LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting
AGENDA
Thursday, August 24, 2023 at **6:30 PM**

BOARD OF EDUCATION
Kevin Daly, *President*
Rupal Shah Mandal, *Vice President*
John P. Vranas, *Secretary*
Maxie Boynton
Myra A. Foutris
Jay Oleniczak
Peter D. Theodore

ADMINISTRATION
Dr. David L. Russo, *Superintendent of Schools*
Dr. Dominick M. Lupo, *Assistant Superintendent for Curriculum and Instruction*
Courtney Whited, *Business Manager/CSBO*

Agenda of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, to be held in the Marvin Garlich Administration Building 6950 N. East Prairie Road Lincolnwood, Illinois 60712, on Thursday, August 24, 2023.

IN-PERSON PARTICIPATION: It is expected that all members of the Finance Committee, plus several administrators, will be physically present at the Marvin Garlich Administration Building located at 6950 N. East Prairie Road, Lincolnwood, IL. The public is welcome.

1. CALL TO ORDER/ROLL CALL

   FINANCE COMMITTEE MEMBERS
   Peter D. Theodore (BOE), Chair
   Jay Oleniczak (BOE), Co-Chair
   John P. Vranas (BOE)
   Michael Bartholomew, Community Member
   Maja Kenjar, Community Member
   Steven Pawlow, Community Member
   Paul Stellatos, Community Member

   ADMINISTRATORS/STAFF
   Dr. David L. Russo, Superintendent of Schools
   Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction
   Courtney Whited, Business Manager/CSBO
   Jordan Stephen, Director of Technology

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES
   a. Finance Committee Meeting Minutes - **MAY 18, 2023** 3
      Motion by member:_____ Seconded by:_____

   b. Finance Committee Meeting Minutes - **JUNE 8, 2023** 8
      Motion by member:_____ Seconded by:_____

   c. Finance Committee Meeting Minutes - **JULY 20, 2023** 11
      Motion by member:_____ Seconded by:_____

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT
   a. Fund Balance Report - **JUNE 2023** 13

5. OLD BUSINESS
   a. INFORMATION/DISCUSSION/ACTION: Budget for Fiscal Year 2024 36

6. NEW BUSINESS
   a. INFORMATION/DISCUSSION: 2022-23 Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256 102
   b. INFORMATION/DISCUSSION: 2022-23 IMRF Salary and Benefits Report 107
   c. INFORMATION/DISCUSSION/ACTION: Renewal of Flocabulary for the 2023-2024 School Year 109

7. INFORMATION/DISCUSSION: District Finance Update - Dr. David Russo*, Superintendent of Schools* 140
   a. Assessing Field Trip Fees

8. ADJOURNMENT

   Motion by member: _____ Seconded by: _____

Dr. David L. Russo, Superintendent of Schools

Lincolnwood School District 74 is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of this meeting or facility, are requested to contact the District Office at 847-675-8234 promptly to allow Lincolnwood School District 74 to make reasonable accommodations for those persons.

LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting Minutes
Thursday, May 18, 2023 at **6:30 PM**

BOARD OF EDUCATION
Kevin Daly, *President*
Rupal Shah Mandal, *Vice President*
John P. Vranas, *Secretary*
Maxie Boynton
Myra A. Foutris
Jay Oleniczak
Peter D. Theodore

ADMINISTRATION
Dr. David L. Russo, *Superintendent of Schools*
Dr. Dominick M. Lupo, *Assistant Superintendent for Curriculum and Instruction*
Courtney Whited, *Business Manager/CSBO*

Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Marvin Garlich Administration Building 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, May 18, 2023.

1. CALL TO ORDER/ROLL CALL
Chair Theodore called the Finance Committee meeting to order at 6:31 p.m

FINANCE COMMITTEE MEMBERS
Peter D. Theodore (BOE), Chair
John P. Vranas (BOE)
Michael Bartholomew, Community Member
Steven Pawlow, Community Member
Paul Stellatos, Community Member

FINANCE COMMITTEE MEMBERS NOT PRESENT
Jay Oleniczak (BOE), Co-Chair
Maja Kenjar, Community Member

ADMINISTRATORS/STAFF
Dr. David L. Russo, Superintendent of Schools
Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction
Courtney Whited, Business Manager/CSBO
Jordan Stephen, Director of Technology

2. AUDIENCE TO VISITORS
None

3. APPROVAL OF MINUTES
a. Finance Committee Meeting Minutes - **April 20, 2023**
A motion was made, seconded and passed to approve the minutes from the April 20, 2023 Finance Committee meeting.

4. FUND BALANCE REPORT

a. Fund Balance Report **- MARCH 2023**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for February 2023. The Committee asked if there would be a budget amendment reflecting underspending in some areas. Courtney explained that the underspending is due to projects that did not start or were postponed. The Administration will determine if an amended budget is necessary and will follow up with a response.

5. OLD BUSINESS

a. Transportation Contract 2023-24 with First Student, Inc.

Courtney presented the Transportation Contract 2023-24 with First Student, Inc. that represented a 3.75% increase.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to accept this Amendment from First Student, Inc. for transportation services with a 3.75% rate increase on current rates effective August 1, 2023 through July 31, 2024.

6. NEW BUSINESS

a. FY24 & FY25 Audit Services

Coutrney presented the FY24 & FY25 Audit Services.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to retain the firm of Lauterbach & Amen, LLP over the course of three fiscal years spanning 2023-2025 for audit and single audit services not to exceed $83,400.

b. GASB 74/75 Actuarial Valuation Services from Lauterbach & Amen, LLP

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the contract with Lauterbach & Amen, LLP for actuarial services associated with determining the value of GASB 74/75 Other Post-Employment Benefits (OPEB) for the year ending June 30, 2024 for $3,890 and the year ending June 30, 2025 for $1,020.

c. FY24 Facility Rental Fee Waiver Request from LBSA

Courtney presented Lincolnwood Baseball & Softball Association's FY24 Facility Rental Fee waiver request. Courtney explained the amount of rental fees the waiver would be worth. The Committee asked if LBSA could recognize the District for waiving the fees.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to waive facility rental fees during Fiscal Year 2024 for Lincolnwood Baseball and Softball Association.

d. FY24 Preliminary Budget Assumptions

Courtney presented the FY24 Preliminary Budget Assumptions explaining that the Tentative Budget will be presented at the June 9th Finance Committee meeting. She explained the adjustments that will take place with staffing including the number of staff set to retire, those who may advance a class on the salary schedule and the number of teachers qualifying for the longevity stipend. She also noted the total staff in

the District. There will be approximately $15,228,000 paid in salaries. She reviewed the costs associated with insurance. There was a discussion regarding post-retirement insurance benefits and how that will change in the coming fiscal year. There was a review of expenditures related to buildings and grounds. Courtney outlined revenue from local, state and federal sources. Courtney shared that the District meets with the Insurance Committee regularly to discuss cost cutting strategies, and shared that the Committee has met some of the benchmarks to help with the costs of insurance. Courtney discussed the District hiring a food service consultant to do an audit of the department. They observed the facilities, staff, ingredients, and equipment and will return to the District with recommendations on how to improve the program. The Committee asked the Administration to do a cost analysis of revenues and expenditures in food service since there has not been an increase in lunch costs to families in a number of years. The Committee asked if there are still some ESSER funds still available, David explained that ESSER I is completely spent, ESSER II will be spent this year, and ESSER III will be spent by the deadline in 2024.

e. Discovery Education, Inc. K-8 Streaming License for 2023-2024

Jordan Stephen, Director of Technology discussed that the District would not be renewing the Discovery Education, Inc. K-8 Streaming License for 2023-2024 saving the District $7800.

f. BrainPop/BrainPop Jr. Renewal Contract for 2023-2024 School Year

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to renew the BrainPop and BrainPop Jr. subscription for students in all District in the amount of $8,749.65 from August 12, 2023 to August 11, 2024.

g. 2023-2024 Encyclopedia Britannica Renewal

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Britannica School Subscription Contract in the amount of $715 from July 1, 2023 to June 30, 2024.

h. Interactive Display Refresh

Jordan Stephen, Director of Technology, discussed the Interactive Display Refresh. As certain displays age, they become unusable. Last year, the District replaced about 60% of all Todd Hall display units for the BenQ Boards. The District intends to address ten more displays with BenQ Boards. Jordan explained the rest of the details regarding Phase 2 of the Interactive Display Refresh plan at Todd Hall and Rutledge Hall. The Committee asked what happens with the old units, if any of them are still in working order. The District currently gives the old units to a technology recycling company and keeps the working ones on hand for replacements, if needed. The Committee asked if there are any schools that could use them. The Administration will reach out to the Township schools to see if anyone needs them before considering the recycle option.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the purchase of 25 classroom displays in the amount, not to exceed $61,000 for the 2023-2024 school year.

i. 2023-2024 Learning A-Z Product Renewal

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the renewal of the Learning A-Z software in the

amount of $8,992.50 from August 7, 2023 to August 7, 2024.

j. 2023-2028 Finalsite Inc. Website and Hosting Services Contract

Jordan Stephen, Director of Technology, presented the 2023-2028 Finalsite Inc. Website and Hosting Services Contract. Jordan explained that Blackboard has been purchased by Finalsite Inc., and Finalsite is offering all Blackboard customers the opportunity to convert to Finalsite for free. This is the provider for our District website, and will save the District thousands of dollars if we take advantage of the conversion offer. Jordan met with Finalsite to express concerns over language in an Amendment prepared by Legal Counsel. The vendor is amenable to several provisions. The five year contract will be under $14,000. The Committee asked if there would be a penalty for going in another direction, and Jordan said that the District would have to pay any years left in the contract, if we broke the contract early.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Finalsite Contract for design services, setup fees, website hosting for the proposed 5-year quote in the amount of: $2,229 for school year 2023-24, $2,429 for school year 2024-25, $2,629 for school year 2025-26, $2,829 for school year 2026-27 and $3,029 for school year 2027-28.

k. 2022-2023 PebbleGo Renewal

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the PebbleGo Contract in the amount of $1,197 for the 2023-2024 school year.

l. Annual Renewal of Formative at Rutledge Hall for 2023-2024

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to renew the Formative license at Rutledge Hall in the amount of $3,515.89 for services between July 1, 2023 and June 30, 2024.

m. Renewal of Seesaw for Schools for Todd Hall for 2023-2024

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to accept the Seesaw license for Seesaw for Schools in the amount of $3,120 from August 1, 2023 through July 31, 2024.

n. Renaissance Learning Renewal of FastBridge for 2023-2024

Dr. David L. Russo, Superintendent of Schools, presented the Renaissance Learning Renewal of FastBridge for 2023-2024. David explained that in previous years, NTDSE managed the FastBridge subscription for the Township, and the Township districts would pay NTDSE their fair share of the subscription cost. From now on, each district will manage their own FastBridge account.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve this Agreement with Renaissance Learning for renewal of FastBridge for the 2023-2024 school year in the amount of $7,080.06.

7. District Finance Update

a. CLIC Cyber Liability Coverage for FY24

Courtney explained that if SD74 wants extra cyber coverage, it is available. Courtney shared the background, the District paid $113,715 last year for property, casual and liability coverage. If the District

decides to take on an additional $1 million in cyber coverage, the bill would increase to approximately $120,000. Jordan explained that the Tech Team has nearly all data backed up internally, so it is not necessary to increase cyber risk limits at this time. The $2 million standard coverage that the Administration is recommending brings the total cost of the insurance package to $110,590.

Committee member Vranas discussed that the Committee is currently reviewing all of the contracts that are under $10,000, but he is proposing that all of the software that is being dropped or renewed is simply reviewed by the Committee rather than following the full process that we are currently using. He explained that the Committee would like to see any *new* contracts, contracts that would be changing in term, or any contracts that Legal Counsel had concerns about. Dr. Russo expressed that the administration could keep track of all of the contracts and usage data every six months. Dr. Russo explained that he shared this change to President Daly, and that he was amenable to this shift.

Some of the points discussed for bringing contracts to the Committee:

- Over $10,000
- Over 10% increase (assuming amount is not nominal)
- Multi-year contracts or going to multi-year
- First time Approvals
- If Legal Counsel reviewed it and saw substantive changes

8. ADJOURNMENT.

A motion was made, seconded and passed to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:53 p.m.

The next Finance Committee meeting will be Thursday, June 8, 2023 at 6:30 p.m. The public is welcome.

_____
Peter D. Theodore, Chair

_____
Jay Oleniczak, Co-chair

	LINCOLNWOOD SCHOOL DISTRICT 74 BOARD OF EDUCATION Finance Committee Meeting Minutes Thursday, June 8, 2023 at **6:30 PM**	**BOARD OF EDUCATION** **Kevin Daly**, *President* **Rupal Shah Mandal**, *Vice President* **John P. Vranas**, *Secretary* **Maxie Boynton** **Myra A. Foutris** **Jay Oleniczak** **Peter D. Theodore** **ADMINISTRATION** **Dr. David L. Russo**, *Superintendent of Schools* **Dr. Dominick M. Lupo**, *Assistant Superintendent for Curriculum and Instruction* **Courtney Whited**, *Business Manager/CSBO*

Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Marvin Garlich Administration Building 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, June 8, 2023.

FINANCE COMMITTEE MEMBERS
Jay Oleniczak (BOE), Co-chair
Paul Stellatos, Community Member

FINANCE COMMITTEE MEMBERS NOT PRESENT
Peter D. Theodore (BOE), Chair
John P. Vranas (BOE)
Michael Bartholomew, Community Member
Maja Kenjar, Community Member
Steven Pawlow, Community Member

ADMINISTRATORS/STAFF
Dr. David L. Russo, Superintendent of Schools
Dr. Dominick M. Lupo, Assistant Superintendent of Curriculum and Instruction
Courtney Whited, Business Manager/CSBO
Jordan Stephen, Director of Technology

1. CALL TO ORDER/ROLL CALL.
   Co-Chair Oleniczak called the Finance Committee meeting to order at 6:33 p.m. Roll call was taken and a quorum was not present. No formal recommendations were taken, but members continued with their discussion.

2. AUDIENCE TO VISITORS
   None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **MAY 18, 2023**
The Finance Committee did not take any action relative to the minutes due to the lack of a quorum.

4. FUND BALANCE REPORT
a. Fund Balance Report - **APRIL 2023**
Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for April 2023.

5. OLD BUSINESS
a. Draft of Fiscal Year 2024 Tentative Budget
Courtney Whited, Business Manager/CSBO, presented the timeline for the FY24 budget approval process. She discussed the current fund balance and projections for the end of the fiscal year. Historical expenditures and revenues were discussed along with initial FY24 projections. The Committee requested an update on the tax appeals lawsuit. David explained that it is ongoing. District Legal Counsel will continue to give updates as developments unfold.

b. E-Rate Category I – AT&T Business Class Internet Access – Signature Needed
Jordan Stephen, Director of Technology, explained that due to an accidental omission from AT&T, a new copy of the contract had to be submitted for signatures. This was originally approved at the May 4, 2023 Board of Education meeting and an additional signature is needed.

6. NEW BUSINESS
a. Workers' Compensation Insurance Coverage for Fiscal Year 2024
The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to remain with IPRF for workers' compensation insurance from July 1, 2023 through June 30, 2024 at a cost of $70,416.

b. 2023-24 Collective Liability Insurance Cooperative (CLIC) Property/Casualty and Fiduciary Insurance Renewal
The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to renew the July 1, 2023 - June 30, 2024 Property/Casualty and Fiduciary Liability insurance with Collective Liability Insurance Cooperative (CLIC) in the amount of $112,740.

c. IXL Product Renewal 2023-2024
The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to accept this Agreement from IXL Learning for Math and ELA practice materials for students in Grade 2-8 in all schools, in the amount of $35,088 for the 3 year renewal from August 11, 2023 to August 11th, 2026.

d. Brightly Maintenance Software Purchase for 2023-2026
The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to approve the Brightly contract for Maintenance Request, Scheduling and Preventative Maintenance Tracking in the amount of $8,594.59 for year 1, $9,110.27 for year 2 and $9,656.88 for year 3.

e. 2023-2024 PowerSchool Enrollment Registration Renewal Contracts
The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to approve the contract for PowerSchool

Enrollment Registration in the amount of $11,563.64 from July 1, 2022 to June 30, 2024.

