague Letter* stating that school policies must explicitly state this requirement. See the resources portion for the letter at: www2.ed.gov/policy/elsec/leg/essa/index.html. Consult the board attorney about what "or has probable cause to believe, has engaged in sexual misconduct" means. For guidance, policy 5:90, *Abused and Neglected Child Reporting* defines an "alleged incident of sexual abuse" as an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A, that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity. **Issue 108, November 2021**

PRESSPlus 3. Consult the board attorney in these situations for help about what the superintendent may or may not say. Questions exist whether the superintendent says nothing, provides a neutral

reference, or whether a *recommendation* could mean positive or negative statements. **Issue 108, November 2021**

PRESSPlus 4. Subheadings are added for clarity. **Issue 108, November 2021**

Document Status: District Use Only

General Personnel

5:185 Family and Medical Leave

For employees not covered by a Collective Bargaining Agreement:

Leave Description

An eligible employee may use unpaid family and medical leave (FMLA leave), guaranteed by the federal Family and Medical Leave Act. The U.S. Department of Labor's rules (federal rules) implementing FMLA, as they may be amended from time to time, control FMLA leave.

An eligible employee may take FMLA leave for up to a combined total of 12 weeks each 12-month period, beginning September 1 and ending August 31 of the next year.

During a single 12-month period, an eligible employee's FMLA leave entitlement may be extended to a total of 26 weeks of unpaid leave to care for a covered servicemember (defined in the federal rules) with a serious injury or illness. The "single 12-month period" is measured forward from the date the employee's first FMLA leave to care for the covered servicemember begins.

While FMLA leave is normally unpaid, the District will substitute an employee's accrued compensatory time-off and/or paid leave for unpaid FMLA leave, provided such leave is available for use in accordance with Board policies and rules. [PRESSPlus1](#) In addition, all policies and rules regarding the use of paid leave apply when paid leave is substituted for unpaid FMLA leave. Any substitution of paid leave for unpaid FMLA leave will count against the employee's FMLA leave entitlement. Use of FMLA leave shall not preclude the use of other applicable unpaid leave that will extend the employee's leave beyond 12 weeks, provided that the use of FMLA leave shall not serve to extend such other unpaid leave. Any full workweek period during which the employee would not have been required to work, including summer break, winter break and spring break, is not counted against the employee's FMLA leave entitlement.

FMLA leave is available in one or more of the following instances:

1. The birth and first-year care of a son or daughter.

2. The adoption or foster placement of a son or daughter, including absences from work that are necessary for the adoption or foster care to proceed and expiring at the end of the 12-month period beginning on the placement date.
3. The serious health condition of an employee's spouse, child, or parent.
4. The employee's own serious health condition that makes the employee unable to perform the functions of his or her job.
5. The existence of a qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a military member on covered active duty or has been notified of an impending call or order to active duty, as provided in federal rules.
6. To care for the employee's spouse, child, parent, or next of kin who is a covered servicemember with a serious injury or illness, as provided by federal rules.

If spouses are employed by the District, they may together take only 12-weeks for FMLA leaves when the reason for the leave is 1 or 2, above, or to care for a parent with a serious health condition, or a combined total of 26 weeks for item 6 above.

An employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules.

Eligibility

To be eligible for FMLA leave, an employee must be employed at a worksite where at least 50 employees are employed within 75 miles. In addition, one of the following provisions must describe the employee:

1. The employee has been employed by the District for at least 12 months and has been employed for at least 1,000 ~~250~~ ^{PRESSPlus2} hours of service during the 12-month period immediately before the beginning of the leave. The 12 months an employee must have been employed by the District need not be consecutive. However, the District will not consider any period of previous employment that occurred more than seven years before the date of the most recent hiring, except when the service break is due to fulfillment of a covered service obligation under the employee's Uniformed Services Employment and Reemployment Rights Act (USERRA), [38 U.S.C. 4301](#), et seq., or when a written agreement exists concerning the District's intention to rehire the employee.
2. The employee is a full-time classroom teacher.

Requesting Leave

If the need for the FMLA leave is foreseeable, an employee must provide the Superintendent or designee with at least 30 days' advance notice before the leave is to begin. If 30 days' advance notice is not practicable, the notice must be given as soon as practicable. The employee shall make a reasonable effort to schedule a planned medical treatment so as not to disrupt the District's operations, subject to the approval of the health care provider administering the treatment. The

employee shall provide at least verbal notice sufficient to make the Superintendent or designee aware that he or she needs FMLA leave, and the anticipated timing and duration of the leave. Failure to give the required notice for a foreseeable leave may result in a delay in granting the requested leave until at least 30 days after the date the employee provides notice.

Certification

Within 15 calendar days after the Superintendent or designee makes a request for certification for a FMLA leave, an employee must provide one of the following:

1. When the leave is to care for the employee's covered family member with a serious health condition, the employee must provide a complete and sufficient certificate signed by the family member's health care provider.
2. When the leave is due to the employee's own serious health condition, the employee must provide a complete and sufficient certificate signed by the employee's health care provider.
3. When the leave is to care for a covered servicemember with a serious illness or injury, the employee must provide a complete and sufficient certificate signed by an authorized health care provider for the covered servicemember.
4. When the leave is because of a qualified exigency, the employee must provide:
(a) a copy of the covered military member's active duty orders or other documentation issued by the military indicating that the military member is on active duty or call to active duty status, and the dates of the covered military member's active duty service, and (b) a statement or description, signed by the employee, of appropriate facts regarding the qualifying exigency for which FMLA leave is requested.

The District may require an employee to obtain a second and third opinion at its expense when it has reason to doubt the validity of a medical certification.

The District may require recertification at reasonable intervals, but not more often than once every 30 days. Regardless of the length of time since the last request, the District may request recertification when the, (1) employee requests a leave extension, (2) circumstances described by the original certification change significantly, or (3) District receives information that casts doubt upon the continuing validity of the original certification. Recertification is at the employee's expense and must be provided to the District within 15 calendar days after the request. The District may request recertification every 6 months in connection with any absence by an employee needing an intermittent or reduced schedule leave for conditions with a duration in excess of 6 months.

Failure to furnish a complete and sufficient certification on forms provided by the District may result in a denial of the leave request.

Continuation of Health Benefits

During FMLA leave, employees are entitled to continuation of health benefits that would have been provided if they were working. Any share of health plan premiums being paid by the employee before taking the leave, must continue to be paid by the employee during the FMLA leave. A District's obligation to maintain health insurance coverage ceases if an employee's premium payment is more than 30 days late and the District notifies the employee at least 15 days before coverage will cease.

Changed Circumstances and Intent to Return

An employee must provide the Superintendent or designee reasonable notice of changed circumstances (i.e., within 2 business days if the changed circumstances are foreseeable) that will alter the duration of the FMLA leave. The Superintendent or designee, taking into consideration all of the relevant facts and circumstances related to an individual's leave situation, may ask an employee who has been on FMLA leave for 8 consecutive weeks whether he or she intends to return to work.

Return to Work

If returning from FMLA leave occasioned by the employee's own serious health condition, the employee is required to obtain and present certification from the employee's health care provider that he or she is able to resume work.

An employee returning from FMLA leave will be given an equivalent position to his or her position before the leave, subject to: (1) permissible limitations the District may impose as provided in the FMLA or implementing regulations, and (2) the District's reassignment policies and practices.

Classroom teachers may be required to wait to return to work until the next semester in certain situations as provided by the FMLA regulations.

Implementation

The Superintendent or designee shall ensure that: (1) all required notices and responses to leave requests are provided to employees in accordance with the FMLA; and (2) this policy is implemented in accordance with the FMLA. In the event of a conflict between the policy and the FMLA or its regulations, the latter shall control. The terms used in this policy shall be defined as in the FMLA regulations.

LEGAL REF.:

~~Family and Medical Leave Act~~, 29 U.S.C. §2601 et seq., Family and Medical Leave Act; 29 C.F.R. Part 825.

105 ILCS 5/24-6.4.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:250 (Leaves of Absence), 5:310 (Compensatory Time-Off), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

~~ADOPTED: December 30, 2016~~

PRESSPlus Comments

[PRESSPlus 1.](#) In order to substitute paid leave for FMLA, it must be available for use under the employer's normal leave policies. For example, under 105 ILCS 5/24-6 and sample board policies 5:250, *Leaves of Absence*, and 5:330, *Sick Day, Vacation, Holidays, and Leaves*, an employee may only substitute 30 days of sick leave for birth without providing a medical certification, even if the employee has 100 sick days accrued; only 30 of those days are available for use.

Once an eligible employee communicates a need to take leave for an FMLA-qualifying reason, a district may not delay designating the leave as FMLA leave, and neither the employee nor a district may decline FMLA protection for that leave, even when a collective bargaining agreement requires or allows for such a delay. Further, when a district requires employees to substitute accrued paid leave for FMLA leave, all the benefits and protections that would otherwise apply during the paid leave (such as accrual of seniority) must continue to apply when substituting for FMLA leave. See *DOL Wage and Hour Division Letter FMLA 2019-3-A* (9-10-19), at: www.dol.gov/sites/dolgov/files/WHD/legacy/files/2019_09_10_3A_FMLA.pdf. **Issue 108, November 2021**

[PRESSPlus 2.](#) A provision in State law expands eligibility for FMLA leave to school district employees who have been employed by the district for at least 12 months and work 1,000 hours (rather than the federal FMLA's 1,250 hours) in the 12-month period immediately preceding the leave, which effectively makes more educational support personnel eligible for the leave. 105 ILCS 5/24-6.4, added by P.A. 102-335. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:20 Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful discrimination, including harassment. District employees shall not engage in harassment or abusive conduct on the basis of an individual's actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, work authorization status, [PRESSPlus1](#) disability, pregnancy, marital status, order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; and 7:185, *Teen Dating Violence Prohibited*.

The District will take remedial and corrective action to address unlawful workplace harassment, including sexual harassment.

Sexual Harassment Prohibited

The District shall provide a workplace environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. The District provides annual sexual harassment prevention training in accordance with State law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes, but is not limited to, verbal, physical, or other conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager. Employees may also report claims using Board policy 2:260, *Uniform Grievance Procedure*. If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the claim according to that policy, in addition to any response required by this policy.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District’s current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District’s Title IX Coordinator.

and telephone numbers of the District’s current Nondiscrimination Coordinator and Complaint Managers.

Nondiscrimination Coordinator:

Stephanie Koenig
4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org
708-783-4100

Complaint Managers:

Stephanie Koenig	Kim West
4100 Joliet Ave., Lyons, IL 60534	4100 Joliet Ave., Lyons, IL 60534
koenigs@lyons103.org	westk@lyons103.org
708-783-4100	708-783-4100

Investigation Process

Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly forward a report or complaint may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District’s duty to investigate and maintain a workplace environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), the Nondiscrimination Coordinator or designee shall consider whether action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, should be initiated.

For any other alleged workplace harassment that does not require action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policy 2:260, *Uniform Grievance Procedure*, and/or 5:120, *Employee Ethics; Conduct, and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A\(b\)](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, or policy 2:260, *Uniform Grievance Procedure*.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act ([5 ILCS 430/](#)), the Whistleblower Act ([740 ILCS 174/](#)), and the Ill. Human Rights Act ([775 ILCS 5/](#)).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U. S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

~~Title VII of the Civil Rights Act of 1964~~, 42 U.S.C. §2000e et seq., Title VII of the Civil Rights Act of 1964; 29 C.F.R. §1604.11.

~~Title IX of the Education Amendments of 1972~~, 20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

~~State Officials and Employees Ethics Act~~, 5 ILCS 430/70-5(a), State Officials and Employees Ethics Act.

~~Ill. Human Rights Act~~, 775 ILCS 5/2-101(E) and (E-1), 5/2-102(A), (A-10), (D-5), 5/2-102(E-5), 5/2-109, 5/5-102, and 5/5-102.2, Ill. Human Rights Act.

56 Ill. Admin.Code Parts 2500, 2510, 5210, and 5220.

Burlington Industries v. Ellerth, 524 U.S. 742 (1998).

Berry v. Delta Airlines, 260 F.3d 803 (7th Cir. 2001).

Crawford v. Metro. Gov't of Nashville & Davidson County, 555 U.S. 271 (2009).

Faragher v. City of Boca Raton, 524 U.S. 775 (1998).

Franklin v. Gwinnett Co. Public Schools, 503 U.S. 60 (1992).

Harris v. Forklift Systems, 510 U.S. 17 (1993).

Jackson v. Birmingham Bd. of Educ., 544 U.S. 167 (2005).

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986).

Oncale v. Sundowner Offshore Services, 523 U.S. 75 (1998).

Porter v. Erie Foods International, Inc., 576 F.3d 629 (7th Cir. 2009).

Sangamon County Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

Vance v. Ball State University, 133 S. Ct. 2434 (2013).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

Adopted: December 15, 2020

PRESSPlus Comments

PRESSPlus 1. 775 ILCS 5/2-102(A), amended by P.A. 102-233. *Work authorization status* means the status of being a person born outside of the United States, and not a U.S. citizen, who is

authorized by the federal government to work in the United States. 775 ILCS 5/2-101(L), added by P.A. 102-233. Under the Ill. Human Rights Act, it is a civil rights violation for an employer to refuse to honor a legal work authorization; however, employers are not required to sponsor any applicant or employee to obtain or modify work authorization status, unless required by federal law. 775 ILCS 5/2-102(G), amended by P.A. 102-233; 775 ILCS 5/2-104(D), added by P.A. 102-233. **Issue 108, November 2021**

Document Status: Draft Update

Professional Personnel

5:200 Terms and Conditions of Employment and Dismissal

The Board of Education delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or PRESSPlus1 collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

School Year and Day, Duty-Free Lunch, Salary, Assignments and Transfers, Dismissal, Evaluation

Please refer to the following current agreement:

Agreement Between the Board of Education School District no. 103 and the Lyons Council Local 571 AFT 2014-2018

School Social Worker Services Outside of District Employment

School social workers may not provide services outside of their District employment to any student(s) attending school in the District. *School social worker* has the meaning stated in [105 ILCS 5/14-1.09a](#).

Nursing Mothers

The District accommodates employees who are nursing mothers according to provisions in State and federal law.

LEGAL REF.:

[105 ILCS 5/10-19, 5/10-19.05, 5/10-20.65, 5/14-1.09a, 5/22.4, 5/24-16.5, 5/24-2, 5/24-8, 5/24-9, 5/24-11, 5/24-12, 5/24-21, 5/24A-1 through 24A-20.](#)

820 ILCS 260/, Nursing Mothers in the Workplace Act~~1 et seq.~~

[23 Ill.Admin.Code Parts 50](#) (Evaluation of Educator Licensed Employees) and [51](#) (Dismissal of Tenured Teachers).

[Cleveland Bd. of Educ. v. Loudermill](#), 470 U.S. 532(1985).

CROSS REF.: 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to PRESS Advisory Board member feedback regarding the need to comply with the terms of individual employment contracts, in addition to collective bargaining agreement(s) and other legal requirements. **Issue 108, November 2021**

Document Status: Draft Update

Professional Personnel

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license or short-term substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.
3. A short-term substitute teacher holding a short-term substitute teaching license may teach for any one licensed teacher under contract with the District only for a period not to exceed five consecutive school days.

The Illinois Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year, but not more than 100 paid days in the same classroom. Beginning July 1, 2023, [PRESSPlus1](#) a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the appropriate Intermediate Service Center has certified that a personnel shortage exists.

The Board of Education establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Intermediate Service Center within five business days after the employment of a substitute teacher in an emergency situation.

LEGAL REF.:

[105 ILCS 5/10-20.68](#), [5/21B-20\(2\)](#), [5/21B-20\(3\)](#), and [5/21B-20\(4\)](#).

[23 Ill.Admin.Code §1.790](#) (Substitute Teacher) and [§25.520](#) (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

Adopted: December 15, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to P.A. 102-537, changing the date to 7-1-23, previously 7-1-21.

TRS annuitants may return to teach in subject shortage area through 6-30-24, previously 6-30-21. P.A. 102-440. **Issue 108, November 2021**

Document Status: District Use Only

Professional Personnel

5:250 Leaves of Absence

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

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

Staff members are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or Superintendent may require medical certification.[PRESSPlus1](#)

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.[PRESSPlus2](#)

Child Bereavement Leave

State law allows a maximum of 10 unpaid work days for eligible employees (Family and Medical Leave Act of 1993, [20 U.S.C. §2601 et seq.](#)) to take child bereavement leave. The purpose, requirements, scheduling, and all other terms of the leave are governed by the Child Bereavement Leave Act. Child bereavement leave allows for: (1) attendance by the bereaved staff member at the funeral or alternative to a funeral of his or her child, (2) making arrangements necessitated by the death of the staff member's

child, or (3) grieving the death of the staff member's child, without any adverse employment action.

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

Sabbatical Leave

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

Leaves for Service in the Military

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

General Assembly Leave

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

Leave for Employment in Department of Defense

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

School Visitation Leave

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

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

Leaves for Victims of Domestic Violence, Sexual Violence, ~~or~~ Gender Violence, or Other Crime of Violence PRESSPlus3

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

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

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

Upon request, the Board will grant: (1) an unpaid leave of absence to an elected officer of a State or national teacher organization that represents teachers in collective bargaining negotiations, (2) twenty days of paid leave of absence per year to a trustee of the Teachers' Retirement System in accordance with [105 ILCS 5/24-6.3](#), and (3) a paid leave of absence for the local association president of a State teacher association that is an exclusive bargaining agent in the District, or his or her designee, to attend meetings, workshops, or seminars as described in [105 ILCS 5/24-6.2](#).

Leave to Serve as an Election Judge

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

LEGAL REF.:

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

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

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

[820 ILCS 147/](#), [School Visitation Rights Act](#) and [180/](#).

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

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

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

PRESSPlus Comments

[PRESSPlus 1.](#) 105 ILCS 5/24-6, amended by P.A. 102-275, overturned the Illinois Supreme Court's decision in [Dynak v. Bd. of Educ. of Wood Dale Sch. Dist. 7](#), 164 N.E.3d 1226 (Ill. 2020) (finding that a teacher was not entitled to use 30 days of sick leave for birth consecutively before and after an intervening summer break). It is unclear from the language of the statute if an employee can be prohibited from *intermittent* use of 30 working sick days for birth, e.g., such as taking leave once a week). Consult the board attorney for guidance on this issue. **Issue 108, November 2021**

[PRESSPlus 2.](#) 105 ILCS 5/24-6, amended by P.A. 102-275. **Issue 108, November 2021**

[PRESSPlus 3.](#) *Other crime of violence* means conduct prohibited by 720 ILCS 5/9 (homicide), 720 ILCS 5/11 (sex offenses), 720 ILCS 5/12 (bodily harm), 720 ILCS 5/26.5 (harassing and obscene communications), 720 ILCS 5/29D (terrorism), and 720 ILCS 5/33A (armed violence) or similar provisions of the Criminal Code of 1961. 820 ILCS 180/10(2.5), added by P.A. 102-487. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:30 Hiring Process and Criteria

The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with Board of Education policy on equal employment opportunity and minority recruitment. The Superintendent is responsible for recruiting personnel and making hiring recommendations to the Board. If the Superintendent's recommendation is rejected, the Superintendent must submit another. The Superintendent may select personnel on a short-term basis for a specific project or emergency condition before the Board's approval.

No individual will be employed who has been convicted of a criminal offense listed in [105 ILCS 5/21B-80\(c\)](#). [PRESSPlus1](#)

All applicants must complete a District application in order to be considered for employment.

After September 1, 2006, applications for positions in the Lyons Elementary School District 103 may be hired only if they will not be supervised by, or directly supervising an immediate family member. Employees cannot be transferred into such a direct supervisory relationship. If the direct supervisory relationship is established after employment, the Superintendent or designee, and the Building Principal will work with the individuals to determine which will be transferred.

Examples of direct supervision include, but are not limited to:

- A. Evaluation of a staff member.
- B. Responsible for hiring or firing staff members in that position.
- C. Responsible for assigning working hours to a staff member.
- D. Responsible for approving payroll of the staff member.

For the purposes of this policy, immediate family includes: parents, spouse, brothers, sisters, children, grandparents, parent-in-law, brother-in-law, sister-in-law.

Job Descriptions

The Board maintains the Superintendent's job description and directs, through policy, the Superintendent, in his or her charge of the District's administration.

The Superintendent shall develop and maintain a current comprehensive job description for each position or job category; however, a provision in a collective bargaining agreement or individual contract will control in the event of a conflict.

