

# Township Trustees of Schools

TOWNSHIP 38 NORTH, RANGE 12 EAST

www.lyonstto.net

BOARD OF SCHOOL TRUSTEES  
Michael S. Thiessen, President  
Shakana L. Kirksey-Miller, Trustee  
Jessica A. Doherty, Trustee

6438 Joliet Road, Unit 103  
Countryside, IL 60525  
Phone 708-352-4480  
Fax 708-888-5651

## NOTICE

### **NOTICE OF A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE LYONS TOWNSHIP SCHOOL TREASURER'S OFFICE**

**September 15, 2022 – 6:00 P.M.**

The Board of Township Trustees of Schools, Range 38 North, Range 12 East, Illinois (Lyons Township) have called a special meeting on September 15, 2022, at 6:00 P.M., at the Lyons Township School Treasurer's Office, 6438 Joliet Road, Unit 103, Countryside, IL 60525.

## AGENDA

1. **Call to Order & Roll Call**

2. **Pledge of Allegiance**

3. **Public Comments**

4. **Review/Approval of Minutes**

Board of School Trustees review and approval of the Lyons Township School Treasurer's minutes of:

- August 23, 2022 – TTO Open Meeting
- August 23, 2022 – TTO Closed Meeting

5. **Treasurer's Report**

6. **Review the Lyons Township Treasurer's Financial Reports**

Board of School Trustees discussion and review of the Lyons Township School Treasurer's financial statements for the following months as presented.

- August 2022

7. **Review/Approval of Review School Districts Official Records**

Board of School Trustees discussion and review of the Lyons Township Schools and Coop's financial records for:

- July 2022

8. **Review/Approval of Payables List**

Board of School Trustees approval and ratification for the payment of expenses is requested for the Lyons Township School Treasurer's payables in the amount of

- September 15, 2022 - \$ 38,868.00
  - **Total \$ 38,868.00**

**NEW BUSINESS:**

9. **Approval of Surety Bond in the amount of \$685,000 on behalf of Pleasantdale Elementary School District 107**

10. **FY2023 – Proposed Budget**

11. **Approval of Resolution 2023-01: A RESOLUTION TO REGULATE AND DEFINE BUSINESS EXPENSE REIMBURSEMENTS FOR EMPLOYEES BY WRITTEN POLICY FOR THE TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 38 NORTH, RANGE 12 EAST, COUNTY OF COOK, STATE OF ILLINOIS**

**OLD BUSINESS:**

12. **Pro-Rata Receivables - FY2021**

13. **Cook County Property Tax Collection Delay – FY2023**

- Cook County Tax Distribution Forecast
- Cook County Property Tax Bridge Fund
- LTTO Warrant Purchase Agreement

14. **Motion to suspend the Board Meeting for the purpose of entering Closed Session**

- *Illinois Open Meetings Act, (5 ILCS 120/2 (c)(I)*, “Discussion on the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body.”
- *Illinois Open Meetings Act, (5 ILCS 120/2 (c)(II)*, “Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.”