7. District Finance Update - *Courtney Whited, Business Manager/CSBO*
   As Requested During the May 18, 2023 Finance Committee Meeting, the Following Figures were Exported from the District's Financial System and Compiled in Order to Show Food and Supply Costs Versus Lunch Credit Purchases (not Card Scans at the POS System in the Cafeteria)
   Courtney explained that in conclusion our food service is basically breaking even. The Committee discussed the potential of having to raise the lunch fee to account for the cost of upgrading our food service.

a. The Niles Township School Treasurer's Office Sent a Statement to Districts About Personal Property Replacement Tax (PPRT) from the Illinois Department of Revenue.
   Courtney presented the report along with recent historical PPRT data.

8. District Purchasing Update(s) - *Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen*
   a. Nearpod Renewal for 2022-2023
   b. Powerschool Schoology Renewal for 2023-2024
   c. PowerSchool SIS Maintenance and Support Renewal for 2023-2024
   d. Typing Training - Retired as recommended by the Instructional Coaching team.
   e. LessonPix Renewal for 2023-2024
   f. PLTW - STEM Curriculum for 2023-2024
   g. Neptune Navigate Digital Citizenship Curriculum for 2023-2024

9. ADJOURNMENT.

The members in attendance stated their support to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:17 p.m.

The next Finance Committee meeting will be Thursday, July 20, 2023 at 6:30 p.m. The public is welcome.

_____
~~Peter D. Theodore, Chair~~ Absent

_____
Jay Oleniczak, Co-chair

LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting Minutes
Thursday, July 20, 2023 at **6:30 PM**

BOARD OF EDUCATION
Kevin Daly, *President*
Rupal Shah Mandal, *Vice President*
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Dr. David L. Russo, *Superintendent of Schools*
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Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Marvin Garlich Administration Building 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, July 20, 2023

1. CALL TO ORDER/ROLL CALL.
Chair Theodore called the Finance Committee meeting to order at 6:32 p.m. Roll call was taken and a quorum was not present. No formal recommendations were taken, but members continued with their discussion.

FINANCE COMMITTEE MEMBERS
Peter D. Theodore (BOE), Chair
Jay Oleniczak (BOE), Co-Chair
John P. Vranas (BOE)

FINANCE COMMITTEE MEMBERS NOT PRESENT
Michael Bartholomew, Community Member
Maja Kenjar, Community Member
Steven Pawlow, Community Member
Paul Stellatos, Community Member

ADMINISTRATORS/STAFF
Dr. David L. Russo, Superintendent of Schools
Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction
Courtney Whited, Business Manager/CSBO
Jordan Stephen, Director of Technology

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES
a. Finance Committee Meeting Minutes - **MAY 18, 2023**
The Finance Committee did not take any action relative to the May 18, 2023 minutes due to the lack of a quorum.
b. Finance Committee Meeting Minutes - **JUNE 8, 2023**
The Finance Committee did not take any action relative to the June 8, 2023 minutes due to the lack of a quorum.

4. FUND BALANCE REPORT
a. Fund Balance Report - **MAY 2023**
Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for May 2023.

5. OLD BUSINESS

a. Tentative Budget for Fiscal Year 2024

Courtney presented the Tentative Budget for Fiscal Year 2024. She outlined the budget timeline for publication and public review. The fund balance revenue ratio was reviewed. Courtney discussed the projected expenditures and revenues with an emphasis on Corporate Personal Property Replacement Tax, Federal grants and interest. Courtney will make adjustments to the Tentative Budget before it is available to the public on August 3.

The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to support the presentation of the Tentative Fiscal Year 2024 Budget to the Board of Education on August 3, 2023 and the publication of the attached Legal Notice on August 3, 2023.

6. NEW BUSINESS

a. ELA Consultant | Audit and Professional Development

The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to approve to hire Ms. Pat Pollack, Literacy Specialist and Consultant, to perform a full literacy audit and to deliver professional development at a cost of $18,660 for the 2023-2024 school year.

b. Writable, Inc. | Lincoln Hall

The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to approve the one-year subscription Writable, Inc. in the amount of $3,168 for the 2023-2024 school year.

7. District Purchasing Update(s) - *Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen*

a. Swift K12 Renewal for 2023-2024
b. FitnessGram Renewal for 2023-2024
c. Heartland School Systems Renewal for 2023-2024
d. NewsELA for 2023-2024

8. District Finance Update - *Courtney Whited, Business Manager/CSBO*

a. First Student Transportation

First Student is currently offering the opportunity to implement FirstView, a transportation notification system. Administration prefers to open up access to District employees and then offer it to families once the system proves to be reliable.

9. ADJOURNMENT

The members in attendance stated their support to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:35 p.m.

The next Finance Committee meeting will be Thursday, August 24, 2023 at 6:30 p.m. The public is welcome.

_____

Peter D. Theodore, Chair

_____

Jay Oleniczak, Co-chair

Fund Balances

Fiscal Year: 2022-2023

Month: June
Year: 2023
Fund Type:

☐ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	$13,022,792.37	$23,605,775.08	($22,443,554.05)	$0.00	$14,185,013.40
20	OPERATIONS & MAINTENANCE	$3,494,768.89	$2,630,081.52	($1,909,727.60)	$0.00	$4,215,122.81
30	DEBT SERVICE	$829,925.65	$1,780,548.41	($1,805,100.00)	$0.00	$805,374.06
40	TRANSPORTATION	$1,442,825.96	$1,683,076.79	($1,383,365.76)	$0.00	$1,742,536.99
50	MUNICIPAL RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00
51	IMRF	$448,606.14	$552,478.67	($192,383.05)	$0.00	$808,701.76
52	SOCIAL SECURITY AND MEDICARE	$139,099.31	$618,745.66	($352,159.20)	$0.00	$405,685.77
60	CAPITAL PROJECTS	$5,825,261.89	$702,104.29	($1,933,174.54)	$0.00	$4,594,191.64
70	WORKING CASH	$573,446.40	$12,894.03	$0.00	$0.00	$586,340.43
80	TORT IMMUNITY	$249,408.82	$397,940.95	($207,768.00)	$0.00	$439,581.77
90	FIRE PREVENTION & SAFETY	$2,617,556.88	$564,441.84	($235,778.38)	$0.00	$2,946,220.34
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	$0.00	$0.00	$0.00	$0.00	$0.00
	Grand Total:	$28,643,692.31	$32,548,087.24	($30,463,010.58)	$0.00	$30,728,768.97

End of Report

Treasurers Report FUND- All Funds As of 06/30/2023

Fiscal Year: 2022-2023

ASSETS		
CASH & INVESTMENTS		
Cash in Bank (+)	$30,530,554.67	
Imprest Fund (+)	$15,153.17	
Petty Cash (+)	$100.00	
Sub-total : CASH & INVESTMENTS	$30,545,807.84	
DUE FROM OTHER GOVERNMENTS		
Inter-Governmental Loans (+)	($467.03)	
Sub-total : DUE FROM OTHER GOVERNMENTS	($467.03)	
Total : ASSETS		$30,545,340.81
LIABILITIES		
ACCOUNTS PAYABLE		
Accounts Payable (+)	$61,290.18	
Sub-total : ACCOUNTS PAYABLE	$61,290.18	
OTHER CURRENT LIABILITIES		
Other Liabilities (+)	$34,711.13	
Payroll Liabilities (+)	($279,429.47)	
Sub-total : OTHER CURRENT LIABILITIES	($244,718.34)	
Total : LIABILITIES	($183,428.16)	
FUND BALANCE		
Unreserved Fund Balance		
Fund Balance (+)	$28,643,692.31	
Sub-total : Unreserved Fund Balance	$28,643,692.31	
NET INCREASE (DECREASE)		
NET INCREASE (DECREASE) (+)	$2,085,076.66	
Sub-total : NET INCREASE (DECREASE)	$2,085,076.66	
Total : FUND BALANCE	$30,728,768.97	
Total LIABILITIES + FUND BALANCE		$30,545,340.81

End of Report

Treasurers Report FUND- All Funds For the Period 06/01/2023 through 06/30/2023

Fiscal Year: 2022-2023

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	$0.00	$25,081,022.63	$25,868,050.00	$787,027.37	97.0%
Payments in Lieu of Taxes (+)	$0.00	$1,927,538.26	$900,000.00	($1,027,538.26)	214.2%
Tuition Payments Received (+)	$630.00	$237,518.71	$221,600.00	($15,918.71)	107.2%
Interest Revenue Received (+)	$241,305.56	$635,789.95	$369,000.00	($266,789.95)	172.3%
Sales to Pupils & Adults (+)	$9,007.08	$218,405.76	$200,000.00	($18,405.76)	109.2%
Activity Fees Received (+)	$11,294.75	$142,743.17	$100,150.00	($42,593.17)	142.5%
Other Local Revenue (+)	$62,526.68	$265,365.92	$330,430.00	$65,064.08	80.3%
Rental Revenue (+)	$11,287.25	$130,083.43	$89,600.00	($40,483.43)	145.2%
Sub-total : LOCAL SOURCES	$336,051.32	$28,638,467.83	$28,078,830.00	($559,637.83)	102.0%
STATE SOURCES					
State Grants & Aid Received (+)	$106,987.27	$1,641,948.39	$1,539,000.00	($102,948.39)	106.7%
Sub-total : STATE SOURCES	$106,987.27	$1,641,948.39	$1,539,000.00	($102,948.39)	106.7%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	$13,652.55	$2,267,671.02	$2,106,691.00	($160,980.02)	107.6%
Sub-total : FEDERAL SOURCES	$13,652.55	$2,267,671.02	$2,106,691.00	($160,980.02)	107.6%
Total : REVENUE	$456,691.14	$32,548,087.24	$31,724,521.00	($823,566.24)	102.6%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	$1,742,062.70	$7,757,353.38	$7,735,177.00	($22,176.38)	100.3%
Employee Benefits (-)	$312,629.63	$1,243,071.38	$1,430,774.00	$187,702.62	86.9%
Termination Benefits (-)	$16,692.62	$361,552.58	$397,000.00	$35,447.42	91.1%
Purchased Services (-)	($6,060.21)	$152,843.49	$216,005.00	$63,161.51	70.8%
Supplies & Materials (-)	$222,605.70	$497,347.84	$549,480.00	$52,132.16	90.5%
Capital Expenditures (-)	$34,681.04	$202,523.28	$204,000.00	$1,476.72	99.3%
Other Objects (-)	$0.00	$325.00	$1,800.00	$1,475.00	18.1%
Non-Capitalized Equipment (-)	$35,959.49	$58,882.06	$117,500.00	$58,617.94	50.1%
Sub-total : REGULAR K-12 PROGRAMS	($2,358,570.97)	($10,273,899.01)	($10,651,736.00)	($377,836.99)	96.5%
PRE-K PROGRAMS					
Salaries (-)	$42,487.95	$225,154.35	$225,356.00	$201.65	99.9%
Employee Benefits (-)	$5,835.04	$61,397.77	$69,413.00	$8,015.23	88.5%
Supplies & Materials (-)	$160.07	$3,171.37	$4,300.00	$1,128.63	73.8%
Non-Capitalized Equipment (-)	$0.00	$194.02	$750.00	$555.98	25.9%
Sub-total : PRE-K PROGRAMS	($48,483.06)	($289,917.51)	($299,819.00)	($9,901.49)	96.7%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	$211,283.79	$1,136,674.43	$1,198,065.00	$61,390.57	94.9%
Employee Benefits (-)	$38,033.40	$266,268.39	$354,957.00	$88,688.61	75.0%
Purchased Services (-)	$463.00	$998.75	$600.00	($398.75)	166.5%
Supplies & Materials (-)	$501.13	$2,528.93	$5,500.00	$2,971.07	46.0%
Capital Expenditures (-)	$0.00	$2,338.09	$6,000.00	$3,661.91	39.0%
Other Objects (-)	$0.00	$180.00	$200.00	$20.00	90.0%
Non-Capital Equipment (-)	$1,092.51	$2,834.91	$5,000.00	$2,165.09	56.7%

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
Sub-total : SPECIAL ED PROGRAMS K-12	($251,373.83)	($1,411,823.50)	($1,570,322.00)	($158,498.50)	89.9%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	$135,057.40	$585,247.00	$585,251.00	$4.00	100.0%
Employee Benefits (-)	$26,265.60	$105,242.01	$110,875.00	$5,632.99	94.9%
Purchased Services (-)	$22,391.41	$64,390.96	$56,795.00	($7,595.96)	113.4%
Supplies & Materials (-)	$963.81	$9,799.39	$12,250.00	$2,450.61	80.0%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	($184,678.22)	($764,679.36)	($765,171.00)	($491.64)	99.9%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	$23,438.85	$99,754.45	$90,000.00	($9,754.45)	110.8%
Employee Benefits (-)	$1,098.00	$4,379.94	$7,405.00	$3,025.06	59.1%
Supplies & Materials (-)	$0.00	$6,886.70	$5,500.00	($1,386.70)	125.2%
Capital Expenditures (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Other Objects (-)	$0.00	$3,500.00	$3,600.00	$100.00	97.2%
Sub-total : INTERSCHOLASTIC PROGRAMS	($24,536.85)	($114,521.09)	($108,005.00)	$6,516.09	106.0%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	$19,610.37	$51,514.21	$42,491.00	($9,023.21)	121.2%
Employee Benefits (-)	$5,157.87	$9,332.60	$10,100.00	$767.40	92.4%
Supplies & Materials (-)	$0.00	$1,709.61	$3,117.00	$1,407.39	54.8%
Sub-total : SUMMER SCHOOL PROGRAMS	($24,768.24)	($62,556.42)	($55,708.00)	$6,848.42	112.3%
GIFTED PROGRAMS					
Salaries (-)	$103,935.40	$450,386.00	$450,386.00	$0.00	100.0%
Employee Benefits (-)	$17,795.87	$70,398.94	$70,821.00	$422.06	99.4%
Supplies & Materials (-)	$485.57	$3,670.79	$4,250.00	$579.21	86.4%
Sub-total : GIFTED PROGRAMS	($122,216.84)	($524,455.73)	($525,457.00)	($1,001.27)	99.8%
BILINGUAL PROGRAMS					
Salaries (-)	$154,916.50	$676,484.62	$693,562.00	$17,077.38	97.5%
Employee Benefits (-)	$25,704.47	$99,989.21	$101,304.00	$1,314.79	98.7%
Purchased Services (-)	$0.00	$0.00	$1,800.00	$1,800.00	0.0%
Supplies & Materials (-)	$64.15	$13,935.17	$1,750.00	($12,185.17)	796.3%
Sub-total : BILINGUAL PROGRAMS	($180,685.12)	($790,409.00)	($798,416.00)	($8,007.00)	99.0%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	$93,259.20	$404,123.00	$404,123.00	$0.00	100.0%
Employee Benefits (-)	$11,378.41	$45,441.51	$41,196.00	($4,245.51)	110.3%
Supplies & Materials (-)	($19.99)	$961.04	$1,000.00	$38.96	96.1%
Sub-total : ATTENDANCE & SOCIAL WORK	($104,617.62)	($450,525.55)	($446,319.00)	$4,206.55	100.9%
GUIDANCE SERVICES					
Purchased Services (-)	$0.00	$0.00	$5,000.00	$5,000.00	0.0%
Sub-total : GUIDANCE SERVICES	$0.00	$0.00	($5,000.00)	($5,000.00)	0.0%
HEALTH SERVICES					

