



# CRYSTAL LAKE ELEMENTARY DISTRICT #47

300 Commerce Drive, Crystal Lake, Illinois 60014 (815) 788-5000

[www.d47.org](http://www.d47.org)

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May 23, 2018

Mr. Brett Rowland  
Illinois News Network  
[browland@ilnews.org](mailto:browland@ilnews.org)

Dear Mr. Rowland:

In response to your Freedom of Information Act Request received by District 47 on Monday, May 21, 2018, the attached document and responses serve as fulfillment of obligation to your request. You requested:

- Copies of all notifications sent by TRS for an employer contribution due for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
  - 1) Documents provided for salary increases.
  - 2) District 47 does not possess documents regarding excess sick leave days.
- Copies of any and all documents showing TRS approved Salary Exemption Affidavits from Jan. 1, 2014 to March 31, 2018.
  - 1) District 47 does not possess documents regarding salary exemption affidavits.
- Copies of any all documents showing the amount paid to TRS for employer contribution due for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
  - 1) Documents provided.
- Copies of all documents showing the name and title of all employees for which the district was required to pay an employer contribution to TRS for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
  - 1) Documents provided, excluding title, as the records we possess do not include this item and FOIA specifically provides that a public body is not obligated to prepare a public record for the purpose of responding to a FOIA request. 5 ILCS 140/1.

*Educational Excellence for All Students is Our Passion and Commitment.*

- Copies of documents showing the total amount the district paid to TRS for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.

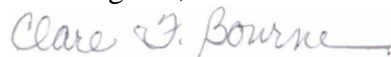
1) Documents provided.

To the extent you consider any of this response a denial to your request; you have the right to have the denial reviewed by the Public Access Counselor (PAC) at the Office of the Illinois Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to: Public Access Counselor, Office of the Attorney General, 500 South 2nd Street Springfield, Illinois 62706, Fax: 217-782-1396, E-mail: [publicaccess@atg.state.il.us](mailto:publicaccess@atg.state.il.us), Phone: 312-814-5526. If you choose to file a Request for Review with the PAC, you must do so within 60 calendar days after the date of the denial letter. 5 ILCS 140/9.5(a). Please note that you must include a copy of your original request for documents and the denial letter when filing a Request for Review with the PAC. You also have the right to seek judicial review of your denial by filing a lawsuit in the State circuit court. 5 ILCS 140/11.

This serves as fulfillment of obligation to your request. I would appreciate if you would acknowledge receipt of this FOIA.

If you have any questions, please feel free to contact me 815-788-5000

Kind Regards,



Clare F. Bourne  
Freedom of Information Officer  
Crystal Lake School District 47

**Brett Rowland <[browland@ilnews.org](mailto:browland@ilnews.org)>**

Monday, May 21, 2018  
Clare Bourne  
FOIA Officer  
Crystal Lake Elementary District 47  
[300 Commerce Dr.](#)  
[Crystal Lake, IL 60014](#)  
[cfbourne@d47.org](mailto:cfbourne@d47.org)

Dear Ms. Bourne,

This is a request for records under the Illinois Freedom of Information Act (5 ILCS 140). As a member of the news media acting in the public interest, I request that fees be waived, and I also request that all records available in an electronic format be delivered electronically. Please email the records I have requested to me at [browland@ilnews.org](mailto:browland@ilnews.org).

I request the following documents:

- Copies of all notifications sent by TRS for an employer contribution due for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
- Copies of any and all documents showing TRS approved Salary Exemption Affidavits from Jan. 1, 2014 to March 31, 2018.
- Copies of any all documents showing the amount paid to TRS for employer contribution due for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
- Copies of all documents showing the name and title of all employees for which the district was required to pay an employer contribution to TRS for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.
- Copies of documents showing the total amount the district paid to TRS for salary increases in excess of 6 percent or excess sick leave days from Jan. 1, 2014 to March 31, 2018.

Regards,

Brett Rowland  
Illinois News Network  
[browland@ilnews.org](mailto:browland@ilnews.org)  
630-485-0711



# Employer Access

**Welcome to TRS!**

<b>Employer Access</b>
Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification

## Employer Access Area

Sign Out

**Employer Services** > Accounting > [Billing](#) > [Bill Details](#) > Bill Section Details

Accounting Department: (888) 678-3675  
[employers@trsil.org](mailto:employers@trsil.org)

**063-0470 - Crystal Lake CCSD 47**

### Bill Section Details

#### Bill Details

Fiscal Year: 2014-15      Billing Month: 08/2014  
Invoice Number: 188595      Bill Date: 07/25/2014

#### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 236.81  
Revised Amount:  
Amount Remitted:                      Debit Date:

#### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsil.org](mailto:members@trsil.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

**Select items to edit:**  
[Select All](#)   [Deselect All](#)

Edit		Amount Billed	Revised Amount	Amount Remitted
<input type="checkbox"/>	- <b>Martin, Jean A</b> Billing Month: 08/2014 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2014	120.47		
<input type="checkbox"/>	- <b>Reed, Sharon A</b> Billing Month: 08/2014 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2014	116.34		



## Teachers' Retirement System of the State of Illinois

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director  
members@trs.illinois.gov | <http://trs.illinois.gov>  
(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 22, 2014

Michelle Schulz  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 06  
Re: Sharon A Reed

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$116.34 for Sharon A Reed.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2014.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 22, 2014

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*



Teachers' Retirement System of the State of Illinois  
 2815 West Washington Street, P.O. Box 19253  
 Springfield, Illinois 62794-9253  
 (800) 877-7896  
 members@trs.illinois.gov | http://trs.illinois.gov  
 For the hearing impaired: (866) 326-0087

## Excess Salary Increase Cost Calculation

Employer name: **Crystal Lake CCSD 47**

TRS code: **063-0470**

Member name: **Sharon A Reed**

Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2009-2010	\$77,064.00	\$0.00	\$0.00
2010-2011	\$77,101.00	\$77,101.00	\$77,101.00
2011-2012	\$81,555.34	\$81,555.34	\$81,555.34
2012-2013	\$86,516.66	\$86,516.66	\$86,448.66
2013-2014	\$91,635.58	\$91,635.58	\$91,635.58
<b>Total from years used for average salary</b>		\$336,808.58	\$336,740.58
		÷ 4	÷ 4
<b>Final average salary</b>		\$84,202.15	\$84,185.15
<b>Service credit factor</b>		X .500170	X .500170
<b>Annual benefit</b>		\$42,115.39	\$42,106.89
<b>Benefit difference</b>			\$8.50
<b>Actuarial factor</b>			X 13.687
<b>Employer contribution</b>			\$116.34

x duty

\* Subject to 20 percent cap

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## Teachers' Retirement System of the State of Illinois