Investigations

The Superintendent or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is performed on each applicant as required by State law. When the applicant is a successful superintendent candidate who has been offered employment by the Board, the Board President shall

ensure that these checks are completed. The Superintendent or designee, or if the applicant is a successful superintendent candidate, then the Board President shall notify an applicant if the applicant is identified in either database. The School Code requires the Board President to keep a conviction record confidential and share it only with the Superintendent, appropriate Intermediate Service Center, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, ~~or for purposes of clarifying the information,~~ the Ill. Dept. of State Police and/or Statewide Sex Offender Database for purposes of clarifying the information, and/or the Teachers' Retirement System of the State of Illinois when required by law. [PRESSPlus2](#) The Board reserves its right to authorize additional background inquiries beyond a fingerprint-based criminal history records check when it deems it appropriate to do so, in accordance with applicable laws.

Each newly hired employee must complete a U.S. Citizenship and Immigration Services Form as required by federal law.

The District retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in [105 ILCS 5/21B-80](#) or who falsifies, or omits facts from, his or her employment application or other employment documents. If an indicated finding of abuse or neglect of a child has been issued by the Ill. Department of Children and Family Services or by a child welfare agency of another jurisdiction for any applicant for student teaching, applicant for employment, or any District employee, then the Board must consider that person's status as a condition of employment.

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law and complies with each of the following:

1. The District uses an applicant's credit history or report from a consumer reporting agency only when a satisfactory credit history is an established bona fide occupational requirement of a particular position.
2. The District does not screen applicants based on their current or prior wages or salary histories, including benefits or other compensation, by requiring that the wage or salary history satisfy minimum or maximum criteria.
3. The District does not request or require a wage or salary history as a condition of being considered for employment, being interviewed, continuing to be considered for an offer of employment, an offer of employment, or an offer of compensation.
4. The District does not request or require an applicant to disclose wage or salary history as a condition of employment.
5. The District does not ask an applicant or applicant's current or previous employers about wage or salary history, including benefits or other compensation.
6. The District does not ask an applicant or applicant's previous employers about claim(s) made or benefit(s) received under the Workers' Compensation Act.
7. The District does not request of an applicant or employee access in any manner to his or her personal online account, such as social networking websites, including a request for passwords to such accounts.
8. The District provides equal employment opportunities to all persons. See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

Physical Examinations

Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease. The physical fitness examination must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, a

licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination performed no more than 90 days before submitting evidence of it to the District.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations, if the examination is job-related and consistent with business necessity. The Board will pay the expenses of any such examination.

Orientation Program

The District's staff will provide an orientation program for new employees to acquaint them with the District's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

LEGAL REF.:

42 U.S.C. §12112, Americans with Disabilities Act; 29 C.F.R. Part 1630.

15 U.S.C. § 1681 et seq., Fair Credit Reporting Act.

8 U.S.C. §1324a et seq., Immigration Reform and Control Act.

105 ILCS 5/10-16.7, 5/10-20.7, 5/10-21.4, 5/10-21.9, 5/10-22.34, 5/10-22.34b, 5/21B-10, 5/21B-80, 5/21B-85, 5/10-22.34, 5/10-22.34b, 5/22-6.5, and 5/24-5.

20 ILCS 2630/3.3, Criminal Identification Act.

820 ILCS 55/, Right to Privacy in the Workplace Act.

820 ILCS 70/, Employee Credit Privacy Act.

~~Americans with Disabilities Act, 42 U.S.C. §12112, and 29 C.F.R. Part 1630.~~

~~Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq.~~

~~Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.~~

Duldulao v. St. Mary of Nazareth Hospital, 136 Ill. App. 3d 763 (1st Dist. 1985), *aff'd in part and remanded* 115 Ill.2d 482 (Ill. 1987).

Kaiser v. Dixon, 127 Ill. App. 3d 251 (2nd Dist. 1984).

Molitor v. Chicago Title & Trust Co., 325 Ill. App. 124 (1st Dist. 1945).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 3:50 (Administrative Personnel Other Than the Superintendent), 4:60 (Purchases and Contracts), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitute Teachers), 5:280 (Duties and Qualifications)

PRESSPlus Comments

PRESSPlus 1. For additional information regarding implementation of 775 ILCS 5/2-103.1, added by P.A. 101-656 (employment decisions based on conviction records), see footnotes 5 and 6 of the sample policy, available at **PRESS** Online by logging in at www.iasb.com. Footnote 5 is updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-103.1(c), added by P.A. 101-656, with a discussion regarding application of the IHRA's *interactive assessment* requirement for disqualifying offenses listed in 105 ILCS 5/21B-80, and footnote 6 is updated in response to Ill. Dept. of Human Rights (IDHR) guidance for implementation of 775 ILCS 5/2-103.1, added by P.A. 101-656, at: www2.illinois.gov/dhr/Pages/Conviction_Record_Protection_Frequently_Asked_Questions.aspx. **Issue 108, November 2021**

PRESSPlus 2. 105 ILCS 5/21B-85, amended by P.A. 102-552, requires a board to provide prompt written notice to the board of trustees of the Teachers' Retirement System of the State of Illinois (TRS) when it learns that any teacher has been convicted of a felony offense (which provides for a sentence of death or imprisonment for one year or more). The notice to TRS is limited to (1) the name of the license holder, (2) fact of conviction, (3) name and location of the court in which the conviction occurred, and (4) the assigned case number from the court. **Issue 108, November 2021**

Document Status: Draft Update

Educational Support Personnel

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

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

Sick and Bereavement Leave

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

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

As a condition for paying sick leave after three days absence for personal illness ~~or 30 days for birth~~ or as the Board or Superintendent deem necessary in other cases, the Board or Superintendent may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a chiropractic physician licensed under the Medical Practice Act, (3) a licensed advanced practice registered nurse, (4) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (5) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Superintendent requires a certificate during a leave of less than three days for personal illness, the District shall pay the expenses incurred by the employee.

Employees are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or the Superintendent may require medical certification. [PRESSPlus1](#)

~~The use of paid sick leave~~ For purposes of adoption, ~~or~~ placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need to foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway. [PRESSPlus2](#)

Vacation

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

<u>Length of Employment</u>		<u>Number of Days</u>
<u>From:</u>	<u>To:</u>	
Start date	6 Months	None
6 th Month	End of 1 st Year	5 Days
Beginning of 2 nd Year	End of 5 th Year	10 Days
Beginning of 6 th Year		One additional day (1 st); 25 day n

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

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

Holidays

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

New Year's Day	Labor Day
Martin Luther King Jr.'s Birthday	Columbus Day
Abraham Lincoln's Birthday	Veterans Day
Casimir Pulaski's Birthday	2022 ~~20~~ Election Day PRESSPlus3
Memorial Day	Thanksgiving Day
Juneteenth National Freedom Day PRESSPlus4	Christmas Day
Independence Day	

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

Personal Leave

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

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

Leave to Serve as a Trustee of the Illinois Municipal Retirement Fund

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

Other Leaves

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

1. Leaves for Service in the Military ~~and General Assembly~~.
2. Leave for Service in the General Assembly. [PRESSPlus5](#)
3. School Visitation Leave.
4. Leaves for Victims of Domestic Violence, Sexual Violence, ~~or Gender Violence~~, or Other Crime of Violence. [PRESSPlus6](#)
5. Child Bereavement Leave.
6. Leave to serve as an election judge.

LEGAL REF.:

[105 ILCS 5/10-20.7b](#), [5/24-2](#), and [5/24-6](#).

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

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

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

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-6, amended by P.A. 102-275. **Issue 108, November 2021**

PRESSPlus 2. Updated in response to 105 ILCS 5/24-6, amended by P.A. 102-275. **Issue 108, November 2021**

PRESSPlus 3. 10 ILCS 5/2A-1.1c, added by P.A. 102-15 and scheduled to be repealed on 1-1-23, requires any school closed on 2022 Election Day to make itself available to an election authority as a polling place on those days. 2020 Election Day remains a holiday listed in 105 ILCS 5/24-2(e), amended by P.A. 102-15, but no longer appears in this policy. **Issue 108, November 2021**

PRESSPlus 4. Updated in response to 5 ILCS 490/63, amended by P.A.s 102-14, eff. 1-1-22, and 102-334 (enacting Juneteenth National Freedom Day on June 19 each year). Note that conflicts related to celebrating Juneteenth when it falls on a Saturday or Sunday exist, e.g., P.A. 102-14 (the controlling Public Act) states “when June nineteenth falls on a Saturday or Sunday, neither the preceding Friday nor the following Monday shall be held or considered as a *paid* holiday” but contrast P.A. 102-334, stating “when June nineteenth falls on a Sunday, the following Monday shall be held and considered the holiday” (notice the word *paid* is missing and it does not address when Juneteenth falls on a Saturday whether Friday is the holiday). Consult the board attorney about whether Juneteenth should be celebrated as an *unpaid holiday* on either the preceding Friday or the following Monday when it falls on a Saturday or Sunday, respectively, or not at all when it falls on a Saturday. **Issue 108, November 2021**

PRESSPlus 5. Moved from #1, above. Granting General Assembly leave to Educational Support Personnel is optional. **Issue 108, November 2021**

PRESSPlus 6. Updated in response to Victims’ Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 102-487. *Other crime of violence* means conduct prohibited by 720 ILCS 5/9 (homicide), 720 ILCS 5/11 (sex offenses), 720 ILCS 5/12 (bodily harm), 720 ILCS 5/26.5 (harassing and obscene communications), 720 ILCS 5/29D (terrorism), and 720 ILCS 5/33A (armed violence) or similar provisions of the Criminal Code of 1961. 820 ILCS 180/10(2.5), added by P.A. 102-487. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:50 Drug-and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition

All District workplaces are drug- and alcohol-free workplaces.

All employees are prohibited from engaging in any of the following activities while on District premises or while performing work or being *on call* for the District:

1. Unlawful manufacture, dispensing, distribution, possession, or use of an illegal or controlled substance.
2. Distribution, consumption, use, possession, or being impaired by or under the influence of an alcoholic beverage; being present on District premises or while performing work for the District when alcohol consumption is detectable, regardless of when and/or where the use occurred.
3. Distribution, consumption, possession, use, or being impaired by or under the influence of cannabis; being present on District premises or while performing work for the District when impaired by or under the influence of cannabis, regardless of when and/or where the use occurred, unless distribution, possession, and/or use is by a school nurse or school administrator pursuant to *Ashley's Law*, [105 ILCS 5/22-33](#). The District considers employees impaired by or under the influence of cannabis when there is a good faith belief that an employee manifests the specific articulable symptoms while working that decrease or lessen the employee's performance of the duties or tasks of the employee's job position listed in the [Cannabis Regulation and Tax Act \(CRTA\)](#).

Upon the Superintendent or designee's reasonable suspicion of an employee's violation of any of the prohibited activities stated above, the Superintendent or designee may direct the employee to undergo a drug and/or alcohol test to corroborate or refute the alleged violation. [PRESSPlus1](#) State law protects the District from liability when it takes actions pursuant to a reasonable workplace drug policy, including but not limited to subjecting an employee or applicant to reasonable drug and alcohol testing, reasonable and nondiscriminatory random drug testing, discipline, termination of employment, or withdrawal of a job offer due to a failure of a drug test. [PRESSPlus2](#)

For purposes of this policy a controlled substance means a substance that is:

1. Not legally obtainable,
2. Being used in a manner different than prescribed,
3. Legally obtainable, but has not been legally obtained, or
4. Referenced in federal or State controlled substance acts.

For purposes of this policy, *District premises* means workplace as defined in the [Cannabis Regulation and Tax Act \(CRTA\)](#) in addition to District and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a Board of Education meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities. *School grounds* means the real property comprising any school, any conveyance used to transport students to

school or a school-related activity, and any public way within 1,000 feet of any school ground, designated school bus stops where students are waiting for the school bus, and school-sponsored or school-sanctioned events or activities. "Vehicles used for school purposes" means school buses or other school vehicles.

As a condition of employment, each employee shall:

1. Abide by the terms of ~~the~~this Board policy respecting a drug- and alcohol-free workplace; and
2. Notify his or her supervisor of his or her conviction under any criminal drug statute for a violation occurring on the District premises or while performing work for the District, no later than five calendar days after such a conviction.

Unless otherwise prohibited by this policy, prescription and over-the-counter medications are not prohibited when taken in standard dosages and/or according to prescriptions from the employee's licensed health care provider, provided that an employee's work performance is not impaired.

To make employees aware of the dangers of drug and alcohol abuse, the Superintendent or designee shall perform each of the following:

1. Provide each employee with a copy of this policy.
2. Post notice of this policy in a place where other information for employees is posted.
3. Make available materials from local, State, and national anti-drug and alcohol-abuse organizations.
4. Enlist the aid of community and State agencies with drug and alcohol informational and rehabilitation programs to provide information to District employees.
5. Establish a drug-free awareness program to inform employees about:
 - a. The dangers of drug abuse in the workplace,
 - b. Available drug and alcohol counseling, rehabilitation, re-entry, and any employee assistance programs, and
 - c. The penalties that the District may impose upon employees for violations of this policy.
6. Remind employees that policy 6:60, *Curriculum Content*, requires the District to educate students, depending upon their grade, about drug and substance abuse prevention and relationships between drugs, alcohol, and violence.

E-Cigarette, Tobacco, and Cannabis Prohibition

All employees are covered by the conduct prohibitions contained in policy 8:30, *Visitors to and Conduct on School Property*. The prohibition on the use of e-cigarettes, tobacco, and cannabis products applies both (1) when an employee is on school property, and (2) while an employee is performing work for the District at a school event regardless of the event's location.

Tobacco ~~shall have~~has the meaning provided in 105 ILCS 5/10-20.5b.

Cannabis ~~shall have~~has the meaning provided in the CRTA, 410 ILCS 705/1-10.

E-Cigarette is short for electronic cigarette and includes, but is not limited to, any electronic nicotine delivery system (ENDS), electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, and any components or parts that can be used to build the product or device.

An employee who violates this policy may be subject to disciplinary action, including termination. In addition or alternatively, the Board may require an employee to successfully complete an appropriate drug- or alcohol-abuse rehabilitation program.

The Board shall take disciplinary action with respect to an employee convicted of a drug offense in the workplace within 30 days after receiving notice of the conviction.

Should District employees be engaged in the performance of work under a federal contract or grant, or under a State contract or grant of \$5,000 or more, the Superintendent shall notify the appropriate State or federal agency from which the District receives contract or grant monies of the employee's conviction within 10 days after receiving notice of the conviction.

Disclaimer

The Board reserves the right to interpret, revise or discontinue any provision of this policy pursuant to the **Suspension of Policies** subhead in policy 2:240, *Board Policy Development*.

Should District employees be engaged in the performance of work under a federal contract or grant, or under a State contract or grant of \$5,000 or more, the Superintendent shall notify the appropriate State or federal agency from which the District receives contract or grant monies of the employee's conviction within 10 days after receiving notice of the conviction.

LEGAL REF.:

[42 U.S.C. §12114](#), Americans With Disabilities Act, [42 U.S.C. §12114](#).

[21 U.S.C. §812; 21 C.F.R. §1308.11-1308.15](#), Controlled Substances Act, [21 U.S.C. §812; 21 C.F.R. §1308.11-1308.15](#).

[41 U.S.C. §8101 et seq.](#), Drug-Free Workplace Act of 1988, [41 U.S.C. §8101 et seq.](#)

[20 U.S.C. §7101 et seq.](#), Safe and Drug-Free School and Communities Act of 1994, [20 U.S.C. §7101 et seq.](#)

[30 ILCS 580/](#), Drug-Free Workplace Act.

[105 ILCS 5/10-20.5b](#).

[410 ILCS 82/](#), Smoke Free Illinois Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 705/1-1 et seq.](#), Cannabis Regulation and Tax Act.

[720 ILCS 675](#), Prevention of Tobacco Use by Persons under 21 Years of Age and Sale and Distribution of Tobacco Products Act.

[820 ILCS 55/](#), Right to Privacy in the Workplace Act.

[21 C.F.R. Parts 1100, 1140, and 1143](#).

[23 Ill.Admin.Code §22.20](#).

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 6:60 (Curriculum Content), 8:30 (Visitors to and Conduct on School Property)

PRESSPlus Comments

PRESSPlus 1. 410 ILCS 705/10-50(d). If the board will not communicate to employees what will happen when reasonable suspicion exists, strike this sentence and select "Adopted with Additional District Edits" as the Save Status. **Issue 108, November 2021**

PRESSPlus 2. 410 ILCS 705/10-50(e)(1), amended by P.A. 101-593, protects the district from liability for actions described in this sentence. If the board will not communicate this information to its employees, strike this sentence and select "Adopted with Additional District Edits" as the Save Status. **Issue 108, November 2021**

Document Status: Draft Update

General Personnel

5:90 Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child shall: (1) immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY), and (2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office. Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

Negligent failure to report occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child pornography on electronic and information technology equipment shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at report.cybertip.org/ or www.missingkids.org. The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

Abused and Neglected Child Reporting Act (ANCRA), School Code, and *Erin's Law* Training

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect.

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.

3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors, and boundary violations as required by law and policy 5:100, *Staff Development Program*. ^{PRESSPlus1} ~~The Superintendent will encourage all District educators to complete continuing professional development that addresses the traits and identifiers that may be evident in students who are victims of child sexual abuse, including recognizing and reporting child sexual abuse and providing appropriate follow-up and care for abused students as they return to the classroom setting.~~

Alleged Incidents of Sexual Abuse; Investigations

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

If a District employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC). The Superintendent or designee will implement procedures to coordinate with the CAC.

DCFS and/or the appropriate law enforcement agency will inform the District when its investigation is complete or has been suspended, as well as the outcome of its investigation. The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with policy 7:20, *Harassment of Students Prohibited*.

Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

~~The Superintendent shall notify the State Superintendent and the appropriate Intermediate Service Center in writing w~~ When the Superintendent he or she has reasonable cause to believe that a license holder committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA, and that act resulted in the license holder's dismissal or resignation from the District, he or she shall notify the State Superintendent and the Intermediate Service Center Executive Director in writing, providing the III. Educator Identification Number as well as a brief description of the misconduct alleged ~~was dismissed or resigned from the District as a result of an act that made a child an abused or neglected child.~~ The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

Special Board of Education Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any District employee, other than an employee licensed under [105 ILCS 5/21B](#), has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

When the Board learns that a licensed teacher was³¹⁶ convicted of any felony, it must promptly report it to

the State agencies listed in policy 2:20, *Powers and Duties of the Board of Education; Indemnification*. [PRESSPlus2](#)

LEGAL REF.:

[20 U.S.C. §7926](#), Elementary and Secondary Education Act.

105 ILCS 5/10-21.9, [5/10-23.13](#), and [5/21B-85](#).

[20 ILCS 1305/1-1](#) et seq., Department of Human Services Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

[720 ILCS 5/12C-50.1](#), Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), [3:40](#) (Superintendent), [3:50](#) (Administrative Personnel Other Than the Superintendent), [3:60](#) (Administrative Responsibility of the Building Principal), [4:165](#) (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), [5:20](#) (Workplace Harassment Prohibited), [5:30](#) (Hiring Process and Criteria), [5:100](#) (Staff Development Program), [5:120](#) (Employee Ethics; Conduct; and Conflict of Interest), [5:150](#) (Personnel Records), [5:200](#) (Terms and Conditions of Employment and Dismissal), [5:290](#) (Employment Termination and Suspensions), [6:120](#) (Education of Children with Disabilities), [6:250](#) (Community Resource Persons and Volunteers), [7:20](#) (Harassment of Students Prohibited), [7:150](#) (Agency and Police Interviews)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. *Erin's Law*, 105 ILCS 5/10-23.13, amended by P.A. 102-610. For additional *Erin's Law* requirements and definitions, see policies [4:165](#), *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; [5:100](#), *Staff Development Program*; [5:120](#), *Employee Ethics; Conduct; and Conflict of Interest*; and [6:60](#), *Curriculum Content*. See also the footnotes of these policies at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 2. 105 ILCS 5/21B-85(a) and (b), amended by P.A. 102-552. Because felony charges often arise out of abuse and neglect investigation, this board duty is listed here for convenience. See policy 2:20, *Powers and Duties of the School Board; Indemnification* for more information. **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:120 Education of Children with Disabilities

The School District shall provide a free appropriate public education in the least restrictive environment and necessary related services to all children with disabilities enrolled in the District, as required by the Individuals With Disabilities Education Act (IDEA) and implementing provisions of the School Code, Section 504 of the Rehabilitation Act of 1973, and the Americans With Disabilities Act. The term "children with disabilities," as used in this policy, means children between ages 3 and 15 ~~(inclusive)~~ [PRESSPlus1](#) for whom it is determined, through definitions and procedures described in the Ill. State Board of Education (ISBE) Special Education rules, that special education services are needed.