Treasurers Report FUND- All Funds For the Period 06/01/2023 through 06/30/2023

Fiscal Year: 2022-2023

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
Salaries (-)	$9,385.48	$163,321.83	$159,352.00	($3,969.83)	102.5%
Employee Benefits (-)	$3,425.79	$62,007.29	$65,795.00	$3,787.71	94.2%
Purchased Services (-)	$6,075.00	$58,396.59	$31,000.00	($27,396.59)	188.4%
Supplies & Materials (-)	$25.90	$4,907.79	$5,300.00	$392.21	92.6%
Capital Expenditures (-)	$0.00	$223.28	$2,250.00	$2,026.72	9.9%
Other Objects (-)	$0.00	$64.78	$750.00	$685.22	8.6%
Non-Capital Equipment (-)	$0.00	$0.00	$1,600.00	$1,600.00	0.0%
Sub-total : HEALTH SERVICES	($18,912.17)	($288,921.56)	($266,047.00)	$22,874.56	108.6%
PSYCHOLOGICAL SERVICES					
Salaries (-)	$41,442.40	$179,584.00	$179,584.00	$0.00	100.0%
Employee Benefits (-)	$9,518.82	$37,505.84	$37,804.00	$298.16	99.2%
Purchased Services (-)	$52.50	$1,342.50	$1,100.00	($242.50)	122.0%
Supplies & Materials (-)	$0.00	$1,382.37	$1,850.00	$467.63	74.7%
Sub-total : PSYCHOLOGICAL SERVICES	($51,013.72)	($219,814.71)	($220,338.00)	($523.29)	99.8%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	$63,367.20	$274,591.00	$274,591.00	$0.00	100.0%
Employee Benefits (-)	$10,269.01	$40,705.23	$41,079.00	$373.77	99.1%
Purchased Services (-)	$0.00	$443.16	$360.00	($83.16)	123.1%
Supplies & Materials (-)	$16.20	$1,511.83	$1,800.00	$288.17	84.0%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	($73,652.41)	($317,251.22)	($317,830.00)	($578.78)	99.8%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	$11,289.18	$77,215.65	$101,000.00	$23,784.35	76.5%
Employee Benefits (-)	$723.08	$4,723.08	$9,732.00	$5,008.92	48.5%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	($12,012.26)	($81,938.73)	($110,732.00)	($28,793.27)	74.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	$31,307.50	$356,019.13	$364,189.00	$8,169.87	97.8%
Employee Benefits (-)	$4,466.88	$57,486.71	$56,095.00	($1,391.71)	102.5%
Purchased Services (-)	$3,450.00	$29,919.58	$73,126.00	$43,206.42	40.9%
Supplies & Materials (-)	$0.00	$686.64	$1,500.00	$813.36	45.8%
Other Objects (-)	$1,884.91	$4,422.93	$1,800.00	($2,622.93)	245.7%
Sub-total : IMPROVEMENT OF INSTRUCTION	($41,109.29)	($448,534.99)	($496,710.00)	($48,175.01)	90.3%
EDUCATIONAL MEDIA					
Salaries (-)	$63,005.00	$273,022.00	$273,022.00	$0.00	100.0%
Employee Benefits (-)	$7,896.03	$31,480.72	$31,775.00	$294.28	99.1%
Supplies & Materials (-)	$1,687.01	$12,647.11	$16,000.00	$3,352.89	79.0%
Sub-total : EDUCATIONAL MEDIA	($72,588.04)	($317,149.83)	($320,797.00)	($3,647.17)	98.9%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	$0.00	$62,173.25	$62,000.00	($173.25)	100.3%
Purchased Services (-)	$14,799.00	$202,031.23	$212,700.00	$10,668.77	95.0%
Supplies & Materials (-)	$96.69	$1,224.29	$2,500.00	$1,275.71	49.0%
Capital Expenditures (-)	$0.00	$0.00	$2,000.00	$2,000.00	0.0%

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
Other Objects (-)	$6,620.00	$19,363.00	$6,540.00	($12,823.00)	296.1%
Non-Capitalized Equipment (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Sub-total : ADMIN SERVICES - BOARD OF ED	($21,515.69)	($284,791.77)	($287,240.00)	($2,448.23)	99.1%
SUPERINTENDENT					
Salaries (-)	$19,019.45	$286,941.43	$268,850.00	($18,091.43)	106.7%
Employee Benefits (-)	$3,461.04	$54,342.49	$53,601.00	($741.49)	101.4%
Purchased Services (-)	$658.88	$9,855.03	$3,900.00	($5,955.03)	252.7%
Supplies & Materials (-)	$298.79	$314.02	$2,000.00	$1,685.98	15.7%
Capital Expenditures (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Other Objects (-)	$2,353.94	$3,651.94	$3,000.00	($651.94)	121.7%
Non-Capitalized Equipment (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Sub-total : SUPERINTENDENT	($25,792.10)	($355,104.91)	($332,351.00)	$22,753.91	106.8%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	$11,336.63	$147,263.93	$147,376.00	$112.07	99.9%
Employee Benefits (-)	$3,568.55	$43,640.31	$43,347.00	($293.31)	100.7%
Other Objects (-)	$0.00	$400.00	$1,000.00	$600.00	40.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	($14,905.18)	($191,304.24)	($191,723.00)	($418.76)	99.8%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	$70,416.00	$71,519.00	$69,000.00	($2,519.00)	103.7%
Sub-total : WORKERS COMPENSATION INSURANCE	($70,416.00)	($71,519.00)	($69,000.00)	$2,519.00	103.7%
LOSS PREVENTION REDUCTION					
Other Objects (-)	$0.00	$0.00	$5,000.00	$5,000.00	0.0%
Sub-total : LOSS PREVENTION REDUCTION	$0.00	$0.00	($5,000.00)	($5,000.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	$112,740.00	$136,249.00	$150,000.00	$13,751.00	90.8%
Sub-total : PROPERTY INSURANCE	($112,740.00)	($136,249.00)	($150,000.00)	($13,751.00)	90.8%
PRINCIPAL					
Salaries (-)	$51,470.43	$689,891.60	$688,889.00	($1,002.60)	100.1%
Employee Benefits (-)	$17,417.65	$213,922.09	$215,627.00	$1,704.91	99.2%
Purchased Services (-)	$95.98	$3,567.68	$5,050.00	$1,482.32	70.6%
Supplies & Materials (-)	$66.17	$1,737.56	$4,000.00	$2,262.44	43.4%
Capital Expenditures (-)	$0.00	$513.54	$1,500.00	$986.46	34.2%
Other Objects (-)	$0.00	$1,202.00	$2,400.00	$1,198.00	50.1%
Non-Capitalized Equipment (-)	$0.00	$3,079.70	$3,200.00	$120.30	96.2%
Sub-total : PRINCIPAL	($69,050.23)	($913,914.17)	($920,666.00)	($6,751.83)	99.3%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	$14,623.79	$190,109.87	$190,110.00	$0.13	100.0%
Employee Benefits (-)	$2,612.28	$31,897.19	$31,941.00	$43.81	99.9%
Other Objects (-)	$0.00	$1,134.00	$1,400.00	$266.00	81.0%

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
Sub-total : OPERATION OF BUSINESS SERVICES	($17,236.07)	($223,141.06)	($223,451.00)	($309.94)	99.9%
FISCAL SERVICES					
Salaries (-)	$18,014.08	$230,559.86	$231,039.00	$479.14	99.8%
Employee Benefits (-)	$7,872.06	$95,122.05	$93,417.00	($1,705.05)	101.8%
Purchased Services (-)	($2,711.87)	$100,559.09	$123,500.00	$22,940.91	81.4%
Supplies & Materials (-)	$5.36	$4,576.02	$5,500.00	$923.98	83.2%
Capital Expenditures (-)	$0.00	$513.54	$750.00	$236.46	68.5%
Other Objects (-)	$2,989.28	$29,389.92	$20,000.00	($9,389.92)	146.9%
Non-Capitalized Equipment (-)	$0.00	$1,031.97	$1,500.00	$468.03	68.8%
Sub-total : FISCAL SERVICES	($26,168.91)	($461,752.45)	($475,706.00)	($13,953.55)	97.1%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	$0.00	$608,311.70	$596,118.00	($12,193.70)	102.0%
Capital Expenditures (-)	($82,608.29)	$1,373,374.84	$3,077,144.00	$1,703,769.16	44.6%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	$82,608.29	($1,981,686.54)	($3,673,262.00)	($1,691,575.46)	53.9%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	$41,674.12	$519,421.52	$526,163.00	$6,741.48	98.7%
Employee Benefits (-)	$13,364.97	$169,407.91	$171,678.00	$2,270.09	98.7%
Purchased Services (-)	$62,726.00	$917,760.82	$960,700.00	$42,939.18	95.5%
Supplies & Materials (-)	$25,142.04	$339,031.03	$453,014.00	$113,982.97	74.8%
Capital Expenditures (-)	$137,266.38	$231,331.22	$439,500.00	$208,168.78	52.6%
Other Objects (-)	$595.00	$595.00	$1,750.00	$1,155.00	34.0%
Non-Capitalized Equipment (-)	$0.00	$2,561.39	$30,000.00	$27,438.61	8.5%
Sub-total : OPERATION & MAINTENANCE OF PLANT	($280,768.51)	($2,180,108.89)	($2,582,805.00)	($402,696.11)	84.4%
PUPIL TRANSPORTATION					
Purchased Services (-)	$172,014.41	$1,383,365.76	$1,440,000.00	$56,634.24	96.1%
Sub-total : PUPIL TRANSPORTATION	($172,014.41)	($1,383,365.76)	($1,440,000.00)	($56,634.24)	96.1%
FOOD SERVICES					
Salaries (-)	$15,104.66	$246,202.07	$250,708.00	$4,505.93	98.2%
Employee Benefits (-)	$5,830.26	$99,624.94	$103,366.00	$3,741.06	96.4%
Purchased Services (-)	$7,000.00	$7,000.00	$500.00	($6,500.00)	1400.0%
Supplies & Materials (-)	$11,856.32	$232,963.81	$262,000.00	$29,036.19	88.9%
Capital Expenditures (-)	$0.00	$118.28	$8,000.00	$7,881.72	1.5%
Other Objects (-)	$0.00	$752.50	$1,000.00	$247.50	75.3%
Non-Capitalized Equipment (-)	$0.00	$0.00	$4,000.00	$4,000.00	0.0%
Sub-total : FOOD SERVICES	($39,791.24)	($586,661.60)	($629,574.00)	($42,912.40)	93.2%
INTERNAL SERVICES					
Purchased Services (-)	$3,705.64	$20,570.20	$27,100.00	$6,529.80	75.9%
Supplies & Materials (-)	$498.40	$1,148.27	$1,500.00	$351.73	76.6%
Sub-total : INTERNAL SERVICES	($4,204.04)	($21,718.47)	($28,600.00)	($6,881.53)	75.9%
INFORMATION SERVICES					

Treasurers Report FUND- All Funds For the Period 06/01/2023 through 06/30/2023

Fiscal Year: 2022-2023

	06/01/2023 - 06/30/2023	Year To Date	Budget	Budget Balance	
Salaries (-)	$0.00	$53,312.52	$78,534.00	$25,221.48	67.9%
Employee Benefits (-)	$0.00	$21,155.46	$30,706.00	$9,550.54	68.9%
Purchased Services (-)	$0.00	$23,662.31	$34,250.00	$10,587.69	69.1%
Supplies & Materials (-)	$0.00	$7,257.88	$6,000.00	($1,257.88)	121.0%
Other Objects (-)	$0.00	$250.00	$1,000.00	$750.00	25.0%
Sub-total : INFORMATION SERVICES	$0.00	($105,638.17)	($150,490.00)	($44,851.83)	70.2%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	$40,455.62	$524,539.07	$534,698.00	$10,158.93	98.1%
Employee Benefits (-)	$12,359.14	$162,125.39	$183,891.00	$21,765.61	88.2%
Purchased Services (-)	$0.00	$544.62	$500.00	($44.62)	108.9%
Other Objects (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	($52,814.76)	($687,209.08)	($719,589.00)	($32,379.92)	95.5%
COMMUNITY SERVICES					
Purchased Services (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Sub-total : COMMUNITY SERVICES	$0.00	$0.00	($2,000.00)	($2,000.00)	0.0%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	$0.00	$161,500.00	$164,000.00	$2,500.00	98.5%
Other Objects (-)	$26,900.88	$2,555,847.26	$2,439,019.00	($116,828.26)	104.8%
Sub-total : PAYMENTS TO OTHER LEAs	($26,900.88)	($2,717,347.26)	($2,603,019.00)	$114,328.26	104.4%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	$310,375.00	$640,100.00	$640,100.00	$0.00	100.0%
Sub-total : DEBT SERVICE - INTEREST	($310,375.00)	($640,100.00)	($640,100.00)	$0.00	100.0%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	$0.00	$1,165,000.00	$1,165,000.00	$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	$0.00	($1,165,000.00)	($1,165,000.00)	$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	$0.00	$0.00	$2,500.00	$2,500.00	0.0%
Sub-total : DEBT SERVICE - OTHER	$0.00	$0.00	($2,500.00)	($2,500.00)	0.0%
Total : EXPENDITURES	($4,731,303.37)	($30,463,010.58)	($33,250,483.00)	($2,787,472.42)	91.6%
NET INCREASE (DECREASE)	($4,274,612.23)	$2,085,076.66	($1,525,962.00)	($3,611,038.66)	136.6%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
10 - EDUCATIONAL					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
100 - SALARIES	$7,735,177.00	$1,742,062.70	$7,757,353.38	$0.00	($22,176.38)
200 - EMPLOYEE BENEFITS	$1,302,684.00	$286,501.26	$1,121,357.57	$0.00	$181,326.43
300 - PURCHASED SERVICES	$216,005.00	($6,060.21)	$152,843.49	$49.00	$63,112.51
400 - SUPPLIES & MATERIALS	$549,480.00	$222,605.70	$497,347.84	$0.00	$52,132.16
500 - CAPITAL OUTLAY	$204,000.00	$34,681.04	$202,523.28	$0.00	$1,476.72
600 - OTHER OBJECTS	$1,800.00	$0.00	$325.00	$0.00	$1,475.00
700 - NON-CAPITAL EQUIPMENT	$117,500.00	$35,959.49	$58,882.06	$0.00	$58,617.94
800 - TERMINATION/VACATION PAYMENTS	$397,000.00	$16,692.62	$361,552.58	$0.00	$35,447.42
1125 - PRE-K PROGRAMS					
100 - SALARIES	$225,356.00	$42,487.95	$225,154.35	$0.00	$201.65
200 - EMPLOYEE BENEFITS	$58,224.00	$4,968.46	$52,105.54	$0.00	$6,118.46
400 - SUPPLIES & MATERIALS	$4,300.00	$160.07	$3,171.37	$0.00	$1,128.63
700 - NON-CAPITAL EQUIPMENT	$750.00	$0.00	$194.02	$0.00	$555.98
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	$1,198,065.00	$211,283.79	$1,136,674.43	$0.00	$61,390.57
200 - EMPLOYEE BENEFITS	$286,424.00	$33,425.25	$211,381.50	$0.00	$75,042.50
300 - PURCHASED SERVICES	$600.00	$463.00	$998.75	$0.00	($398.75)
400 - SUPPLIES & MATERIALS	$5,500.00	$501.13	$2,528.93	$17.75	$2,953.32
500 - CAPITAL OUTLAY	$6,000.00	$0.00	$2,338.09	$0.00	$3,661.91
600 - OTHER OBJECTS	$200.00	$0.00	$180.00	$0.00	$20.00
700 - NON-CAPITAL EQUIPMENT	$5,000.00	$1,092.51	$2,834.91	$0.00	$2,165.09
1250 - REMEDIAL & SUPPLEMENTAL K-12					
100 - SALARIES	$585,251.00	$135,057.40	$585,247.00	$0.00	$4.00
200 - EMPLOYEE BENEFITS	$102,383.00	$24,421.73	$97,191.21	$0.00	$5,191.79
300 - PURCHASED SERVICES	$56,795.00	$22,391.41	$64,390.96	$0.00	($7,595.96)
400 - SUPPLIES & MATERIALS	$12,250.00	$963.81	$9,799.39	$0.00	$2,450.61
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	$90,000.00	$23,438.85	$99,754.45	$0.00	($9,754.45)
200 - EMPLOYEE BENEFITS	$1,200.00	$205.49	$997.35	$0.00	$202.65
400 - SUPPLIES & MATERIALS	$5,500.00	$0.00	$6,886.70	$0.00	($1,386.70)
500 - CAPITAL OUTLAY	$1,500.0021	$0.00	$0.00	$0.00	$1,500.00