15. **Motion to reconvene the Board Meeting of the Board of Trustees**

16. **Action as a result of Closed Session**

17. **Adjournment**

Call to Order

# Pledge of Allegiance

# Public Comments

# Review/Approval of Minutes

August 23, 2022 – TTO Open Meeting  
August 23, 2022 – TTO Closed Meeting

# Treasurer's Report

# Review the Lyons Township Treasurer's Financial Reports

- August 2022



# Lyons Township Trustee of Schools

## Account Level Operating Statement For the Period 08/01/2022 through 08/31/2022

Fiscal Year: 2022-2023

		<u>08/01/2022 - 08/31/2022</u>	<u>Budget</u>	<u>Budget Balance</u>		
<b>All Funds</b>						
<b>REVENUE</b>						
		MTD	YTD	Budget	BudgetBalance	Percent
10.4.1940.0000.000.4001	PRORATA - CURRENT YEAR	(\$114,792.94)	(\$305,653.02)	(\$2,127,360.00)	(\$1,821,706.98)	14.4%
10.4.1940.0000.000.4002	PRORATA - IMMEDIATE PRIOR YEAR	\$0.00	\$0.00	(\$966,620.00)	(\$966,620.00)	0.0%
10.4.1950.0000.000.0000	REFUND OF PRIOR YEARS' EXPENDITURES	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.0%
10.4.1999.0000.000.0000	OTHER LOCAL REVENUES	\$0.00	(\$2.14)	\$0.00	\$2.14	0.0%
	<b>REVENUE</b>	(\$114,792.94)	(\$305,655.16)	(\$3,094,980.00)	(\$2,789,324.84)	9.9%
<b>EXPENDITURE</b>						
		MTD	YTD	Budget	BudgetBalance	Percent
10.5.2520.1000.000.5001	SALARIES - TREASURER	\$15,020.84	\$30,041.68	\$175,000.00	\$144,958.32	17.2%
10.5.2520.1000.000.5002	SALARIES - OFFICE MANAGER	\$0.00	\$0.00	\$35,480.00	\$35,480.00	0.0%
10.5.2520.1000.000.5004	SALARIES - FINANCIAL SERVICES COORDINATOR	\$6,351.09	\$11,920.85	\$66,836.70	\$54,915.85	17.8%
10.5.2520.1000.000.5008	SALARIES - FINANCIAL SERVICES COORDINATOR	\$6,458.33	\$12,291.67	\$70,000.00	\$57,708.33	17.6%
10.5.2520.1000.000.5011	SALARIES - DIR OF FINANCE AND OPERATIONS	\$10,162.54	\$19,887.46	\$116,699.00	\$96,811.54	17.0%
10.5.2520.1000.000.5012	SALARIES - SENIOR ACCOUNTANT	\$7,413.35	\$13,336.70	\$71,080.30	\$57,743.60	18.8%
10.5.2520.1000.000.5016	SALARIES - FINANCIAL SERVICES COORDINATOR	\$4,770.84	\$9,314.70	\$9,167.00	(\$147.70)	101.6%
10.5.2520.2120.000.0000	BENEFITS - IMRF	\$2,923.87	\$5,688.22	\$38,750.00	\$33,061.78	14.7%
10.5.2520.2130.000.0000	FICA	\$4,202.60	\$8,184.40	\$42,100.00	\$33,915.60	19.4%
10.5.2520.2140.000.0000	MEDICARE	\$982.89	\$1,914.14	\$11,000.00	\$9,085.86	17.4%
10.5.2520.2210.000.0000	LIFE INSURANCE	\$42.50	\$68.00	\$1,080.00	\$1,012.00	6.3%
10.5.2520.2220.000.0000	MEDICAL INSURANCE	\$8,016.42	\$15,857.76	\$64,500.00	\$48,642.24	24.6%
10.5.2520.2230.000.0000	DENTAL INSURANCE	\$347.66	\$580.56	\$3,250.00	\$2,669.44	17.9%
10.5.2520.2341.000.0000	VISION INSURANCE	\$45.46	\$76.36	\$605.00	\$528.64	12.6%
10.5.2520.3100.000.0000	CPA SERVICES	\$0.00	\$0.00	\$40,000.00	\$40,000.00	0.0%
10.5.2520.3100.000.0019	PROGRAMMING & TRAINING	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
10.5.2520.3100.000.0023	PROF. & TECH. SERVICES - IT	\$800.00	\$800.00	\$12,000.00	\$11,200.00	6.7%
10.5.2520.3160.000.0000	ANNUAL I.V. LICENSE	\$0.00	\$0.00	\$139,167.00	\$139,167.00	0.0%
10.5.2520.3160.000.0027	SOFTWARE	\$462.75	\$472.75	\$7,000.00	\$6,527.25	6.8%
10.5.2520.3170.000.0000	AUDIT/FINANCIAL SERVICES	\$0.00	\$0.00	\$22,412.00	\$22,412.00	0.0%
10.5.2520.3180.000.0000	LEGAL SERVICES	\$1,572.50	\$2,933.75	\$26,000.00	\$23,066.25	11.3%
10.5.2520.3190.000.0000	OTHER PROFESSIONAL AND TECHNICAL SERVICES	\$0.00	\$0.00	\$6,500.00	\$6,500.00	0.0%
10.5.2520.3200.000.0000	PROPERTY SERVICES	\$0.00	\$200.00	\$521.00	\$321.00	38.4%
10.5.2520.3210.000.0000	SANITATION SERVICES	\$0.00	\$0.00	\$560.00	\$560.00	0.0%
10.5.2520.3220.000.0000	CLEANING SERVICES	\$0.00	\$0.00	\$3,400.00	\$3,400.00	0.0%
10.5.2520.3250.000.0000	RENTALS	\$4,968.00	\$8,968.00	\$59,470.00	\$50,502.00	15.1%
10.5.2520.3250.000.0003	COPIER & PRINTER LEASE	\$0.00	\$968.00	\$13,700.00	\$12,732.00	7.1%
10.5.2520.3330.000.0000	MEETING EXPENSE	\$157.60	\$176.83	\$1,200.00	\$1,023.17	14.7%
10.5.2520.3400.000.0005	POSTAGE	\$0.00	\$0.00	\$705.00	\$705.00	0.0%
10.5.2520.3400.000.0008	INTERNET	\$142.13	\$142.13	\$2,600.00	\$2,457.87	5.5%
10.5.2520.3600.000.0000	PRINTING AND BINDING	\$0.00	\$0.00	\$18,636.00	\$18,636.00	0.0%
10.5.2520.3800.000.0011	RETIREE/COBRA BENEFITS	\$10.07	(\$139.50)	\$8,750.00	\$8,889.50	1.6%
10.5.2520.3800.000.0013	COMMERCIAL PACKAGE	\$0.00	\$0.00	\$8,482.00	\$8,482.00	0.0%
10.5.2520.3800.000.0014	WORKERS COMPENSATION	\$0.00	\$0.00	\$2,282.00	\$2,282.00	0.0%
10.5.2520.3800.000.0016	PUBLIC OFFICIALS LIABILITY	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.0%
10.5.2520.3800.000.0017	CYBER LIABILITY	\$0.00	\$0.00	\$4,500.00	\$4,500.00	0.0%
10.5.2520.4100.000.0000	OFFICE SUPPLIES	\$1,013.21	\$1,022.48	\$15,000.00	\$13,977.52	6.8%
10.5.2520.4100.000.0024	ENVELOPES	\$0.00	\$0.00	\$465.00	\$465.00	0.0%
10.5.2520.4400.000.0000	PERIODICALS	\$49.99	\$49.99	\$830.00	\$780.01	6.0%
10.5.2520.4900.000.0020	CHECKS	\$0.00	\$0.00	\$1,965.00	\$1,965.00	0.0%
10.5.2520.5500.000.0000	CAPITALIZED EQUIPMENT	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
10.5.2520.6400.000.0000	DUES AND FEES	\$161.35	\$271.86	\$3,200.00	\$2,928.14	8.5%
	<b>EXPENDITURE</b>	\$76,075.99	\$145,028.79	\$1,127,893.00	\$982,864.21	12.9%