It is the intent of the District to ensure that students who are disabled within the definition of Section 504 of the Rehabilitation Act of 1973 are identified, evaluated, and provided with appropriate educational services. Students may be disabled within the meaning of Section 504 of the Rehabilitation Act even though they do not require services pursuant to ~~the~~ IDEA.

For students eligible for services under IDEA, the District shall follow procedures for identification, evaluation, placement, and delivery of services to children with disabilities provided in the ISBE Special Education rules. For those students who are not eligible for services under IDEA, but, because of disability as defined by Section 504 of the Rehabilitation Act of 1973, need or are believed to need special instruction or related services, the District shall establish and implement a system of procedural safeguards. The safeguards shall cover students' identification, evaluation, and educational placement. This system shall include notice, an opportunity for the student's parent(s)/guardian(s) to examine relevant records, an impartial hearing with opportunity for participation by the student's parent(s)/guardian(s), representation by counsel, and a review procedure.

The District may maintain membership in one or more cooperative associations of school districts that shall assist the District in fulfilling its obligations to the District's ~~disabled~~ students with disabilities.

If necessary, students may also be placed in nonpublic special education programs or education facilities.

LEGAL REF.:

[20 U.S.C. §1400](#) et seq., Individuals With Disabilities Education Improvement Act of 2004.

[29 U.S.C. §794](#), Rehabilitation Act of 1973, Section 504.

[42 U.S.C. §12101](#) et seq., Americans With Disabilities Act.

[34 C.F.R. Part 106](#).

34 C.F.R. [§Part 300](#).

[105 ILCS 5/14-1.01](#) et seq., [5/14-7.02](#), and [5/14-7.02b](#).

318

[23 Ill.Admin.Code Part 226](#).

CROSS REF.: 2:150 (Committees), 7:230 (Misconduct by Students with Disabilities)

Adopted: December 17, 2018

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/14-6.01 states that high school districts are financially responsible for the education of children with disabilities who reside in their districts when such children reach age 15, but they may admit children with disabilities into special education facilities without regard to graduation from the eighth grade after they reach age 14 ½. When a child with a disability turns 14 ½ years old, it is the elementary school district's responsibility to notify the high school district of the child's current eligibility, program, and evaluation data upon which the current program is based. **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:135 Accelerated Placement Program

The District provides an Accelerated Placement Program (APP). The APP advances the District's goal of providing educational programs with opportunities for each student to develop to his or her maximum potential. The APP provides an educational setting with curriculum options usually reserved for students who are older or in higher grades than the student participating in the APP. APP options include, but need not be limited to: (a) accelerating a student in a single subject; (b) other grade-level acceleration; and (c) early entrance to kindergarten or first grade. Participation in the APP is open to all students who demonstrate high ability and who may benefit from accelerated placement. It is not limited to students who have been identified as gifted and talented. Eligibility to participate in the District's APP shall not be conditioned upon the protected classifications identified in Board policy 7:10, *Equal Educational Opportunities*, or any factor other than the student's identification as an accelerated learner.

The Superintendent or designee shall implement an APP that includes:

1. Decision-making processes that are fair, equitable, and involve multiple individuals, e.g. District administrators, teachers, and school support personnel, and includes a student's parent(s)/guardian(s);
2. Notification processes that notify a student's parent(s)/guardian(s) of a decision affecting a student's participation in the APP; ~~and~~
3. Assessment processes that include multiple valid, reliable indicators; ~~and~~
4. By the fall of 2023, the automatic enrollment, in the following school term, of a student into the next most rigorous level of advanced coursework offered by the high school if the student meets or exceeds State standards in English language arts, mathematics, or science on a State assessment administered under 105 ILCS 5/2-3.64a-5, as follows: [PRESSPlus1](#)
 - a. A student who meets or exceeds State standards in English language arts shall be automatically enrolled into the next most rigorous level of advanced coursework in English, social studies, humanities, or related subjects.
 - b. A student who meets or exceeds State standards in mathematics shall be automatically enrolled into the next most rigorous level of advanced coursework in mathematics.
 - c. A student who meets or exceeds State standards in science shall be automatically enrolled into the next most rigorous level of advanced coursework in science.

The Superintendent or designee shall annually inform the community, parent(s)/guardian(s), students, and school personnel about the APP, the process for referring a student for possible evaluation for accelerated placement, and the methods used to determine whether a student is eligible for accelerated placement, including strategies to reach groups of students and families who have been historically underrepresented in accelerated placement programs and advanced coursework. [PRESSPlus2](#) This may: (a) include varied communication methods, such as student handbooks and District or school websites; and (b) be provided in multiple languages, as appropriate.

[105 ILCS 5/14A.](#)

[23 Ill.Admin.Code Part 227](#), Gifted Education.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 6:130 (Program for the Gifted), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

Adopted: August 25, 2020

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/14A-32(a-5), added by P.A. 101-654 and amended by P.A. 102-209, for all districts, including elementary-only districts. Though not explained in the statute, this is likely because State assessments in English language arts, mathematics, and science are required in grades 3 through 8 (105 ILCS 5/2-3.64a-5) and a student's State assessment results may place the student in high school courses. Consult the board attorney about practical implementation issues for an elementary school district, e.g., what to do if the elementary school district does not have a program for students to enroll in high school courses (If the Board has not adopted policy 6:315, *High School Credit for Students in Grade 7 or 8*, the sample can be found at **PRESS** Online by logging in at www.iasb.com.), or if the elementary school district would like to offer advanced coursework not offered by the high school.

A district must provide the parents/guardians of a student eligible for automatic enrollment with the option to instead enroll in alternative coursework that better aligns with the student's postsecondary education or career goals. For a student entering grade 12, the next most rigorous level of advanced coursework in English language arts or mathematics must be a *dual credit course* (as defined in the Dual Credit Quality Act, 110 ILCS 27/5), an *Advanced Placement course* (as defined in the College and Career Success for All Students Act, 105 ILCS 302/10), or an International Baccalaureate course. The same is true for all other subjects, except that the next most rigorous level of advanced coursework may also include an honors class, an enrichment opportunity, a gifted program, or another program offered by the district. 105 ILCS 5/14A-32(a-5), added by P.A. 101-654 and amended by P.A. 102-209. See 6:135-AP, *Accelerated Placement Program Procedures*, at **PRESS** Online. **Issue 108, November 2021**

PRESSPlus 2. 105 ILCS 5/14A-32(b)(1), amended by P.A. 101-654, permits, but does not require this notification. **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:15 School Accountability

According to the Illinois General Assembly, the primary purpose of schooling is the transmission of knowledge and culture through which students learn in areas necessary to their continuing development and entry into the world of work. To fulfill that purpose, the Ill. State Board of Education (ISBE) prepared State Goals for Learning with accompanying Illinois Learning Standards.

The Board of Education gives priority in the allocation of resources, including funds, time, personnel, and facilities, to fulfilling this purpose.

Quality Assurance

The Board continuously monitors student achievement and the quality of the District's work. The Superintendent shall supervise the following quality assurance components, in accordance with State law and ISBE rules, and continuously keep the Board informed:

1. Prepare each school's annual recognition application and quality assurance appraisal, whether internal or external, to assess each school's continuous school improvement.
2. Continuously assess the District's and each school's overall performance in terms of both academic success and equity. This includes, without limitation, a thorough analysis of ISBE's balanced accountability measure and each school's Multiple Measure Index and corresponding Annual Measurable Objective provided by ISBE.
3. If applicable, develop District and School Improvement Plans, present them for Board approval, and supervise their implementation.
4. Prepare a school report card, present it at a regular Board meeting, and disseminate it as provided in State law.
5. In accordance with [105 ILCS 5/2-3.153](#), annually administer a climate survey on the instructional environment within the school to, at minimum, students in grades 4 through 8 and teachers.

LEGAL REF.:

[105 ILCS 5/2-3.25](#), [5/2-3.25a](#), [5/2-3.25b](#), [5/2-3.25c](#), [5/2-3.25d-5](#), [5/2-3.25e-5](#), [5/2-3.25f](#), [5/2-3.25f-5](#), [5/2-3.63](#), [5/2-3.64a-5](#), [5/2-3.153](#), [5/10-17a](#), [PRESSPlus1](#) [5/10-21.3a](#), and [5/27-1](#).

[23 Ill.Admin.Code Part 1, Subpart A](#): Recognition Requirements.

CROSS REF.: 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program), 7:10 (Equal Educational Opportunities)

Adopted: July 10, 2019

PRESSPlus Comments

number of incidents of violence that occurred on school grounds or during school-related activities and that resulted in an out-of-school suspension, expulsion, or removal to an alternative setting), 102-594, eff. 7-1-22 (the number of teachers who are National Board Certified Teachers, disaggregated by race and ethnicity), and 102-539 (school report card deliveries delayed until 12-31 in years when the Governor declares a public health emergency). **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:180 Extended Instructional Programs

The District may offer the following programs in accordance with State law and the District's educational philosophy:

1. Before-and after-school programs for students in grades K-6.
2. Adult education program.
3. Outdoor education program.
4. Summer school, whether for credit or not.
5. Anti-bias education PRESSPlus1 and a activities to address intergroup conflict resolution.

LEGAL REF.:

105 ILCS 5/10-22.18a, 5/10-22.18b, 5/10-22.18c, 5/10-22.20, 5/10-22.20a, 5/10-22.20b, 5/10-22.20c, 5/10-22.29, 5/10-22.33A, 5/10-22.33B, 5/10-23.2, 5/27-22.1, 5/27-22.3, 5/27-23.6.

105 ILCS 110/3, Comprehensive Health Education Program. and

105 ILCS 433/, Vocational Academies Act.

CROSS REF.: 6:320 (High School Credit for Proficiency)

ADOPTED: January 22, 2018

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/27-23.6 entitled *Anti-bias education* allows districts to incorporate activities to address intergroup conflict resolution, with the objectives of improving intergroup relations on and beyond the school campus, defusing intergroup tensions, and promoting peaceful resolution of conflict.

Boards that adopt a policy to incorporate activities to address anti-bias education and intergroup conflict resolution pursuant to this law must make information available to the public that describes the manner in which the district has implemented the activities. Methods for making this information available include: the district's website, if any, and in the district's offices upon request. See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at **PRESS** Online by logging in at www.iasb.com. Districts may also include the information in a student handbook and in district newsletters. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, Online Model Student Handbook (MSH), at: www.ilprincipals.org/resources/model-student-handbook.

See policy 6:60's PRESS Plus Question 1. If the Board answers No, to indicate that the District does not provide anti-bias education, IASB will remove "Anti-bias education and activities to address

intergroup conflict resolution." from this policy.

Consult the board attorney if the district wishes to offer intergroup conflict resolution separately; it is unclear whether these topics may be offered separately because the law lists them together. **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:20 School Year Calendar and Day

School Calendar

The Board of Education, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

Commemorative Holidays

The teachers and students shall devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements. The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.

LEGAL REF.:

[105 ILCS 5/10-19](#), [5/10-19.05](#), [5/10-20.56](#), [5/10-24.46](#), [5/10-30](#), [5/18-12](#), [5/18-12.5](#), [5/24-2](#), [5/27-3](#), [5/27-18](#), [5/27-19](#), [5/27-20](#), [5/27-20.1](#), [5/27-20.2](#), and [20/1](#).

[10 ILCS 5/11-4.1](#).

[5 ILCS 490/](#), [State Commemorative Dates Act](#), [PRESSPlus1](#)

[23 Ill.Admin.Code §1.420\(f\)](#).

[Metzl v. Leininger](#), 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd by* 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

Adopted: March 23, 2021

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 108, November 2021**

Document Status: Draft Update

INSTRUCTION

6:340 Student Testing and Assessment Program

The District student assessment program provides information for determining individual student achievement and instructional needs, curriculum and instruction effectiveness, and school performance measured against District student learning objectives and statewide norms.

The Superintendent or designee shall manage the student assessment program that, at a minimum:

1. Administers to students all standardized assessments required by the Ill. State Board of Education (ISBE) and/or any other appropriate assessment methods and instruments, including norm and criterion-referenced achievement tests, aptitude tests, proficiency tests, and teacher-developed tests.
2. Informs students of the timelines and procedures applicable to their participation in every State assessment.
3. Provides each student's parents/guardians with the results or scores of each State assessment and an evaluation of the student's progress. See policy 6:280, *Grading and Promotion*.
4. Utilizes professional testing practices.

Overall student assessment data on tests required by State law will be aggregated by the District and reported, along with other information, on the District's annual report card. All reliable assessments administered by the District and scored by entities outside of the District must be (1) reported to ISBE on its form by the 30th day of each school year, and (2) made publicly available to parents/guardians of students. Board policy 7:340, *Student Records*, and its implementing procedures govern recordkeeping and access issues.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act.

[105 ILCS 10/](#), Illinois School Student Records Act.

105 ILCS 5/2-3.63, 5/2-3.64a-5, [5/2-3.64a-10](#), [5/2-3.107](#), [5/2-3.153](#), 5/10-17a, 5/22-82, and 5/27-1.

[23 Ill. Admin. Code §1.30\(b\) and §375.10](#), [PRESSPlus1](#)

CROSS REF.: 6:15 (School Accountability), 6:280 (Grading and Promotion), 7:340 (Student Records)

Adopted: March 23, 2021

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 108, November 2021**

327

INSTRUCTION

6:50 School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school-based activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Child Nutrition and WIC Reauthorization Act of 2004 and the Healthy Hunger-Free Kids Act of 2010 (HHFKA).

The Superintendent will ensure:

1. Each school building complies with this policy;
2. The policy is available to the community on an annual basis through copies of or online access to the Board Policy Manual; and
3. The community is informed about the progress of this policy's implementation.

Goals for Nutrition Education and Nutrition Promotion

The goals for addressing nutrition education and nutrition promotion include the following:

- Schools will support and promote sound nutrition for students.
- Schools will foster the positive relationship between sound nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive health education curriculum. See Board policy 6:60, *Curriculum Content*.

Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in all grades and shall include a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. See Board policy 6:60, *Curriculum Content* and Board policy 7:260, *Exemption from Physical Education*.
- During the school day, all students will be required to engage in a daily physical education course, unless otherwise exempted. See Board policy 6:60, *Curriculum Content* and Board policy 7:260, *Exemption from Physical Education*.
- The curriculum will be consistent with and incorporate relevant *Illinois Learning Standards for Physical Development and Health* as established by the Illinois State Board of Education (ISBE).

Nutrition Guidelines for Foods Available During the School Day; Marketing Prohibited

Students will be offered and schools will promote nutritious food and beverage choices during the school day that are consistent with Board policy 4:120, *Food Services* (requiring compliance with the nutrition standards specified in the U.S. Dept. of Agriculture's (USDA) *Smart Snacks* rules).

In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall:

1. Restrict the sale of *competitive foods*, as defined by the USDA, in the food service areas during meal periods;
2. Comply with all ISBE rules; and
3. Prohibit marketing during the school day of foods and beverages that do not meet the standards listed in Board policy 4:120, *Food Services*, i.e., in-school marketing of food and beverage items must meet *competitive foods* standards.

Competitive foods standards do not apply to foods and beverages available, but not sold in school during the school day; e.g., brown bag lunches, foods for classroom parties, school celebrations, and reward incentives.

Exempted Fundraising Day (EFD) Requests

All food and beverages sold to students on the school campuses of participating schools during the school day must comply with the “general nutrition standards for competitive foods” specified in federal law.

ISBE rules prohibit EFDs for grades 8 and below in participating schools.

Guidelines for Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

Monitoring

At least every three years, the Superintendent shall provide implementation data and/or reports to the Board concerning this policy’s implementation sufficient to allow the Board to monitor and adjust the policy (a triennial report). This triennial report must include without limitation each of the following:

- An assessment of the District’s implementation of the policy
- The extent to which schools in the District are in compliance with the policy
- The extent to which the policy compares to model local school wellness policies
- A description of the progress made in attaining the goals of the policy
- How the District will make the results of the assessment available to the public
- Where the District will retain records of the assessment

The Board will monitor and adjust the policy pursuant to policy 2:240, *Board Policy Development*.

Community Involvement

The Board and Superintendent will actively invite suggestions and comments concerning the development, implementation, periodic reviews, and updates of the school wellness policy from parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the community. Community involvement methods shall align their suggestions and comments to policy 2:140, *Communications To and From the Board* and/or the **Community Engagement** subhead in policy 8:10, *Connection with the Community*.

Recordkeeping

The Superintendent shall retain records to document compliance with this policy, the District's records retention protocols, and the Local Records Act.

LEGAL REF.:

Child Nutrition and WIC Reauthorization Act of 2004, [Pub. L. 108-265](#), Sec. 204.

Child Nutrition Act of 1966, [42 U.S.C. §1771](#) *et seq.*

National School Lunch Act, [42 U.S.C. §1751](#) *et seq.*

Healthy, Hunger-Free Kids Act of 2010, [42 U.S.C. §1758b](#), [Pub. L. 111-296](#).

[42 U.S.C. §1779](#), as implemented by [7 C.F.R. §§210.11](#) and [210.31](#).

Local Records Act, [50 ILCS 205/](#).

[105 ILCS 5/2-3.139](#).

[23 Ill.Admin.Code Part 305](#), Food Program.

ISBE's "School Wellness Policy" Goal, adopted Oct. 2007.

CROSS REF.: 2:140 (Communications To and From the Board), 2:150 (Committees), 2:240 (Board Policy Development), 4:120 (Food Services), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 7:260 (Exemption from Physical Education), 8:10 (Connection with the Community)

ADOPTED: February 26, 2018

Lyons Elementary School District 103

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In kindergarten through grade 8, subjects include: (a) language arts, (b) reading, (c) other communication skills, (d) science, (e) mathematics, (f) social studies, (g) art, (h) music, and (i) drug and substance abuse prevention including the dangers of opioid abuse. [PRESSPlus1](#) A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or more lower than their current grade level. Daily time of at least 30 minutes (with a minimum of at least 15 consecutive minutes if divided) will be provided for supervised, unstructured, child-directed play for all students in kindergarten through grade 5. [PRESSPlus2](#) Before the completion of grade 5, students will be offered at least one unit of cursive instruction. Beginning with the 2020-2021 school year, in grades 6, 7, or 8, students must receive at least one semester of civics education in accordance with Illinois Learning Standards for social science.
2. In grades 7 and 8, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
3. In kindergarten through grade 8, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence. In addition, anti-bias education and intergroup conflict resolution may be taught as an effective method for preventing violence and lessening tensions in schools; these prevention methods are most effective when they are respectful of individuals and their divergent viewpoints and religious beliefs, which are protected by the First Amendment to the Constitution of the United States. [Q1](#)
4. In grades kindergarten through 12, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate policy 6:235, *Access to Electronic Networks* and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum. [PRESSPlus3](#)
6. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction in all grades will include examples of behaviors that violate policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. In addition, in all grades, bullying prevention and gang resistance education and training must be taught.
6. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) democratic principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois) freedom, justice, and equality, [PRESSPlus4](#) (c) proper use and display of the American

flag, (d) the Pledge of Allegiance, and (e) the voting process.

7. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent, but at a minimum of three days per five-day week. [PRESSPlus5](#) For exemptions and substitutions, see policy 7:260, *Exemption from Physical Education*.
8. In all schools, health education must be stressed, including: [PRESSPlus6](#) (a) proper nutrition, (b) physical fitness, (c) components necessary to develop a sound mind in a healthy body, (d) dangers and avoidance of abduction, and (e) age-appropriate [and evidence-informed](#) [PRESSPlus7](#) sexual abuse and assault awareness and prevention education in all grades. [PRESSPlus8](#) The Superintendent shall implement a comprehensive health education program in accordance with State law. [Q2](#)
9. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels.
10. In all schools, conservation of natural resources must be taught, including: (a) home ecology, (b) endangered species, (c) threats to the environment, and (d) the importance of the environment to life as we know it.
11. In all schools, United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, the African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, [and \(g\) Illinois history, and \(h\) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America.](#) [PRESSPlus9](#)

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

12. In grade 7, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.
13. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.

14. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
15. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, and the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans. [PRESSPlus10](#)
16. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
17. Beginning in the fall of 2022, in all schools, instruction as determined by the Superintendent or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States. [PRESSPlus11](#)
18. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling.

LEGAL REF.:

[Pub. L. No. 108-447](#), Section 111 of Division J, Consolidated Appropriations Act of 2005.

[Pub. L. No. 110-385](#), Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

47 C.F.R. §54.520.

5 ILCS 465/3 and 465/3a.

20 ILCS 2605/2605-480.

105 ILCS 5/2-3.80(e) and (f), 5/10-20.73 (final citation pending), 5/10-23.13, 5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-24.1, and 5/27-24.2.