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	$3,600.00	$0.00	$3,500.00	$0.00	$100.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	$42,491.00	$19,610.37	$51,514.21	$0.00	($9,023.21)
200 - EMPLOYEE BENEFITS	$4,315.00	$4,309.61	$7,423.99	$0.00	($3,108.99)
400 - SUPPLIES & MATERIALS	$3,117.00	$0.00	$1,709.61	$0.00	$1,407.39
1650 - GIFTED PROGRAMS					
100 - SALARIES	$450,386.00	$103,935.40	$450,386.00	$0.00	$0.00
200 - EMPLOYEE BENEFITS	$64,287.00	$16,379.53	$64,217.89	$0.00	$69.11
400 - SUPPLIES & MATERIALS	$4,250.00	$485.57	$3,670.79	$96.41	$482.80
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	$693,562.00	$154,916.50	$676,484.62	$0.00	$17,077.38
200 - EMPLOYEE BENEFITS	$91,365.00	$23,564.55	$90,447.46	$0.00	$917.54
300 - PURCHASED SERVICES	$1,800.00	$0.00	$0.00	$0.00	$1,800.00
400 - SUPPLIES & MATERIALS	$1,750.00	$64.15	$13,935.17	$0.00	($12,185.17)
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	$404,123.00	$93,259.20	$404,123.00	$0.00	$0.00
200 - EMPLOYEE BENEFITS	$35,333.00	$10,080.77	$39,794.20	$0.00	($4,461.20)
400 - SUPPLIES & MATERIALS	$1,000.00	($19.99)	$961.04	$0.00	$38.96
2120 - GUIDANCE SERVICES					
300 - PURCHASED SERVICES	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
2130 - HEALTH SERVICES					
100 - SALARIES	$159,352.00	$9,385.48	$163,321.83	$0.00	($3,969.83)
200 - EMPLOYEE BENEFITS	$36,803.00	$2,139.60	$36,773.70	$0.00	$29.30
300 - PURCHASED SERVICES	$31,000.00	$6,075.00	$58,396.59	$0.00	($27,396.59)
400 - SUPPLIES & MATERIALS	$5,300.00	$25.90	$4,907.79	$0.00	$392.21
500 - CAPITAL OUTLAY	$2,250.00	$0.00	$223.28	$0.00	$2,026.72
600 - OTHER OBJECTS	$750.00	$0.00	$64.78	$0.00	$685.22
700 - NON-CAPITAL EQUIPMENT	$1,600.00	$0.00	$0.00	$0.00	$1,600.00
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	$179,584.00	$41,442.40	$179,584.00	$0.00	$0.00
200 - EMPLOYEE BENEFITS	$35,198.00	$8,967.98	$35,091.48	$0.00	$106.52
300 - PURCHASED SERVICES	$1,100.00	$52.50	$1,342.50	$0.00	($242.50)
400 - SUPPLIES & MATERIALS	$1,850.00	$0.00	$1,382.37	$0.00	$467.63
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	$274,591.00	$63,367.20	$274,591.00	$0.00	$0.00

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	$37,095.00	$9,420.42	$36,996.78	$0.00	$98.22
300 - PURCHASED SERVICES	$360.00	$0.00	$443.16	$0.00	($83.16)
400 - SUPPLIES & MATERIALS	$1,800.00	$16.20	$1,511.83	$0.00	$288.17
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	$101,000.00	$11,289.18	$77,215.65	$0.00	$23,784.35
200 - EMPLOYEE BENEFITS	$900.00	$61.56	$331.44	$0.00	$568.56
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	$364,189.00	$31,307.50	$356,019.13	$0.00	$8,169.87
200 - EMPLOYEE BENEFITS	$41,959.00	$3,363.96	$43,172.08	$0.00	($1,213.08)
300 - PURCHASED SERVICES	$73,126.00	$3,450.00	$29,919.58	$0.00	$43,206.42
400 - SUPPLIES & MATERIALS	$1,500.00	$0.00	$686.64	$0.00	$813.36
600 - OTHER OBJECTS	$1,800.00	$1,884.91	$4,422.93	$0.00	($2,622.93)
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	$273,022.00	$63,005.00	$273,022.00	$0.00	$0.00
200 - EMPLOYEE BENEFITS	$27,814.00	$7,018.24	$27,655.32	$0.00	$158.68
400 - SUPPLIES & MATERIALS	$16,000.00	$1,687.01	$12,647.11	$0.00	$3,352.89
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	$62,000.00	$0.00	$62,173.25	$0.00	($173.25)
300 - PURCHASED SERVICES	$212,700.00	$14,799.00	$202,031.23	$0.00	$10,668.77
400 - SUPPLIES & MATERIALS	$2,500.00	$96.69	$1,224.29	$0.00	$1,275.71
500 - CAPITAL OUTLAY	$2,000.00	$0.00	$0.00	$0.00	$2,000.00
600 - OTHER OBJECTS	$6,540.00	$6,620.00	$19,363.00	$0.00	($12,823.00)
700 - NON-CAPITAL EQUIPMENT	$1,500.00	$0.00	$0.00	$0.00	$1,500.00
2320 - SUPERINTENDENT					
100 - SALARIES	$268,850.00	$19,019.45	$286,941.43	$0.00	($18,091.43)
200 - EMPLOYEE BENEFITS	$49,650.00	$3,186.34	$50,198.43	$0.00	($548.43)
300 - PURCHASED SERVICES	$3,900.00	$658.88	$9,855.03	$0.00	($5,955.03)
400 - SUPPLIES & MATERIALS	$2,000.00	$298.79	$314.02	$0.00	$1,685.98
500 - CAPITAL OUTLAY	$500.00	$0.00	$0.00	$0.00	$500.00
600 - OTHER OBJECTS	$3,000.00	$2,353.94	$3,651.94	$0.00	($651.94)
700 - NON-CAPITAL EQUIPMENT	$500.00	$0.00	$0.00	$0.00	$500.00
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	$147,376.00	$11,336.63	$147,263.93	$0.00	$112.07
200 - EMPLOYEE BENEFITS	$38,258.00	$3,210.59	$38,764.06	$0.00	($506.06)
600 - OTHER OBJECTS	$1,000.00	$0.00	$400.00	$0.00	$600.00

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
2410 - PRINCIPAL					
100 - SALARIES	$688,889.00	$51,470.43	$689,891.60	$0.00	($1,002.60)
200 - EMPLOYEE BENEFITS	$179,022.00	$15,006.50	$180,025.90	$0.00	($1,003.90)
300 - PURCHASED SERVICES	$5,050.00	$95.98	$3,567.68	$0.00	$1,482.32
400 - SUPPLIES & MATERIALS	$4,000.00	$66.17	$1,737.56	$0.00	$2,262.44
500 - CAPITAL OUTLAY	$1,500.00	$0.00	$513.54	$0.00	$986.46
600 - OTHER OBJECTS	$2,400.00	$0.00	$1,202.00	$0.00	$1,198.00
700 - NON-CAPITAL EQUIPMENT	$3,200.00	$0.00	$3,079.70	$0.00	$120.30
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	$190,110.00	$14,623.79	$190,109.87	$0.00	$0.13
200 - EMPLOYEE BENEFITS	$29,183.00	$2,401.86	$29,168.75	$0.00	$14.25
600 - OTHER OBJECTS	$1,400.00	$0.00	$1,134.00	$0.00	$266.00
2520 - FISCAL SERVICES					
100 - SALARIES	$231,039.00	$18,014.08	$230,559.86	$0.00	$479.14
200 - EMPLOYEE BENEFITS	$54,870.00	$5,316.25	$59,546.35	$0.00	($4,676.35)
300 - PURCHASED SERVICES	$123,500.00	($2,711.87)	$100,559.09	$0.00	$22,940.91
400 - SUPPLIES & MATERIALS	$5,500.00	$5.36	$4,576.02	$0.00	$923.98
500 - CAPITAL OUTLAY	$750.00	$0.00	$513.54	$0.00	$236.46
600 - OTHER OBJECTS	$20,000.00	$2,989.28	$29,389.92	$0.00	($9,389.92)
700 - NON-CAPITAL EQUIPMENT	$1,500.00	$0.00	$1,031.97	$0.00	$468.03
2560 - FOOD SERVICES					
100 - SALARIES	$250,708.00	$15,104.66	$246,202.07	$0.00	$4,505.93
200 - EMPLOYEE BENEFITS	$61,893.00	$3,711.46	$61,627.86	$0.00	$265.14
300 - PURCHASED SERVICES	$500.00	$7,000.00	$7,000.00	$0.00	($6,500.00)
400 - SUPPLIES & MATERIALS	$262,000.00	$11,856.32	$232,963.81	$0.00	$29,036.19
500 - CAPITAL OUTLAY	$8,000.00	$0.00	$118.28	$0.00	$7,881.72
600 - OTHER OBJECTS	$1,000.00	$0.00	$752.50	$0.00	$247.50
700 - NON-CAPITAL EQUIPMENT	$4,000.00	$0.00	$0.00	$0.00	$4,000.00
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	$27,100.00	$3,705.64	$20,570.20	$0.00	$6,529.80
400 - SUPPLIES & MATERIALS	$1,500.00	$498.40	$1,148.27	$0.00	$351.73
2630 - INFORMATION SERVICES					
100 - SALARIES	$78,534.00	$0.00	$53,312.52	$0.00	$25,221.48
200 - EMPLOYEE BENEFITS	$17,646.00	$0.00	$12,106.25	$0.00	$5,539.75
300 - PURCHASED SERVICES	$34,250.00	$0.00	$23,662.31	$0.00	$10,587.69

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
400 - SUPPLIES & MATERIALS	$6,000.00	$0.00	$7,257.88	$0.00	($1,257.88)
600 - OTHER OBJECTS	$1,000.00	$0.00	$250.00	$0.00	$750.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	$534,698.00	$40,455.62	$524,539.07	$0.00	$10,158.93
200 - EMPLOYEE BENEFITS	$119,278.00	$8,144.38	$103,458.09	$0.00	$15,819.91
300 - PURCHASED SERVICES	$500.00	$0.00	$544.62	$0.00	($44.62)
600 - OTHER OBJECTS	$500.00	$0.00	$0.00	$0.00	$500.00
3000 - COMMUNITY SERVICES					
300 - PURCHASED SERVICES	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
400 - SUPPLIES & MATERIALS	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	$164,000.00	$0.00	$161,500.00	$0.00	$2,500.00
600 - OTHER OBJECTS	$2,439,019.00	$26,900.88	$2,555,847.26	$0.00	($116,828.26)
10 - EDUCATIONAL Total:	$23,003,579.00	$3,810,084.65	$22,443,554.05	$163.16	$559,861.79

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
20 - OPERATIONS & MAINTENANCE					
0 - EXPENDITURES					
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
100 - SALARIES	$526,163.00	$41,674.12	$519,421.52	$0.00	$6,741.48
200 - EMPLOYEE BENEFITS	$83,217.00	$7,190.71	$86,293.00	$0.00	($3,076.00)
300 - PURCHASED SERVICES	$960,700.00	$62,726.00	$917,760.82	$0.00	$42,939.18
400 - SUPPLIES & MATERIALS	$453,014.00	$25,142.04	$339,031.03	$0.00	$113,982.97
500 - CAPITAL OUTLAY	$186,500.00	$0.00	$44,064.84	$0.00	$142,435.16
600 - OTHER OBJECTS	$1,750.00	$595.00	$595.00	$0.00	$1,155.00
700 - NON-CAPITAL EQUIPMENT	$30,000.00	$0.00	$2,561.39	$0.00	$27,438.61
20 - OPERATIONS & MAINTENANCE Total:	$2,241,344.00	$137,327.87	$1,909,727.60	$0.00	$331,616.40

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
30 - DEBT SERVICE					
0 - EXPENDITURES					
5140 - DEBT SERVICE - INTEREST PAYMENTS					
600 - OTHER OBJECTS	$640,100.00	$310,375.00	$640,100.00	$0.00	$0.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	$1,165,000.00	$0.00	$1,165,000.00	$0.00	$0.00
5400 - DEBT SERVICE LEASES					
600 - OTHER OBJECTS	$2,500.00	$0.00	$0.00	$0.00	$2,500.00
30 - DEBT SERVICE Total:	$1,807,600.00	$310,375.00	$1,805,100.00	$0.00	$2,500.00

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
40 - TRANSPORTATION					
0 - EXPENDITURES					
2550 - PUPIL TRANSPORTATION					
300 - PURCHASED SERVICES	$1,440,000.00	$172,014.41	$1,383,365.76	$0.00	$56,634.24
40 - TRANSPORTATION Total:	$1,440,000.00	$172,014.41	$1,383,365.76	$0.00	$56,634.24

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	$3,875.00	$534.86	$2,774.22	$0.00	$1,100.78
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	$4,700.00	$186.40	$4,446.30	$0.00	$253.70
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	$30,100.00	$1,063.40	$24,502.92	$0.00	$5,597.08
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	$2,400.00	$118.95	$748.66	$0.00	$1,651.34
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	$1,000.00	$165.80	$364.84	$0.00	$635.16
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	$300.00	$20.71	$160.55	$0.00	$139.45
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	$16,800.00	$640.34	$13,992.80	$0.00	$2,807.20
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$1,100.00	$106.24	$112.50	$0.00	$987.50
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	$5,600.00	$359.28	$5,417.94	$0.00	$182.06
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	$1,750.00	$112.70	$1,688.82	$0.00	$61.18
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	$15,720.00	$1,015.31	$15,311.96	$0.00	$408.04
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	$21,000.00	$1,363.67	$20,176.66	$0.00	$823.34
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	$48,200.00	$3,151.83	$45,369.89	$0.00	$2,830.11
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	$22,300.00	$1,078.11	$21,057.54	$0.00	$1,242.46
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	$7,050.00	$0.00	$4,978.18	$0.00	$2,071.82
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$34,000.00	$2,102.64	$31,279.27	$0.00	$2,720.73
51 - IMRF Total:	$215,895.00	$12,020.24	$192,383.05	$0.00	$23,511.95

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
52 - SOCIAL SECURITY AND MEDICARE					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	$124,215.00	$25,593.51	$118,939.59	$0.00	$5,275.41
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	$6,489.00	$680.18	$4,845.93	$0.00	$1,643.07
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	$38,433.00	$3,544.75	$30,383.97	$0.00	$8,049.03
1250 - REMEDIAL & SUPPLEMENTAL K-12					
200 - EMPLOYEE BENEFITS	$8,492.00	$1,843.87	$8,050.80	$0.00	$441.20
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	$3,805.00	$773.56	$2,633.93	$0.00	$1,171.07
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	$4,785.00	$682.46	$1,543.77	$0.00	$3,241.23
1650 - GIFTED PROGRAMS					
200 - EMPLOYEE BENEFITS	$6,534.00	$1,416.34	$6,181.05	$0.00	$352.95
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	$9,639.00	$2,119.21	$9,381.20	$0.00	$257.80
2110 - ATTENDANCE & SOCIAL WORK					
200 - EMPLOYEE BENEFITS	$5,863.00	$1,297.64	$5,647.31	$0.00	$215.69
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	$12,192.00	$645.85	$11,240.79	$0.00	$951.21
2140 - PSYCHOLOGICAL SERVICES					
200 - EMPLOYEE BENEFITS	$2,606.00	$550.84	$2,414.36	$0.00	$191.64
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
200 - EMPLOYEE BENEFITS	$3,984.00	$848.59	$3,708.45	$0.00	$275.55
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$7,732.00	$555.28	$4,279.14	$0.00	$3,452.86
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	$8,536.00	$743.64	$8,896.69	$0.00	($360.69)
2220 - EDUCATIONAL MEDIA					
200 - EMPLOYEE BENEFITS	$3,961.00	$877.79	$3,825.40	$0.00	$135.60
2320 - SUPERINTENDENT					
200 - EMPLOYEE BENEFITS	$3,951.00	$274.70	$4,144.06	$0.00	($193.06)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	$3,339.00	$245.26	$3,187.43	$0.00	$151.57
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	$20,885.00	$1,395.84	$18,584.23	$0.00	$2,300.77
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	$2,758.00	$210.42	$2,728.44	$0.00	$29.56
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	$17,547.00	$1,192.14	$15,399.04	$0.00	$2,147.96
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	$40,261.00	$3,022.43	$37,745.02	$0.00	$2,515.98
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	$19,173.00	$1,040.69	$16,939.54	$0.00	$2,233.46
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	$6,010.00	$0.00	$4,071.03	$0.00	$1,938.97
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$30,613.00	$2,112.12	$27,388.03	$0.00	$3,224.97
52 - SOCIAL SECURITY AND MEDICARE Total:	$391,803.00	$51,667.11	$352,159.20	$0.00	$39,643.80

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
60 - CAPITAL PROJECTS					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	$571,118.00	$0.00	$559,799.70	$0.00	$11,318.30
500 - CAPITAL OUTLAY	$3,077,144.00	($82,608.29)	$1,373,374.84	$126,722.88	$1,577,046.28
60 - CAPITAL PROJECTS Total:	$3,648,262.00	($82,608.29)	$1,933,174.54	$126,722.88	$1,588,364.58

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
80 - TORT IMMUNITY					
0 - EXPENDITURES					
2362 - WORKERS COMPENSATION INSURANCE					
300 - PURCHASED SERVICES	$69,000.00	$70,416.00	$71,519.00	$0.00	($2,519.00)
2366 - JUDGMENTS/SETTLEMENTS					
600 - OTHER OBJECTS	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
2371 - PROPERTY INSURANCE					
300 - PURCHASED SERVICES	$150,000.00	$112,740.00	$136,249.00	$0.00	$13,751.00
80 - TORT IMMUNITY Total:	$224,000.00	$183,156.00	$207,768.00	$0.00	$16,232.00

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
90 - FIRE PREVENTION & SAFETY					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	$25,000.00	$0.00	$48,512.00	$0.00	($23,512.00)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	$253,000.00	$137,266.38	$187,266.38	$0.00	$65,733.62
90 - FIRE PREVENTION & SAFETY Total:	$278,000.00	$137,266.38	$235,778.38	$0.00	$42,221.62

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:6/1/2023 To Date:6/30/2023

Account Mask: ?????????????????? **Account Type:** EXPENDITURE

☐ Print accounts with zero balance ☑ Include Inactive Accounts ☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	$33,250,483.00	$4,731,303.37	$30,463,010.58	$126,886.04	$2,660,586.38

End of Report

DATE: August 24, 2023

TOPIC: Budget for Fiscal Year 2024

PREPARED BY: Courtney Whited

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose

Annually, the Board of Education must approve the School District Budget. The FY24 Budget will be presented September 7, 2023 for formal adoption at the Public Hearing held during the Board of Education meeting.