# Lyons Township Trustee of Schools

## Account Level Operating Statement For the Period 08/01/2022 through 08/31/2022

Fiscal Year: 2022-2023

---

	<u>08/01/2022 - 08/31/2022</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>Net (Revenue)/Expense</b>	(\$38,716.95)	(\$160,626.37)	(\$1,967,087.00)	(\$1,806,460.63) 8.2%

---

---

**Lyons Township Trustee of Schools**

---

**Account Level Operating Statement For the Period 08/01/2022 through 08/31/2022**

Fiscal Year: 2022-2023

---

08/01/2022 - 08/31/2022

Budget

Budget Balance

End of Report

# Review School Districts Official Records

- July 2022

Lyons Township School Treasurer's Office  
 District Operations Report  
 July 2022

District	Beginning FY23 Fund Balance	Beginning FY23 fund balance adjustments	Revenues	Beg. Balance + Revenues	Disbursements	Ending FY23 Fund Balance	% of Total Ending Fund Balance
101	8,274,240.51		157,611.16	8,431,851.67	871,636.22	7,560,215.45	3.56%
102*	14,809,171.32		0.00	14,809,171.32	0.00	14,809,171.32	6.98%
103	25,921,188.28		1,397,270.96	27,318,459.24	1,063,928.01	26,254,531.23	12.38%
104	18,790,586.51		2,575,295.71	21,365,882.22	1,006,931.52	20,358,950.70	9.60%
105	19,649,230.67		860,931.83	20,510,162.50	1,425,531.51	19,084,630.99	9.00%
106	17,062,700.35		99,513.82	17,162,214.17	640,404.29	16,521,809.88	7.79%
106.5	5,755,656.96		2,572,494.36	8,328,151.32	2,527,463.85	5,800,687.47	2.73%
106.7	445,612.29		3,263,815.02	3,709,427.31	3,817,342.36	-107,915.05	-0.05%
107	15,332,820.07		537,625.14	15,870,445.21	608,232.23	15,262,212.98	7.20%
108	6,184,444.05		100,505.29	6,284,949.34	103,205.50	6,181,743.84	2.91%
109	39,787,617.24		1,210,783.00	40,998,400.24	4,157,380.28	36,841,019.96	17.37%
2045	3,581,993.98		4,458,106.31	8,040,100.29	1,035,467.34	7,004,632.95	3.30%
217	35,749,995.56		1,579,360.22	37,329,355.78	808,827.85	36,520,527.93	17.22%
<b>TOTAL</b>	<b>211,345,257.79</b>	<b>0.00</b>	<b>18,813,312.82</b>	<b>230,158,570.61</b>	<b>18,066,350.96</b>	<b>212,092,219.65</b>	<b>100.00%</b>

\* District 102 July 2022 Financials waiting on District 102 Skyward Revenue Report to complete.

# Review/Approval of Payables List

- September 15, 2022 - \$38,868.00

➤ **Total Amount - \$ 38,868.00**

---

# LYONS TOWNSHIP TRUSTEE OF SCHOOLS VOUCHER

Voucher No: 1019

Voucher Date: 09/15/2022

Prepared By: Brigid Murphy

*Printed: 09/13/2022 02:49:56 PM*

---

LYONS TOWNSHIP TRUSTEE OF SCHOOLS is hereby authorized to draw warrants against LYONS TOWNSHIP TRUSTEE OF SCHOOLS funds for the sum of \$38,868.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