105 ILCS 435/, and 110/3, Comprehensive Health Education Program.

105 ILCS 435/, Vocational Education Act.

625 ILCS 5/6-408.5, III. Vehicle Code.

[23 III.Admin.Code §§1.420, 1.425, 1.430, and 1.440.](#)

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior); 7:260 (Exemption from Physical Education)

Questions and Answers:

***Required Question 1. 105 ILCS 5/27-23.6 entitled *Anti-bias education* allows districts to incorporate activities to address intergroup conflict, with the objectives of improving intergroup relations on and beyond the school campus, defusing intergroup tensions, and promoting peaceful resolution of conflict.

Boards that adopt a policy to incorporate activities to address anti-bias education and intergroup conflict pursuant to this law must make information available to the public that describes the manner in which the district has implemented the activities. Methods for making this information available include: the district's website, if any, and in the district's offices upon request. See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at **PRESS** Online by logging in at www.iasb.com. Districts may also include the information in a student handbook and in district newsletters. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, Online Model Student Handbook (MSH), at: www.ilprincipals.org/resources/model-student-handbook.

Does the District provide anti-bias education and intergroup conflict resolution?

☒ Yes (default)

☐ No (IASB will remove the sentence regarding anti-bias education and intergroup conflict resolution from policy 6:60. If the Board has adopted policy 6:180, IASB will also remove Anti-bias education and intergroup conflict resolution from its list of extended instructional programs.)

***Required Question 2. The repealed family life and sex education programs (105 ILCS 5/27-9.1 and 5/27-9.2, amended by P.A. 102-522) were replaced with the National Sex Education Standards (NSES) (105 ILCS 5/27-9.1a, added by P.A. 102-522) and a developmentally appropriate consent education curriculum (105 ILCS 5/27-9.1b, added by P.A. 102-522). But at the time of **PRESS** Issue 108's publication, the term *family life*, "including evidence-based and medically accurate information regarding sexual abstinence," remained in the Comprehensive Health Education Program (CHEP) (105 ILCS 110/3, amended by P.A. 102-464). The CHEP also includes many other health education topics that all elementary and secondary schools in Illinois must provide, including *teen dating violence* (105 ILCS 110/3.10, see 7:185, *Teen Dating Violence Prohibited*, for the required "teen dating violence policy") and cardiopulmonary resuscitation and automated external defibrillator use. For ease of administration, 6:60-AP1, *Comprehensive Health Education Program*, content includes reference to the new NSES curriculum that is outlined in more detail at 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*. 105 ILCS 5/27-9.1a, added by P.A. 102-522. While the NSES law is effective immediately, ISBE has until 8-1-22 to develop its learning standards and resources, and at the time of **PRESS** Issue 108's publication, no guidance existed about whether districts that provide the now-repealed family life and sex education programs formerly in 105 ILCS 5/27-9.1 and 9.2, repealed by P.A. 102-522, may continue to do so for: (a) their 21-22 school years, and/or (b) continuing into the 22-23 school year and subsequent school years. Consult the board attorney if the district offered the now-repealed family life and sex education program to assess whether that program may continue during the 21-22 school and/or school years beyond.

Two choices exist for school boards related to providing students with a sex education curriculum:

1. No sex education; or

334

2. NSES a/k/a Comprehensive Personal Health and Safety and Sexual Health Education Program

(105 ILCS 5/27-9.1a, added by P.A. 102-522, and see 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*)).

While boards are not required to include sex education curriculum information in their policies, if they offer it, the new law requires them to identify the curriculum their district uses along with the name and contact information, including an email address, of a school staff member who can respond to inquiries about instruction and materials. 105 ILCS 5/27-9.1a(e), added by P.A. 102-522. Methods for making this information available include: the district's website, if any, and in the district's offices upon request. See 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at **PRESS** Online by logging in at www.iasb.com.

If NSES is offered, ensure that the superintendent implements both 6:60-AP1, *Comprehensive Health Education Program*, and 6:60-AP2, *Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))*.

If developmentally appropriate consent education curriculum pursuant to 105 ILCS 5/27-9.1b is offered, ensure that implementation of 6:60-AP3, *Developmentally Appropriate Consent Education*, aligns with this policy.

Enter the board's choice below regarding communication to their communities in this policy about the sex education curriculum offered by the district:

- ☒ The Board does not offer NSES or developmentally appropriate consent education. (No change to the policy.)
- ☐ The Board offers NSES and/or developmentally appropriate consent education, but the Board will not communicate the curriculum chosen in this policy. (No change to the policy.)
- ☐ The Board offers National Sex Education Standards (NSES) curriculum, and the Board would like to communicate that in this policy. (IASB will add the following sentence: The Superintendent shall implement a comprehensive health education program in accordance with State law, including a personal health and safety and sexual health education program (National Sex Education Standards) pursuant to 105 ILCS 5/27-9.1a.)
- ☐ The Board offers National Sex Education Standards (NSES) curriculum and developmentally appropriate consent education curriculum, and the Board would like to communicate both in this policy. (IASB will add the following sentences: The Superintendent shall implement a comprehensive health education program in accordance with State law, including a personal health and safety and sexual health education program (National Sex Education Standards) pursuant to 105 ILCS 5/27-9.1a. The Superintendent shall also implement a developmentally appropriate consent education curriculum pursuant to 105 ILCS 5/27-9.1b.)
- ☐ The Board either does not offer NSES, or offers NSES but does not want to communicate that in this policy, but the Board does offer developmentally appropriate consent education curriculum and wants to communicate it in this policy. (IASB will add the following sentence: The Superintendent shall implement a comprehensive health education program in accordance with State law, including a developmentally appropriate consent education curriculum pursuant to 105 ILCS 5/27-9.1b.)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-13.2, amended by P.A. 102-195, which requires that in addition to instruction, study, and discussion of effective methods for the prevention and avoidance of drugs and substance abuse, the subject must also cover the dangers of opioid abuse. **Issue 108, November 2021**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-6.3, added by P.A. 102-357. Schools must provide at least 30 minutes of play time for any school day five clock hours or longer in length. For any school days less than that, the total time allotted during the school day must be at least one-tenth of a day of attendance for the student. Time spent dressing or undressing for outdoor play may not count towards the daily time allotment. Play time must be computer-, tablet-, phone-, and video-free. Play time may be withheld as a disciplinary or punitive action only if a student's participation poses an immediate threat to the safety of the student or others. **Issue 108, November 2021**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.73 (final citation pending), 5/10-20.74, and 5/27-22(e)(3.5), added by P.A. 101-654. 105 ILCS 5/10-20.74, added by P.A. 101-654, requires that districts submit an annual report to ISBE regarding educational technology capacities and policies. See the subhead **Educational Technology Committee** and footnote 20 in 2:150-AP, *Superintendent Committees*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 4. Updated to align with Illinois statute. **Issue 108, November 2021**

PRESSPlus 5. Boards that want their daily physical education requirement to align with their goal in policy 6:50, *School Wellness*, may replace "minimum of three days per five-day week" with their local daily requirements. If the board adopts changes to this policy's physical education requirement, enter the change, and use the save status "Adopted with Additional District Edits." **Issue 108, November 2021**

PRESSPlus 6. Required by the Comprehensive Health Education Program law (105 ILCS 110/3). More detailed critical health problems and comprehensive health education program content is described in administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 7. *Evidence-informed per Erin's Law* means modalities that were created utilizing components of evidence-based treatments or curriculums. 105 ILCS 5/10-23.13(a), added by P.A. 102-610. Contrast with National Sex Education Standards (NSES) at 105 ILCS 5/27-9.1a(a), added by P.A. 102-552, which defines an *evidence-informed program* as "a program that uses the best available research and practice knowledge to guide program design and implementation." **Issue 108, November 2021**

PRESSPlus 8. 105 ILCS 110/3 and 105 ILCS 5/10-23.13, amended by P.A. 102-610 a/k/a *Erin's Law* (child sexual abuse prevention). While 105 ILCS 5/10-23.13(b) states pre-K through 12th, this policy uses *all grades* for brevity and ease of administration. *Erin's Law* requires a policy addressing child sexual abuse prevention and curriculum content on that subject (see policy 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*). A sentence in 6:60-AP1, *Comprehensive Health Education Program*, restates the basic recommendations from page 16 of the *Erin's Law* Taskforce Final Report (Report) to Governor Quinn at: www.isbe.net/Documents/erins-law-final0512.pdf, which was the basis for HB 1975 text, which did not pass in the first half of the 102nd Ill. General Assembly but is used as the basis for sample content to implement P.A. 102-610

due to that Public Act's vagueness. The professional educator training component of *Erin's Law* is addressed in policies 5:90, *Abused and Neglected Child Reporting* and 5:100, *Staff Development Program*. The Report also encouraged parental involvement because parents play a key role in protecting children from child sexual abuse. **Issue 108, November 2021**

PRESSPlus 9. Updated in response to 105 ILCS 5/27-21, amended by P.A. 102-411. **Issue 108, November 2021**

PRESSPlus 10. Updated in response to 105 ILCS 5/27-20.4, amended by P.A. 101-654. **Issue 108, November 2021**

PRESSPlus 11. Updated in response to 105 ILCS 5/27-20.8, added by P.A. 102-44. The regional superintendent of schools [or Intermediate Service Center Executive Director, whichever is appropriate] will monitor districts' compliance with this law during the annual compliance review visits. Districts may meet this law's requirements through online programs or courses. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board of Education policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260, *Uniform Grievance Procedure*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the appropriate Intermediate Service Center (pursuant to [105 ILCS 5/3-10](#)) and, thereafter, to the State Superintendent of Education (pursuant to [105 ILCS 5/2-3.8](#)).

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

LEGAL REF.:

[20 U.S.C. §1681](#) et seq., Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §791](#) et seq., Rehabilitation Act of 1973.

[42 U.S.C. §11431](#) et seq., McKinney-Vento Homeless Assistance Act.

[Good News Club v. Milford Central Sch.](#), 533 U.S. 98 (2001).

[Ill. Constitution, Art. I](#), §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, [5/10-20.63](#) (P.A.s 100-29 and 100-163, final citations pending), [PRESSPlus1](#) 5/10-22.5, and 5/27-1.

[775 ILCS 5/1-101](#) et seq., Illinois Human Rights Act³⁸

[775 ILCS 35/5](#), Religious Freedom Restoration Act.

[23 Ill.Admin.Code §1.240](#) and [Part 200](#).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:160 (Student Appearance), 7:165 (~~Student~~ **School** Uniforms), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

Adopted: December 15, 2020

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:150 Agency and Police Interviews

The Superintendent shall develop procedures to manage requests by agency officials or police officers to interview students at school. Procedures will:

1. Recognize individual student rights and privacy,
2. Recognize the potential impact an interview may have on an individual student,
3. Minimize potential disruption,
4. Foster a cooperative relationship with public agencies and law enforcement, and
5. Comply with State law including, but not limited to, ensuring that before a law enforcement officer, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will:
 - a. Notify or attempt to notify the student's parent/guardian and document the time and manner in writing;
 - b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, ~~guidance~~^{PRESSPlus1} counselor, or any other mental health professional) are present during the questioning; and
 - c. If practicable, make reasonable efforts to ensure a trained law enforcement officer to promote safe interactions and communications with the student is present during questioning.

LEGAL REF.:

105 ILCS 5/10-20.64, 5/22-88.5 (final citation pending)

[55 ILCS 80/](#), Children's Advocacy Center Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

[720 ILCS 5/31-1](#) et seq., Interference with Public Officers Act.

[725 ILCS 120/](#), Rights of Crime Victims and Witnesses Act.

CROSS REF.: 5:90 (Abused and Neglected Child Reporting), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

Adopted: January 28, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to P.A. 102-197, changing the term *school guidance counselor* to *school counselor* to clarify that a school counselor's role is broader than the role of a school guidance counselor. School counselors have a licensed school support personnel endorsement, and the role of a school counselor includes academic, social-emotional, and college and career counseling. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:160 Student Appearance

A student's appearance, including dress and hygiene grooming, must not disrupt the educational process, interfere with the maintenance of a positive teaching/learning climate, or compromise reasonable standards of health, and safety, and decency. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists. PRESSPlus1 Q1 Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance, handling students who dress or groom inappropriately will be developed by the Superintendent or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

105 ILCS 5/2-3.25 and 5/10-22.25b.

Tinker v. Des Moines Independent Sch. Dist., 89 S.Ct. 733 393 U.S. 503 (1969).

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:165 (School Uniform), 7:190 (Student Behavior)

ADOPTED: December 15, 2014

Questions and Answers:

***Required Question 1. If the board would like to expand upon the law's requirement of race, ethnicity, or hair texture, IASB will amend this sentence as follows: "The District does not prohibit hairstyles or hair textures historically associated with historically associated with race, ethnicity, or hair texture, or any other protected classes under Board policy 7:10, *Equal Educational Opportunities*, including, but not limited to, protective hairstyles such as braids, locks, and twists."

Would the board would like to expand upon the law's requirement of race, ethnicity, or hair texture?

☐ No (default)

☒ Yes.

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/10-22.25b, amended by P.A. 102-360, eff. 1-1-22, for recognition under 105 ILCS 5/2-3.25 (*Jett Hawkins Law*). For districts to receive recognition from the Ill. State Board of Education (ISBE), they must provide ³⁴²assurances of compliance with the *Jett Hawkins Law*. This policy's second sentence does that. ISBE will have resource materials on its

website by 7-1-22. State or federal law also controls this policy's content. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:165 School Uniforms

Students are encouraged to wear school uniforms to school on all school attendance days, in order to maintain and promote orderly school functions, student safety, and a positive learning environment. The Building Principal is authorized to designate days on which this uniform policy is relaxed.

The Superintendent or designee shall designate a District-wide uniform after receiving input from school staff members, parents, and interested community members. Students may:

1. Display religious messages on items of clothing to the same extent they are permitted to display other messages;
2. Wear attire that is part of the student's religious practice;
3. Wear or display expressive items, such as a button, as long as such items do not contribute to disruption by substantially interfering with discipline or with the rights of others; and
4. Wear the uniform of a nationally recognized youth organization such as Boy Scouts or Girl Scouts on regular meeting days.

No student shall be denied attendance at school, penalized, or otherwise subject to compliance measures for failing to wear a uniform because of:

1. Insufficient time in which to comply with this policy;
2. Financial hardship; ~~or~~
3. Hairstyles, including hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists; or [PRESSPlus1](#)
4. Religious objection by the student's parent/guardian to the student's compliance with this policy or the applicable uniform, if they have provided the Superintendent with a signed statement detailing their objection.

Any student eligible for reduced or free lunches, or for a waiver of student fees, is eligible for financial assistance toward the purchase of school uniforms. The Superintendent or designee shall develop a process for informing parents/guardians of the availability of financial assistance and a method to process financial requests.

No student shall be suspended or expelled from school, or receive a lowered academic grade, because of failing to comply with this policy.

The Superintendent or designee shall develop incentives and positive reinforcement measures to encourage full compliance.

LEGAL REF:

[105 ILCS 5/2-3.25](#), and [5/10-22.25b](#).

CROSS REF: 4:140 (Waiver of Student Fees), 7:160³⁴⁴ (Student Appearance), 7:190 (Student

Behavior)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 102-360, eff. 1-1-22, (*Jett Hawkins Law*).

See the **PRESS Plus** Question attached to policy 7:160's Issue 108 Draft Update. If the board answered "yes," IASB will also amend policy 7:165's #4 as follows: "'Hairstyles, including hairstyles historically associated with race, ethnicity, ~~or~~ hair texture, or any other protected classes under Board policy 7:10, *Equal Educational Opportunities*, including but not limited to, protective hairstyles such as braids, locks, and twists.'" **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by a school district or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This item (4) applies only in cases in which a school administrator or teacher receives a report that bullying through this means has occurred and it does not require a district or school to staff or monitor any nonschool-related activity, function, or program.

Definitions from [105 ILCS 5/27-23.7](#)

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is

meant to be illustrative and non-exhaustive. [PRESSPlus1](#)

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, [and \(vi\) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and \(vii\) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.](#) [PRESSPlus2](#)

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school [guidance](#) [PRESSPlus3](#) counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the following requirements:

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; [however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.](#)

Stephanie Koenig
4100 Joliet Ave.,
Lyons, IL 60534
koenigs@lyons103.org
708-783-4100

Complaint Managers:

Stephanie Koenig
4100 Joliet Ave.,
Lyons, IL 60534
koenigs@lyons103.org
708-783-4100

Kim West
4100 Joliet Ave.,
Lyons, IL 60534
westk@lyons103.org
708-783-4100

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform parent(s)/guardian(s) of all students involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of the incident of bullying was received and taking into consideration additional relevant information received during the course of the investigation about the reported incident of bullying.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the report of the incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents and guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported act of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, which may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying ³⁴⁸is prohibited. Any

person-student's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion^{PRESSPlus4} with regard to students treated as bullying for purposes of determining any consequences or other appropriate remedial actions.

8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have knowingly making a falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided ing knowingly false information will be treated as either: (a) bullying, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan is must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and policy 2:240, Board Policy Development, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:^{PRESSPlus5}
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:

1) An updated version of the policy with the amendment/modification date included in the reference portion of the policy;

2) If no revisions are deemed necessary, a copy of board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary, or a signed statement from the board; or

3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
- a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 2:265, *Title IX Sexual Harassment Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
 - c. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - d. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - e. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - f. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - g. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - h. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
 - i. 7:310, *Restrictions on Publications; Elementary Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/24-24, and 5/27-23.7.

405 ILCS 49/, Children's Mental Health Act.

775 ILCS 5/1-103, III. Human Rights Act.

~~105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.~~

23 Ill.Admin.Code §1.240 and §1.280.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Food Allergy Management Program), 7:310 (Restrictions on Publications; Elementary Schools)

PRESSPlus Comments

PRESSPlus 1. All definitions are directly from 105 ILCS 5/27-23.7. See also resources from Cyberbullying Research Center, available at: cyberbullying.org/, and the U.S. School Safety Clearinghouse website at www.SchoolSafety.gov. **Issue 108, November 2021**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-23.7(b), amended by P.A. 102-241. **Issue 108, November 2021**

PRESSPlus 3. Updated in response to P.A. 102-197, changing the term *school guidance counselor* to *school counselor* to clarify that a school counselor's role is broader than the role of a school guidance counselor. School counselors have a licensed school support personnel endorsement, and the role of a school counselor includes academic, social-emotional, and college and career counseling. **Issue 108, November 2021**

PRESSPlus 4. Consult the board attorney about the potential conflict of 105 ILCS 5/27-23.7(b)(7) (allowance of suspension and/or expulsion of students for reprisal/retaliation against reports of bullying) with 105 ILCS 5/10-22.6(b-20) (districts must resolve threats, address disruptions, and minimize the length (and implementation of) suspensions and expulsions to the greatest extent practicable). For more information, see sample policy 7:200, *Suspension Procedures*, at f/n 8 and sample policy 7:210, *Expulsion Procedures*, at f/ns 11 and 13, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 5. All districts must have a policy on bullying, monitor it, review and re-evaluate it, and file it with the Ill. State Board of Education (ISBE) every two years. 105 ILCS 5/27-23.7. See ISBE's *School Policies for Bullying Prevention* at: www.isbe.net/Documents/Bullying-Prev-Policy-Req.pdf. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
 - a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or

licensed practitioner's prescription.

- d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.
- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. *Look-alike* or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

- 4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
- 5. Using or possessing an electronic paging device. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off **or silenced** [PRESSPlus1](#) and out-of-sight [Q1](#) during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- 7. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.

8. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
9. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
10. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
15. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
16. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
20. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
21. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in [Article 13A](#) or [13B of the School Code](#).
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or

weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion. Students enrolled in the District's State-funded preschool program(s) may be temporarily removed or transitioned to a new program in accordance with federal and State law. State law prohibits the expulsion of students from the program(s).

Corporal punishment is prohibited. Corporal punishment is defined as slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in [105 ILCS 5/10-20.33](#), State Board of Education rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the District's procedure(s).

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of 1961 ([720 ILCS 5/24-1](#)).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member. Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, Ill. Dept. of State Police (ISP), and any involved student's parent/guardian. *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other certificated [licensed] educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated

by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

[20 U.S.C. §6081](#), Pro-Children Act of 1994.

[20 U.S.C. §7961](#) *et seq.*, Gun Free Schools Act.

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/24-24, 5/26-12, 5/27-23.7, [and 5/31-3](#), [and 110/3.10](#).

[105 ILCS 110/3.10, Critical Health Problems and Comprehensive Health Education Act.](#)

[410 ILCS 130/](#), ³⁵⁷Compassionate Use of Medical Cannabis Pilot Program.