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director  
members@trs.illinois.gov | <http://trs.illinois.gov>  
(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 14, 2014

Michelle Schulz  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Jean A Martin

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$120.47 for Jean A Martin.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2014.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 14, 2014

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

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Teachers' Retirement System of the State of Illinois  
2815 West Washington Street, P.O. Box 19253  
Springfield, Illinois 62794-9253  
(800) 877-7896  
members@trs.illinois.gov | http://trs.illinois.gov  
For the hearing impaired: (866) 326-0087

## Excess Salary Increase Cost Calculation

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
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Member name: **Jean A Martin** Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2009-2010	\$76,635.40	\$0.00	\$0.00
2010-2011	\$76,706.00	\$76,706.00	\$76,706.00
2011-2012	\$80,947.24	\$80,947.24	\$80,947.24
2012-2013	\$85,863.40	\$85,863.40	\$85,804.07 <i>x duty</i>
2013-2014	\$91,006.71	\$91,006.71	\$91,006.71
<b>Total from years used for average salary</b>		\$334,523.35	\$334,464.02
		÷ 4	÷ 4
<b>Final average salary</b>		\$83,630.84	\$83,616.01
<b>Service credit factor</b>		X .622336	X .622336
<b>Annual benefit</b>		\$52,046.48	\$52,037.25
<b>Benefit difference</b>			\$9.23
<b>Actuarial factor</b>			X 13.052
<b>Employer contribution</b>			\$120.47

\* Subject to 20 percent cap

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# Employer Access

Welcome to TRS!

Sign Out

<b>Employer Access</b>
Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification

## Employer Access Area

Employer Services > Accounting > [Billing](#) > [Bill Details](#) > Bill Section Details

Accounting Department: (888) 678-3675  
[employers@trsill.org](mailto:employers@trsill.org)

**063-0470 - Crystal Lake CCSD 47**  
**Bill Section Details**

### Bill Details

Fiscal Year: 2015-16      Billing Month: 08/2015  
Invoice Number: 200715      Bill Date: 07/25/2015

### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 29,176.22  
Revised Amount:  
Amount Remitted: 29,176.22      Debit Date: 08/14/2015

### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsill.org](mailto:members@trsill.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

	Amount Billed	Revised Amount	Amount Remitted
<b>Rierson, Cathy L</b> Billing Month: 08/2015 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2015	169.88		169.88
<b>Sullivan, Kathryn A</b> Billing Month: 08/2015 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2015	1,630.77		1,630.77
<b>Trummel, Elizabeth A</b> Billing Month: 08/2015 Type: Employer ERO	25,574.38		25,574.38
<b>Trummel, Elizabeth A</b> Billing Month: 08/2015	10.94		10.94

Type: Excess Salary Increase			
TRS Comments: Interest will begin 11/2015			
<b>[REDACTED] - Williams, Allison B</b>			
Billing Month: 08/2015			
Type: Excess Salary Increase	1,790.25		1,790.25
TRS Comments: Interest will begin 11/2015			

[Back](#)

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## TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director

members@trs.illinois.gov | <http://trs.illinois.gov>

(800) 877-7896 | for the hearing impaired: (866) 326-0087

June 30, 2015

Michelle Schulz  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470

Re: Cathy L Rierson

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$169.88 for Cathy L Rierson.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 8 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2015.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

June 30, 2015

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



2815 W Washington, PO Box 19253  
 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
 TDD: (866)326-0087  
 members@trs.illinois.gov  
 http://trs.illinois.gov

Excess Salary Increase  
 Cost Calculation

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
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Member name: Cathy L Rierson Social Security number: \_\_\_\_\_

This is not a bill. The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2010-2011	\$49,708.00	\$0.00	\$0.00
2011-2012	\$50,864.00	\$50,864.00	\$50,864.00
2012-2013	\$54,081.59	\$54,081.59	\$53,915.84
2013-2014	\$57,150.79	\$57,150.79	\$57,150.79
2014-2015	\$60,579.84	\$60,579.84	\$60,579.84
<b>Total from years used for average salary</b>		\$222,676.22	\$222,510.47
		÷ 4	÷ 4
<b>Final average salary</b>		\$55,669.06	\$55,627.62
<b>Service credit factor</b>		X .316470	X .316470
<b>Annual benefit</b>		\$17,617.59	\$17,604.47
<b>Benefit difference</b>			\$13.12
<b>Actuarial factor</b>			X 12.948
<b>Employer contribution</b>			\$169.88

\* Subject to 20 percent cap

No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.



2815 W Washington, PO Box 19253  
 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
 TDD: (866)326-0087  
 members@trs.illinois.gov  
 http://trs.illinois.gov

# Salary Exemption Affidavit

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
-------------------------------------	--------------------

Member name: Cathy L Rierson Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2015.

If this affidavit is not received by September 1, 2015, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2012-2013

Was Cathy L Rierson covered by a collective bargaining agreement (CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



2815 W Washington, PO Box 19253  
Springfield IL 62794-9253  
(800)877-7896, FAX: (217)753-0964  
TDD: (866)326-0087  
members@trs.illinois.gov  
http://trs.illinois.gov

Salary Exemption Affidavit  
for 2012-2013

Employer Name: Crystal Lake CCSD 47 TRS Code: 063-0470

Member Name: Cathy L Rierson Social Security number \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term?  Yes  No  
Member's base annual salary rate \$ \_\_\_\_\_  
Number of teaching classes in a full-load (100%) teacher schedule \_\_\_\_\_  
Amount earned for overload \$ \_\_\_\_\_  
Dates overload performed. \_\_\_\_\_  
Was the member paid for overload in the previous school year?  Yes  No  
If yes, please list the amount \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring

Was the member a full-load (100%) teacher during the school term?  Yes  No  
Member's base annual salary rate \$ \_\_\_\_\_  
Amount earned for summer school \$ \_\_\_\_\_  
Date summer school taught. \_\_\_\_\_  
Total number of days summer school taught \_\_\_\_\_ days  
Was the member paid for summer school teaching in the previous year?  Yes  No  
If yes, please list the amount earned \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_  
Title of the previous position. \_\_\_\_\_  
Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No  
Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No  
If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.  
The position has existed and been filled by a member for at least the entire previous school year.  Yes  No  
Base salary the member would have earned if not for the promotion \$ \_\_\_\_\_  
Base salary of new position \$ \_\_\_\_\_  
Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification?  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend \$ \_\_\_\_\_  
Description of the stipend. \_\_\_\_\_  
Did the member receive the same stipend in the previous school year?  Yes  No  
If yes, please list the amount earned \$ \_\_\_\_\_



## TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director

members@trs.illinois.gov | <http://trs.illinois.gov>

(800) 877-7896 | for the hearing impaired: (866) 326-0087

June 30, 2015

Michelle Schulz  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470

Re: Kathryn A Sullivan

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$1,630.90 for Kathryn A Sullivan.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 8 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2015.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

June 30, 2015

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**



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 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
 TDD: (866)326-0087  
 members@trs.illinois.gov  
 http://trs.illinois.gov

**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Kathryn A Sullivan** Social Security number: **██████████**

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2010-2011	\$69,370.00	\$0.00	\$0.00
2011-2012	\$71,873.88	\$71,873.88	\$71,873.88
2012-2013	\$76,941.94	\$76,941.94	<u>\$76,186.31</u>
2013-2014	\$81,308.86	\$81,308.86	\$81,308.86
2014-2015	\$84,984.99	\$84,984.99	\$84,984.99
<b>Total from years used for average salary</b>		<u>\$315,109.67</u>	<u>\$314,354.04</u>
		÷ 4	÷ 4
<b>Final average salary</b>		<u>\$78,777.42</u>	<u>\$78,588.51</u>
<b>Service credit factor</b>		X .636372	X .636372
<b>Annual benefit</b>		<u>\$50,131.75</u>	<u>\$50,011.53</u>
<b>Benefit difference</b>			\$120.22
<b>Actuarial factor</b>			X 13.566
<b>Employer contribution</b>			<u><u>\$1,630.90</u></u>

\* Subject to 20 percent cap

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# Salary Exemption Affidavit

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
-------------------------------------	--------------------

Member name: Kathryn A Sullivan Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2015.

If this affidavit is not received by September 1, 2015, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2012-2013

Was Kathryn A Sullivan covered by a collective bargaining agreement (CBA) or contract entered into prior to July 1, 2011?  Yes  No

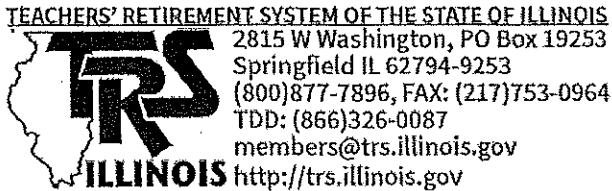
If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date
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**Salary Exemption Affidavit  
 for 2012-2013**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Kathryn A Sullivan** Social Security number \_\_\_\_\_  
 Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No  
 Member's base annual salary rate ..... \$ \_\_\_\_\_  
 Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_  
 Amount earned for overload ..... \$ \_\_\_\_\_  
 Dates overload performed. \_\_\_\_\_  
 Was the member paid for overload in the previous school year? .....  Yes  No  
 If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No  
 Member's base annual salary rate ..... \$ \_\_\_\_\_  
 Amount earned for summer school ..... \$ \_\_\_\_\_  
 Date summer school taught. \_\_\_\_\_  
 Total number of days summer school taught ..... \_\_\_\_\_ days  
 Was the member paid for summer school teaching in the previous year? .....  Yes  No  
 If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_  
 Title of the previous position. \_\_\_\_\_  
 Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No  
 Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No  
 If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.  
 The position has existed and been filled by a member for at least the entire previous school year. ..  Yes  No  
 Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_  
 Base salary of new position ..... \$ \_\_\_\_\_  
 Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_  
 Description of the stipend. \_\_\_\_\_  
 Did the member receive the same stipend in the previous school year? .....  Yes  No  
 If yes, please list the amount earned ..... \$ \_\_\_\_\_



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 21, 2015

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Elizabeth A Trummel

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$10.94 for Elizabeth A Trummel.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2015.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 21, 2015

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

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## Excess Salary Increase Cost Calculation

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Elizabeth A Trummel**      Social Security number:

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2010-2011	\$85,797.83	\$0.00	\$0.00
2011-2012	\$87,002.52	\$87,002.52	\$87,002.52
2012-2013	\$87,595.56	\$87,595.56	\$87,595.56
2013-2014	\$92,855.24	\$92,855.24	\$92,851.29*
2014-2015	\$97,743.09	\$97,743.09	\$97,743.09
<b>Total from years used for average salary</b>		\$365,196.41	\$365,192.46
		÷ 4	÷ 4
<b>Final average salary</b>		\$91,299.10	\$91,298.12
<b>Service credit factor</b>		X .750000	X .750000
<b>Annual benefit</b>		\$68,474.33	\$68,473.59
<b>Benefit difference</b>			\$0.74
<b>Actuarial factor</b>			X 14.790
<b>Employer contribution</b>			\$10.94

\* Subject to 20 percent cap

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TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



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 Springfield IL 62794-9253  
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 http://trs.illinois.gov

# Salary Exemption Affidavit

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
-------------------------------------	--------------------

Member name: Elizabeth A Trummel Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2015.

If this affidavit is not received by September 1, 2015, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2013-2014

Was Elizabeth A Trummel covered by a collective bargaining agreement (CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

<p><b>Certification:</b> I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.</p>		
District superintendent, business manager or payroll officer's signature	Title	Date



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



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Salary Exemption Affidavit  
 for 2013-2014

Employer Name: Crystal Lake CCSD 47	TRS Code: 063-0470
-------------------------------------	--------------------

Member Name: Elizabeth A Trummel Social Security number: \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ?  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year?  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ?  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year?  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year. ..  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year?  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



## TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

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June 30, 2015

Michelle Schulz  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Allison B Williams

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$1,790.10 for Allison B Williams.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 8 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2015.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

June 30, 2015

Please refer to the following list for contact information if you have questions or need further assistance.