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



---

Michael S. Thiessen

Board President

---

Shakana L. Kirksey-Miller

Trustee

---

Jessica A. Doherty

Trustee

LYONS TOWNSHIP TRUSTEE OF SCHOOLS

---

Fund		Amount
10	EDUCATION	\$38,868.00
		<hr/>
		\$38,868.00

Lyons Township Trustee of Schools

Voucher Detail Listing

Voucher Batch Number: 1019

09/15/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BLUE CROSS AND BLUE SHIELD OF IL						
Check Group:						
M - 10/01/2022-10/31/2022		1	0	OCT2022 9/23/2022	10.2.0481.0000.000.9944 HEALTH INSURANCE PAYABLE-ER	\$8,016.42
D - 10/01/2022-10/31/2022		1	0	OCT2022 9/23/2022	10.2.0481.0000.000.9946 DENTAL INSURANCE PAYABLE-ER	\$465.78
D - 10/01/2022-10/31/2022		1	0	OCT2022 9/23/2022	10.5.2520.3800.000.0011 RETIREE/COBRA BENEFITS	\$39.38
Check #: 0						
						PO/InvoiceTotal: \$8,521.58
						Vendor Total: \$8,521.58
COMCAST						
	1000050					
Check Group:						
08/29/22-09/28/22		1	0	082522 9/15/2022	10.5.2520.3400.000.0008 INTERNET	\$249.85
Check #: 0						
						PO/InvoiceTotal: \$249.85
						Vendor Total: \$249.85
Companion Life Insurance Company						
Check Group:						
V - 10/01/2022-10/31/2022		1	0	9999999 9/23/2022	10.2.0481.0000.000.9948 VISION INSURANCE-ER	\$45.45
V - 10/01/2022-10/31/2022		1	0	9999999 9/23/2022	10.5.2520.3800.000.0011 RETIREE/COBRA BENEFITS	\$5.37
L - 10/01/2022-10/31/2022		1	0	9999999 9/23/2022	10.2.0481.0000.000.9942 LIFE INSURANCE PAYABLE-ER	\$42.50
L - 10/01/2022-10/31/2022		1	0	9999999 9/23/2022	10.5.2520.3800.000.0011 RETIREE/COBRA BENEFITS	\$70.89
Check #: 0						
						PO/InvoiceTotal: \$164.21



## Lyons Township Trustee of Schools

### Voucher Detail Listing

Voucher Batch Number: 1019      09/15/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
<b>Vendor Total:</b>						<b>\$164.21</b>
Cook County Farm Bureau						
Check Group:						
OCTOBER 2022 RENT		1	0	OCT2022 9/15/2022	10.5.2520.3250.000.0000 RENTALS	\$4,000.00
Check #: 0						
<b>PO/InvoiceTotal:</b>						<b>\$4,000.00</b>
<b>Vendor Total:</b>						<b>\$4,000.00</b>
De Lage Landen Financial Services, Inc.						
Check Group:						
09/15/2022 - 10/14/2022		1	0	77444502 9/15/2022	10.5.2520.3250.000.0003 COPIER & PRINTER LEASE	\$900.46
Check #: 0						
<b>PO/InvoiceTotal:</b>						<b>\$900.46</b>
<b>Vendor Total:</b>						<b>\$900.46</b>
DEL GALDO LAW GROUP, LLC						
Check Group:						
08/01/2022 - 08/31/2022		1	0	29420 9/15/2022	10.5.2520.3180.000.0000 LEGAL SERVICES	\$1,988.75
Check #: 0						
<b>PO/InvoiceTotal:</b>						<b>\$1,988.75</b>
<b>Vendor Total:</b>						<b>\$1,988.75</b>
FIRST NATIONAL BANK OF LAGRANGE	1000078					
Check Group:						
HUMBLEFAX 08/15/2022-09/15/2022		1	0	090222 9/15/2022	10.5.2520.3160.000.0027 SOFTWARE	\$10.00
OFFICE SUPPLIES		1	0	090222 9/15/2022	10.5.2520.4100.000.0000 OFFICE SUPPLIES	\$420.93
MEETING EXPENSE		1	0	090222 9/15/2022	10.5.2520.3330.000.0000 MEETING EXPENSE	\$9.98

Lyons Township Trustee of Schools

Voucher Detail Listing

Voucher Batch Number: 1019

09/15/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
MEETING EXPENSE		1	0	090222 9/15/2022	10.5.2520.3330.000.0000 MEETING EXPENSE	\$93.82
MEETING EXPENSE		1	0	090222 9/15/2022	10.5.2520.3330.000.0000 MEETING EXPENSE	\$37.52
MEETING EXPENSE		1	0	090222 9/15/2022	10.5.2520.3330.000.0000 MEETING EXPENSE	\$75.04
DUES AND FEES		1	0	090222 9/15/2022	10.5.2520.6400.000.0000 DUES AND FEES	\$50.00
Check #: 0						
						PO/InvoiceTotal: <u>\$697.29</u>
						Vendor Total: <u>\$697.29</u>
HINCKLEY SPRINGS	1000092					
Check Group:						
OFFICE SUPPLIES		1	0	22340370 082022 9/15/2022	10.5.2520.4100.000.0000 OFFICE SUPPLIES	\$81.86
Check #: 0						
						PO/InvoiceTotal: <u>\$81.86</u>
						Vendor Total: <u>\$81.86</u>
KELLY BRADSHAW	1000114					
Check Group:						
06/24/2022 - 07/31/2022		1	0	122A 9/15/2022	10.5.2520.3100.000.0000 CPA SERVICES	\$5,070.00
Check #: 0						
						PO/InvoiceTotal: <u>\$5,070.00</u>
						Vendor Total: <u>\$5,070.00</u>
MILLER COOPER & CO., LTD	1000147					
Check Group:						
FY2022 AUDIT		1	0	SO46723 9/15/2022	10.5.2520.3170.000.0000 AUDIT/FINANCIAL SERVICES	\$16,000.00
Check #: 0						