[410 ILCS 647/](#), Powdered Caffeine Control and Education Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

[23 Ill.Admin.Code §§ 1.280, 1.285.](#)

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 8:30 (Visitors to and Conduct on School Property)

Adopted: August 25, 2020

Questions and Answers:

***Required Question 1. Are cell phones required to be kept out of sight?

☐ Yes (default)

☒ No. (IASB will remove "and out-of-sight")

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:20 Harassment of Students Prohibited

No person, including a School District employee or agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived: race; color; national origin; military status; unfavorable discharge status from military service; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, sexual, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Sexual Harassment Prohibited

The District shall provide an educational environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. See policies 2:265, *Title IX Sexual Harassment Grievance Procedure*, and 2:260, *Uniform Grievance Procedure*.

Making a Report or Complaint

Students are encouraged to promptly report claims or incidences of bullying, intimidation, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any employee with whom the student is comfortable speaking. A student may choose to report to an employee of the student's same gender.

Reports under this policy will be considered a report under Board policy 2:260, *Uniform Grievance Procedure*, and/or Board policy 2:265, *Title IX Sexual Harassment Grievance Procedure*. The Nondiscrimination Coordinator and/or Complaint Manager shall process and review the report according to the appropriate grievance procedure.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

Nondiscrimination Coordinator:

Stephanie Koenig

4100 Joliet Ave., Lyons, IL 60534

koenias@lvons103.org

359

708-783-4100

Complaint Managers:

Stephanie Koenig

Kim West

4100 Joliet Ave., Lyons, IL
60534

4100 Joliet Ave., Lyons, IL 60534

koenigs@lyons103.org

westk@lyons103.org

708-783-4100

708-783-4100

The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District's student handbook(s), on the District's website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.
2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

Investigation Process

Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sexual harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681](#) *et seq.*), the Nondiscrimination Coordinator or designee shall consider whether action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, should be initiated.

For any other alleged student harassment that does not require action under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under policies 2:260, *Uniform Grievance Procedure*, and/or 7:190, *Student Behavior*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A\(b\)](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*³⁶⁰. In addition to reporting the suspected abuse, the

complaint shall also be processed under policy 2:265, *Title IX Sexual Harassment Grievance Procedure*, or policy 2:260, *Uniform Grievance Procedure*.

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints or providing information about harassment is prohibited (see policies 2:260, *Uniform Grievance Procedure*, and 2:265, *Title IX Sexual Harassment Grievance Procedure*).

Students should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

105 ILCS 5/10-20.12, [5/10-22.5](#), [5/10-23.13](#), [PRESSPlus1](#) 5/27-1, and 5/27-23.7.

[775 ILCS 5/1-101](#) *et seq.*, Illinois Human Rights Act.

[23 Ill.Admin.Code §1.240](#) and [Part 200](#).

[Davis v. Monroe County Bd. of Educ.](#), 526 U.S. 629 (1999).

[Franklin v. Gwinnett Co. Public Schs.](#), 503 U.S. 60 (1992).

[Gebser v. Lago Vista Independent Sch. Dist.](#), 524 U.S. 274 (1998).

[West v. Derby Unified Sch. Dist. No. 260](#), 206 F.3d 1358 (10th Cir. 2000).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), [4:165 \(Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors\)](#), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Adopted: December 15, 2020

PRESSPlus Comments

Document Status: Draft Update

STUDENTS

7:200 Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

The Superintendent or designee shall implement suspension procedures that provide, at a minimum, for each of the following:

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:
 - a. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
 - b. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to suspend;
 - d. Provide rationale or an explanation of how the chosen number of suspension days will address the threat or disruption posed by the student or his or her act of gross disobedience or misconduct; and
 - e. Depending upon the length of the out-of-school suspension, include the following applicable information:
 - i. For a suspension of 3 school days or less, an explanation that the student's continuing presence in school would either pose:
 - a. A threat to school safety, or
 - b. A disruption to other students' learning opportunities.
 - ii. For a suspension of 4 or more school days, an explanation:

- a. That other appropriate and available behavioral and disciplinary interventions have been exhausted,
- b. As to whether school officials attempted other interventions or determined that no other interventions were available for the student, and
- c. That the student's continuing presence in school would either:
 - i. Pose a threat to the safety of other students, staff, or members of the school community, or
 - ii. Substantially disrupt, impede, or interfere with the operation of the school.
- iii. For a suspension of 5 or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.
- 5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
- 6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from ~~the Department of Human Services~~ a local mental health agency [PRESSPlus1](#) to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items (a) and (e) in number 4, above.

LEGAL REF.:

~~105 ILCS 5/10-22.6.~~

Goss v. Lopez, ~~95 S.Ct. 729~~ 419 U.S. 565 (1975).

~~Sieck v. Oak Park River Forest High School~~, 807 F.Supp. 73 (N.D. Ill., E.D., 1992).

105 ILCS 5/10-20.14, 5/10-22.6.

23 Ill.Admin.Code §1.280.

CROSS REF.: 5:100 (Staff Development), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:220 (Bus Conduct)

~~ADOPTED: September 22, 2016~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(c), amended by P.A. 102-539. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:210 Expulsion Procedures

The Superintendent or designee shall implement expulsion procedures that provide, at a minimum, for the following:

1. Before a student may be expelled, the student and his or her parent(s)/guardian(s) shall be provided a written request to appear at a hearing to determine whether the student should be expelled. The request shall be sent by registered or certified mail, return receipt requested. The request shall:
 - a. Include the time, date, and place for the hearing.
 - b. Briefly describe what will happen during the hearing.
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to recommend expulsion.
 - d. List the student's prior suspension(s).
 - e. State that the School Code allows the Board of Education to expel a student for a definite period of time not to exceed 2 calendar years, as determined on a case-by-case basis.
 - f. Ask that the student or parent(s)/guardian(s) or attorney inform the Superintendent or Board Attorney if the student will be represented by an attorney and, if so, the attorney's name and contact information.
2. Unless the student and parent(s)/guardian(s) indicate that they do not want a hearing or fail to appear at the designated time and place, the hearing will proceed. It shall be conducted by the Board or a hearing officer appointed by it. If a hearing officer is appointed, he or she shall report to the Board the evidence presented at the hearing and the Board shall take such final action as it finds appropriate. Whenever there is evidence that mental illness may be the cause for the recommended expulsion, the Superintendent or designee shall invite a representative from ~~the Dept. of Human Services~~ a local mental health agency [PRESSPlus1](#) to consult with the Board.
3. During the expulsion hearing, the Board or hearing officer shall hear evidence concerning whether the student is guilty of the gross disobedience or misconduct as charged. School officials must provide: (1) testimony of any other interventions attempted and exhausted or of their determination that no other appropriate and available interventions were available for the student, and (2) evidence of the threat or disruption posed by the student. The student and his or her parent(s)/guardian(s) may be represented by counsel, offer evidence, present witnesses, cross-examine witnesses who testified, and otherwise present reasons why the student should not be expelled. After presentation of the evidence or receipt of the hearing officer's report, the Board shall decide the issue of guilt and take such action as it finds appropriate.
4. If the Board acts to expel the student, its written expulsion decision shall:
 - a. Detail the specific reason why removing the student from his or her learning environment is in the best interest of the school.
 - b. Provide a rationale for the specific duration of the recommended expulsion.
 - c. Document how school officials determined that all behavioral and disciplinary interventions have been exhausted by specifying which interventions were attempted or whether school officials determined that no other appropriate and available interventions existed for the

student.

- d. Document how the student's continuing presence in school would (1) pose a threat to the safety of other students, staff, or members of the school community, or (2) substantially disrupt, impede, or interfere with the operation of the school.

5. Upon expulsion, the District may refer the student to appropriate and available support services.

LEGAL REF.:

~~105 ILCS 5/10-22.6(a).~~

Goss v. Lopez, ~~95 S.Ct. 729~~ 419 U.S. 565 (1975).

105 ILCS 5/10-20.14, 5/10-22.6.

CROSS REF.: 5:100 (Staff Development Program), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:200 (Suspension Procedures), 7:230 (Misconduct by Students with Disabilities)

~~ADOPTED: September 22, 2016~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(c), amended by P.A. 102-539. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:240 Conduct Code for Participants in Extracurricular Activities

The Superintendent or designee, using input from coaches and sponsors of extracurricular activities, shall develop a conduct code for all participants in extracurricular activities consistent with Board of Education policy and the rules adopted by any association in which the School District maintains a membership. The conduct code shall: (1) require participants in extracurricular activities to conduct themselves as good citizens and exemplars of their school at all times, including after school, on days when school is not in session, and whether on or off school property; (2) emphasize that hazing and bullying activities are strictly prohibited; and (3) notify participants that failure to abide by it could result in discipline, up to and including removal from the activity. Participants who violate the conduct code will be allowed to give an explanation before being progressively disciplined. [PRESSPlus1](#) The conduct code shall be reviewed by the Building Principal periodically at his or her discretion and presented to the Board.

Participants in extracurricular activities must abide by the conduct code for the activity and Board policy 7:190, *Student Behavior*. All coaches and sponsors of extracurricular activities shall annually review the conduct code with participants and provide participants with a copy. In addition, coaches and sponsors of interscholastic athletic programs shall provide instruction on steroid abuse prevention to students in grades 7 through 8 participating in these programs.

LEGAL REF.:

Mahanoy Area Sch. Dist. v. B.L., 141 S.Ct. 2038 (2021).

Beard. of Educ.ation of Independent School. Dist. No. 92 v. Earls, 536 U.S. 822 422 S.Ct. 2559 (2002).

Vernonia Sch. Dist. 475 v. Acton, 515 U.S. 646 (1995).

Clements v. Beard. of Educ.ation of Decatur, 133 Ill.App.3d 531 (4th Dist. 1985) 478 N.E.2d 1209 (Ill.App.4, 1985).

Kevin Jordan v. O'Fallon THSD 203, 302 Ill.App.3d 1070 (5th Dist. 1999) 706 N.E.2d 137 (Ill.App.5, 1999).

Todd v. Rush County Schools, 133 F.3d 984 (7th Cir., 1998).

Veronia School Dist. 475 v. Acton, 515 U.S. 646 (1995).

105 ILCS 5/24-24, 5/27-23.3, and 25/2.

CROSS REF.: 5:280 (Duties and Qualifications), 6:190 (Extracurricular and Co-Curricular Activities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:300 (Extracurricular Athletics)

ADOPTED: September 22, 2016

PRESSPlus Comments

PRESSPlus 1. Updated in response to U.S. Supreme Court's 2021 decision in Mahanoy Area Sch. Dist. v. B.L., 141 S.Ct. 2038 (2021), which involved a student suspended from the cheerleading squad for one year after she posted two vulgar *snaps* on Snapchat while off campus during the weekend. The U.S. Supreme Court held that while schools may have a special interest in regulating some off-campus student speech, e.g., teaching good manners and preventing disruption, here the school's interests were insufficient to overcome the student's interest in free expression, and the one-year suspension violated the student's First Amendment rights. The Court noted that the school's interest in regulation was diminished by the fact that the student's speech did not identify the school, did not target any member of the school community, and was transmitted through a personal cell phone to an audience consisting of her private circle of Snapchat friends. Comments during oral argument suggest the Court was particularly struck by the severity of the discipline issued as well. Careful factual analysis, in consultation with the board attorney, should occur when considering discipline of participants for off-campus activity. See 7:240-AP1, *Code of Conduct for Extracurricular Activities*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:250 Student Support Services

The following student support services may be provided by the School District:

1. Guidance and school counseling services.
2. A liaison to facilitate the enrollment and transfer of records of students in the legal custody of the Illinois Department of Children and Family Services when enrolling in or changing schools.

The Superintendent or designee shall develop protocols for responding to students with social, emotional, or mental health needs that impact learning ability. The District, however, assumes no liability for preventing, identifying, or treating such needs.

Erin's Law Counseling Options, Assistance, and Intervention [PRESSPlus1](#)

The Superintendent or designee will ensure that each school building's Student Support Committee identifies counseling options for students who are affected by sexual abuse, along with District and community-based options for victims of sexual abuse to obtain assistance and intervention. Community-based options must include a Children's Advocacy Center and sexual assault crisis center(s) that serve the District, if any.

This policy shall be implemented in a manner consistent with State and federal laws, including the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

LEGAL REF.:

105 ILCS 5/10-23.13(b) and 5/21B-25(G).

405 ILCS 49/, Children's Mental Health Act of 2003.

740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.

~~105 ILCS 5/10-20.58.~~

CROSS REF.: 6:65 (Student Social and Emotional Development), 6:270 (Guidance and Counseling Program), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:280 (Communicable and Chronic Infectious Disease), 7:340 (Student Records)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. Required by *Erin's Law*, 105 ILCS 5/10-23.13(b)(2), (3), and (5), amended by P.A. 102-610. See policy 5:90, *Abused and Neglected Child Reporting*, and administrative procedure 5:90-AP, *Coordination with Children's Advocacy Center*, available at **PRESS** Online by logging in at

Document Status: Draft Update

STUDENTS

7:260 Exemption from Physical Education

In order to be excused from participation in physical education, a student must present an appropriate excuse from his or her parent/guardian or from a person licensed under the Medical Practice Act. The excuse may be based on medical or religious prohibitions. An excuse because of medical reasons must include a signed statement from a person licensed under the Medical Practice Act that corroborates the medical reason for the request. An excuse based on religious reasons must include a signed statement from a member of the clergy that corroborates the religious reason for the request. Upon written notice from a student's parent/guardian, a student will be excused from engaging in the physical activity components of physical education during a period of religious fasting. [PRESSPlus1](#)

Special activities in physical education will be provided for a student whose physical or emotional condition, as determined by a person licensed under the Medical Practice Act, prevents his or her participation in the physical education course.

State law prohibits a school board from honoring parental excuses based upon a student's participation in athletic training, activities, or competitions conducted outside the auspices of the School District.

A student who is eligible for special education may be excused from physical education courses in either of the following situations:

1. He or she (a) is in grades 3-8, (b) his or her IEP requires that special education support and services be provided during physical education time, and (c) the parent/guardian agrees or the IEP team makes the determination; or
2. He or she (a) has an IEP, (b) is participating in an adaptive athletic program outside of the school setting, and (c) the parent/guardian documents the student's participation as required by the Superintendent or designee.

A student requiring adapted physical education must receive that service in accordance with his or her Individualized Educational Program/Plan (IEP).

Students in grades 7 and 8 may submit a written request to the Building Principal to be excused from physical education courses because of his or her ongoing participation in an interscholastic or extracurricular athletic program. The Building Principal will evaluate requests on a case-by-case basis.

The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

Students who have been excused from physical education shall return to the course as soon as practical. The following considerations will be used to determine when a student shall return to a physical education course:

1. The time of year when the student's participation ceases; and

2. The student's class schedule.

LEGAL REF.:

[105 ILCS 5/27-6](#).

[225 ILCS 60/](#), Medical Practice Act.

[23 Ill.Admin.Code §1.420](#)(p) and [§1.425](#)(d), (e).

CROSS REF.: 6:60 (Curriculum Content)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-6(b-5), added by P.A. 102-405. A note from clergy or a religious leader is unnecessary and should not be requested by a district. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:290 Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of Ann Marie's Law listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code [Section 5/2-3.166\(c\)\(2\)-\(7\)](#). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements [105 ILCS 5/2-3.139](#) and [105 ILCS 5/27-7](#) (requiring education for students to develop a sound mind and a healthy body).
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under [105 ILCS 5/3-14.8](#) (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
 - a. The training required by [105 ILCS 5/10-22.39](#) for licensed school personnel and administrators who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. [PRESSPlus1](#)
Implementation will incorporate paragraph number 2, above, along with Board policies:
 - a. ~~Board policy~~ 6:65, *Student Social and Emotional Development*, implementing the goals

and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);

- b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
 - c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
 - d. ~~Board policy~~ 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
 - e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
 - f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
 - g. ~~Board policy~~ 7:250, *Student Support Services*, implementing the Children's Mental Health Act of 2003, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
 - h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
- 4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
 - 5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
 - 6. A process to incorporate ISBE-recommended resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Illinois Suicide Prevention Strategic Planning Committee

The Superintendent or designee shall attempt to develop a relationship between the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the District's Suicide Prevention and Depression Awareness Program.

Monitoring

The Board will review and update this policy pursuant to Ann Marie's Law and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as

required by State law. [PRESSPlus2](#)

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Children's Mental Health Act of 2003, [405 ILCS 49/](#), Mental Health and Developmental Disabilities Confidentiality Act, [740 ILCS 110/](#), and the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

[42 U.S.C. § 1201 et seq. Individuals with Disabilities Education Act.](#)

[105 ILCS 5/2-3.166](#), [105 ILCS 5/2-3.139](#), [5/3-14.8](#), [5/10-20.73](#) (final citation pending), [5/10-22.24a](#), [5/10-22.24b](#), [5/10-22.39](#), [5/10-20.75](#) (final citation pending), [5/14-1.01 et seq.](#), [5/14-7.02](#), and [5/14-7.02b](#), [5/27-7.](#)

[405 ILCS 49, Children's Mental Health Act of 2003.](#)

[740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.](#)

[745 ILCS 10/, Local Governmental and Governmental Tort Immunity Act.](#)

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

Adopted: July 10, 2019

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/2-3.166(c)(4), amended by P.A. 102-267, eff. 7-1-22, which added seven categories students who may be identified as being at increased risk of suicide. **Issue 108, November 2021**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-20.73 (final citation pending), added by P.A. 102-134 (district-issued ID cards for students, and information on districts' websites); and 105 ILCS 5/10-20.75 (final citation pending), added by P.A. 102-416 (districts must insert either the Safe2Help Illinois helpline or a local suicide prevention hotline on ID card, contact to identify each helpline that may be contacted through text messaging, and include the same in student handbooks and planners (if a student planner is custom printed by a district or its schools for distribution to students in any of grades 6 through 12)). The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, Online Model Student Handbook (MSH),

at: www.ilprincipals.org/resources/model-student-handbook. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:30 Student Assignment and Intra-District Transfer

Attendance Areas

The School District is divided into school attendance areas. The Superintendent will:

1. Review the boundary lines annually and recommend to the Board of Education any changes or revisions for existing units; or
2. Create new units using a lens that considers preventing segregation and the elimination of separating students in the District's schools because of color, race, or nationality ~~to the Board of Education.~~ [PRESSPlus1](#)

The Superintendent or designee shall maintain a map of the District showing current school attendance areas. All records pertaining to the creation, alteration, or revision of attendance units are open to the public. Students living in a given school attendance area will be assigned to that school. Homeless children shall be assigned according to ~~Board~~ policy 6:140, *Education of Homeless Children*.

Class Assignments

The Superintendent or designee shall assign students to classes.

LEGAL REF.:

[105 ILCS 5/10-21.3](#), [5/10-21.3a](#), and [5/10-22.5](#).

CROSS REF.: 4:170 (Safety), 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children)

~~ADOPTED: December 15, 2014~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to a five-year review. Changes to the policy reflect better alignment with the School Code's text, which also align with the IASB's 6th Strategic Priority: "Initiate, advocate for, and support efforts to ensure EQUITY, Diversity, Inclusion and Racial Justice within IASB, its membership and PK-12 Schools." 105 ILCS 5/10-21.3 requires school attendance areas to be periodically revised, if necessary, to prevent or eliminate segregation by color, race, or nationality. Note that the law uses the term units, but that these are often referred to as attendance areas; this policy uses both terms. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:310 Restrictions on Publications; Elementary Schools

School-Sponsored Publications and Web Sites

School-sponsored publications, productions, and web sites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School Sponsored Publications Accessed or Distributed On-Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files ~~MP3 files~~, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files ~~CD-ROM~~, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text data or voice messages delivered by cell phones, tablets, and other hand-held devices). [PRESSPlus1](#)

Creating, distributing and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Board of Education policy and Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. ³⁷⁸ Nothing herein shall be interpreted to prevent the

inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students.

Accessing or distributing “on-campus” includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.:

105 ILCS 5/27-23.7.

Hazelwood v. Kuhlmeier, ~~108 S.Ct. 562~~ 484 U.S. 260 (1988).

~~Hedges v. Wauconda Cmty. Community Unit Sch. Dist. No. 118~~, 9 F.3d 1295 (7th Cir. 1993).

Tinker v. Des Moines Indep. Cmty. Sch. Dist., ~~89 S.Ct. 733~~ 393 U.S. 503 (1969).

Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response To Bullying, Intimidation, and Harassment), 8:25 (Advertising and Distributing Materials in School Provided by Non-School Related Entities)

~~ADOPTED: December 30, 2016~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to a five-year review. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:340 Student Records

School student records are confidential. Information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement officers working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement officials, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of 18 ^{PRESSPlus1} years who has been arrested or taken into custody.