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- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

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Excess Salary Increase  
 Cost Calculation

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
-------------------------------------	--------------------

Member name: Allison B Williams Social Security number: \_\_\_\_\_

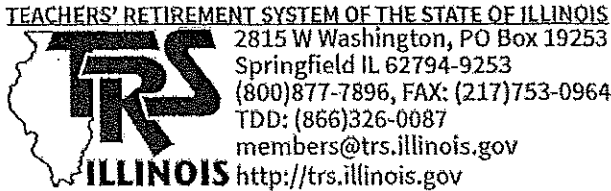
**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2010-2011	\$89,315.00	\$0.00	\$0.00
2011-2012	\$90,279.51	\$90,279.51	\$90,279.51
2012-2013	\$96,332.58	\$96,332.58	\$95,696.28
2013-2014	\$101,920.19	\$101,920.19	\$101,920.19
2014-2015	\$107,924.91	\$107,924.91	\$107,924.91
<b>Total from years used for average salary</b>		\$396,457.19	\$395,820.89
		÷ 4	÷ 4
<b>Final average salary</b>		\$99,114.30	\$98,955.22
<b>Service credit factor</b>		X .750000	X .750000
<b>Annual benefit</b>		\$74,335.72	\$74,216.42
<b>Benefit difference</b>			\$119.30
<b>Actuarial factor</b>			X 15.005
<b>Employer contribution</b>			\$1,790.10

\* Subject to 20 percent cap

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## Salary Exemption Affidavit

Employer name: Crystal Lake CCSD 47	TRS code: 063-0470
-------------------------------------	--------------------

Member name: Allison B Williams

Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2015.

If this affidavit is not received by September 1, 2015, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2012-2013

Was Allison B Williams covered by a collective bargaining agreement (CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

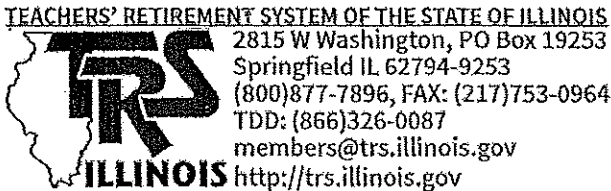
1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date

20001012 07/2012





**Salary Exemption Affidavit  
 for 2012-2013**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Allison B Williams** Social Security number: **█**

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year. ..  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



# Employer Access

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## Employer Access Area

[Employer Services](#) > [Accounting](#) > [Billing](#) > [Bill Details](#) > [Bill Section Details](#)

Accounting Department: (888) 678-3675  
[employers@trsil.org](mailto:employers@trsil.org)

### 063-0470 - Crystal Lake CCSD 47

#### Bill Section Details

#### Bill Details

Fiscal Year: 2016-17      Billing Month: 08/2016  
 Invoice Number: 212712      Bill Date: 07/25/2016

#### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 1,043.27  
 Revised Amount:  
 Amount Remitted: 1,043.27      Debit Date: 08/26/2016

#### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsil.org](mailto:members@trsil.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

	Amount Billed	Revised Amount	Amount Remitted
<b>- Breen, Ellen J</b> Billing Month: 08/2016 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2016	65.21		65.21
<b>l Pohl, Laurie A</b> Billing Month: 08/2016 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2016	684.82		684.82
<b>Savage, Kathleen A</b> Billing Month: 08/2016 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2016	140.47		140.47
	152.77		152.77

<b>Van Fleet, Kathleen B</b>			
Billing Month: 08/2016			
Type: Excess Salary Increase			
TRS Comments: Interest will begin 11/2016			

[Back](#)

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## TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director

members@trs.illinois.gov | <http://trs.illinois.gov>

(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 20, 2016

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Ellen J Breen

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$65.21 for Ellen J Breen.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2016.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 20, 2016

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



2815 W Washington, PO Box 19253  
 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
 TDD: (866)326-0087  
 members@trs.illinois.gov  
 http://trs.illinois.gov

## Excess Salary Increase Cost Calculation

Employer name: <b>Crystal Lake CCSD 47</b>	TRs code: <b>063-0470</b>
--	---------------------------

Member name: **Ellen J Breen**

Social Security number: **█**

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2011-2012	\$57,428.88	\$0.00	\$0.00
2012-2013	\$60,915.78	\$60,915.78	\$60,874.61
2013-2014	\$64,189.88	\$64,189.88	\$64,189.88
2014-2015	\$67,825.07	\$67,825.07	\$67,825.07
2015-2016	\$70,995.26	\$70,995.26	\$70,995.26
<b>Total from years used for average salary</b>		\$263,925.99	\$263,884.82
		÷ 4	÷ 4
<b>Final average salary</b>		\$65,981.50	\$65,971.21
<b>Service credit factor</b>		X .463034	X .463034
<b>Annual benefit</b>		\$30,551.68	\$30,546.91
<b>Benefit difference</b>			\$4.77
<b>Actuarial factor</b>			X 13.670
<b>Employer contribution</b>			\$65.21

\* Subject to 20 percent cap

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## Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Ellen J Breen**

Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2016.

If this affidavit is not received by September 1, 2016, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2012-2013

Was Ellen J Breen covered by a collective bargaining agreement (CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date



**Salary Exemption Affidavit  
 for 2012-2013**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Ellen J Breen**

Social Security number \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year. ..  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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Richard W. Ingram, Executive Director

members@trs.illinois.gov | <http://trs.illinois.gov>

(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 18, 2016

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Laurie A Pohl

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$684.82 for Laurie A Pohl

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2016.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 18, 2016

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

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**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Laurie A Pohl**

Social Security number: ██████████

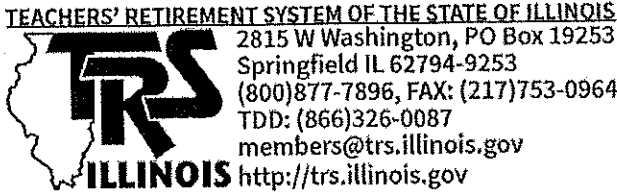
**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2011-2012	\$63,613.88	\$0.00	\$0.00
2012-2013	\$64,868.96	\$64,868.96	\$64,868.96
2013-2014	\$69,161.14	\$69,161.14	\$68,761.10
2014-2015	\$72,886.81	\$72,886.81	\$72,886.81
2015-2016	\$77,260.02	\$77,260.02	\$77,260.02
<b>Total from years used for average salary</b>		\$284,176.93	\$283,776.89
		÷ 4	÷ 4
<b>Final average salary</b>		\$71,044.23	\$70,944.22
<b>Service credit factor</b>		X .500522	X .500522
<b>Annual benefit</b>		\$35,559.20	\$35,509.14
<b>Benefit difference</b>			\$50.06
<b>Actuarial factor</b>			X 13.680
<b>Employer contribution</b>			<u>\$684.82</u>

\* Subject to 20 percent cap

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## Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Laurie A Pohl** Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2016.

If this affidavit is not received by September 1, 2016, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2013-2014

Was Laurie A Pohl covered by a collective bargaining agreement(CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date
--	-------	------

20001012 07/2012



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**



2815 W Washington, PO Box 19253  
 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
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 http://trs.illinois.gov

**Salary Exemption Affidavit  
 for 2013-2014**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Laurie A Pohl** Social Security number: \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No.