## Lyons Township Trustee of Schools

### Voucher Detail Listing

Voucher Batch Number: 1019

09/15/2022

Fiscal Year: 2022-2023

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$16,000.00</u>
						Vendor Total: <u>\$16,000.00</u>
ProxiT, Inc.						
Check Group:						
CLOUD BACK-UP SEPTEMBER 2022		1 0		23245 9/15/2022	10.5.2520.3160.000.0027 SOFTWARE	\$109.00
MICROSOFT		1 0		23245 9/15/2022	10.5.2520.3160.000.0027 SOFTWARE	\$285.00
SEPTEMBER 2022		1 0		23245 9/15/2022	10.5.2520.3100.000.0023 PROF. & TECH. SERVICES - IT	\$800.00
Check #: 0						
						PO/InvoiceTotal: <u>\$1,194.00</u>
						Vendor Total: <u>\$1,194.00</u>
						Grand Total: <u>\$38,868.00</u>

End of Report

Approval of Surety Bond in the  
amount of \$685,000 on behalf of  
Pleasantdale Elementary School  
District 107

# FY2023 – Proposed Budget

**LYONS TOWNSHIP TREASURER'S OFFICE**  
**Preliminary Budget and Staffing Comparison - FY23 to FY22**

PROGRAM STAFF DETAIL	FY23	FY22	INC/DEC
Treasurer	1.00	1.00	0.00
Director of Finance & Operations	1.00	1.00	0.00
Senior Accountant	1.00	1.00	0.00
Financial Services Coordinator	3.00	0.00	3.00
HR / Office Manager	0.00	1.00	(1.00)
Payroll / Accounts Receivable	0.00	1.00	(1.00)
Records Management	0.00	1.00	(1.00)
<b>TOTAL STAFF</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

***Education Fund***

EXPENDITURE DETAIL	BUDGET FY23	BUDGET FY22	INC/DEC
1000 SALARIES	\$586,476	\$573,056	\$13,420
2000 BENEFITS	\$207,170	\$191,010	\$16,160
3000 SERVICES	\$389,360	\$413,140	(\$23,780)
4000 SUPPLIES	\$16,150	\$13,750	\$2,400
5000 EQUIPMENT	\$4,000	\$4,000	\$0
6000 OTHER	\$3,500	\$3,200	\$300
Subtotal Expenditures	\$1,206,656	\$1,198,156	\$8,500

<b>TOTAL EXPENDITURES</b>	<b>\$1,206,656</b>	<b>\$1,198,156</b>	<b>\$8,500</b>
---------------------------	--------------------	--------------------	----------------

	<b>ACCOUNT NAME</b>	<b>PROPOSED BUDGET 2023</b>	<b>APPROVED ORIGINAL BUDGET 2022</b>
10.4.1940.0000.000.4001	Pro-rata Current Year	\$1,108,314	\$2,127,360
10.4.1940.0000.000.4002	Pro-rata Immediate Prior Year	\$1,709,412	\$966,620
10.4.1950.0000.000.0000	Refund of Prior Years Expenditures	\$1,000	\$1,000
10.4.1999.0000.000.0000	Other Local Revenues	\$0	\$0
	<b>10 Education Fund</b>	<b>\$2,818,726</b>	<b>\$3,094,980</b>
<b>Education Fund Expenditures</b>			
10.5.2520.1000.000.5001	Salary-Treasurer	\$180,250	\$175,000
10.5.2520.1000.000.5004	Salary-Financial Services Coordinator	\$71,526	\$66,837
10.5.2520.1000.000.5008	Salary-Financial Services Coordinator	\$75,000	\$70,000
10.5.2520.1000.000.5011	Salary-Dir. of Finance & Operations	\$120,201	\$116,699
10.5.2520.1000.000.5012	Salary-Senior Accountant	\$83,000	\$71,080
10.5.2520.1000.000.5016	Salary-Financial Services Coordinator	\$56,500	\$73,440
	<b>1000 Series Total</b>	<b>\$586,476</b>	<b>\$573,056</b>
<b>2000 Series Total</b>			
10.5.2520.2120.000.0000	IMRF	\$36,000	\$40,000
10.5.2520.2130.000.0000	FICA	\$48,000	\$46,500
10.5.2520.2140.000.0000	Medicare	\$11,200	\$11,000
10.5.2520.3800.000.0011	Retirement Benefits	\$9,100	\$8,750
10.5.2520.2210.000.0000	Life Insurance	\$1,120	\$1,150
10.5.2520.2220.000.0000	Medical Insurance	\$97,000	\$78,550
10.5.2520.2230.000.0000	Dental Insurance	\$4,200	\$4,400
10.5.2520.2341.000.0000	Vision Insurance	\$550	\$660
	<b>2000 Series Total</b>	<b>\$207,170</b>	<b>\$191,010</b>
<b>3000 Series Total</b>			
10.5.2520.3100.000.0000	CPA Services	\$44,000	\$55,000
10.5.2520.3100.000.0019	Programming & Training	\$4,000	\$4,000
10.5.2520.3100.000.0023	Prof & Tech Services - IT	\$12,000	\$12,000
10.5.2520.3160.000.0000	Annual I.V. License	\$148,000	\$139,200
10.5.2520.3160.000.0027	Software	\$7,000	\$11,000
10.5.2520.3170.000.0000	Audit/Financial Services	\$32,000	\$22,000
10.5.2520.3180.000.0000	Legal Services-General	\$27,000	\$26,000
10.5.2520.3190.000.0000	Other Professional Services	\$1,500	\$1,500
10.5.2520.3200.000.0000	Property Services	\$600	\$800
10.5.2520.3210.000.0000	Sanitation Services	\$0	\$840