State and federal law grants students and parents/guardians certain rights, including the right to inspect, copy, and challenge school student records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but a parent/guardian shall have the right to opt-out of the release of directory information regarding his or her child. However, The District will comply with State or federal law with regard to release of an ex parte court order requiring it to permit the U.S. Attorney General or designee to have access to a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student. ^{PRESSPlus2} Upon request, the District discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as to any other person as specifically required or permitted by State or federal law.

The Superintendent shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform staff members of this policy, and inform students and their parents/guardians of their rights regarding school student records.

Student Biometric Information Collection

The Superintendent or designee may recommend a student biometric information collection system solely for the purposes of identification and fraud prevention. Such recommendation shall be consistent with budget requirements and in compliance with State law. Biometric information means any information that is collected through an identification process for individuals based on their unique

behavioral or physiological characteristics, including fingerprint, hand geometry, voice, or facial recognition or iris or retinal scans.

Before collecting student biometric information, the District shall obtain written permission from the person having legal custody/parental responsibility or the student (if over the age of 18). Upon a student's 18th birthday, the District shall obtain written permission from the student to collect student biometric information. Failure to provide written consent to collect biometric information shall not be the basis for refusal of any services otherwise available to a student.

All collected biometric information shall be stored and transmitted in a manner that protects it from disclosure. Sale, lease, or other disclosure of biometric information to another person or entity is strictly prohibited.

The District will discontinue use of a student's biometric information and destroy all collected biometric information within 30 days after: (1) the student graduates or withdraws from the School District, or (2) the District receives a written request to discontinue use of biometric information from the person having legal custody/parental responsibility of the student or the student (if over the age of 18). Requests to discontinue using a student's biometric information shall be forwarded to the Superintendent or designee.

The Superintendent or designee shall develop procedures to implement this policy consistent with State and federal law.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act, implemented by [34 C.F.R. Part 99](#).

50 ILCS 205/7, [Local Records Act](#).

105 ILCS 5/10-20.1221b, [5/20.37](#), [5/10-20.40](#), and [5/14-1.01 et seq.](#)

[105 ILCS 10/](#), III. School Student Records Act.

[105 ILCS 85/](#), Student Online Personal Protection Act.

[325 ILCS 17/](#), Children's Privacy Protection and Parental Empowerment Act.

[750 ILCS 5/602.11](#), III. Marriage and Dissolution of Marriage Act.

[23 Ill.Admin.Code Parts 226](#) and [375](#).

[Owasso I.S.D. No. I-011 v. Falvo](#), 534 U.S. 426 (2002).

[Chicago Tribune Co. v. Chicago Bd. of Ed.](#), 332 Ill.App.3d 60 (1st Dist. 2002).

CROSS REF.: 5:100 (Staff Development Program), 5:130 (Responsibilities Concerning Internal Information), 7:15 (Student and Family Privacy Rights), 7:220 (Bus Conduct), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

Adopted: August 25, 2020

PRESSPlus Comments

minors arrested or taken into custody before their 18th (formerly 17th) birthday. **Issue 108, November 2021**

PRESSPlus 2. Updated in response to feedback from PRESS Advisory Board (PAB) members. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:345 Use of Educational Technologies; Student Data Privacy and Security

Educational technologies used in the District shall further the objectives of the District's educational program, as set forth in Board policy 6:10, *Educational Philosophy and Objectives*, align with the curriculum criteria in policy 6:40, *Curriculum Development*, and/or support efficient District operations. The Superintendent shall ensure that the use of educational technologies in the District meets the above criteria.

The District and/or vendors under its control may need to collect and maintain data that personally identifies students in order to use certain educational technologies for the benefit of student learning or District operations.

Federal and State law govern the protection of student data, including school student records and/or *covered information*. The sale, rental, lease, or trading of any school student records or covered information by the District is prohibited. Protecting such information is important for legal compliance, District operations, and maintaining the trust of District stakeholders, including parents, students and staff.

Definitions

Covered information means personally identifiable information (PII) or information linked to PII in any media or format that is not publicly available and is any of the following: (1) created by or provided to an operator by a student or the student's parent/guardian in the course of the student's or parent/guardian's use of the operator's site, service or application; (2) created by or provided to an operator by an employee or agent of the District; or (3) gathered by an operator through the operation of its site, service, or application.

Operators are entities (such as educational technology vendors) that operate Internet websites, online services, online applications, or mobile applications that are designed, marketed, and primarily used for K-12 school purposes.

Breach means the unauthorized acquisition of computerized data that compromises the security, confidentiality or integrity of covered information maintained by an operator or the District.

Operator Contracts

The Superintendent or designee designates which District employees are authorized to enter into written agreements with operators for those contracts that do not require separate Board approval. Contracts between the Board and operators shall be entered into in accordance with State law and Board policy 4:60, *Purchases and Contracts*, and shall include any specific provisions required by State law.

Security Standards

The Superintendent or designee shall ensure the District implements and maintains reasonable security procedures and practices that otherwise meet or exceed industry standards designed to

protect covered information from unauthorized access, destruction, use, modification, or disclosure. In the event the District receives notice from an operator of a breach or has determined a breach has occurred, the Superintendent or designee shall also ensure that the District provides any breach notifications required by State law.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family and Educational Rights and Privacy Act, implemented by [34 C.F.R. Part 99](#).

[105 ILCS 10/](#), III. School Student Records Act.

[105 ILCS 85/](#), Student Online Personal Protection Act.

[23 Ill. Admin. Code Part 380](#).[PRESSPlus1](#)

CROSS REF.: 4:15 (Identity Protection), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks), 7:340 (Student Records)

Adopted: August 25, 2020

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:60 Residence

Resident Students

Only students who are residents of the District may attend a District school except as provided below or in State law. A student's residence is the same as the person who has legal custody of the student.

A person asserting legal custody over a student, who is not the child's natural or adoptive parent, shall complete a signed statement, stating: (a) that he or she has assumed and exercises legal responsibility for the child, (b) the reason the child lives with him or her, other than to receive an education in the District, and (c) that he or she exercises full control over the child regarding daily educational and medical decisions in case of emergency. If the District knows the current address of the child's natural or adoptive parent, the District shall request in writing that the person complete a signed statement or Power of Attorney affidavit stating: (a) the role and responsibility of the person with whom their child is living, and (b) that the person with whom the child is living has full control over the child regarding daily educational and medical decisions in case of emergency.

A student whose family moves out of the District during the school year will be permitted to attend school for the remainder of the year without payment of tuition.

When a student's change of residence is due to the military service obligation of the student's legal custodian, the student's residence is deemed to be unchanged for the duration of the custodian's military service obligation if the student's custodian made a written request. The District, however, is not responsible for the student's transportation to or from school.

If, at the time of enrollment, a dependent child of military personnel is housed in temporary housing located outside of the District, but will be living within the District within 60 days six months [PRESSPlus1](#) after the time of initial enrollment, the child is allowed to enroll, subject to the requirements of State law, and must not be charged tuition.

Admission of Nonresident Students Pursuant to an Agreement or Order

Nonresident students may attend District schools tuition-free pursuant to:

1. A written agreement with an adjacent school district to provide for tuition-free attendance by a student of that district, provided both the Superintendent or designee and the adjacent district determine that the student's health and safety will be served by such attendance.
2. A written agreement with cultural exchange organizations and institutions supported by charity to provide for tuition-free attendance by foreign exchange students and nonresident pupils of charitable institutions.
3. According to an intergovernmental agreement.
4. Whenever any State or federal law or a court order mandates the acceptance of a nonresident student.

Homeless Children

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce records normally required to establish residency. Board of Education policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

Challenging a Student's Residence Status

If the Superintendent or designee determines that a nonresident student is attending a District school, he or she on behalf of the Board shall notify the person who enrolled the student of the tuition amount that is due and immediately begin proceedings to ban the student from future attendance. The notice shall detail the specific reasons why the Board believes that the student is a nonresident of the District and shall be given by certified mail, return receipt requested. The person who enrolled the student may challenge this determination and request a hearing as provided by the School Code, [105 ILCS 5/10-20.12b](#).

LEGAL REF.:

~~McKinney-Vento Homeless Assistance Act~~, 42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.12a, 5/10-20.12b, ~~and 5/10-22.5~~, and 5/10-22.5a.

105 ILCS 45/, Education for Homeless Children Act ~~and 70/~~.

105 ILCS 70/, Educational Opportunity for Military Children Act.

23 Ill.Admin.Code §1.240.

Israel S. by Owens v. Board of Educ. of Oak Park and River Forest High Sch., ~~601 N.E.2d 1264~~ 235 Ill.App.3d 652 (Ill.App.1, 5th Dist. 1992).

Joel R. v. Board of Education of Manheim School District 83, ~~686 N.E.2d 650~~ 292 Ill.App.3d 607 (Ill.App.1, 1st Dist. 1997).

Kraut v. Rachford, ~~366 N.E.2d 497~~ 51 Ill.App.3d 206 (Ill.App.1, 1st Dist. 1977).

CROSS REF.: 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:70 (Attendance and Truancy)

ADOPTED: December 30, 2016

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-22.5a(a-5), amended by P.A. 102-126. **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 8 in the public school regardless of age. Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, and (5) any child absent because of religious reasons, [PRESSPlus1](#) including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), [PRESSPlus2](#) observance of a religious holiday, death in the immediate family, family emergency, other situations beyond the control of the student as determined by the Board, other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe. [PRESSPlus3](#)

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board of Education policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 8 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused

absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.

7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, or information about community agency services. See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to: [PRESSPlus4](#)
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Intermediate Service Center, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Intermediate Service Center, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.

LEGAL REF.:

[105 ILCS 5/26-1 through 186](#).

[705 ILCS 405/3-33.5](#), Juvenile Court Act of 1987.

[23 Ill.Admin.Code §§1.242](#) and [1.290](#).

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:190 (Student Behavior), 7:340 (Student Records)

Adopted: August 25, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS ~~5/26-1~~ ^{5/26}, amended by P.A. 102-406, which prohibits schools from requiring students excused for religious reasons to submit a written excuse

7:70

after returning to school. **Issue 108, November 2021**

PRESSPlus 2. 105 ILCS 5/26-1 and 5/26-2a, amended by P.A.s. 102-266 and 102-321. A student may be absent for mental or behavioral health for up to five days without providing a medical note, and the student must be given an opportunity to make up any missed school work. *Medical note* is not defined, but the same portion of the statute discusses a student's inability to attend school due to a disability being certified by an Illinois licensed physician, chiropractic physician, advanced practice registered nurse, or physician assistant; presumably any of these individuals could provide a *medical note*. After the second mental health day used, the student may be referred to the appropriate school support personnel. See policy 7:250, *Student Support Services*. **Issue 108, November 2021**

PRESSPlus 3. 105 ILCS 5/10-20.73 (final citation pending), added by P.A. 102-471, requires a written policy related to absences and missed homework or classwork assignments as a result of or related to a student's pregnancy. It makes sense to apply such a policy to all students who are absent for a valid cause. **Issue 108, November 2021**

PRESSPlus 4. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-157, requires the incorporation of provisions relating to chronic absenteeism in accordance with 105 ILCS 5/26-18. 105 ILCS 5/26-18 requires districts to collect and review chronic absence data and determine what systems of support and resources are needed to engage chronically absent students and their families to encourage the habit of daily attendance and promote success. 105 ILCS 5/26-18(c). **Issue 108, November 2021**

Document Status: Draft Update

STUDENTS

7:80 Release Time for Religious Instruction/Observance

A student shall be released from school, as an excused absence, because of religious reasons, including to observe a religious holiday, or for religious instruction, or because the student's religion forbids secular activity on a particular day(s) or time of day. The student's parent/guardian must give written notice to the Building Principal at least five calendar days before the student's anticipated absence(s). ~~This notice shall satisfy the District's requirement for a written excuse when the student returns to school.~~ [PRESSPlus1](#)

The Superintendent or designee shall develop and distribute to teachers appropriate procedures regarding student absences for religious reasons ~~and include a list of religious holidays on which a student shall be excused from school attendance,~~ including how teachers are notified of a student's impending absence, and the State law requirement that teachers provide the student with an equivalent opportunity to make up any examination, study, or work requirement.

LEGAL REF.:

~~Religious Freedom Restoration Act, 775 ILCS 35/.~~

105 ILCS 5/26-1 and 5/26-2b.

775 ILCS 35/, Religious Freedom Restoration Act.

CROSS REF.: 7:70 (Attendance and Truancy)

~~ADOPTED: December 15, 2014~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/26-1, amended by P.A. 102-406. Schools cannot require students who are excused for religious reasons to submit a written excuse after returning to school. **Issue 108, November 2021**

4:165 Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors

Child sexual abuse and grooming behaviors harm students, their parents/guardians, the District's environment, its school communities, and the community at large, while diminishing a student's ability to learn. The Board has a responsibility and obligation to increase awareness and knowledge of: (1) issues regarding child sexual abuse, (2) likely warning signs that a child may be a victim of sexual abuse, (3) grooming behaviors related to child sexual abuse and grooming, (4) how to report child sexual abuse, (5) appropriate relationships between District employees and students based upon State law, and (6) how to prevent child sexual abuse. [PRESSPlus1](#)

To address the Board's obligation to increase awareness and knowledge of these issues, prevent sexual abuse of children, and define prohibited grooming behaviors, the Superintendent or designee shall implement an Awareness and Prevention of Sexual Abuse and Grooming Behaviors Program. The Program will:

1. Educate students with:
 - a. An age-appropriate and evidence-informed health and safety education curriculum that includes methods for how to report child sexual abuse and grooming behaviors to authorities, through policy 6:60, *Curriculum Content*;
 - b. Information in policy 7:250, *Student Support Services*, about: (i) District counseling options, assistance, and intervention for students who are victims of or affected by sexual abuse, and (ii) community-based Children's Advocacy Centers and sexual assault crisis centers and how to access those serving the District.
2. Train District employees about child sexual abuse and grooming behaviors by January 31 of each school year with materials that include:
 - a. A definition of prohibited grooming behaviors and boundary violations pursuant to policy 5:120, *Employee Ethics; Conduct; and Conflict of Interest*;
 - b. Evidence-informed [PRESSPlus2](#) content on preventing, recognizing, reporting, and responding to child sexual abuse, grooming behaviors, and boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; 5:90, *Abused and Neglected Child Reporting*; 5:100, *Staff Development Program*; and 5:120, *Employee Ethics; Conduct; and Conflict of Interest*; and
 - c. How to report child sexual abuse, grooming behaviors, and/or boundary violations pursuant to policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
3. Provide information to parents/guardians in student handbooks about the warning signs [PRESSPlus3](#) of child sexual abuse, grooming behaviors, and boundary violations with evidence-informed educational information that also includes: [PRESSPlus4](#)
 - a. Assistance, referral, or resource information, including how to recognize grooming behaviors, [PRESSPlus5](#) appropriate relationships between District employees and students based upon policy 5:120, *Employee Ethics; Conduct; and Conflict of Interest*, and how to prevent child sexual abuse from happening;
 - b. Methods for how to report child sexual abuse, grooming behaviors, and/or boundary violations to authorities; and
 - c. Available counseling and resources for children who are affected by sexual abuse, including both emotional and educational support for students affected by sexual abuse, so that the student can continue to succeed in school pursuant to policy 7:250, *Student*

Support Services.

4. Provide parents/guardians of students in any of grades K through 8 with not less than five days' written notice before commencing any class or course providing instruction in recognizing and avoiding sexual abuse, as well as the opportunity to object in writing. [PRESSPlus6](#)

LEGAL REF.:

105 ILCS 5/10-23.13, 5/27-9.1a, and 5/27-13.2.

105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/11-25, Criminal Code of 2012.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 6:60 (Curriculum Content), 7:20 (Harassment of Students Prohibited), 7:250 (Student Support Services)

Lyons Elementary School District 103

PRESSPlus Comments

PRESSPlus 1. This policy is created in response to 105 ILCS 5/10-23.13 (*Erin's Law*), amended by P.A. 102-610, which requires districts to adopt and implement a policy addressing sexual abuse of children that includes an age-appropriate and evidence-informed curriculum for preK-12 students, evidence-informed training for school personnel on child sexual abuse, and evidence-informed educational information for parents/guardians in school handbooks. For more information, see this policy's footnotes and the Ethics, Training, and Educator Misconduct bundle in the **PRESS** Issue 108 Update Memo, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 2. Two Illinois laws address "evidence-informed." *Evidence-informed* per *Erin's Law* means modalities that were created utilizing components of evidence-based treatments or curriculums. 105 ILCS 5/10-23.13(a), added by P.A. 102-610. Contrast with National Sex Education Standards (NSES) at 105 ILCS 5/27-9.1a(a), added by P.A. 102-552, which defines an *evidence-informed program* as "a program that uses the best available research and practice knowledge to guide program design and implementation." **Issue 108, November 2021**

PRESSPlus 3. 105 ILCS 5/10-23.13(b) and (b)(1); warning signs and *likely* warning signs are mentioned twice in the law. This policy uses likely in the purpose introduction. The Ill. Principals Association (IPA) maintains a handbook service that coordinates with **PRESS** material, Online Model Student Handbook (MSH), at: www.ilprincipals.org/resources/model-student-handbook. **Issue 108, November 2021**

PRESSPlus 4. This information is listed in 7:190-E2, *Student Handbook Checklist*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 5. Providing information to parents/guardians about how to recognize grooming behaviors is not in *Erin's Law*; it only addresses informing parents/guardians about the methods for increasing their awareness and knowledge of grooming behaviors. 105 ILCS 5/10-23.13(b)(1). This policy requires the district to provide information to parents/guardians about how to recognize grooming behaviors to: (1) effect the purpose of *Erin's Law*; (2) align with the intent of the following statutes: 105 ILCS 110/3 (Critical Health Problems and Comprehensive Health Education Act); 105 ILCS 5/27-9.1a(b), added by P.A. 102-552 (requires comprehensive health and safety and comprehensive sexual health education a/k/a NSES); and 105 ILCS 5/27-13.2 (educating all students to recognize and avoid sexual abuse and assault) and (3) align with the notification requirements in 105 ILCS 5/27-13.2 (parents/guardians of K-8 students prior to commencing instruction in recognizing and avoiding sexual abuse). **Issue 108, November 2021**

PRESSPlus 6. Required by 105 ILCS 5/27-13.2. See 6:60-AP1, E1, *Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Opt-outs*, available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

Board of Education

Exhibit - Board Treatment of Closed Meeting Verbatim Recordings and Minutes

The following procedures govern the verbatim audio recordings and minutes of Board of Education meetings that are closed to the public.

Actor	Action
<i>Before any Board meeting:</i> Superintendent or designee	Arranges to have an audio recording device with extra recording tapes and a back-up audio recording device in the Board meeting room during every Board meeting regardless of whether a closed meeting is scheduled. The Board may close a portion of a public meeting without prior notice; it cannot, however, have a closed meeting unless it can record the session.
<i>Before a closed meeting:</i> Board President or presiding officer	On the closed meeting date: (1) convenes an open meeting, (2) requests a motion to adjourn into closed meeting making sure the reason for the meeting is identified in the motion, (3) takes a roll call vote, (4) asks that the minutes record the vote of each member present and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act authorizing the closed meeting (5 ILCS 120/2a), and (5) adjourns the open meeting.
<i>Before a closed meeting:</i> Superintendent or Board Secretary	Immediately before a closed meeting, tests and activates the audio recording device.
<i>During a closed meeting:</i> Board President or presiding officer	Convenes the closed meeting stating: Seeing a quorum of the Board of Education gathered today, ____ date, at ____ o'clock, at ____ location, for the purpose of holding a closed meeting in order to confidentially discuss ____, I call the meeting to order. In order to record who is present, I request that each individual state his or her name and position with the District. Limits discussion to the topics that were included in the motion to go into a closed meeting. The failure to immediately call a person out-of-order who strays from the purposes included in the motion may result in an appearance of acquiescence. This responsibility to call a person out-of-order falls on each Board member in the event of the President's failure. Once the closed meeting is finished, announces a return to an open meeting or adjournment, and states the time.