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year..  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 6, 2016

*Pd  
8/25/16*

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Kathleen A Savage

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$140.60 for Kathleen A Savage.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2016.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 6, 2016

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**



2815 W Washington, PO Box 19253  
 Springfield IL 62794-9253  
 (800)877-7896, FAX: (217)753-0964  
 TDD: (866)326-0087  
 members@trs.illinois.gov  
 http://trs.illinois.gov

**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Kathleen A Savage** Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2011-2012	\$82,826.36	\$0.00	\$0.00
2012-2013	\$87,222.24	\$87,222.24	\$87,222.24
2013-2014	\$92,520.57	\$92,520.57	\$92,455.57
2014-2015	\$97,929.87	\$97,929.87	\$97,929.87
2015-2016	\$103,769.01	\$103,769.01	\$103,769.01
<b>Total from years used for average salary</b>		\$381,441.69	\$381,376.69
		÷ 4	÷ 4
<b>Final average salary</b>		\$95,360.42	\$95,344.17
<b>Service credit factor</b>		X .659098	X .659098
<b>Annual benefit</b>		\$62,851.87	\$62,841.15
<b>Benefit difference</b>			\$10.72
<b>Actuarial factor</b>			X 13.116
<b>Employer contribution</b>			\$140.60

\* Subject to 20 percent cap

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 http://trs.illinois.gov

Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Kathleen A Savage** Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2016.

If this affidavit is not received by September 1, 2016, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2013-2014

Was Kathleen A Savage covered by a collective bargaining agreement(CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

<p><b>Certification:</b> I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.</p>		
District superintendent, business manager or payroll officer's signature	Title	Date



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**Salary Exemption Affidavit  
 for 2013-2014**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Kathleen A Savage** Social Security number \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year...  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

2815 West Washington Street | P.O. Box 19253 | Springfield, Illinois 62794-9253

Richard W. Ingram, Executive Director

members@trs.illinois.gov | <http://trs.illinois.gov>

(800) 877-7896 | for the hearing impaired: (866) 326-0087

July 7, 2016

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

*Pd.  
8/25/14*

TRS code: 063-0470

Re: Kathleen B Van Fleet

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$152.77 for Kathleen B Van Fleet

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than September 1, 2016.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

July 7, 2016

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

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 members@trs.illinois.gov  
 http://trs.illinois.gov

## Excess Salary Increase Cost Calculation

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Kathleen B Van Fleet**      Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2011-2012	\$87,383.00	\$0.00	\$0.00
2012-2013	\$88,071.00	\$88,071.00	\$88,071.00
2013-2014	\$93,410.46	\$93,410.46	\$93,355.26
2014-2015	\$98,943.09	\$98,943.09	\$98,943.09
2015-2016	\$103,607.67	\$103,607.67	\$103,607.67
<b>Total from years used for average salary</b>		\$384,032.22	\$383,977.02
		÷ 4	÷ 4
<b>Final average salary</b>		\$96,008.06	\$95,994.26
<b>Service credit factor</b>		X .750000	X .750000
<b>Annual benefit</b>		\$72,006.05	\$71,995.70
<b>Benefit difference</b>			\$10.35
<b>Actuarial factor</b>			X 14.760
<b>Employer contribution</b>			\$152.77

\* Subject to 20 percent cap

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# Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Kathleen B Van Fleet** Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by September 1, 2016.

If this affidavit is not received by September 1, 2016, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2013-2014

Was Kathleen B Van Fleet covered by a collective bargaining agreement(CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



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Springfield IL 62794-9253
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TDD: (856)326-0087
members@trs.illinois.gov
http://trs.illinois.gov

Salary Exemption Affidavit
for 2013-2014

Employer Name: Crystal Lake CCSD 47 TRS Code: 063-0470

Member Name: Kathleen B Van Fleet Social Security number: 4

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

Overload Work: Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term? Yes No
Member's base annual salary rate \$
Number of teaching classes in a full-load (100%) teacher schedule
Amount earned for overload \$
Dates overload performed.
Was the member paid for overload in the previous school year? Yes No
If yes, please list the amount \$

Summer School Teaching: Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term? Yes No
Member's base annual salary rate \$
Amount earned for summer school \$
Date summer school taught.
Total number of days summer school taught days
Was the member paid for summer school teaching in the previous year? Yes No
If yes, please list the amount earned \$

Promotion: This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position.
Title of the previous position.
Did the School Code require the member to hold a different certificate for the new position? Yes No
Did the School Code require the member to hold a supervisory endorsement for the new position? Yes No
If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.
The position has existed and been filled by a member for at least the entire previous school year. Yes No
Base salary the member would have earned if not for the promotion \$
Base salary of new position \$
Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? Yes No

Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion. Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend \$
Description of the stipend.
Did the member receive the same stipend in the previous school year? Yes No
If yes, please list the amount earned \$



# Employer Access

**Welcome to TRS!**

<b>Employer Access</b>
Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification

## Employer Access Area

Sign Out

**Employer Services** > Accounting > [Billing](#) > [Bill Details](#) > Bill Section Details

Accounting Department: (888) 678-3675  
[employers@trsif.org](mailto:employers@trsif.org)

### 063-0470 - Crystal Lake CCSD 47

#### Bill Section Details

#### Bill Details

Fiscal Year: 2016-17      Billing Month: 12/2016  
Invoice Number: 216680      Bill Date: 11/25/2016

#### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 3,515.97  
Revised Amount:  
Amount Remitted: 3,515.97      Debit Date: 12/16/2016

#### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsif.org](mailto:members@trsif.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

	Amount Billed	Revised Amount	Amount Remitted
<b>Meyer, Sandra L</b> Billing Month: 01/2017 Type: Excess Salary Increase TRS Comments: Interest will begin 4/2017	3,515.97		3,515.97

Back



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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Richard W. Ingram, Executive Director

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(800) 877-7896 | for the hearing impaired: (866) 326-0087

November 28, 2016

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Sandra L Meyer

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$3,515.97 for Sandra L Meyer.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than January 1, 2017.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

November 28, 2016

Please refer to the following list for contact information if you have questions or need further assistance.