	ACCOUNT NAME	PROPOSED BUDGET 2023	APPROVED ORIGINAL BUDGET 2022
10.5.2520.3220.000.0000	Cleaning Services	\$0	\$5,100
10.5.2520.3250.000.0000	Rentals	\$48,000	\$66,000
10.5.2520.3250.000.0003	Copier & Printer Lease	\$10,000	\$14,000
10.5.2520.3320.000.0000	Travel	\$0	\$250
10.5.2520.3330.000.0000	Meeting Expense	\$1,260	\$1,000
10.5.2520.3400.000.0005	Postage	\$600	\$600
10.5.2520.3400.000.0008	Internet	\$3,000	\$5,000
10.5.2520.3600.000.0000	Printing & Binding	\$19,000	\$21,000
10.5.2520.3800.000.0013	Insurance-Commercial	\$8,700	\$9,150
10.5.2520.3800.000.0014	Insurance-Workers Comp	\$2,700	\$3,200
10.5.2520.3800.000.0016	Insurance-Public Officials Liability	\$15,000	\$12,500
10.5.2520.3800.000.0017	Insurance-Cyber Liability	\$5,000	\$3,000
Series 3000 Total		\$389,360	\$413,140
10.5.2520.4100.000.0000	Office Supplies	\$13,000	\$10,500
10.5.2520.4100.000.0018	Paper	\$0	\$300
10.5.2520.4100.000.0024	Envelopes	\$800	\$800
10.5.2520.4400.000.0000	Periodals	\$850	\$650
10.5.2520.4900.000.0020	Checks	\$1,500	\$1,500
4000 Series Total		\$16,150	\$13,750
10.5.2520.5500.000.0000	Capitalized Equipment	\$4,000	\$4,000
5000 Series Total		\$4,000	\$4,000
10.5.2520.6400.000.0000	Dues and Fees	\$3,500	\$3,200
6000 Series Total		\$3,500	\$3,200
2520	Business Office	\$1,206,656	\$1,198,156
1	Education Fund	\$1,206,656	\$1,198,156



# Expense Reimbursement Resolution

**RESOLUTION NO. 2023-01**

**A RESOLUTION TO REGULATE AND DEFINE BUSINESS EXPENSE REIMBURSEMENTS FOR EMPLOYEES BY WRITTEN POLICY FOR THE TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 38 NORTH, RANGE 12 EAST, COUNTY OF COOK, STATE OF ILLINOIS**

\* \* \* \* \*

WHEREAS, the TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 38 NORTH, RANGE 12, EAST COUNTY OF COOK, STATE OF ILLINOIS (the “Lyons Township Trustees of Schools”) is duly organized and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Illinois School Code (105 ILCS 5/1-1, *et seq.*), and all laws amendatory thereof and supplementary thereto; and

WHEREAS, the Illinois Wage Payment and Collection Act, 820 ILCS 115/9.5, added by P.A. 100-1094, eff. 1-1-19, (the “Act”) provides that the Lyons Township Trustees of Schools shall reimburse an employee for all necessary expenditures or losses incurred by the employee within the employee’s scope of employment and directly related to services performed for the employer; and

WHEREAS, the Act defines “necessary expenditures” as “all reasonable expenditures or losses required of the employee in the discharge of employment duties and that inure to the primary benefit of the employer”; and

WHEREAS, the Act provides an employer is not responsible for losses due to the following: an employee’s own negligence, normal wear, or theft unless the theft was a result of the employer’s negligence; and

WHEREAS, the Act provides that an employee shall submit any necessary expenditure with appropriate supporting documentation within 30 calendar days after incurring the expense,

except that an employer may provide additional time for submitting requests for reimbursement in a written expense reimbursement policy; and

WHEREAS, the Act provides that where supporting documentation is nonexistent, missing, or lost, the employee shall submit a signed statement regarding any such receipts; and

WHEREAS, the Act provides that an employee is not entitled to reimbursement under this Section if (i) the employer has an established written expense reimbursement policy and (ii) the employee failed to comply with the written expense reimbursement policy; and

WHEREAS, the Act provides that an employer is not liable under this Section unless the employer authorized or required the employee to incur the necessary expenditure or the employer failed to comply with its own written expense reimbursement policy; and

WHEREAS, the Act provides that if the written expense reimbursement policy of an employer establishes specifications or guidelines for necessary expenditures, the employer is not liable under this Section for the portion of the expenditure amount that exceeds the specifications or guidelines of the policy that provides for no reimbursement or de minimis reimbursement; and

WHEREAS, the Act provides that to ensure consistency with federal law, any rules adopted by the Department of Labor and interpretation of this Section shall be consistent and not in conflict with federal regulations and guidelines regarding employer requirements for reimbursement of employee expenses; and

WHEREAS, the President and the Board of Trustees (the "Board") have determined that it is necessary, advisable and in the best interests of the Lyons Township Trustees of Schools to comply with the Act by passage of this Resolution;

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND THE BOARD OF THE LYONS TOWNSHIP TRUSTEES OF SCHOOLS, COUNTY OF COOK, STATE OF

ILLINOIS, as follows:

**ARTICLE I.  
IN GENERAL**

**Section 1.00 Incorporation Clause.**

The Board hereby finds that all of the recitals hereinbefore stated as contained in the preambles to this Resolution are full, true and correct and do hereby, by reference, incorporate and make them part of this Resolution as legislative findings.