Actor	Action
<i>After a closed meeting:</i> Superintendent, Recording Secretary, or Board Secretary	For Verbatim Recordings: Takes possession of the audio recording of the closed meeting and labels it with identification information, specifically the date and items discussed. Adds the identification information contained on the audio recording's label to a cumulative list of closed meeting recordings. As soon as possible, puts the recording of the closed meeting in the previously identified secure location for storing recordings of closed meetings. Upon request of a Board member: 1. Provides access to the verbatim recordings minutes at a reasonable time and place without disrupting District operations; 2. Supervises the access to the closed session minutes or delegates it to one of the following individuals in the District: a. The Recording Secretary, b. The Superintendent or designated administrator, or c. Any elected Board member; and 3. Logs the access to the recordings in 2:220-E7, <i>Access to Closed Meeting Minutes and Verbatim Recordings</i>. For Closed Meeting Minutes: Prepares written closed meeting minutes that include: • The date, time, and place of the closed meeting • The Board members present and absent • A summary of discussion on all matters proposed or discussed • The time the closed meeting was adjourned Upon request of a Board member: 1. Provides access to the closed session minutes at a reasonable time and place without disrupting District operations; 2. Supervises the access to the closed session minutes or delegates it to one of the following individuals in the District: a. The Recording Secretary, b. The Superintendent or designated administrator, or c. Any elected Board member; and 3. Logs the access in 2:220-E7, <i>Access to Closed Meeting Minutes and Verbatim Recordings</i>.
<i>After a closed meeting:</i> Board of Education	Approves the previous closed meeting minutes at the next open meeting.
<i>In preparation for the semi-annual review:</i>	Prepares a recommendation concerning the continued need for confidential treatment of closed meeting minutes; includes this recommendation in the packet for the meeting in which the Board

Actor	Action
Superintendent or designee	will conduct its semi-annual review. This step is in preparation of the Board’s meeting to decide whether the need for confidential treatment of specific closed meeting minutes continues to exist. If the Board wants to discuss closed meeting minutes in closed session, places “review of unreleased closed meeting minutes” on a closed meeting agenda. Places “result of Board’s review of unreleased closed meeting minutes” as an item on a subsequent open meeting agenda.
<i>In preparation for the semi-annual review:</i> Individual Board members	Before the meeting in which the Board will conduct its semi-annual review, examines the material supplied by the Superintendent. Individual Board members should consider: (1) the Superintendent’s recommendation, (2) the recommendation of the Board Attorney, (3) other Board members’ opinions, (4) the minutes themselves, and/or (5) whether the minutes would be exempted from public disclosure under the Illinois Freedom of Information Act.
<i>During the semi-annual review:</i> Board of Education	The Board decides in open session whether: (1) the need for confidentiality still exists as to all or part of closed meeting minutes, or (2) the minutes or portions thereof no longer require confidential treatment and are available for public inspection. The Board may have an earlier meeting in closed session to discuss the continued need for confidential treatment.
<i>After the semi-annual review:</i> Superintendent or designee	Re-labels and re-files closed meeting minutes as appropriate.
<i>Monthly:</i> Board President	Adds “destruction of closed meeting audio recording” as an agenda item to an upcoming open meeting.
<i>Monthly:</i> Board of Education	Approves the destruction of particular closed meeting recording(s) that are at least 18 months old and for which approved minutes of the closed meeting already exist.

LEGAL REF.: 5 ILCS 120/1 et seq.

DATED: December 30, 2016

Document Status: Draft Update - Rewritten

Board of Education Meeting Procedure

2:220-E3 Exhibit - Closed Meeting Minutes

Items in bold are required by [5 ILCS 120/2.06\(a\)\(1\)-\(3\)](#). Non-bolded items align with best practices.

Date: _____

Time: _____

Location: _____

Name of person(s) taking and recording the minutes: _____

Name of person presiding: _____

Members in attendance:

Members absent:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

- 1.
- 2.
- 3.

Summary of the discussion on all matters (as specified in the vote to close the meeting):

Basis for the finding that litigation is probable or imminent, if applicable ([5 ILCS 120/2\(c\)\(11\)](#)):

Time of adjournment or return to open meeting: _____

The Board of Education, during its semi-annual review of closed session minutes, has decided these annual means every six months, or as soon after ³⁹⁷as is practicable, taking into account the nature and

amended by P.A. 102-653. [PRESSPlus1](#)

These minutes are available for public inspection as of: _____ .

(Date)

~~DATED: January 22, 2018~~

PRESSPlus Comments

PRESSPlus 1. For the sake of brevity and to align with the closed meeting exception in 5 ILCS 120/2(c)(21) that continues to refer to a public body's *semi-annual* review of its closed session minutes, this exhibit use the term *semi-annual*, even though that term was removed from 5 ILCS 120/2.06(d). **Issue 108, November 2021**

Document Status: Draft Update - Rewritten

Board of Education Meeting Procedure

2:220-E5 Exhibit - Semi-Annual Review of Closed Meeting Minutes

Logging and Review Process [PRESSPlus1](#)

Step 1. The Board Secretary or Recording Secretary maintains a log of the closed meeting minutes that are unavailable for public inspection. The meeting minutes are logged according to the reason the Board held the closed meeting. 2:220-E6, *Log of Closed Meeting Minutes*.

Step 2. The Board meets in closed session to review the log of unreleased closed meeting minutes. The Board or Recording Secretary brings a copy of all unreleased closed meeting minutes and, if requested, allows Board members to review the actual minutes. The Board identifies which closed meeting minutes or portions thereof no longer need confidential treatment. Use *Report Following the Board's Semi-Annual Review of Closed Meeting Minutes*, below.

Step 3. At least *semi-annually* (every six months, or as soon after as is practicable, taking into account the nature and meeting schedule of the Board), in an open meeting, the Board takes action to release for public inspection those minutes, or portions thereof, no longer needing confidential treatment. Use *Action to Accept*, below. Closed meeting minutes will not be released for public inspection if confidential treatment is needed to protect the public interest or the privacy of an individual, including: (1) student disciplinary cases or other matters relating to an individual student, and (2) personnel files and employees' and Board members' personal information. 5 ILCS 120/2.06(d), amended by P.A. 102-653. [PRESSPlus2](#)

Step 4. The Board or Recording Secretary: (1) updates the log of unreleased closed meeting minutes to remove any minutes that the Board made available for public inspection; (2) makes a notation on any applicable closed meeting minutes of the Board's action to release it or a portion of it for public inspection; (3) continues to log new closed meeting minutes that the Board has not released for public inspection (2:220-E6, *Log of Closed Meeting Minutes*), and (4) maintains logs for access to closed session minutes pursuant to 5 ILCS 120/2.06(e).

Report Following the Board's Semi-Annual Review of Closed Meeting Minutes

The Board of Education met on _____ in closed session to conduct its semi-annual review of closed meeting minutes that have not been released for public inspection.

The closed meeting minutes, or portions thereof, from the following dates no longer require confidential treatment: *(insert closed meeting dates)*

The need for confidentiality still exists as to all remaining closed meeting minutes to protect an individual's privacy or the District's interests.

Action to Accept the Board's Semi-Annual Review of Closed Meeting Minutes

Open meeting date: _____ 399

Motion to approve the Board's semi-annual review of unreleased closed meeting minutes and to release
2:220-E5

Motion to approve the Board's semi-annual review of unreleased closed meeting minutes and to release confidential treatment made by: _____

Motion seconded by: _____

Action: ☐ Passed ☐ Failed

PRESSPlus Comments

PRESSPlus 1. This Board exhibit is presented as rewritten. A redlined version showing the changes made is available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

PRESSPlus 2. For the sake of brevity and to align with the closed meeting exception in 5 ILCS 120/2(c)(21) that continues to refer to a public body's *semi-annual* review of its closed session minutes, this exhibit use the term *semi-annual*, even though that term was removed from 5 ILCS 120/2.06(d). **Issue 108, November 2021**

Document Status: Draft Update - Rewritten

Board of Education Meeting Procedure

2:220-E8 Exhibit - Board of Education Records Maintenance Requirements and FAQs

Title has been updated. Original Title: School Board Records Maintenance Requirements and FAQs

Open Meetings Act [PRESSPlus1](#)

The Open Meetings Act (OMA) requires public bodies to “keep written minutes of all their meetings, whether open or closed, and a verbatim record of all their closed meetings in the form of an audio or video recording.” 5 ILCS 120/2.06(a). Minutes must include, but are not limited to: (1) the date, time, and place of the meeting; (2) the members of the public body recorded as either present or absent and whether the members were physically present or present by means of video or audio conference; and (3) a summary of discussion on all matters proposed, deliberated, or decided, and record of any votes taken. Id.

The remainder of Section 2.06 addresses the approval of open meeting minutes, the treatment of verbatim recordings of closed meetings, the semi-annual review of closed meeting minutes, the confidential nature of closed meeting minutes, and the right of persons to address public officials under rules established and recorded by the public body. The requirements of Section 2.06, as well as OMA requirements pertaining to Board agendas, are included in policy 2:220, *Board of Education Meeting Procedure*.

Exhibit 2:220-E3, *Closed Meeting Minutes*, provides a sample template for keeping closed meeting minutes that incorporates the requirements of Section 2.06 of OMA. It also includes an area to designate if the Board has determined, pursuant to Section 2.06(d), that the closed meeting minutes no longer need confidential treatment.

Exhibit 2:220-E4, *Open Meeting Minutes*, contains a protocol for open meeting minutes that incorporates the requirements of Section 2.06 of OMA. It also provides a sample template for keeping open meeting minutes.

Exhibit 2:220-E5, *Semi-Annual Review of Closed Meeting Minutes*, contains a process for implementing the semi-annual review of closed meeting minutes, and exhibit 2:220-E6, *Log of Closed Meeting Minutes*, is designed to facilitate this semi-annual review (every six months, or as soon after as is practicable, taking into account the nature and meeting schedule of the Board). 5 ILCS 120/2.06(d), amended by P.A. 102-653.

Exhibit 2:220-E9, *Requirements for No Physical Presence of Quorum and Participation by Audio or Video During Disaster Declaration*, contains a process for compliance with 105 ILCS 120/7(e), added by P.A. 101-640, when a board is meeting without a physical quorum present at the meeting location during a disaster declaration related to public health concerns.

Local Records Act

The Local Records Act (LRA) provides that public records, including “any book, paper, map,

401

photograph, digitized electronic material, or other official documentary material, regardless of physical form or characteristics, made, produced, executed or received by any agency or officer pursuant to law or in connections with the transaction of public business and preserved or appropriate for preservation by such agency or officer” must be preserved unless the State Local Records Commission has given permission to destroy those records. 50 ILCS 205/3 and 7. Board records, including agendas, meeting packets and meeting minutes, fall into this definition.

Public bodies located in Cook County must work with the Local Records Commission of Cook County to determine how long they must retain public records. Public bodies located outside of Cook County must work with the Downstate Local Records Commission to determine how long they must retain public records.

Policy 2:250, *Access to District Public Records*, contains a subhead entitled **Preserving Public Records** which provides as follows:

Public records, including email messages, shall be preserved and cataloged if: (1) they are evidence of the District’s organization, function, policies, procedures, or activities, (2) they contain informational data appropriate for preservation, (3) their retention is required by State or federal law, or (4) they are subject to a retention request by the Board Attorney (e.g., a litigation hold), District auditor, or other individual authorized by the Board of Education or State or federal law to make such a request. Unless its retention is required as described in items numbered 3 or 4 above, a public record, as defined by the Illinois Local Records Act, may be destroyed when authorized by the Local Records Commission.

See the sample policy, 2:220, *Board of Education Meeting Procedure*, for all relevant footnotes. Also see administrative procedure 2:250-AP2, *Protocols for Record Preservation and Development of Retention Schedules*, for recommendations regarding school district records retention protocols and links to web-based record management resources.

Open Meeting Minutes

Are we required to approve them?	Must they be semi-annually reviewed?	May we release them to the public?	May we destroy them?
Yes, within 30 days or at the next subsequent meeting, whichever is later. <i>A public body shall approve the minutes of its open meeting within 30 days after that meeting or at the public body's second subsequent regular meeting, whichever is later. 5 ILCS 120/2.06(b).</i>	No. Unlike the closed meeting requirement, OMA does not contain semi-annual review requirements for open meeting minutes.	Yes, must within 10 days after minutes are approved. <i>The minutes of meetings open to the public shall be available for public inspection within 10 days after the approval of such minutes by the public body. Beginning July 1, 2006, at the time it complies with other requirements of this subsection, a public body that has a website that the full-time staff of the public body maintains shall post the</i>	No. There is no OMA provision permitting the destruction of open meeting minutes, and they must be preserved unless the State Local Records Commission has given permission to destroy them. If a public body would like to destroy open meeting minutes, then it must comply with the LRA and work with its Local Records

		<i>minutes of a regular meeting of its governing body open to the public on the public body's website within 10 days after the approval of the minutes by the public body. Beginning July 1, 2006, any minutes of meetings open to the public posted on the public body's website shall remain posted on the website for at least 60 days after their initial posting. 5 ILCS 120/2.06(b).</i>	Commission. It is highly unlikely, however, that the Local Records Commission would approve of their destruction.

Open Meeting Verbatim Recordings

Are we required to approve them?	Must they be semi-annually reviewed?	May we release them to the public?	May we destroy them?
No. OMA does not require public bodies to approve verbatim recordings of open meetings.	No. Unlike the closed meeting requirement, OMA does not require public bodies to keep verbatim recordings of open meetings, <i>unless</i> the public body is meeting without the physical presence of a quorum during a disaster declaration related to public health concerns. 5 ILCS 120/7(e). OMA does not contain semi-annual review requirements for open meeting verbatim recordings.	Yes. Unlike the closed meeting requirement, OMA does not require public bodies to keep verbatim recordings of open meetings, <i>unless</i> the public body is meeting without the physical presence of a quorum during a disaster declaration related to public health concerns. 5 ILCS 120/7(e). If a public body makes verbatim recordings of open meetings, then such recordings are subject to public disclosure pursuant to the Freedom of Information Act. 5 ILCS 140/. 403	Open meeting verbatim recordings made of meetings held without the physical presence of a quorum of a public body during a disaster declaration related to public health concerns may be destroyed after 18 months if prerequisites are met. (See <u>Closed Meeting Verbatim Recordings</u> subhead, below). <i>[P]ublic bodies holding open meetings under this subsection (e) must also keep a verbatim record of all their meetings in the form of an audio or video recording. Verbatim records made under this paragraph (9) shall be made available to the public under, and are otherwise subject to, the</i>

		provisions of Section 2.06. 5 ILCS 120/7(e)(9). In all other cases, if a public body would like to destroy open meeting verbatim recordings, then it must comply with the LRA and work with its Local Records Commission.

Closed Meeting Minutes

Are we required to approve them?	Must they be semi-annually reviewed?	May we release them to the public?	May we destroy them?
Yes. OMA does not directly state public bodies are required to approve closed meeting minutes, nor does it set a time frame for such approval. However, OMA Section 2.06(d) requires public bodies to meet at least semi-annually to “review minutes of all closed meetings.” 5 ILCS 120/2.06(d). Moreover, OMA Section 2.06(c) specifically allows the destruction of closed meeting verbatim recordings only if certain conditions are met, one of which is that “the public body approves minutes of the closed meeting that meet the written minutes requirements of subsection (a) of this Section.” 5 ILCS 120/2.06(c)(2). Both of these tasks would be difficult to achieve if closed meeting minutes were not first approved. One practice is to approve closed meeting	Yes. <i>Each public body shall periodically meet to review all existing minutes of all prior closed meetings (this includes records from all time that the board has been in existence). Meetings to review minutes shall occur every 6 months, or as soon thereafter as is practicable, taking into account the nature and meeting schedule of the public body. At such meetings a determination shall be made, and reported in an open session that (1) the need for confidentiality still exists as to all or part of those minutes or (2) that the minutes or portions thereof no longer require confidential treatment and are available for public inspection. 5 ILCS 120/2.06(d),</i>	Yes, if prerequisites are met. <i>Minutes of meetings closed to the public shall be available only after the public body determines that it is no longer necessary to protect the public interest or the privacy of an individual by keeping them confidential. 5 ILCS 120/2.06(f).</i>	No. There is no OMA provision permitting the destruction of closed meeting minutes, and they must be preserved unless the State Local Records Commission has given permission to destroy them. In addition: <i>No minutes of meetings closed to the public shall be removed from the public body’s main office or official storage location, except by vote of the public body or by court order. 5 ILCS 120/2.06(f).</i> If a public body would like to destroy closed meeting minutes, then it must comply with the LRA and work with its Local Records Commission. It is highly unlikely, however, that the Local Records Commission would approve of their

minutes within the same time frame that open meeting minutes are approved – within 30 days of the meeting or at the next subsequent meeting, whichever is later.	amended by P.A. 102-653.		destruction.

Closed Meeting Verbatim Recordings

Are we required to approve them?	Must they be semi-annually reviewed?	May we release them to the public?	May we destroy them?
No. OMA does not require approval of closed meeting verbatim recordings.	No. OMA does not require semi-annual review of closed meeting verbatim recordings.	Possibly but unlikely. <i>Unless the public body has made a determination that the verbatim recording no longer requires confidential treatment or otherwise consents to disclosure, the verbatim record of a meeting closed to the public shall not be open for public inspection or subject to discovery in any administrative or judicial proceeding other than one brought to enforce this Act.</i> 5 ILCS 120/2.06(e). But see <u>Kodish v. Oakbrook Terrace Fire Protection Dist.</u> (235 F.R.D. 447 (N.D. Ill. 2006), where a federal district court ordered that closed meeting verbatim recordings be disclosed to the Plaintiff in discovery because his primary claim was brought under federal law. 405	Yes, after 18 months if prerequisites are met. <i>The verbatim record may be destroyed without notification to or the approval of a records commission or the State Archivist under the Local Records Act or the State Records Act no less than 18 months after the completion of the meeting recorded but only after: 1.) the public body approves the destruction of a particular recording; and 2.) the public body approves minutes of the closed meeting that meet the written minutes requirements of subsection (a) of this Section.</i> 5 ILCS 120/2.06(c). In addition: <i>No verbatim recordings shall be recorded or removed from the public body's main office or official storage location, except by vote of the public body or by court order.</i> 5 ILCS 120/2.06(e).

PRESSPlus Comments

PRESSPlus 1. This Board exhibit is rewritten for PRESS Plus subscribers. A redlined version showing the changes made is available at **PRESS** Online by logging in at www.iasb.com. **Issue 108, November 2021**

RESOLUTION AUTHORIZING COVID-19 RECOMMENDATIONS

WHEREAS, the Board of Education of Lyons Elementary School District No. 103, Cook County, Illinois (“BOARD”) pursuant to the Illinois School Code (105 ILCS 5/10-16.7, 105 ILCS 5/10-20) is authorized and has the power to direct, through policy, the administration of Lyons Elementary School District No. 103 (“DISTRICT”) to ensure its proper operation; and

WHEREAS, pursuant to Illinois Gubernatorial Executive Order No’s. 18, 24, and 25 and the Illinois Department of Public Health (“IDPH”) and Illinois State Board of Education (“ISBE”) emergency rules, the DISTRICT had been mandated to: 1) require DISTRICT school personnel, students and visitors to wear masks on and in DISTRICT school grounds or buildings for the purpose of combatting the spread of COVID-19, 2) exclude DISTRICT school personnel and students with a confirmed or probable case of COVID-19 or exhibiting COVID-19 symptoms, and 3) investigate COVID-19 cases and suspected cases to determine whether DISTRICT school personnel or students must be excluded from school/work; and

WHEREAS, IDPH was charged with effectuating emergency rules to carry out Illinois Gubernatorial Executive Order No’s 18, 24, and 25.

WHEREAS, IDHP and ISBE emergency rules pertaining to mask wearing, COVID-19 vaccines, testing, contact tracing and exclusion mandates expired on or about February 14, 2022; and

WHEREAS, on February 15, 2022, the Joint Committee for Administrative Rules barred newly proposed IDPH emergency rules concerning mask mandates, COVID-19 vaccines, testing, contact tracing and exclusions from going into effect; and

WHEREAS, ISBE rules concerning mask wearing, COVID-19 vaccines, testing, contact tracing and exclusion mandate have not yet been formalized and adopted, and

**RESOLUTION AUTHORIZING
COVID-19 RECOMMENDATIONS**

WHEREAS, on February 4, 2022, the court, in the consolidated cases of *Austin v Board of Ed CUSD 300*, et al, 2021-CH-500002 and *Graves v Pritzker*, 2021-CH-50003, (Sangamon County Cir. Ct. 7th Judicial Circuit) issued a temporary restraining order barring Defendants, Governor Pritzker, IDPH and ISBE from enforcing Gubernatorial Executive Order No's. 18, 24 and 25 and the emergency rules issued by ISBE and IDPH; and

WHEREAS, on February 17, 2022, *Austin v Board of Ed of CUSD 300*, 2022 IL App (4th) 2201090-U held that the TRO appeal and Stay Motion for the underlying *Austin* and *Graves* litigation were moot because IDPH emergency COVID-19 rules expired and finding that said rules were necessary to promulgate and carry out the Gubernatorial Executive Orders; and

WHEREAS, based upon the above, mask wearing, vaccines, testing, contact tracing, and exclusions are at this time not mandated or enforceable, therefore, the BOARD has determined it is in the best interests of the DISTRICT to make recommendations concerning same.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lyons Elementary School District No. 103, Cook County, Illinois, as follows:

Section 1. That the above recitals are incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2. The BOARD recommends, but does not mandate, that DISTRICT school personnel, students, and visitors wear masks while on or in DISTRICT school grounds or buildings for the remainder of the 2021-2022 school year.