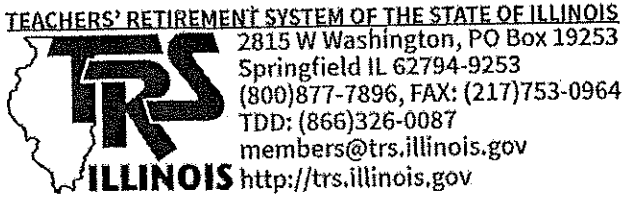
- **Cost calculations**
  - Member Services Division, (800) 877-7896
- **Payment questions**
  - Accounting Department, (888) 877-0890, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

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## Excess Salary Increase Cost Calculation

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Sandra L Meyer**                      Social Security number: \_\_\_\_\_

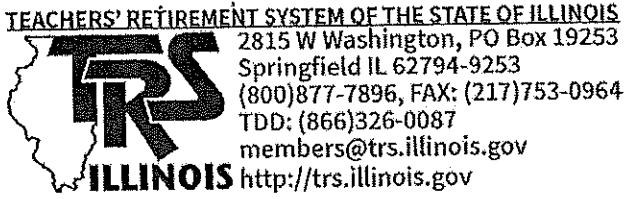
**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2005-2006	\$39,413.63	\$0.00	\$0.00
2006-2007	\$43,780.32	\$43,780.32	\$41,778.45
2007-2008	\$44,823.00	\$44,823.00	\$44,823.00
2008-2009	\$48,057.92	\$48,057.92	\$47,512.38
2009-2010	\$50,008.00	\$50,008.00	\$50,008.00
<b>Total from years used for average salary</b>		\$186,669.24	\$184,121.83
		÷ 4	÷ 4
<b>Final average salary</b>		\$46,667.31	\$46,030.46
<b>Service credit factor</b>		X .348172	X .348172
<b>Annual benefit</b>		\$16,248.25	\$16,026.52
<b>Benefit difference</b>			\$221.73
<b>Actuarial factor</b>			X 15.857
<b>Employer contribution</b>			\$3,515.97

\* Subject to 20 percent cap

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## Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Sandra L Meyer** Social Security number: **[REDACTED]**

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by January 1, 2017.

If this affidavit is not received by January 1, 2017, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

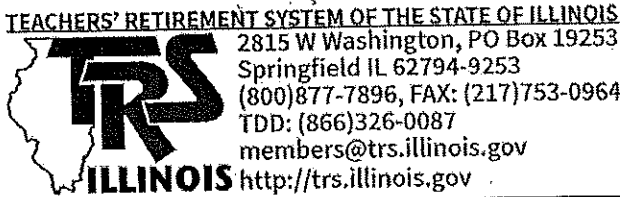
- 2006-2007
- 2008-2009

**Certification:** I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.

District superintendent, business manager or payroll officer's signature	Title	Date
--	-------	------

20001012 07/2012





**Salary Exemption Affidavit  
 for 2006-2007**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Sandra L Meyer** Social Security number \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year. ..  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

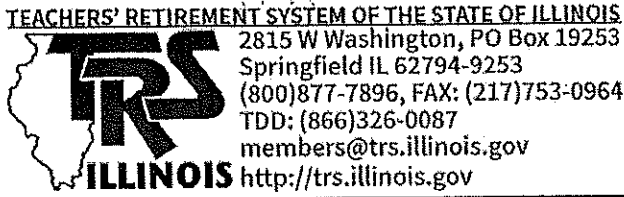
**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



**Salary Exemption Affidavit  
for 2008-2009**

Employer Name: <b>Crystal Lake CCSD 47</b>	TRS Code: <b>063-0470</b>
--	---------------------------

Member Name: **Sandra L Meyer** Social Security number \_\_\_\_\_

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

**Overload Work:** Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Number of teaching classes in a full-load (100%) teacher schedule ..... \_\_\_\_\_

Amount earned for overload ..... \$ \_\_\_\_\_

Dates overload performed. \_\_\_\_\_

Was the member paid for overload in the previous school year? .....  Yes  No

If yes, please list the amount ..... \$ \_\_\_\_\_

**Summer School Teaching:** Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term ? .....  Yes  No

Member's base annual salary rate ..... \$ \_\_\_\_\_

Amount earned for summer school ..... \$ \_\_\_\_\_

Date summer school taught. \_\_\_\_\_

Total number of days summer school taught ..... \_\_\_\_\_ days

Was the member paid for summer school teaching in the previous year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_

**Promotion:** This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position. \_\_\_\_\_

Title of the previous position. \_\_\_\_\_

Did the School Code require the member to hold a different certificate for the new position?.....  Yes  No

Did the School Code require the member to hold a supervisory endorsement for the new position?  Yes  No

If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.

The position has existed and been filled by a member for at least the entire previous school year...  Yes  No

Base salary the member would have earned if not for the promotion ..... \$ \_\_\_\_\_

Base salary of new position ..... \$ \_\_\_\_\_

Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? .....  Yes  No

**Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion.** Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend ..... \$ \_\_\_\_\_

Description of the stipend. \_\_\_\_\_

Did the member receive the same stipend in the previous school year? .....  Yes  No

If yes, please list the amount earned ..... \$ \_\_\_\_\_



## Employer Access

**Welcome to TRS!**

<b>Employer Access</b>
Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification

### Employer Access Area

Sign Out

[Employer Services](#) > [Accounting](#) > [Billing](#) > [Bill Details](#) > Bill Section Details

Accounting Department: (888) 678-3675  
[employers@trsil.org](mailto:employers@trsil.org)

### 063-0470 - Crystal Lake CCSD 47

#### Bill Section Details

#### Bill Details

Fiscal Year: 2017-18      Billing Month: 07/2017  
Invoice Number: 223610      Bill Date: 06/25/2017

#### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 1,578.86  
Revised Amount:  
Amount Remitted: 1,578.86      Debit Date: 06/30/2017

#### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsil.org](mailto:members@trsil.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

	Amount Billed	Revised Amount	Amount Remitted
<b>Adducci, Susan P</b> Billing Month: 07/2017 Type: Excess Salary Increase TRS Comments: Interest will begin 10/2017	1,578.86		1,578.86



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

2815 W Washington St | PO Box 19253 | Springfield IL 62794-9253

Richard W. Ingram, Executive Director

members@trsil.org | <http://www.trsil.org>

877-927-5877 (877-9-ASK-TRS) | FAX: 217-753-0964

June 21, 2017

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

*Pd. -  
w/ 6/30/17  
payroll*

TRS code: 063-0470  
Re: Susan P Adducci

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$1,578.86 for Susan P Adducci

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

The employer may be eligible for exemptions provided for in Public Act 94-1057. Please refer to the enclosed Salary Exemption Affidavit and Chapter 8 of the TRS *Employer Guide* which may be found on the TRS website at <http://trs.illinois.gov>. If you believe the district qualifies for any of the exemptions provided for in Public Act 94-1057, please complete the enclosed Salary Exemption Affidavit and return it to the TRS Springfield office no later than August 1, 2017.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Crystal Lake CCSD 47