**Section 1.01 Purpose.**

The purpose of this Resolution is to regulate the reimbursement of all travel, meal, and lodging expenses of the Board's officers and employees, in accordance with the Act.

**Section 1.02 Invocation of Authority.**

This Resolution is enacted pursuant to the authority granted to the Lyons Township Trustees of Schools by the Constitution of the State of Illinois, the Illinois Compiled Statutes and applicable by-laws and ordinances, without limitation, as such may be amended from time to time (collectively, the "Laws").

**Section 1.03 State Law Adopted.**

All applicable provisions of the Laws, as may be amended from time to time, relating to the purposes of this Resolution are hereby incorporated herein by reference.

**ARTICLE II.  
REGULATE BUSINESS EXPENSE REIMBURSEMENTS**

**Section 2.00 Regulate Business Expense Reimbursements**

The Lyons Township Trustees of School shall comply with the Illinois Wage Payment and Collection Act through the promulgation of these regulations and adoption of the Business Expense Reimbursement policy as set forth in Exhibit A (attached hereto).

## **Section 2.01 Definitions**

The following words, terms and phrases, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Office: shall mean Lyons Township School Treasurer's Office.

## **Section 2.02 Documentation of Expenses.**

Before any advancement or reimbursement for business expenses may be approved, a standardized form for submission of business expenses supported by the following minimum documentation shall first be submitted to the Treasurer or designee:

- (1) An estimate of the cost of expenses that have not been incurred or a receipt of the cost of the expenses have already been incurred;
- (2) The name of the individual who received or is requesting the expense;
- (3) The job title or office of the individual who received or is requesting the business expense reimbursement; and
- (4) The date or dates and nature of the business in which the business expense was or will be expended.

The Board requires the use of the following form for the submission of non-travel business expenses: Reimbursement Form, as set forth in Exhibit B (attached hereto).

## **Section 2.03 Other Actions Authorized.**

The officers and employees of the Board shall take all actions reasonably required or necessary to carry out and give effect to the intent of this Resolution and shall take all action necessary in conformity therewith.

**ARTICLE III.  
SAVINGS CLAUSES, PUBLICATION, EFFECTIVE DATE**

**Section 3.00 Headings.**

The headings for the articles, sections, paragraphs and subparagraphs of this Resolution are inserted solely for the convenience of reference and form no substantive part of this Resolution nor should they be used in any interpretation or construction of any substantive provision of this Resolution.

**Section 3.01 Severability.**

The provisions of this Resolution are hereby declared to be severable and should any provision, clause, sentence, paragraph, sub-paragraph, section or part of this Resolution be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable and as though not provided for herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect. It is hereby declared to be the legislative intent of the Board that this Resolution would have been adopted as if such unconstitutional or invalid provision, clause, sentence, paragraph, sub-paragraph, section or part thereof had not been included.

**Section 3.02 Superseder.**

All code provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith, are to the extent of such conflict hereby superseded.

**Section 3.03 Effective date.**

This Resolution shall be in full force and effect upon passage and approval, as provided by law.

(THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK)

On The Individual Poll And Voice Vote Of The Board Of the TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 39 NORTH, RANGE 12 EAST, COUNTY OF COOK, STATE OF ILLINOIS:

AYE VOTES:

NAY VOTES:

ABSTAIN:

ABSENT:

SO PASSED, ADOPTED, APPROVED AND ENACTED IN AND BY THE TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 39 NORTH, RANGE 12 EAST, COUNTY OF COOK, STATE OF ILLINOIS, THIS 15th DAY OF SEPTEMBER, 2022 A.D.

APPROVED:

\_\_\_\_\_  
MICHAEL THIESSEN  
PRESIDENT

ATTEST:

\_\_\_\_\_  
Treasurer

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )     SS

**CERTIFICATION**

I, Kenneth T. Getty, the duly appointed, qualified and acting Treasurer of the Township Trustees of Schools, Township 39 North, Range 12 East, Cook County, Illinois, DO HEREBY CERTIFY that attached hereto is a true and correct copy of a Resolution, numbered 2023-01, titled:

**A RESOLUTION TO REGULATE AND DEFINE BUSINESS EXPENSE REIMBURSEMENTS FOR EMPLOYEES BY WRITTEN POLICY FOR THE TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 38 NORTH, RANGE 12 EAST, COUNTY OF COOK, STATE OF ILLINOIS.**

Which Resolution was duly adopted, on a duly recorded roll call vote, by the Board of the Lyons Township Trustees of Schools at a public meeting of said Board held on the 15<sup>th</sup> day of September, 2022.

I do further certify that a quorum of said Board was present at said meeting and that said Resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hands this 15<sup>th</sup> day of September, 2022.