Section 3. The BOARD recommends, but does not mandate, that DISTRICT school personnel be vaccinated for COVID-19 and if unvaccinated obtain weekly COVID-19 testing for the remainder of the 2021-2022 school year.

RESOLUTION AUTHORIZING COVID-19 RECOMMENDATIONS

Section 4. That the Board recommends, but does not mandate, that DISTRICT school personnel, students, and visitors exposed to COVID-19 via close contact stay at home for the time-period recommended by the Center for Disease Control (“CDC”).

Section 5. DISTRICT school personnel and students are to follow DISTRICT procedures for reporting absences and report COVID-19 positive results or close contact exposure to COVID-19 to the DISTRICT so the DISTRICT can comply with the communicable disease reporting requirements enunciated in 77 Il. Adm. Code 690.200.

Section 6. If any section, paragraph, clause, or provision of this Resolution is held to be invalid or unlawful or conflicts with any federal, state, or local law, rule, or order the invalidity, unlawfulness or conflict thereof shall not affect any of the other provisions of this Resolution.

Section 7. All resolutions, policies, or orders in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 8. This Resolution shall be in full force and effect upon its passage, approval and publication as provided by law.

INTENTIONALLY LEFT BLANK

**RESOLUTION AUTHORIZING
COVID-19 RECOMMENDATIONS**

ADOPTED this 22nd day of February, 2022, by the following roll-call vote:

BOARD MEMBER	AYES	NAYES	ABSENT	ABSTAIN
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Olivia Quintero				
Vito Campanile				
Mario Ramirez				
Slagiana Aleksikj				

Signed: _____, 2022

By:

President, Board of Education

Attest:

Secretary, Board of Education

Resolution Authorizing the Designation of FNBC Bank & Trust as a Depository of Imprest Cash

WHEREAS, the Board of Education (the “Board”) of School District Number 103, Cook County, Illinois (the “District”), has need to establish an Imprest Bank Account at a bank or financial institution for the timely payment of select (e.g., game official payments, payroll liabilities, conference attendance advances and/or expense reimbursements, and the like) small dollar (<\$2500.00) transactions not conducive to the normal accounts payable process; and

WHEREAS, Board of Education Policy 4:30 governs, among other requirements, those requirements related to the selection of a district’s depository; and

WHEREAS, the FNBC Bank & Trust (FNBCBT) is located in the State of Illinois and insured by the Federal Deposit Insurance Corporation (FDIC); and

WHEREAS, the Board has determined that it is advisable, necessary, and in the best interests of the District to designate the FNBCBT as the District’s Imprest Cash Account depository for the purposes described herein above:

NOW, THEREFORE, Be It and It is Hereby Resolved by the Board of Education of School District Number 103, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. Designation of Depository. Designates the FNBCBT as the District’s Imprest Cash Account depository.

Section 3. Disposition of Current Depository. Directs the closure of the Imprest Cash Account at the Chase Bank upon the clearing of all transaction heretofore entered into and remaining outstanding.

Section 4. This Resolution shall be in full force and effect upon its passage, approval and publication as provided by law.

ADOPTED this 22nd day of February, 2022, by the following roll-call vote:

BOARD MEMBER	AYES	NAYES	ABSENT	ABSTAIN
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Olivia Quintero				
Vito Campanile				
Mario Ramirez				
Slagiana Aleksikj				

By:

President, Board of Education

Attest:

Secretary, Board of Education

**Resolution Abating a Portion of the Taxes Heretofore Levied
for Levy Year 2021 for Educational Purposes by School District #103,
Cook County, Illinois**

WHEREAS, the Board of Education (the “*Board*”) of School District Number 103, Cook County, Illinois (the “*District*”), by a resolution adopted on the 14th day of December, 2021, did provide for levy of property taxes for the 2021 levy year for various purposes, including educational purposes, and has filed a certified copy of said resolution in the office of the County Clerk of The County of Cook, Illinois (“*County Clerk*”); and

WHEREAS, the District has applied for, and is eligible to receive, a Property Tax Relief Grant from the Illinois State Board of Education in the amount of \$1,886,117 (the “*Grant*”); and

WHEREAS, in order to receive the Grant, the District must abate \$2,030,781 from taxes levied by the District in both levy year 2021 and levy year 2022; and

WHEREAS, the Board has determined that it is advisable, necessary and in the best interests of the District to receive the Grant; and

WHEREAS, the Board has further determined that it is advisable, necessary and in the best interests of the District to abate \$2,030,781 from the taxes levied for levy year 2021 for educational purposes:

NOW, THEREFORE, Be It and It is Hereby Resolved by the Board of Education of School District Number 103, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. Abatement of Tax. The taxes heretofore levied for levy year 2021 for educational purposes shall be abated by the amount of \$2,030,781. The taxes heretofore levied for

levy year 2021 for the educational purposes, the amount of such taxes to be abated and the remainder of such taxes to be extended are as follows:

LEVY YEAR	AMOUNT LEVIED IN 2021	AMOUNT TO BE ABATED	REMAINDER OF TAX TO BE EXTENDED TO PRODUCE
2021	\$16,508,515	\$2,030,781	\$14,477,734

Section 3. Tax Limitation Law. The District acknowledges that it is subject to the requirements of the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*Tax Limitation Law*”). If the County Clerk is required to reduce the District’s aggregate extension (as defined in the Tax Limitation Law) for levy year 2021 in accordance with the Tax Limitation Law and the resolution adopted by the Board on December 2021 and entitled Resolution Instructing the Cook County Clerk Regarding Reduction of Extension to Meet PTELL Requirements for 2021 Levy, the County Clerk is directed to abate \$2,030,781 from the taxes levied for levy year 2021 for educational purposes after such reduction.

Section 4. Filing of Resolution. Following the adoption of this Resolution and not later than March 30, 2022, the Secretary of the Board shall file a certified copy hereof with the County Clerk, and it shall be the duty of the County Clerk to abate said taxes levied for levy year 2021 for educational purposes in accordance with the provisions hereof.

Section 5. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 6. Repealer and Effective Date. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

ADOPTED this 22nd day of February, 2022, by the following roll-call vote:

BOARD MEMBER	AYES	NAYES	ABSENT	ABSTAIN
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Olivia Quintero				
Vito Campanile				
Mario Ramirez				
Slagiana Aleksikj				

By:

President, Board of Education

Attest:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the “*Board*”) of School District Number 103, Cook County, Illinois (the “*District*”), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a true, correct and complete copy of the resolution adopted by the Board at a meeting of the Board held on the 22nd day of February, 2022, and entitled:

RESOLUTION abating a portion of the taxes heretofore levied for levy year 2021 for educational purposes by School District Number 103, Cook County, Illinois.

which said resolution as adopted at said meeting appears in the transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the passage of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 22nd day of February, 2022.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

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

RESOLUTION abating a portion of the taxes heretofore levied for levy year 2021 for educational purposes by School District Number 103, Cook County, Illinois.

duly adopted by the Board of Education of School District Number 103, Cook County, Illinois, on the 22nd day of February, 2022, and that the same has been deposited in the official files and records of my office.

I do further certify that a portion of the tax heretofore levied for the year 2021 for the Educational Fund purposes, as described in said resolution will be abated as provided in said resolution.

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

(SEAL)

County Clerk of The County of Cook, Illinois



January 26, 2022

Mr. Kristopher Rivera
Lyons SD 103
4100 Joliet Ave
Lyons, IL 60534 1513

Dear Mr. Kristopher Rivera:

ISBE staff have completed the fiscal year 2022 Property Tax Relief Grant (PTRG) calculations for the final pool of applicants, and I am pleased to inform you that your district is eligible to receive a grant.

Based on the calculations per 105 ILCS 5/2-3.170, your district is eligible for a grant of \$1,886,117.00. You will need to abate \$2,030,781.00 in taxes in each of the next two years in order to receive this grant. In addition, you will need to complete the following steps:

1. Provide your county clerk(s) with an authorized and approved abatement resolution by March 30, 2022.
2. Provide ISBE with a copy of the authorized and approved abatement resolution listing an abatement amount of \$2,030,781.00 by April 15, 2022.
3. Provide ISBE with a [Certificate of Abatement Form](#) with the signature and seal of your county clerk(s) by April 15, 2022, to the address below.

Attention: State Funding and Forecasting Department
Illinois State Board of Education
100 N. First Street, W-481
Springfield, IL 62777-0001

Enclosed is a copy of the PTRG Finalization Process Map and a copy of the PTRG Finalization Process FAQ for your reference.

Please contact State Funding and Forecasting staff via sff@isbe.net or call (217) 782-0249 if you have any questions.

Sincerely,

Dr. Carmen I. Ayala
State Superintendent of Education

Enclosure



January 26, 2022

Re: Property Tax Relief Grant Finalization Process Questions and Answers

Attention Districts Eligible for PTRG:

Below we list common questions from past recipients of the Property Tax Relief Grant (PTRG).

Q: My district applied for PTRG and has been notified that we are eligible. Do we have to proceed with the abatement process or can we cancel and forfeit the grant?

A: You are not required to proceed with the abatement process if you no longer wish to receive the grant. However, please keep in mind that eligible districts that forfeit the grant have made funds unavailable to other districts that would have been eligible had you not applied. Any forfeited funds will be redistributed in the Evidence-Based Funding tiers by the end of the fiscal year. Please notify ISBE as soon as possible should you decide to not proceed with the abatement process.

Q: Does ISBE have a template my district can use for the resolution that our board must pass and provide to our county clerk to proceed with the abatement?

A: No, every county has different requirements, so ISBE does not provide a template. Please consult with your county clerk and legal counsel to ensure you are meeting the requirements to proceed with the required tax abatement.

Q: What do I need to provide my county clerk to proceed with the required tax abatement?

A: Your district must provide your county clerk(s) with a copy of the signed board resolution by **March 30, 2022**. You must also provide the ISBE [Certificate of Abatement Form](#) found on our website. Your county clerk(s) must complete the form, sign it, affix a seal, and provide it to ISBE by **April 15, 2022**.

Q: My county clerk says the Certificate of Abatement Form is not required. Is that true?

A: Counties have different requirements, but the Certificate of Abatement Form is required by ISBE and must be completed and returned to ISBE by **April 15, 2022**.

Q: What do I need to provide to ISBE as proof of abatement and when do I need to do this?

A: You are required to provide ISBE with a copy of the signed board resolution listing the tax abatement and the original Certificate of Abatement Form completed by your county clerk(s). **This is due no later than April 15, 2022.** Note: You do not need to wait until that date to provide the documents. Get a head start and provide it to ISBE sooner, if you can.

Q: My district spans multiple counties. How should we proceed with the abatement?

A: We recommend speaking with your county clerks to get their advice on how to proceed.

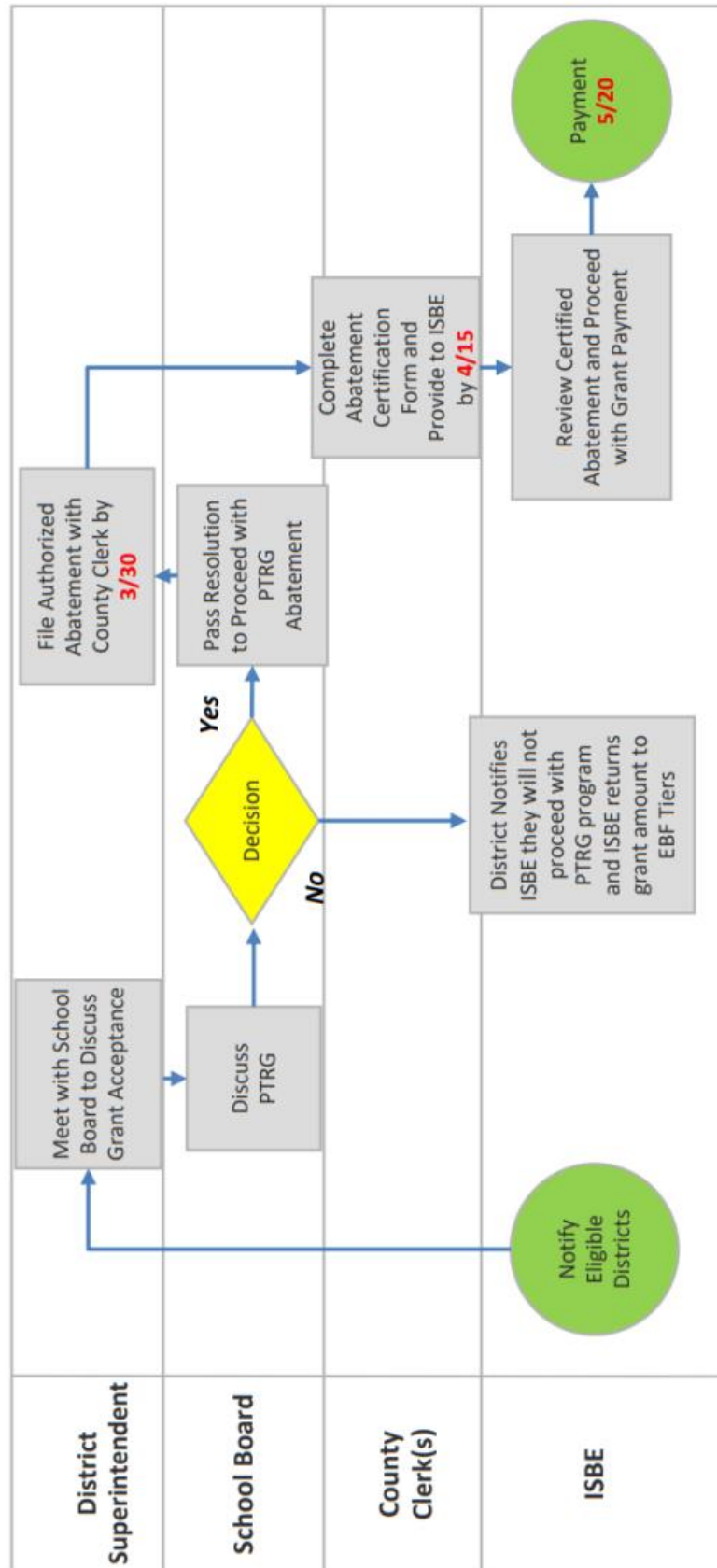
Q: Since this is a two-year abatement, do I need to follow this process again next year?

A: We recommend speaking with your county clerk(s) to verify whether they require a resolution each year or will accept a resolution that includes two years of abatement. However, please note that the Certificate of Abatement Form will be required each year as confirmation once the taxes have been abated. This means you will need to submit this form this year and next year. ISBE will not accept a Certificate of Abatement Form completed for two years. If the Certificate of Abatement Form is not provided for Year 2, your district will be considered out of compliance and the PTRG amount will be removed from your district's Base Funding Minimum.

We hope these answers will assist you as you complete the next steps in the PTRG Finalization Process.

If you have further questions, please contact State Funding and Forecasting staff via sff@isbe.net or call (217) 782-0249.

FY 22 Property Tax Relief Grant Finalization Process



Unique Products Bid Received

Quantity	Description	Warranty	Price Each	FINAL TOTAL
6	TOMCAT CARBON EDGE ORBITAL WALK BEHIND SCRUBBER	3 YEAR PARTS/2 LABOR	\$8,950	\$53,700
~~2~~	~~MINUTEMAN 14" MINI BATTERY SCRUBBER~~	~~5 YEAR PARTS/3 LABOR~~	~~\$1,077.50~~	~~\$2,055~~
6	MINUTEMAN 15GL WET DRY VACUUM W//SQUEEGEE & TOOLS	5 YEAR PARTS/3 YEARS LABOR	\$706.25	\$4,237.50
3	TOMCAT 20" WALK BEHIND BATTERY BURNISHER W/DRIVE	3 YEAR PARTS/2 YEARS LABOR	\$6,850	\$20,550
~~1~~ ~~2~~	MINUTEMAN X17 SELF CONTAINED CARPET EXTRACTOR	5 YEAR PARTS/3 YEARS LABOR	\$2,351.25	\$4,702.50
~~1~~	~~AMBASSADOR 20 WALK BEHIND 120VAC EXTRACTOR~~	~~5 YEAR PARTS/3 LABOR~~	~~\$5,120~~	~~\$5,120~~
1	EDGE STICK – ELECTRIC 14X20 SAME AS SQUARE SCRUB MACHINE BOTH MADE BY TOMCAT	3 YEAR PARTS/2 YEARS LABOR	\$2,632	\$2,632
13	WINDSOR SENSOR 12" HEPA UPRIGHT W/ ONBOARD TOOLS	3 YEARS MOTOR & CHASIS	\$458.50	\$5,960.50
6	OZONE BATHROOM MACHINE 6 GALLON	2 YEARS PARTS/2 YEARS LABOR	\$3,898	\$23,934

DESPLAINES VALLEY NEWS

A HOUSEHOLD NAME IN THE SOUTHWEST SUBURBS SINCE 1913

7676 W. 63rd Street
Summit, IL 60501
(708) 594-9340

LYONS ELEMENTARY SCHOOL DISTRICT 103

Invitation to Bid EQUIPMENT FOR CLEANING AND SANITATION

With this invitation to bid, Lyons Elementary School District 103 ("D103") hereby solicits submissions of written bids ("BIDS"), on a competitive basis, from qualified companies ("Respondents") to provide for D103 Equipment for Cleaning and Sanitation and services described herein, all in accordance with the terms and conditions detailed herein. The solicitation is for devices that have the capability of cleaning and sanitizing district-wide facilities in a safe and effective manner.

Submission Schedule

All bids must be delivered to the following address, no later than:
9:30 a.m., Friday, December 10, 2021
Sheila Johnson, Business Manager
Lyons Elementary School District 103
4100 Joliet Ave
Lyons, IL 60534

Bids must be submitted in a sealed envelope clearly marked "Equipment for Cleaning and Sanitation Bids".
The Bid Opening will be held on December 20, 2021 at 10 a.m. at the 4100 Joliet Ave, Lyons, IL 60534. At this time the Bids will be publicly opened and read.

It is the policy of Lyons School District 103 to provide equal opportunity to all qualified business in the awarding of contracts and accordingly promotes the utilization of diversified businesses to the maximum extent feasible in any contract issued against this solicitation to bid.

Please provide three sealed copies of the bids. For copies of the bidding documents, please contact Dan Trapp, Director of Buildings and Grounds. Mr. Trapp can be reached at (708) 783-4100 or by email at trapd@lyons103.org. Or, Sheila Johnson at johnsonsh@lyons103.org.

The District will evaluate all bids and make a Qualified Provider recommendation, at which time the Qualified Provider that best meets the needs of the District will be notified. The District reserves the right to accept in part or in whole any submission, waive any formalities, or minor technical inconsistencies or delete any item/requirements from the Bid or resulting contract when deemed to be in the District's best interests.

The District will not provide compensation to the Respondent(s) for any expense incurred by the Respondent(s) for submission preparation, product evaluations or demonstrations that may be made. The Owner reserves the right to reject any or all Bids, to waive irregularities in the bidding procedure, or accept the Bid that in its opinion will serve its best interest. Any such decision shall be considered final.

Being first duly sworn, deposes and says that he is the Publisher of the **Desplaines Valley News**, a secular weekly newspaper of general circulation in the County of Cook, regularly published in the Village of Summit, with specific circulation to the Villages of Argo-Summit, Brookfield, Countryside, Bedford Park, Bridgeview, Hodgkins, Indian Head Park, LaGrange, unincorporated La Grange Highlands, Lyons Township, and Villages of Lyons, McCook and Willow Springs, Illinois, and various Park, Library and Fire & Police Protection Districts therein, for more than one year prior to the first publication of said notice.

Deponent further says that a notice of which the attached notice is a true and correct copy, was published in said **Desplaines Valley News** and that the date(s) of paper containing said published notice was the:

25th day of November, 2021

_____ day of _____, 20____

_____ day of _____, 20____

_____ day of _____, 20____

Carol M. Gowan

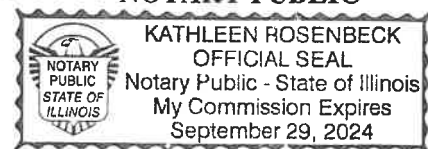
Publisher Representative

Subscribed and sworn to before me, this

25th day of November, 2021

Kathleen Rosenbeck

NOTARY PUBLIC



The **Desplaines Valley News** is a newspaper as defined in Chapter 100, Sections 1,3,5 and 10, Illinois Revised Statutes.