063-0470

Page 2

June 21, 2017

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (877) 927-5877
- **Payment questions**
  - Accounting Department, (888) 678-3675, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation  
Salary Exemption Affidavit

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

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**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Susan P Adducci** Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2012-2013	\$60,564.00	\$0.00	\$0.00
2013-2014	\$64,404.00	\$64,404.00	\$64,197.84
2014-2015	\$68,265.94	\$68,265.94	\$68,265.94
2015-2016	\$70,891.89	\$70,891.89	\$70,891.89
2016-2017	\$75,513.65	\$75,513.65	\$75,145.40
<b>Total from years used for average salary</b>		<u>\$279,075.48</u>	<u>\$278,501.07</u>
		÷ 4	÷ 4
<b>Final average salary</b>		<u>\$69,768.87</u>	<u>\$69,625.27</u>
<b>Service credit factor</b>		X .698896	X .698896
<b>Annual benefit</b>		<u>\$48,761.18</u>	<u>\$48,660.82</u>
<b>Benefit difference</b>			\$100.36
<b>Actuarial factor</b>			X 15.732
<b>Employer contribution</b>			<u><u>\$1,578.86</u></u>

\* Subject to 20 percent cap

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## Salary Exemption Affidavit

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Susan P Adducci** Social Security number: \_\_\_\_\_

If you believe Crystal Lake CCSD 47 qualifies for any of the exemptions under Public Act 94-1057 detailed in Chapter 8 of the TRS *Employer Guide*, please complete and sign this affidavit. The affidavit form consists of one signature page (this page) plus a separate page for each school year.

- On the signature page, indicate which school year(s) you are applying for Public Act 94-1057 exemptions.
- Complete all applicable sections of the pages(s) for the fiscal year(s) selected.
- Sign the signature page.
- Return the completed affidavit to the TRS Springfield office by August 1, 2017.

If this affidavit is not received by August 1, 2017, Crystal Lake CCSD 47 will not be eligible for salary exemptions provided for under Public Act 94-1057.

Indicate which years that you are applying for Public Act 94-1057 exemptions.

2013-2014

Was Susan P Adducci covered by a collective bargaining agreement(CBA) or contract entered into prior to July 1, 2011?  Yes  No

If yes, please provide:

1. The date the CBA or contract was entered into, last amended or renewed prior to July 1, 2011.  
 Month \_\_\_\_\_ Year \_\_\_\_\_
2. The expiration date of the CBA or contract.  
 Month \_\_\_\_\_ Year \_\_\_\_\_

<p><b>Certification:</b> I certify that the information on this form is based on official records and is true to the best of my knowledge. By signing, I certify that this information is correct. I am aware that pursuant to the Illinois Pension Code, 40 ILCS 5/1-135, any person who knowingly makes any false statement or falsifies or permits to be falsified any record in an attempt to defraud the Teachers' Retirement System is guilty of a Class 3 felony. Please be advised that if the TRS Board has a reasonable suspicion that a false record has been filed with the System, it is required to report the matter to the appropriate state's attorney for investigation.</p>		
District superintendent, business manager or payroll officer's signature	Title	Date

20001012 07/2012



TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS



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Springfield IL 62794-9253
Richard W. Ingram, Executive Director
members@trsil.org | http://www.trsil.org
877-927-5877 (877-9-ASK-TRS) | FAX: 217-753-0964

Salary Exemption Affidavit
for 2013-2014

Employer Name: Crystal Lake CCSD 47 TRS Code: 063-0470

Member Name: Susan P Adducci Social Security number [redacted]

Please check all the applicable boxes and complete those sections. Also, please include employer-paid retirement contributions in the columns requiring salary information.

Overload Work: Earnings for classroom instruction in excess of the teacher's normal daily class hours and the teachers's base annual salary rate.

Was the member a full-load (100%) teacher during the school term? [ ] Yes [ ] No
Member's base annual salary rate \$
Number of teaching classes in a full-load (100%) teacher schedule
Amount earned for overload \$
Dates overload performed.
Was the member paid for overload in the previous school year? [ ] Yes [ ] No
If yes, please list the amount \$

Summer School Teaching: Do not include summer extra duties not requiring certification (e.g. curriculum writing, attendance at workshops) or substituting in the summer school program or tutoring.

Was the member a full-load (100%) teacher during the school term? [ ] Yes [ ] No
Member's base annual salary rate \$
Amount earned for summer school \$
Date summer school taught.
Total number of days summer school taught days
Was the member paid for summer school teaching in the previous year? [ ] Yes [ ] No
If yes, please list the amount earned \$

Promotion: This exemption only applies to a promotion for which the member is required to hold a certificate or supervisory endorsement that is different than the member's previous position.

Title of the new position.
Title of the previous position.
Did the School Code require the member to hold a different certificate for the new position? [ ] Yes [ ] No
Did the School Code require the member to hold a supervisory endorsement for the new position? [ ] Yes [ ] No
If yes to either of the above two questions, please include copies of the certificates required for the new and previous positions.
The position has existed and been filled by a member for at least the entire previous school year. [ ] Yes [ ] No
Base salary the member would have earned if not for the promotion \$
Base salary of new position \$
Is the salary for this position equal to or less than the average salary paid for other similar positions in the district requiring the same certification or the amount stipulated in the collective bargaining agreement for a similar position requiring the same certification? [ ] Yes [ ] No

Payment made to the teacher from the State of Illinois or the Illinois State Board of Education over which the employer does not have discretion. Examples include the stipend for becoming a National Board Certified teacher, workshops performed/attended at the Regional Office of Education for which the school district is the common paymaster, principal mentoring, and mentoring performed by National Board Certified teachers.