\_\_\_\_\_  
Treasurer



**EXHIBIT A**

DRAFT

### Business Expense Reimbursement

The Office shall reimburse an employee for all necessary expenditures incurred by the employee within the employee's scope of employment and directly related to services performed for the Office. "Necessary expenditures" means all reasonable expenditures or losses required of the employee in the discharge of employment duties that inure to the primary benefit of the Office. The Office is not responsible for losses due to the following: 1) an employee's own negligence; 2) normal wear and tear; or 3) theft, unless the theft was a result of the Office's negligence. The employee shall submit to the Treasurer or designee any necessary expenditures with supporting documentation within 30 calendar days after incurring the expense. The Office reserves the right to request additional supporting documentation if it reasonably considers previously submitted supporting documentation insufficient. The employee shall submit to the Office a signed statement indicating if supporting documentation is nonexistent, missing, or lost.

If the employee fails to comply with this policy, the Office may reject the request for reimbursement. Only authorized or required expenditures submitted in accordance with this policy will be reimbursed.

The following is a non-exhaustive list of expenditures that, depending on an employee's job duties, may be authorized or required and, if so, would be reimbursed by the Office to the employee for the portion directly related to the services performed for the Office: cell phone; computer, laptop or tablet; talk, text and/or data plan; internet access; office supplies; rental car, taxi, ride-share, bus, train, plane or other transportation expenditure; roadway tolls; hotel accommodations; mileage; meals (excluding alcohol); safety equipment; and uniforms.

Prior to incurring any expenditures, the employee shall confer with the Treasurer or designee who will determine whether the intended expenditure qualifies as a necessary expenditure. The Office is not responsible for any portion of an expenditure amount that exceeds the specifications of this policy. If the Treasurer or designee authorizes the expenditure, the Office will reimburse the employee in accordance with this policy.

The Treasurer will post this policy on the Lyons Trustees Township of Schools website and/or make this policy available in the Treasurer's administrative office.

**EXHIBIT B**

DRAFT

**Lyons Township Trustees of Schools  
Treasurer's Office**

Reimbursement Form

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Please submit to LTTO Treasurer within thirty (30) days of purchase. Reimbursement will be provided once approved by the LTTO Treasurer. When possible, the proposed expense should be submitted for approval prior to purchase.

Date of Purchase	Vendor	Description	Account Number	Receipts attached?

Signature: \_\_\_\_\_

I have reviewed the purchase or proposal presented above and the attached receipts.

Reimbursement is:

\_\_\_\_\_ approved as described above.

\_\_\_\_\_ rejected.

Signature: \_\_\_\_\_

LTTO Treasurer

Date

# Pro-Rata Receivables FY2021

## ***Pro Rata Receivables - FY2021***

<b>DIST</b>	<b>Interest Earned</b>	<b>BILLED</b>	<b>PAID</b>	<b>DATE</b>	<b>RECEIVED</b>	<b>Balance Due</b>
101	\$ 144,676.65	\$ 114,792.94	X	8/16/2022	114,792.94	\$ -
102	\$ 239,246.78	\$ 257,642.41				\$ 257,642.41
103	\$ 276,328.92	\$ 219,808.68				\$ 219,808.68
104	\$ 234,723.61	\$ 197,746.94	X	6/6/2022	197,746.94	\$ -
105	\$ 259,534.70	\$ 153,641.85	X	6/30/2022	153,641.85	\$ -
106	\$ 244,475.11	\$ 87,183.09	X	6/15/2022	87,183.09	\$ -
1065	\$ 50,133.26	\$ 85,872.87	X	5/27/2022	85,872.87	\$ -
1065	\$ -	\$ 23,144.00	X	5/27/2022	23,144.00	\$ -
107	\$ 211,329.79	\$ 79,510.93	X	6/15/2022	79,510.93	\$ -
108	\$ 98,463.75	\$ 37,218.23	X	6/23/2022	37,218.23	\$ -
109	\$ 538,184.13	\$ 237,246.32				\$ 237,246.32
204	\$ 798,827.24	\$ 476,503.37				\$ 476,503.37
2045	\$ 129,948.61	\$ 144,580.25				\$ 144,580.25
217	\$ 554,332.96	\$ 258,838.25				\$ 258,838.25
<b>Total</b>	<b>\$ 3,780,205.51</b>	<b>\$ 2,373,730.13</b>			<b>779,110.85</b>	<b>1,594,619.28</b>

# Cook County Property Tax Collection Delay – FY2023

- Cook County Tax Distribution Forecast
- Cook County Property Tax Bridge Fund
  - LTTO Warrant Purchase Agreement

# Closed Session

*Motion to suspend the Board Meeting for the purpose of entering Closed Session.*

- ***Illinois Open Meetings Act, (5 ILCS 120/2 (c)(1)***, “Discussion on the appointment, employment, compensation, discipline, performance or dismissal specific employees of public body.”
- ***Illinois Open Meetings Act, (5 ILCS 120/2 (c)(11)***, “Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.”



Motion to reconvene the  
Board Meeting  
of the  
Board of Trustees

Time: \_\_\_\_\_

# Action as a result of Closed Session

# Adjournment