Background

Revenues: $33,004,862

Real estate taxes account for 82.6% of total anticipated revenue. The District may receive approximately $27,526,872 from local property taxes, likely to arrive months beyond the typical August 1st date followed by the March 1, 2024 payment. However, after consideration of appeals in recent years and the tax rate objections, a $258,536 reduction was applied for an overall expectation of $27,268,336.

The District anticipates receiving $2,875,722, approximately 8.7% of its revenue, from local sources primarily stemming from fees, tuition, interest and personal property replacement taxes.

State-derived funds account for 4.9% of total revenue. The majority of this $1,622,000 will come from the Evidence Based Funding formula and the Transportation Claim.

Federal revenues of $1,238,804 account for 3.8% of total revenue which is more than the typical 1% in recent history. This is primarily due to the remaining COVID-related Elementary and Secondary School Emergency Relief Parts II and III.

A single transfer of $2,000,000 from Fund 20/Operations & Maintenance to Fund 60/Capital Projects is scheduled to address the surplus in Fund 20 and Summer 2024 construction projects drafted on the Master Facilities Plan.

Expenditures: $33,861,000

Salaries & Benefits

Overall, salaries are expected to be $16,423,518 which is 5.29% above last year's actual amount of $15,598,687. The Business Office conducted an in depth review of all salaries because this object represents 48.5% of the total planned expenditures. The prominent factors influencing this estimate are teachers' salary schedule level and class advancements, the 3% raises for returning LSSU members, three additional support positions, one recent retirement, one teacher added to the retirement track, new hires for resignations, and the anticipation of fully staffing the open paraprofessional positions.

As for benefits, PPO medical insurance increased by 6.4%, HMO increased by 7.5%, dental increased by 2.6%, and life insurance remained the same. Long-term disability and flexible spending account fees remain unchanged. Percentages related to the District's share of TRS, THIS, Medicare and Social Security will also remain stable. The TRS rate on federally-funded salaries is now 10.9% instead of 10.6%. The District's IMRF rate will increase on January 1, 2024 from 7.57% to 7.93%. The overall cost of benefits is estimated to be up 10.5% to $3,416,380. It will not likely be a 10.5% increase because there is ample room for new employees' medical/dental insurance elections that may not occur.

Purchased Services

At $4,039,571, the approximate 2.1% increase in purchased services corresponds to increased capital and life safety projects for which architect/engineering and contractor services will be required, rising transportation costs and workers' compensation and liability insurance costs. Approximately $59,500 will be covered by the ESSER III grant.

Supplies & Materials

Expenditures are projected to be $1,429,049 which is a 24.3% increase. Approximately $25,450 would be covered by grant funds. There is also an expectation that food service costs may increase with the focus back on scratch-made recipes. Curriculum materials, natural gas and electricity will also be substantial expenses.

Capital Outlay

Primarily due to planned Capital and Health Life Safety facilities projects, the FY24 capital outlay budget is anticipated to be $3,556,951. An estimated $224,355 is scheduled to be covered by grant funds.

Dues & Fees/Debt Payments

FY24 principal and interest payments of $1,805,725 for the 2015, 2016, 2018, and 2021 series bonds are essentially the same as the $1,805,100 SD74 paid in FY23. In addition, Niles Township District for Special Education #807 invoices will likely increase due to student counts and placements. Overall, expenditures from this object will likely total $4,430,173 which is slightly less than FY23 actual expenditures of $4,425,683.

Non-Capitalized Equipment

$129,750 is 89% more than last year's $68,584 in actual expenses. The expenditures are anticipated to be higher due to Technology and Special Education.

Termination Benefits

$435,608 is 20.5% more than the FY23 expenditures. Three retiree insurance plans terminate this fiscal year. There are no new retirees who begin receiving these post-employment benefits. However, the service recognition benefit pay and THIS insurance rates have increased along with the anticipated costs associated with one support staff retiree.

Fund Balance

As of June 30, 2023 the fund balance was $30,728,769. The projected fund balance for June 30, 2024 is $29,872,631 which is $856,138 less. The District intends to spend down the fund balance, mostly because of the Board-approved capital projects finishing this summer and beginning next summer. The Illinois State Board of Education Budget Form indicates SD74 will be submitting a balanced budget.

General Comments

The legal process to adopt a budget requires public notice to the general public. Such notice was published August 3, 2023 in *The Lincolnwood Review* announcing the September 7, 2023 Public Hearing at the Board of Education meeting. The District's cash balance is attached.

Fiscal Impact

$30,728,769 Estimated Beginning Fund Balance July 1, 2023

+$33,004,862 Budgeted Revenues

-$33,861,000 Budgeted Expenditures

$29,872,631 Anticipated Ending Fund Balance on June 30, 2024

Please see the attached FY24 Budget presentation for further details.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to adopt the Fiscal Year 2024 Budget after the Public Hearing at the Board of Education meeting on September 7, 2023.

FY24 Budget

Finance Committee Meeting

August 24, 2023

Fiscal Year 2024 Budget Timeline

Date	Activity	Location
AUG 24	Present the Budget	Finance Mtg
SEP 07	**Public Hearing & Budget Adoption**	**Board Mtg**
SEP 08	Display the Adopted Budget on the District's Website	Website
SEP 08	File certified copy of Budget with Cook County Clerk (may file online)	Cook Clerk
SEP 08	Submit Budget electronically to ISBE	ISBE

FY23 Review: Fund Balance Actuals

Fund	Description	7/1/22 FB	Revenue	Expense	Transfers	6/30/23 FB
10	Ed.	$13,022,792	$23,605,775	-$22,443,554		$14,185,013
20	O&M	$3,494,769	$2,630,082	-$1,909,728		$4,215,123
30	Debt Serv.	$829,926	$1,780,548	-$1,805,100		$805,374
40	Transp.	$1,442,826	$1,683,077	-$1,383,366		$1,742,537
51	IMRF	$448,606	$552,479	-$192,383		$808,702
52	SS/Med.	$139,099	$618,746	-$352,159		$405,686
60	Cap. Proj.	$5,825,262	$702,104	-$1,933,175		$4,594,192
70	Wrk. Cash	$573,446	$12,894	$0		$586,340
80	Tort Imm.	$249,409	$397,941	-$207,768		$439,582
90	FP/HLS	$2,617,557	$564,442	-$235,778		$2,946,220
		$28,643,692	**$32,548,087**	**-$30,463,011**	**$0**	**$30,728,769**

FY23 Review: Operating Fund Balance to Revenue Ratio

Operating Funds	Descriptions	6/30/23 FB	FY23 Revenue
10	Ed.	$14,185,013	$23,605,775
20	O&M	$4,215,123	$2,630,082
40	Transportation	$1,742,537	$1,683,077
70	Working Cash	$586,340	$12,894
	Total	**$20,729,014**	**$27,931,827**

Fund Balance **$20,729,014**

Revenue Ratio **$27,931,827**

0.74

0.25 is minimum established by BOE Policy 4:20

FY23 Review: Actual v. Budgeted Totals

	7/1/22 FB	Revenue	Expense	Transfers	6/30/23 FB
Actual	**$28,643,692**	**$32,548,087**	**-$30,463,011**	**$0**	**$30,728,769**
FY23 Budget		*$31,724,521*	*-$33,250,483*	*$0*	*$27,117,730*

The +2.6% Revenue Delta:
SD74 collected $823,566 MORE than budgeted primarily due to the following sources:

$1.03M [CPPRT $1.93M; Budgeted $900K]
$267K [Interest $636K; Budgeted $369K]
$161K [Fed Grants $2.27; Budgeted $2.1M]
$100K [IL Grants $1.6M; Budgeted $1.5M]
- $787K [RE Tax $25.08; Budgeted $25.87M]

The -8.38% Expenditure Delta:
SD74 spent $2,787,472 LESS than budgeted primarily due to the following expenses:

$1.72M [Cap Proj. $1.93M; Budgeted $3.65M]
$560K [Ed Fund $22.4M; Budgeted $23M]
$331K [O&M Fund $1.9M; Budgeted $2.2M]

FY24 Tentative Budget Projections

Fund	Description	7/1/23 F.B.	Revenue	Expense	Transfers	6/30/24 Est. FB
10	Ed.	$14,185,013	$25,462,029	-$24,181,070		$15,465,972
20	O&M	$4,215,123	$2,005,113	-$2,215,380	-$2,000,000	$2,004,856
30	Debt Serv.	$805,374	$1,803,945	-$1,805,725		$803,594
40	Transp.	$1,742,537	$1,504,532	-$1,451,000		$1,796,069
51	IMRF	$808,702	$163,578	-$194,638		$777,642
52	SS/Med.	$405,686	$352,433	-$377,382		$380,737
60	Cap. Proj.	$4,594,192	$1,255,233	-$1,958,643	$2,000,000	$5,890,782
70	Wrk. Cash	$586,340	$13,150	$0		$599,490
80	Tort Imm.	$439,582	$209,834	-$195,800		$453,616
90	FP/HLS	$2,946,220	$235,015	-$1,481,362		$1,699,873
		$30,728,769	**$33,004,862**	**-$33,861,000**	**$0**	**$29,872,631**

Fund & Object Lenses for Tentative FY24 Expenditures

Fund	Description
90	FIRE PREV./HEALTH-LIFE SAFETY
80	TORT IMMUNITY
70	WORKING CASH
60	CAPITAL PROJECTS
50	MUNICIPAL RETIREMENT
40	TRANSPORTATION
30	DEBT SERVICE
20	OPERATIONS & MAINTENANCE
10	EDUCATIONAL

Object	Description
100s	Salaries
200s	Benefits
300s	Services
400s	Supplies/Materials
500s	Capital (over $500)
600s	Dues/Fees; SpEd Co-Op
700s	Non-Capital (under $500)
800s	Retirement Benefits

Fund 90: Fire Prevention/Health/Life Safety

FY24 Budget	Description	FY23 Actual Expenditures
$46,000	ARCHITECT/ENGINEER SERVICES	$48,512
$1,385,362	LIFE SAFETY - CONTRACTOR	$137,266
$50,000	LIFE SAFETY PROJECTS - SMPG	$50,000
$1,481,362	**TOTAL EXPENDITURES**	**$235,778**

628.29% DELTA: FY23 Actuals to FY24 Budget

Fund 80: Tort Immunity

FY24 Budget	Description	FY23 Actual Expenditures
$75,800	INSURANCE - WORKERS COMP	$71,519
$120,000	INSURANCE - LIABILITY	$136,249
$0	SETTLEMENTS/JUDGMENTS	$0
$195,800	**TOTAL EXPENDITURES**	**$207,768**

-5.76% DELTA: FY23 Actuals to FY24 Budget

Fund 70: Working Cash

No Expenditures from Fund 70 occur

Fund 60: Capital Projects

FY24 Budget	Description	FY23 Actual Expenditures
$210,004	ARCHITECT/ENGINEERING SERVICES	$168,182
$0	ARCHITECT/ENG. SERVICES- ESSER FED GRANT	$12,328
$1,514,784	CAPITAL IMPROVEMENTS	$1,011,456
$233,855	CAPITAL PROJECTS- ESSER FED GRANT	$741,209
$1,958,643	**TOTAL EXPENDITURES**	**$1,933,175**

1.32% DELTA: FY23 Actuals to FY24 Budget

Fund 50: IMRF, Social Security, Medicare

FY24 Budget	Description	FY23 Actual Expenditures
$194,638	DISTRICT SHARE of IMRF	$192,383
$153,209	DISTRICT SHARE of SOCIAL SECURITY	$138,189
$224,173	DISTRICT SHARE of MEDICARE	$213,970
$572,020	**TOTAL EXPENDITURES**	**$544,542**

5.05% DELTA: FY23 Actuals to FY24 Budget

Fund 40: Transportation

FY24 Budget	Description	FY23 Actual Expenditures
$900,000	TRANSPORTATION- REGULAR ED	$864,851
$519,000	TRANSPORTATION- SPECIAL ED	$494,298
$32,000	TRANS.- FIELD TRIPS/EXTRACUR	$24,217
$1,451,000	**TOTAL EXPENDITURES**	**$1,383,366**

4.89% DELTA: FY23 Actuals to FY24 Budget

Fund 30: Debt Service

FY24 Budget	Description	FY23 Actual Expenditures
$1,205,000	PRINCIPAL ON BONDS	$1,165,000
$600,725	INTEREST ON BONDS	$640,100
$1,805,725	**TOTAL EXPENDITURES**	**$1,805,100**

0.03% DELTA: FY23 Actuals to FY24 Budget

Fund 20: Operations & Maintenance

FY24 Budget	Description	FY23 Actual Expenditures
$542,404	100: Salaries	$519,422
$92,037	200: Benefits	$86,293
$1,011,473	300: Services	$917,761
$408,966	400: Supplies & Materials	$339,031
$153,000	500: Capital	$44,065
$1,000	600: Dues & Fees	$595
$6,500	700: Non-Capital	$2,561
$2,215,380	**TOTAL EXPENDITURES**	**$1,909,728**