Amount of the stipend \$
Description of the stipend.
Did the member receive the same stipend in the previous school year? [ ] Yes [ ] No
If yes, please list the amount earned \$



## Employer Access

**Welcome to TRS!**

<b>Employer Access</b>
Sign Out
My Account
Contact Information
<b>Employer Services</b>
Employee Information
Employee Lookup
Reports
Accounting
Accounts
Billing
Online Payments
Reports
Payroll Schedule
Annual Report
How To Use This System
Import/Recover/Delete
Employee List
Add Employee
Remittances
Compliance Questionnaire
Reports
Submit to TRS
Confirm Sum of Changes
Claims
How To Use This System
Supp Rpts/Sick Leave Certs
Revise Submitted Supp Rpts
Revise Submitted SL Certs
Reports
Demographics
Document Upload
<b>Seminar</b>
Seminar Registration
<b>User Accounts</b>
Add Profile
Select User Profile
Web Access Certification

### Employer Access Area

Employer Services > Accounting > Billing > Bill Details > Bill Section Details

Accounting Department: (888) 678-3675  
[employers@trsil.org](mailto:employers@trsil.org)

Sign Out

### 063-0470 - Crystal Lake CCSD 47

#### Bill Section Details

#### Bill Details

Fiscal Year: 2017-18      Billing Month: 08/2017  
Invoice Number: 224601      Bill Date: 07/25/2017

#### Bill Section Details

Bill Section Number / Name: 20 - Retirement Costs/Other

Amount Billed: 425.18  
Revised Amount:  
Amount Remitted: 425.18      Debit Date: 08/11/2017

#### Bill Items

**Full payment is due upon receipt.**

Listed below are members who retired and the employer costs associated with the retirements. The contributions are required by Illinois law. **Unpaid excess salary increase accounts begin accruing interest 90 days following receipt of the initial billing.** Member ERO amounts should not be included with your Employer Bill payment. If you are paying member ERO amounts, the member will provide a separate employer payment coupon to you. If you have questions, contact our Member Services Division toll free at (877) 927-5877 (TRS Office) or by email at [members@trsil.org](mailto:members@trsil.org).

Employer retirement costs are shown on the first Employer Bill generated after the applicable member's retirement claim is processed by TRS. Payment for this bill section should be remitted under option 3 when using the phone or select "TRS Remittance Payment" when using the Internet. Please do not remit payment for amounts that have not yet been billed.

The amount remitted does not include pending transactions. A payment is pending until the applicable deposit is processed by the TRS Accounting Department.

**If you do not pay the total billed for this bill section, you must edit the bill so TRS can correctly apply your payment.**

	Amount Billed	Revised Amount	Amount Remitted
<b>- Luto, Ceneca L</b> Billing Month: 08/2017 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2017	16.50		16.50
<b>McMahon, Pamela K</b> Billing Month: 08/2017 Type: Excess Salary Increase TRS Comments: Interest will begin 11/2017	408.68		408.68

Back



**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

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877-927-5877 (877-9-ASK-TRS) | FAX: 217-753-0964

June 27, 2017

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Ceneca L Luto

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$16.34 for Ceneca L Luto.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (877) 927-5877
- **Payment questions**
  - Accounting Department, (888) 678-3675, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

OK  
CML  
7/6/17

**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**



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**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Ceneca L Luto** Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2012-2013	\$89,963.64	\$0.00	\$0.00
2013-2014	\$92,431.17	\$92,431.17	\$92,431.17
2014-2015	\$96,596.97	\$96,596.97	\$96,596.97
2015-2016	\$101,809.41	\$101,809.41	\$101,809.41
2016-2017	\$107,923.31	\$107,923.31	\$107,917.97 ✓
<b>Total from years used for average salary</b>		\$398,760.86	\$398,755.52
		÷ 4	÷ 4
<b>Final average salary</b>		\$99,690.22	\$99,688.88
<b>Service credit factor</b>		X .750000	X .750000
<b>Annual benefit</b>		\$74,767.66	\$74,766.66
<b>Benefit difference</b>			\$1.00
<b>Actuarial factor</b>			X 16.336
<b>Employer contribution</b>			<u>\$16.34</u>

\* Subject to 20 percent cap

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877-927-5877 (877-9-ASK-TRS) | FAX: 217-753-0964

June 27, 2017

Cathy Nelson  
Crystal Lake CCSD 47  
300 Commerce Dr  
Crystal Lake, IL 60014

TRS code: 063-0470  
Re: Pamela K McMahon

Dear Employer:

As a result of Public Act 94-0004, your district will owe \$408.52 for Pamela K McMahon.

The law requires TRS-covered employers to make contributions to the Teachers' Retirement System equal to the actuarial value of a pension benefit that results from any salary increase over 6 percent that is used in a retiring member's final average salary calculation.

The amount due will appear on your next Employer Bill. Do not remit this contribution until you receive the Employer Bill. A lump-sum payment may be paid within 90 days after the bill is received. If the bill is not paid in 90 days, interest will accrue at 7.5 percent until the bill is paid. The bill must be paid in full within three years of its receipt.

Our calculations are enclosed. When additional employees retire, you may receive additional billing notifications.

Please refer to the following list for contact information if you have questions or need further assistance.

- **Cost calculations**
  - Member Services Division, (877) 927-5877
- **Payment questions**
  - Accounting Department, (888) 678-3675, option 2

Teachers' Retirement System  
of the State of Illinois

Enc.: Excess Salary Increase Cost Calculation

ds

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*

OK  
GAS  
7/6/17

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**Excess Salary Increase  
 Cost Calculation**

Employer name: <b>Crystal Lake CCSD 47</b>	TRS code: <b>063-0470</b>
--	---------------------------

Member name: **Pamela K McMahon** Social Security number: \_\_\_\_\_

**This is not a bill.** The amount due will appear on your next Employer Bill.

Based upon the member's final average salary, the following employer contribution has been calculated for salary increases in excess of 6 percent. The actuarial factor is based on the member's age on the retirement date.

School Year	Salary Reported	Salary used in the calculation of final average salary*	Salary subject to 6 percent cap
2012-2013	\$68,122.10	\$0.00	\$0.00
2013-2014	\$70,641.30	\$70,641.30	\$70,641.30
2014-2015	\$75,027.76	\$75,027.76	\$74,879.78
2015-2016	\$79,533.54	\$79,533.54	\$79,529.43
2016-2017	\$84,174.71	\$84,174.71	\$84,174.71
<b>Total from years used for average salary</b>		<u>\$309,377.31</u>	<u>\$309,225.22</u>
		÷ 4	÷ 4
<b>Final average salary</b>		<u>\$77,344.33</u>	<u>\$77,306.31</u>
<b>Service credit factor</b>		X .681296	X .681296
<b>Annual benefit</b>		<u>\$52,694.38</u>	<u>\$52,668.48</u>
<b>Benefit difference</b>			\$25.90
<b>Actuarial factor</b>			X 15.773
<b>Employer contribution</b>			<u><u>\$408.52</u></u>

\* Subject to 20 percent cap

*No TRS employee has authority to bind the System to any statement or action contrary to law. Laws are subject to change. TRS must correct errors upon discovery even if payment has begun. Any information is for the specific purpose provided and does not represent tax, legal, or other professional advice. Seek personal professional advice as needed.*