16.01% DELTA: FY23 Actuals to FY24 Budget

Fund 10: Educational

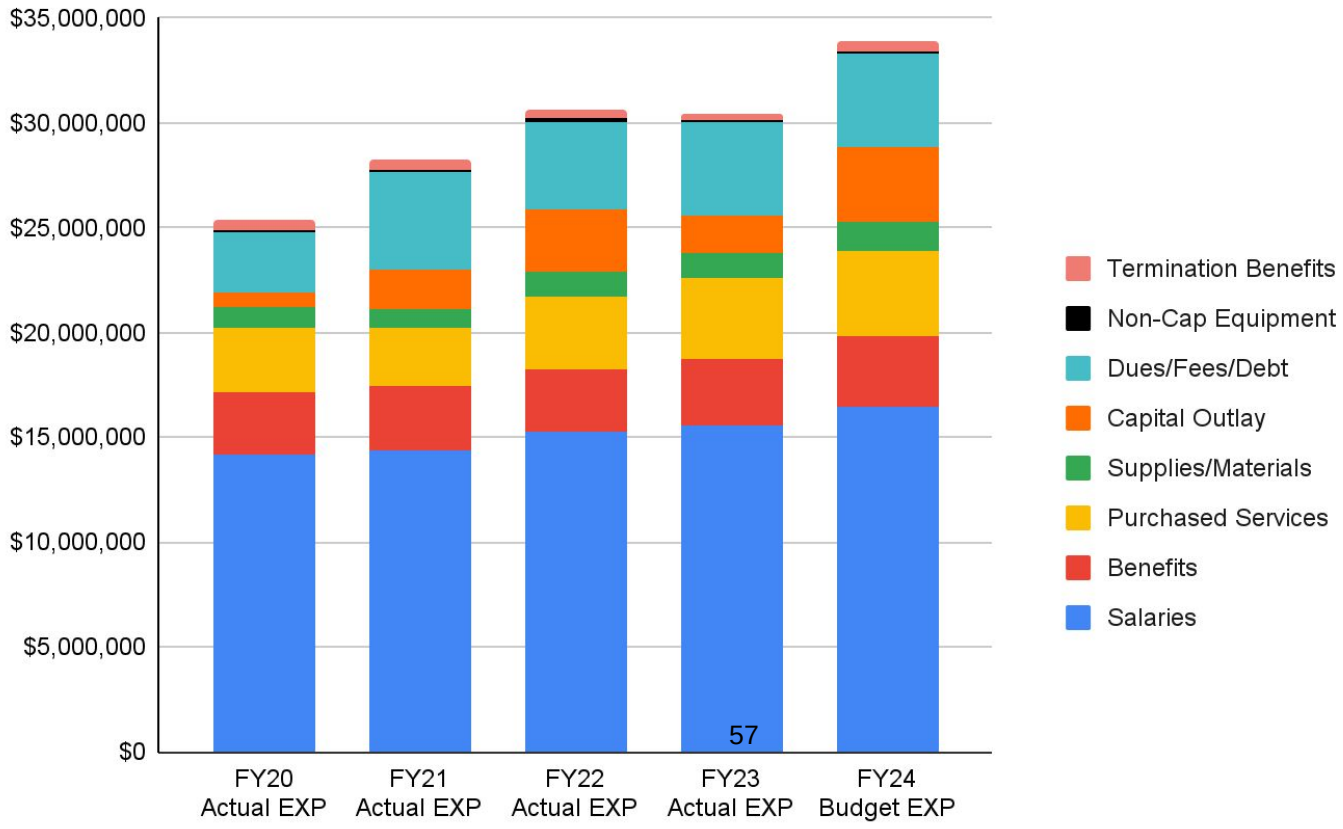
FY24 Budget	Description	FY23 Actual Expenditures
$15,881,114	100: Salaries	$15,079,265
$2,752,323	200: Benefits	$2,462,006
$1,065,794	300: Services	$843,019
$1,020,083	400: Supplies & Materials	$810,388
$279,450	500: Capital over $500	$206,230
$2,623,448	600: Dues & Fees	$2,619,988
$123,250	700: Non-Capital under $500	$66,023
$435,608	800: Retirement Ins./SRB	$361,553
$24,181,070	**TOTAL EXPENDITURES**	**$22,448,472**

7.72% DELTA: FY23 Actuals to FY24 Budget

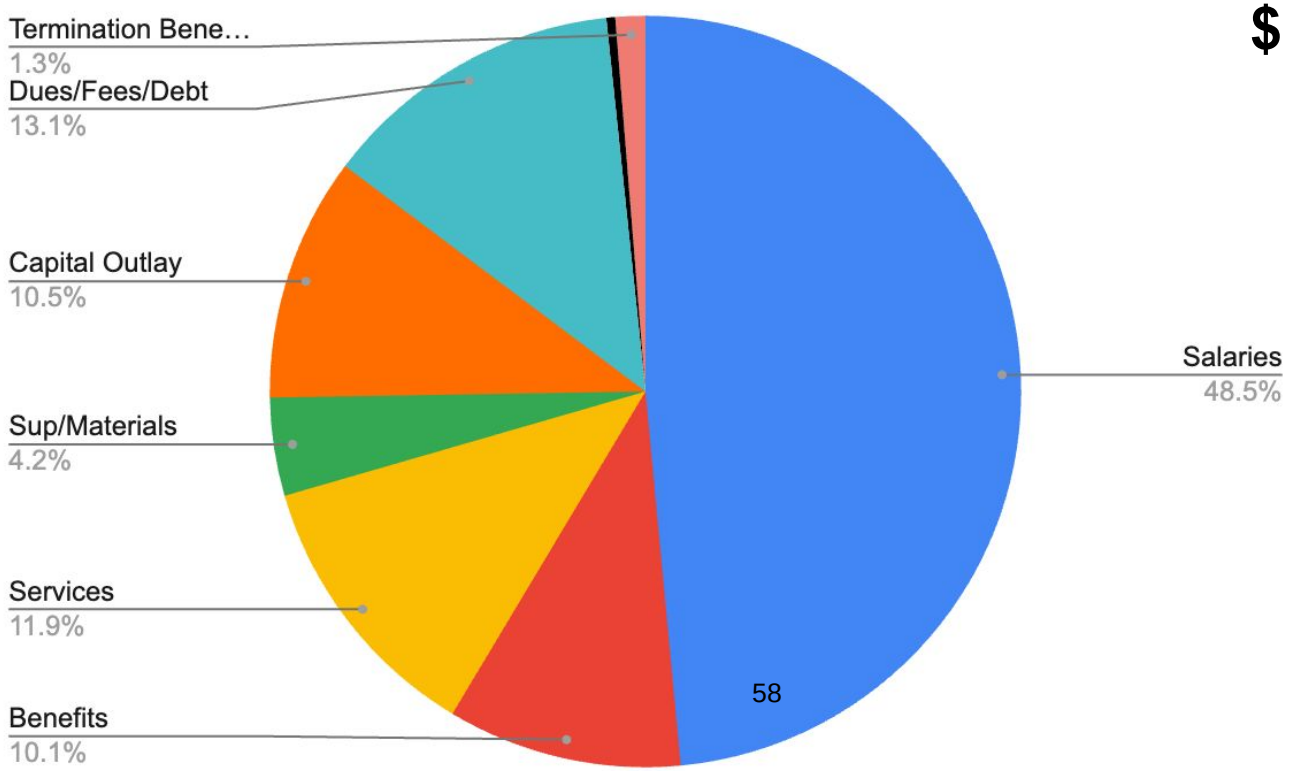
Historical Expenditures by OBJECT

Objects: All Funds	FY20 Actual EXP	FY21 Actual EXP	FY22 Actual EXP	FY23 Actual EXP	FY24 Budget EXP
Salaries	$14,190,396	$14,426,786	$15,246,508	$15,598,687	$16,423,518
Benefits	$2,941,604	$3,012,856	$2,963,159	$3,092,842	$3,416,380
Purchased Services	$3,075,743	$2,795,197	$3,459,202	$3,954,831	$4,039,571
Supplies/Materials	$988,445	$842,460	$1,210,546	$1,149,399	$1,429,049
Capital Outlay	$710,393	$1,882,264	$2,961,667	$1,810,936	$3,556,951
Dues/Fees/Debt	$2,914,559	$4,725,195	$4,181,697	$4,426,178	$4,430,173
Non-Cap Equipment	$87,830	$77,320	$189,742	$68,584	$129,750
Termination Benefits	$453,449	$455,321	$418,182	$361,553	$435,608
TOTAL	$25,362,419	$28,217,899	$30,630,703	$30,463,010	$33,861,000

Historical Expenditures by OBJECT



Budgeted FY24 Expenditures by OBJECT



$ 33,861,000
Total

FY24 Budgeted Revenues by SOURCE

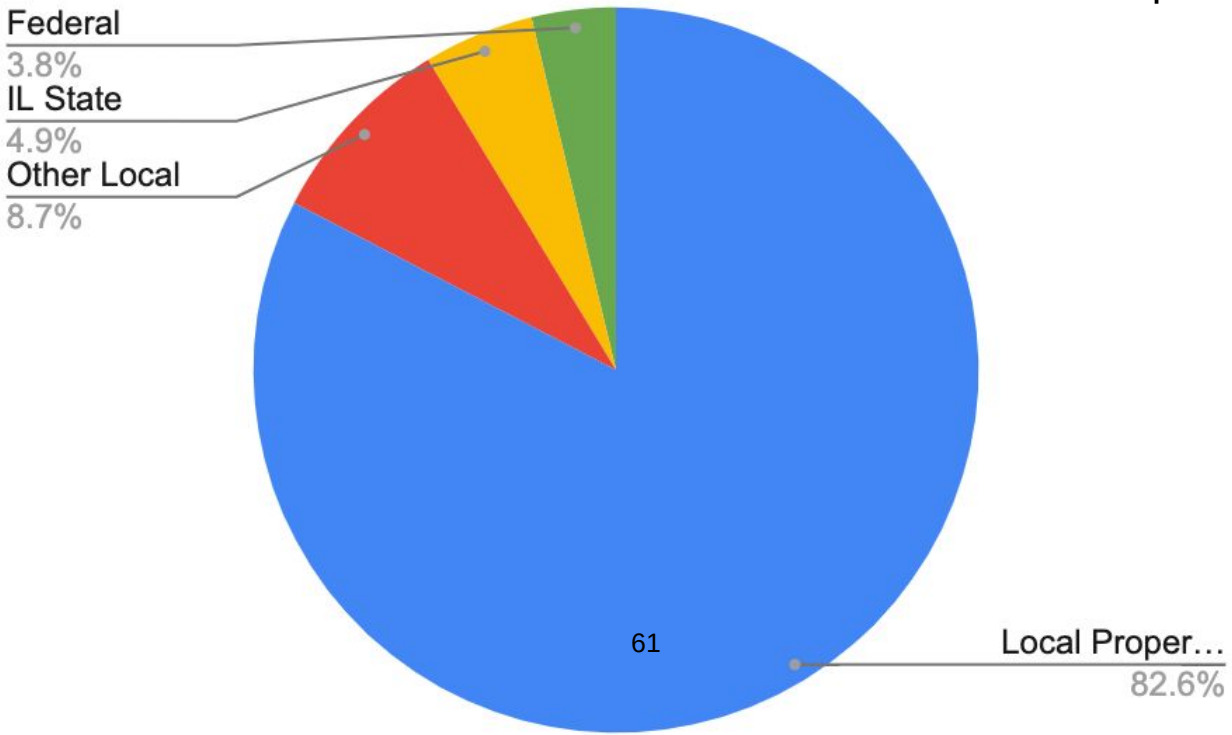
FY24 Budget	vs. FY23	FY23 Actual	Description
$27,268,336	8.7%	$25,081,023	LOCAL R.E. TAXES
$2,875,722	-19.2%	$3,557,445	OTHER LOCAL
$1,622,000	-1.2%	$1,641,948	IL STATE SOURCES
$1,238,804	-45.4%	$2,267,671	FEDERAL SOURCES
$33,004,862	1.4%	**$32,548,087**	**TOTAL**

Historical Revenues by SOURCE

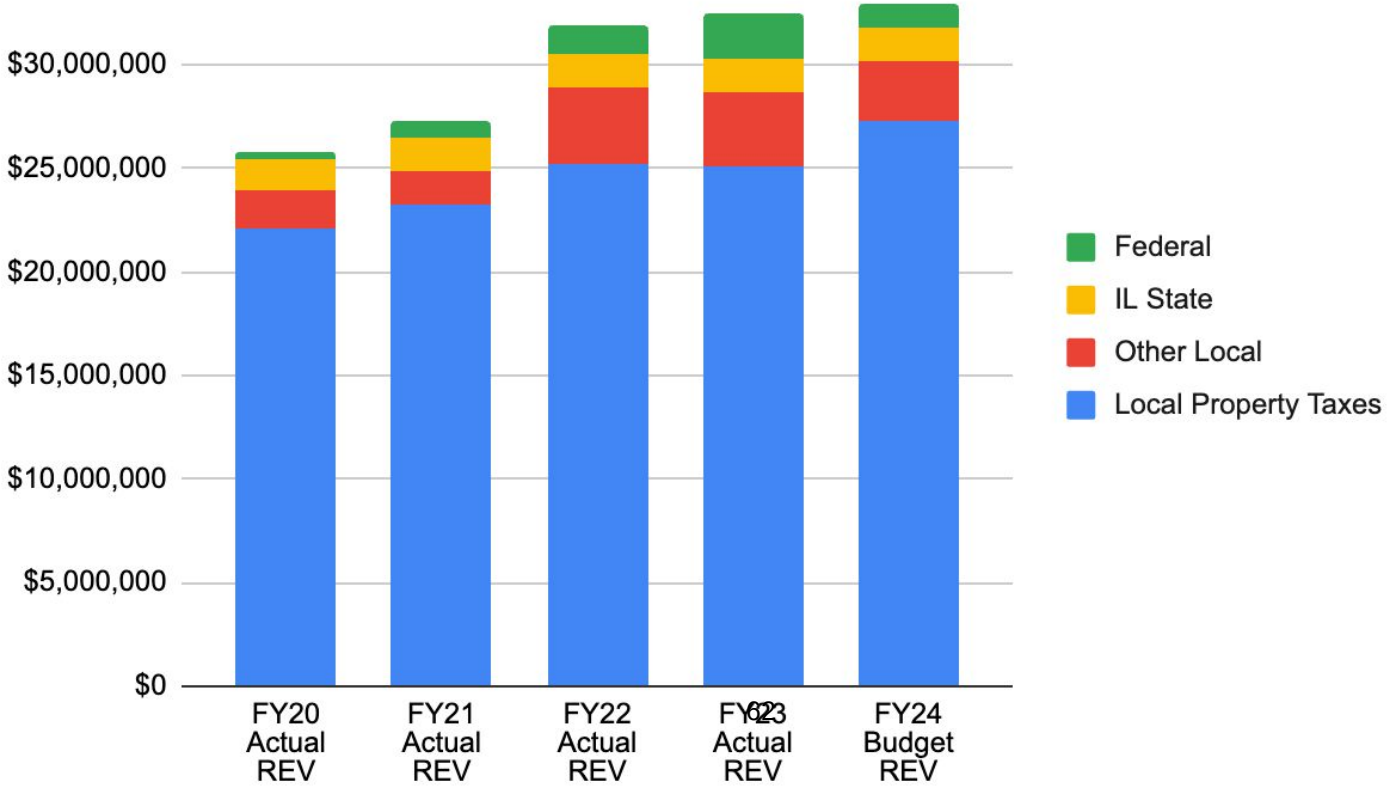
Revenue by Source	FY20 Actual REV	FY21 Actual REV	FY22 Actual REV	FY23 Actual REV	FY24 Budget REV
Local Property Taxes	$22,054,854	$23,260,768	$25,220,399	$25,081,023	$27,268,336
Other Local	$1,871,152	$1,602,515	$3,696,750	$3,557,445	$2,875,722
IL State	$1,522,379	$1,628,741	$1,562,087	$1,641,948	$1,622,000
Federal	$310,781	$814,867	$1,483,374	$2,267,671	$1,238,804
TOTAL	**$25,759,166**	**$27,306,891**	**$31,962,610**	**$32,548,087**	**$33,004,862**
Bonds (not Revenue)	**$0**	**$7,060,050**	**$0**	**$0**	**$0**

Budgeted FY24 Revenues by SOURCE

$33,004,862
Total



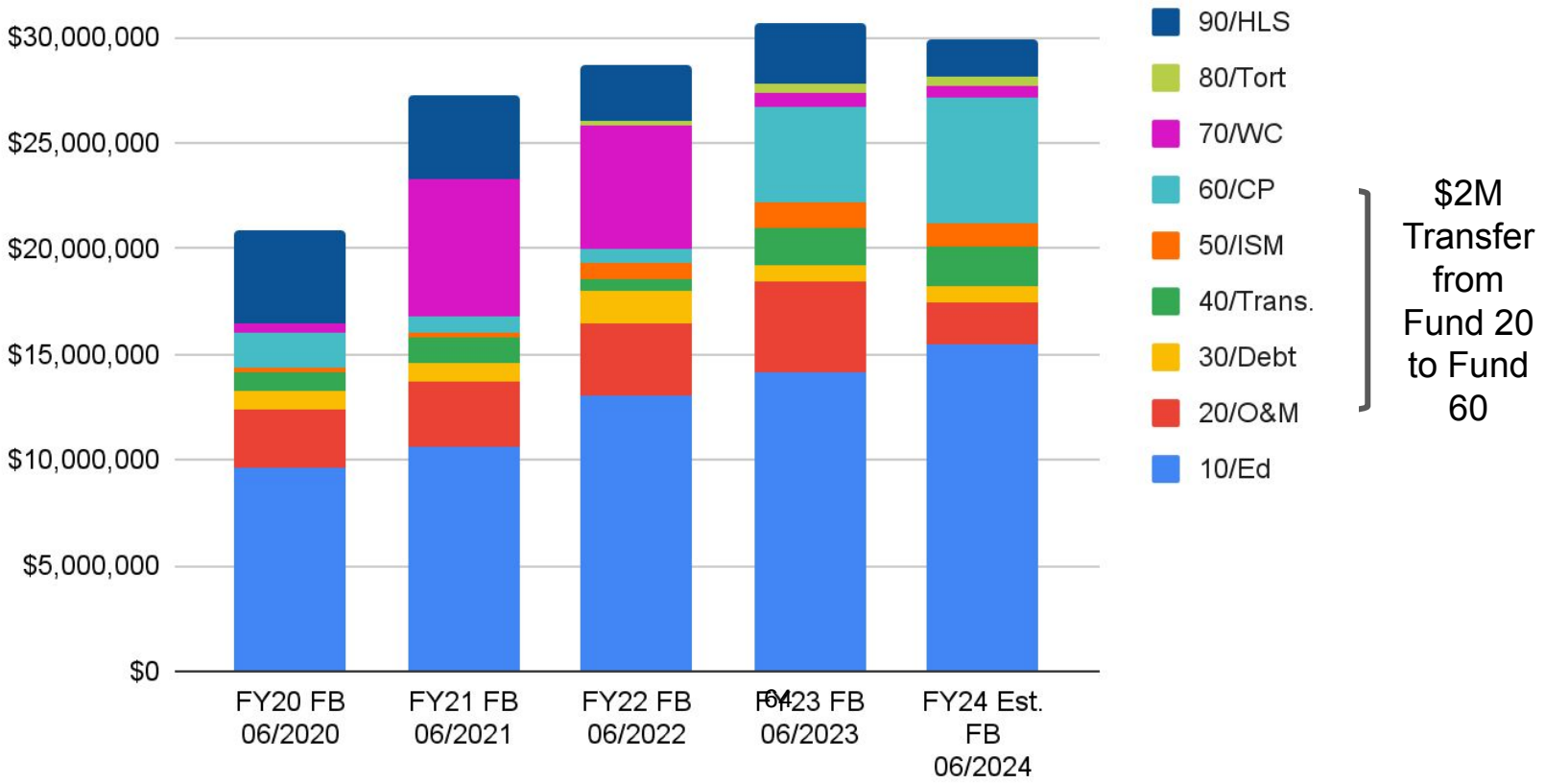
History of Revenue by Source



Fund Balance History

Fund Description	Fund	FY20 FB 06/2020	FY21 FB 06/2021	FY22 FB 06/2022	FY23 FB 06/2023	FY24 Est. FB 06/2024
Educational	10/Ed	$9,669,192	$10,612,790	$13,022,792	$14,185,013	$15,465,972
Op. & Maint.	20/O&M	$2,769,202	$3,073,580	$3,494,769	$4,215,123	$2,004,856
Debt Service	30/Debt	$826,111	$920,382	$1,442,826	$805,374	$803,594
Transportation	40/Trans.	$931,371	$1,201,985	$573,446	$1,742,537	$1,796,069
IMRF/FICA	50/ISM	$216,730	$244,978	$829,926	$1,214,388	$1,158,379
Capital Proj.	60/CP	$1,603,456	$757,792	$587,705	$4,594,192	$5,890,782
Working Cash	70/WC	$402,694	$6,463,875	$5,825,262	$586,340	$599,490
Tort Immunity	80/Tort	$64,776	$17,744	$249,409	$439,582	$453,616
FP/HLS	90/HLS	$4,398,543	$4,018,659	$2,617,557	$2,946,220	$1,699,873
		$20,882,075	**$27,311,785**	**$28,643,692**	**$30,728,769**	**$29,872,631**

Fund Balance History



FY24 Budget Summary

Fund	Description	7/1/23 F.B.	Revenue	Expense	Transfers	6/30/24 Est. FB
10	Ed.	$14,185,013	$25,462,029	-$24,181,070		$15,465,972
20	O&M	$4,215,123	$2,005,113	-$2,215,380	-$2,000,000	$2,004,856
30	Debt Serv.	$805,374	$1,803,945	-$1,805,725		$803,594
40	Transp.	$1,742,537	$1,504,532	-$1,451,000		$1,796,069
51	IMRF	$808,702	$163,578	-$194,638		$777,642
52	SS/Med.	$405,686	$352,433	-$377,382		$380,737
60	Cap. Proj.	$4,594,192	$1,255,233	-$1,958,643	$2,000,000	$5,890,782
70	Wrk. Cash	$586,340	$13,150	$0		$599,490
80	Tort Imm.	$439,582	$209,834	-$195,800		$453,616
90	FP/HLS	$2,946,220	$235,015	-$1,481,362		$1,699,873
		$30,728,769	**$33,004,862**	**-$33,861,000**	**$0**	**$29,872,631**

FY24 Tentative Budget: Ratio of Fund Balance to Revenue

Operating Funds	Descriptions	6/30/24 Est. FB	FY24 Est. Rev.
10	Ed.	$15,465,972	$25,462,029
20	O&M	$2,004,856	$2,005,113
40	Transportation	$1,796,069	$1,504,532
70	Working Cash	$599,490	$13,150
	Total	**$19,866,388**	**$28,984,824**

Fund Balance to Revenue Ratio = **$19,866,388** / **$28,984,824** = **0.685**

0.25 is minimum established by BOE Policy 4:20

District Type:
[x] School District
[ ] Joint Agreement

Accounting Basis:
[ ] Cash
[x] Accrual

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2023 - June 30, 2024

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No

Date of Amended Budget: _____ *(MM/DD/YY)*

District Name: **Lincolnwood SD 74**

District RCDT No: **05016074002**

If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lincolnwood SD 74 *, County of* Cook ,
State of Illinois, for the Fiscal Year beginning July 1, 2023 *and ending* June 30, 2024 .

WHEREAS the Board of Education of Lincolnwood SD 74 ,
County of Cook , *State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;*

AND WHEREAS a public hearing was held as to such budget on the 7th *day of* September , *20* 23 ,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2023 *and ending* June 30, 2024 .

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 7th *day of* September , *20* 23
by a roll call vote of _____ *Yeas, and* _____ *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: https://sec1.isbe.net/attachmgr/default.aspx
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2023		14,185,013	4,215,123	805,374	1,742,537	1,214,388	4,594,192	586,340	439,582	2,946,220	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	23,254,820	2,000,947	1,803,945	1,124,532	516,011	1,035,804	13,150	209,834	185,015	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,192,000	0	0	380,000	0	0	0	0	50,000	
8	FEDERAL SOURCES	4000	1,015,209	4,166	0	0	0	219,429	0	0	0	
9	Total Direct Receipts/Revenues [8]		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	Total Receipts/Revenues		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	15,266,258				234,448			0		
14	SUPPORT SERVICES	2000	6,190,583	2,215,380		1,451,000	337,572	1,958,643		195,800	1,481,362	
15	COMMUNITY SERVICES	3000	1,830	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,722,399	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,805,725	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		24,181,070	2,215,380	1,805,725	1,451,000	572,020	1,958,643		195,800	1,481,362	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		24,181,070	2,215,380	1,805,725	1,451,000	572,020	1,958,643		195,800	1,481,362	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,280,959	(210,267)	(1,780)	53,532	(56,009)	(703,410)	13,150	14,034	(1,246,347)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						2,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		0	0	0	0	0	2,000,000	0	0	0	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		2,000,000								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds** [9]		0	2,000,000	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		0	(2,000,000)	0	0	0	2,000,000	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024**		15,465,972	2,004,856	803,594	1,796,069	1,158,379	5,890,782	599,490	453,616	1,699,873	
82												
83	**Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023**		18,145									
84	**RECEIPTS/REVENUES (For Student Activity Funds)**											
85	**Total Student Activity Direct Receipts/Revenues (Local Sources)**	1799	0									
86	**DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)**											
87	**Total Student Activity Direct Disbursements/Expenditures**	1999	0									
88	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		0									
89	**Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024**		18,145									
90												
91	**Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023**		14,203,158	4,215,123	805,374	1,742,537	1,214,388	4,594,192	586,340	439,582	2,946,220	
92	**RECEIPTS/REVENUES (All Sources with Student Activity Funds)**											
93	**LOCAL SOURCES**	**1000**	23,254,820	2,000,947	1,803,945	1,124,532	516,011	1,035,804	13,150	209,834	185,015	
94	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0					
95	**STATE SOURCES**	**3000**	1,192,000	0	0	380,000	0	0	0	0	50,000	
96	**FEDERAL SOURCES**	**4000**	1,015,209	4,166	0	0	0	219,429	0	0	0	
97	**Total Direct Receipts/Revenues** [8]		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
98	Receipts/Revenues for "On Behalf" Payments [2]	3998	0	0	0	0	0	0		0	0	
99	**Total Receipts/Revenues**		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
100	**DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)**											
101	**INSTRUCTION**	**1000**	15,266,258				234,448			0		
102	**SUPPORT SERVICES**	**2000**	6,190,583	2,215,380		1,451,000	337,572	1,958,643		195,800	1,481,362	
103	**COMMUNITY SERVICES**	**3000**	1,830	0		0	0			0		
104	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS**	**4000**	2,722,399	0	0	0	0	0		0	0	
105	**DEBT SERVICES**	**5000**	0	0	1,805,725	0	0			0	0	
106	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0	0	0		0	0	
107	**Total Direct Disbursements/Expenditures** [9]		24,181,070	2,215,380	1,805,725	1,451,000	572,020	1,958,643		195,800	1,481,362	
108	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
109	Total Disbursements/Expenditures		24,181,070	2,215,380	1,805,725	1,451,000	572,020	1,958,643		195,800	1,481,362	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,280,959	(210,267)	(1,780)	53,532	(56,009)	(703,410)	13,150	14,034	(1,246,347)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds [8]		0	0	0	0	0	2,000,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds [9]		0	2,000,000	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	(2,000,000)	0	0	0	2,000,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		15,484,117	2,004,856	803,594	1,796,069	1,158,379	5,890,782	599,490	453,616	1,699,873	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	15,881,114	542,404		0		0		0	0	16,423,518
125	Employee Benefits	200	2,752,323	92,037		0	572,020	0		0	0	3,416,380
126	Purchased Services	300	1,065,794	1,011,473	0	1,451,000		269,504		195,800	46,000	4,039,571
127	Supplies & Materials	400	1,020,083	408,966		0		0		0	0	1,429,049
128	Capital Outlay	500	279,450	153,000		0		1,689,139		0	1,435,362	3,556,951
129	Other Objects	600	2,623,448	1,000	1,805,725	0	0	0		0	0	4,430,173
130	Non-Capitalized Equipment	700	123,250	6,500		0		0		0	0	129,750
131	Termination Benefits	800	435,608	0		0				0		435,608
132	Total Expenditures		24,181,070	2,215,380	1,805,725	1,451,000	572,020	1,958,643		195,800	1,481,362	33,861,000

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023**		14,164,055	4,051,774	805,374	1,742,537	1,214,388	4,577,293	586,340	439,582	2,946,220
4	**Total Direct Receipts & Other Sources** [8]		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
5	**OTHER RECEIPTS**										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
11	**Total Direct Receipts, Other Sources, & Other Receipts**		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
12	**Total Amount Available**		39,626,084	6,056,887	2,609,319	3,247,069	1,730,399	7,832,526	599,490	649,416	3,181,235
13	**Total Direct Disbursements & Other Uses** [9]		24,181,070	4,215,380	1,805,725	1,451,000	572,020	1,958,643	0	195,800	1,481,362
14	**OTHER DISBURSEMENTS**										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
20	**Total Direct Disbursements, Other Uses, & Other Disbursements**		24,181,070	4,215,380	1,805,725	1,451,000	572,020	1,958,643	0	195,800	1,481,362
21	**ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024**		15,445,014	1,841,507	803,594	1,796,069	1,158,379	5,873,883	599,490	453,616	1,699,873
22											
23	**Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023**		18,145								
24	**Total Direct Receipts & Other Sources** [8]		0								
25	**Total Amount Available**		18,145								
26	**Total Direct Disbursements & Other Uses** [9]		0								
27	**Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024**		18,145								
28											
29	**Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023**		14,182,200	4,051,774	805,374	1,742,537	1,214,388	4,577,293	586,340	439,582	2,946,220
30	**Total Direct Receipts & Other Sources** [8]		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
31	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
32	**Total Direct Receipts, Other Sources, & Other Receipts**		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
33	**Total Amount Available**		39,644,229	6,056,887	2,609,319	3,247,069	1,730,399	7,832,526	599,490	649,416	3,181,235
34	**Total Direct Disbursements & Other Uses** [9]		24,181,070	4,215,380	1,805,725	1,451,000	572,020	1,958,643	0	195,800	1,481,362
35	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
36	**Total Direct Disbursements, Other Uses, & Other Disbursements**		24,181,070	4,215,380	1,805,725	1,451,000	572,020	1,958,643	0	195,800	1,481,362
37	**Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024**		15,463,159	1,841,507	803,594	1,796,069	1,158,379	5,873,883	599,490	453,616	1,699,873

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11] (1110-1120)	-	20,978,311	1,792,389	1,787,376	1,088,685	121,146		1,117	200,762	121,574
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140	383,298								
8	FICA and Medicare Only Levies	1150					318,317				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies *(Describe & Itemize)*	1190	475,361								
12	**Total Ad Valorem Taxes Levied by District**		21,836,970	1,792,389	1,787,376	1,088,685	439,463	0	1,117	200,762	121,574
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes [13]	1230	335,400	0		0	51,600	903,000		0	
17	Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
18	**Total Payments in Lieu of Taxes**		335,400	0	0	0	51,600	903,000	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311	186,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313	14,000								
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	40,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		240,000								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	290,808	44,478	16,569	35,847	24,948	132,804	12,033	9,072	63,441
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		290,808	44,478	16,569	35,847	24,948	132,804	12,033	9,072	63,441
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611	200,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other *(Describe & Itemize)*	1614									
73	Sales to Adults	1620									
74	Other Food Service *(Describe & Itemize)*	1690									
75	**Total Food Service**		200,000								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	84,000								
80	Book Store Sales	1730	8,500								
81	Other District/School Activity Revenue *(Describe & Itemize)*	1790	30,000								
82	Student Activity Fund Revenues	1799									
83	**Total District/School Activity Income (without Student Activity Funds 1799)**		122,500	0							
84	**Total District/School Activity Income (with Student Activity Funds 1799)**		122,500								
85	**TEXTBOOK INCOME**	**1800**									
86	Textbook Rentals - Regular Textbooks	1811	47,000								
87	Textbook Rentals - Summer School Textbooks	1812	41,000								
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813	10,000								
89	Textbook Rentals - Other *(Describe & Itemize)*	1819									
90	Textbook Sales - Regular Textbooks	1821	0								
91	Textbook Sales - Summer School	1822	0								
92	Textbook Sales - Adult/Continuing Education	1823	0								
93	Textbook Sales - Other *(Describe & Itemize)*	1829									
94	Other Textbook Income *(Describe & Itemize)*	1890									
95	**Total Textbooks**		98,000								
96	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
97	Rentals	1910		159,080							
98	Contributions and Donations from Private Sources	1920	50,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	46,820							0	
102	Payments of Surplus Moneys from TIF Districts	1960	0								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980		5,000							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	5,822								
107	Sale of Vocational Projects	1992									
108	Other Local Fees *(Describe & Itemize)*	1993									
109	Other Local Revenues *(Describe & Itemize)*	1999	28,500	0	0	0	0	0	0	0	0
110	**Total Other Revenue from Local Sources**		131,142	164,080	0	0	0	0	0	0	0
111	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	23,254,820	2,000,947	1,803,945	1,124,532	516,011	1,035,804	13,150	209,834	185,015
112	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**		23,254,820								
113	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
116	Other Flow-Through Revenue *(Describe & Itemize)*	2300									
117	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	0	0		0	0				
118	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
119	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,123,000								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources *(Describe & Itemize)*	3099									
124	**Total Unrestricted Grants-In-Aid**		1,123,000	0	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private Facility Tuition	3100	26,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0								
129	Special Education - Personnel	3110	0								
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130	0								
132	Special Education - Summer School	3145	0								
133	Special Education - Other *(Describe & Itemize)*	3199									
134	**Total Special Education**		26,000	0		0					
135	**CAREER AND TECHNICAL EDUCATION (CTE)**										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other *(Describe & Itemize)*	3299									
143	**Total Career and Technical Education**		0	0			0				
144	**BILINGUAL EDUCATION**										
145	Bilingual Education - Downstate - TPI and TBE	3305	42,000								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	**Total Bilingual Education**		42,000				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other *(Describe & Itemize)*	3499									
153	**TRANSPORTATION**										
154	Transportation - Regular and Vocational	3500				120,000					
155	Transportation - Special Education	3510				260,000					
156	Transportation - Other *(Describe & Itemize)*	3599									
157	**Total Transportation**		0	0		380,000	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									50,000
170	Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999	1,000								
171	**Total Restricted Grants-In-Aid**		69,000	0	0	380,000	0	0	0	0	50,000
172	**Total Receipts/Revenues from State Sources**	**3000**	1,192,000	0	0	380,000	0	0	0	0	50,000

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
174	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4009									
177	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	0	0	0	0	0	0	0	0
178	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4090									
183	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
184	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
185	**TITLE V**										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other *(Describe & Itemize)*	4199									
190	**Total Title V**		0	0		0	0				
191	**FOOD SERVICE**										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	18,000								
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other *(Describe & Itemize)*	4299									
200	**Total Food Service**		18,000				0				
201	**TITLE I**										
202	Title I - Low Income	4300	238,200								
203	Title I - Low Income - Neglected, Private	4305	15,000								
204	Title I - Migrant Education	4340									
205	Title I - Other *(Describe & Itemize)*	4399									
206	**Total Title I**		253,200	0		0	0				
207	**TITLE IV**										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century	4421									
211	Title IV - Other *(Describe & Itemize)*	4499									
212	**Total Title IV**		0	0		0	0				
213	**FEDERAL - SPECIAL EDUCATION**										
214	Federal Special Education - Preschool Flow-Through	4600	9,500								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	284,100								
217	Federal Special Education - IDEA Room & Board	4625	170,000								
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
220	**Total Federal Special Education**		463,600	0		0	0				
221	**CTE - PERKINS**										
222	CTE - Perkins-Title IIIE Tech Prep	4770									
223	CTE - Other *(Describe & Itemize)*	4799									
224	**Total CTE - Perkins**		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquistion	4909	22,000								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	258,409	4,166				219,429			
270	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		1,015,209	4,166	0	0	0	219,429		0	0
271	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	1,015,209	4,166	0	0	0	219,429	0	0	0
272	**TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)**		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015
273	**TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)**		25,462,029								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	8,010,572	1,245,577	220,600	660,788	258,600	1,200	113,250	403,608	10,914,195
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	278,422	60,905	0	4,200	1,850		500		345,877
8	Special Education Programs (Functions 1200 - 1220)	1200	1,350,598	298,046	800	3,500	5,500	200	3,500		1,662,144
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	606,768	90,559	53,490	9,965	0		0		760,782
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	100,000	1,100		6,500	1,500	3,500			112,600
15	Summer School Programs	1600	71,000	1,145	0	2,500					74,645
16	Gifted Programs	1650	502,478	86,949	0	3,950					593,377
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	689,408	100,030	3,200	10,000	0	0	0		802,638
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	**Total Instruction[14] (Without Student Activity Funds 1999)**	**1000**	11,609,246	1,884,311	278,090	701,403	267,450	4,900	117,250	403,608	15,266,258
35	**Total Instruction14 (With Student Activity Funds 1999)**	**1000**	11,609,246	1,884,311	278,090	701,403	267,450	4,900	117,250	403,608	15,266,258
36	**SUPPORT SERVICES (ED)**	**2000**									
37	**Support Services - Pupil**	**2100**									
38	Attendance & Social Work Services	2110	414,143	41,899	300	2,000					458,342
39	Guidance Services	2120			0						0
40	Health Services	2130	173,000	36,101	80,500	5,400	3,000	750	1,500		300,251
41	Psychological Services	2140	185,478	37,026	2,300	1,400					226,204
42	Speech Pathology & Audiology Services	2150	284,658	38,931	2,000	1,450					327,039
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	86,000	450							86,450
44	**Total Support Services - Pupil**	**2100**	1,143,279	154,407	85,100	10,250	3,000	750	1,500	0	1,398,286
45	**Support Services - Instructional Staff**	**2200**									
46	Improvement of Instruction Services	2210	377,126	48,534	67,785	2,000	0	4,425	0		499,870
47	Educational Media Services	2220	283,667	29,216	0	19,000	0		500		332,383
48	Assessment & Testing	2230			45,493	100					45,593
49	**Total Support Services - Instructional Staff**	**2200**	660,793	77,750	113,278	21,100	0	4,425	500	0	877,846
50	**Support Services - General Administration**	**2300**									
51	Board of Education Services	2310		3,550	230,000	2,500	0	16,000	0		252,050
52	Executive Administration Services	2320	270,330	53,282	7,500	2,300	0	3,500	0		336,912
53	Special Area Administration Services	2330	153,103	41,382				750			195,235
54	Tort Immunity Services	2361, 2365									0
55	**Total Support Services - General Administration**	**2300**	423,433	98,214	237,500	4,800	0	20,250	0	0	784,197
56	**Support Services - School Administration**	**2400**									
57	Office of the Principal Services	2410	710,378	202,588	5,050	4,000	1,000	2,400	0		925,416
58	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
59	**Total Support Services - School Administration**	**2400**	710,378	202,588	5,050	4,000	1,000	2,400	0	0	925,416
60	**Support Services - Business**	**2500**									
61	Direction of Business Support Services	2510	197,803	30,973			0	1,300	0		230,076
62	Fiscal Services	2520	243,583	66,309	108,600	5,500	0	29,900	0		453,892

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	259,800	93,105	17,000	262,500	8,000	800	4,000	32,000	677,205
66	Internal Services	2570			24,500	1,500					26,000
67	**Total Support Services - Business**	**2500**	701,186	190,387	150,100	269,500	8,000	32,000	4,000	32,000	1,387,173
68	**Support Services - Central**	**2600**									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	78,534	34,788	30,500	8,000	0	500			152,322
72	Staff Services	2640									0
73	Data Processing Services	2660	554,265	109,878	500	200	0	500	0		665,343
74	**Total Support Services - Central**	**2600**	632,799	144,666	31,000	8,200	0	1,000	0	0	817,665
75	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
76	**Total Support Services**	**2000**	4,271,868	868,012	622,028	317,850	12,000	60,825	6,000	32,000	6,190,583
77	**COMMUNITY SERVICES (ED)**	**3000**			1,000	830					1,830
78	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
79	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			164,676			2,557,723			2,722,399
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
86	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			164,676			2,557,723			2,722,399
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
94	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
102	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	**Total Payments to Other Dist & Govt Units**	**4000**			164,676			2,557,723			2,722,399
105	**DEBT SERVICE (ED)**	**5000**									
106	**Debt Service - Interest on Short-Term Debt**	**5100**									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
112	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
113	**Debt Service - Interest on Long-Term Debt**	**5200**									0
114	**Total Debt Service**	**5000**						0			0
115	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)**		15,881,114	2,752,323	1,065,794	1,020,083	279,450	2,623,448	123,250	435,608	24,181,070
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)**		15,881,114	2,752,323	1,065,794	1,020,083	279,450	2,623,448	123,250	435,608	24,181,070
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										1,280,959
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										1,280,959

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
120											
121	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
122	**SUPPORT SERVICES (O&M)**	**2000**									
123	**Support Services - Pupil**	**2100**									
124	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
125	**Support Services - Business**	**2500**									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	542,404	92,037	1,011,473	408,966	153,000	1,000	6,500		2,215,380
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	**Total Support Services - Business**	**2500**	542,404	92,037	1,011,473	408,966	153,000	1,000	6,500	0	2,215,380
132	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
133	**Total Support Services**	**2000**	542,404	92,037	1,011,473	408,966	153,000	1,000	6,500	0	2,215,380
134	**COMMUNITY SERVICES (O&M)**	**3000**									0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
136	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
141	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
143	**Total Payments to Other Dist & Govt Unit**	**4000**			0			0			0
144	**DEBT SERVICE (O&M)**	**5000**									
145	**Debt Service - Interest on Short-Term Debt**	**5100**									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
152	**Debt Service - Interest on Long-Term Debt**	**5200**									0
153	**Total Debt Service**	**5000**						0			0
154	**PROVISION FOR CONTINGENCIES (O&M)**	**6000**									0
155	**Total Direct Disbursements/Expenditures**		542,404	92,037	1,011,473	408,966	153,000	1,000	6,500	0	2,215,380
156	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(210,267)
157											
158	**30 - DEBT SERVICE FUND (DS)**										
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
160	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
164	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
165	**DEBT SERVICE (DS)**	**5000**									
166	**Debt Service - Interest on Short-Term Debt**	**5100**									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140						600,725			600,725
171	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
172	**Total Debt Service - Interest On Short-Term Debt**	**5100**						600,725			600,725
173	**Debt Service - Interest on Long-Term Debt**	**5200**						1,205,000			1,205,000
174	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
175	**Debt Service - Other** *(Describe & Itemize)*	**5400**						0			0
176	**Total Debt Service**	**5000**			0			1,805,725			1,805,725
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
178	**Total Direct Disbursements/Expenditures**				0			1,805,725			1,805,725
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,780)
180											
181	**40 - TRANSPORTATION FUND (TR)**										
182	**SUPPORT SERVICES (TR)**	**2000**									
183	**Support Services - Pupils**	**2100**									
184	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
185	**Support Services - Business**										
186	Pupil Transportation Services	2550			1,451,000						1,451,000
187	Other Support Services - Business *(Describe & Itemize)*	2900									0
188	**Total Support Services**	**2000**	0	0	1,451,000	0	0	0	0	0	1,451,000
189	**COMMUNITY SERVICES (TR)**	**3000**									0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**									
191	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
198	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
199	**Payments to Other Dist & Govt Units (Out-of-State)** *(Describe & Itemize)*	**4400**									0
200	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
201	**DEBT SERVICE (TR)**	**5000**									
202	**Debt Service - Interest on Short-Term Debt**	**5100**									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
208	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
209	**Debt Service - Interest on Long-Term Debt**	**5200**									0
210	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
211	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
212	**Total Debt Service**	**5000**						0			0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									0
214	**Total Direct Disbursements/Expenditures**		0	0	1,451,000	0	0	0	0	0	1,451,000
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										53,532
216											
217	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
218	**INSTRUCTION (MR/SS)**	**1000**									
219	Regular Program	1100		126,650							126,650
220	Pre-K Programs	1125		11,300							11,300
221	Special Education Programs (Functions 1200-1220)	1200		65,790							65,790
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		8,271							8,271
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		3,200							3,200
228	Summer School Programs	1600		2,400							2,400
229	Gifted Programs	1650		6,803							6,803
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		10,034							10,034
232	Truant Alternative & Optional Programs	1900									0
233	**Total Instruction**	**1000**		234,448							234,448
234	**SUPPORT SERVICES (MR/SS)**	**2000**									
235	**Support Services - Pupil**	**2100**									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
236	Attendance & Social Work Services	2110		5,784							5,784
237	Guidance Services	2120									0
238	Health Services	2130		24,510							24,510
239	Psychological Services	2140		2,485							2,485
240	Speech Pathology & Audiology Services	2150		3,843							3,843
241	Other Support Services - Pupils *(Describe & Itemize)*	2190		5,420							5,420
242	**Total Support Services - Pupil**	**2100**		42,042							42,042
243	**Support Services - Instructional Staff**	**2200**									
244	Improvement of Instruction Services	2210		14,247							14,247
245	Educational Media Services	2220		3,968							3,968
246	Assessment & Testing	2230									0
247	**Total Support Services - Instructional Staff**	**2200**		18,215							18,215
248	**Support Services - General Administration**	**2300**									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,000							4,000
251	Special Area Administrative Services	2330		4,903							4,903
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	**Total Support Services - General Administration**	**2300**		8,903							8,903
255	**Support Services - School Administration**	**2400**									
256	Office of the Principal Services	2410		33,318							33,318
257	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
258	**Total Support Services - School Administration**	**2400**		33,318							33,318
259	**Support Services - Business**	**2500**									
260	Direction of Business Support Services	2510		2,850							2,850
261	Fiscal Services	2520		35,159							35,159
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		83,073							83,073
264	Pupil Transportation Services	2550									0
265	Food Services	2560		41,058							41,058
266	Internal Services	2570									0
267	**Total Support Services - Business**	**2500**		162,140							162,140
268	**Support Services - Central**	**2600**									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		12,509							12,509
272	Staff Services	2640									0
273	Data Processing Services	2660		60,445							60,445
274	**Total Support Services - Central**	**2600**		72,954							72,954
275	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
276	**Total Support Services**	**2000**		337,572							337,572
277	**COMMUNITY SERVICES (MR/SS)**	**3000**									0
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
283	**DEBT SERVICE (MR/SS)**	**5000**									
284	**Debt Service - Interest on Short-Term Debt**	**5100**									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
290	**Total Debt Service**	**5000**						0			0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									0
292	**Total Direct Disbursements/Expenditures**			572,020				0			572,020
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(56,009)
294											
295	**60 - CAPITAL PROJECTS (CP)**										

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
296	**SUPPORT SERVICES (CP)**	**2000**									
297	**Support Services - Business**										
298	Facilities Acquisition & Construction Services	2530			269,504		1,689,139				1,958,643
299	Other Support Services - Business *(Describe & Itemize)*	2900									0
300	**Total Support Services**	**2000**	0	0	269,504	0	1,689,139	0	0		1,958,643
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
302	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) *(Describe & Itemize)*	4190									0
307	**Total Payments to Other Districts & Govt Units**	**4000**			0			0			0
308	**PROVISION FOR CONTINGENCIES (CP)**	**6000**									0
309	**Total Direct Disbursements/Expenditures**		0	0	269,504	0	1,689,139	0	0		1,958,643
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(703,410)
311											
312	**70 WORKING CASH FUND (WC)**										
313											
314	**80 - TORT FUND (TF)**										
315	**INSTRUCTION (TF)**	**1000**									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	**Total Instruction[14]**	**1000**	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**									
346	**Support Services - Pupil**	**2100**									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**									
355	Improvement of Instruction Services	2210									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0
359	**Support Services - General Administration**	**2300**									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			195,800						195,800
365	**Total Support Services - General Administration**	**2300**	0	0	195,800	0	0	0	0	0	195,800
366	**Support Services - School Administration**	**2400**									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0
379	**Support Services - Central**	**2600**									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
386	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
387	**Total Support Services**	**2000**	0	0	195,800	0	0	0	0	0	195,800
388	**COMMUNITY SERVICES (TF)**	**3000**									0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
390	**Payments to Other Dist & Govt Units (In-State)**	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
416	**DEBT SERVICE (TF)**	**5000**									
417	**Debt Service - Interest on Short-Term Debt**										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
423	**Debt Service - Interest on Long-Term Debt**	**5200**									0
424	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
425	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
426	**Total Debt Service**	**5000**			0			0			0
427	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
428	**Total Direct Disbursements/Expenditures**		0	0	195,800	0	0	0	0	0	195,800
429	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										14,034
430											
431	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
432	**SUPPORT SERVICES (FP&S)**	**2000**									
433	**Support Services - Business**	**2500**									
434	Facilities Acquisition & Construction Services	2530			46,000						46,000
435	Operation & Maintenance of Plant Service	2540					1,435,362				1,435,362
436	**Total Support Services - Business**	**2500**	0	0	46,000	0	1,435,362	0	0		1,481,362
437	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
438	**Total Support Services**	**2000**	0	0	46,000	0	1,435,362	0	0		1,481,362
439	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
443	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
444	**DEBT SERVICE (FP&S)**	**5000**									
445	**Debt Service - Interest on Short-Term Debt**	**5100**									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
448	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
449	**Debt Service - Interest on Long-Term Debt**	**5200**									0
450	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
451	**Total Debt Service**	**5000**						0			0
452	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
453	**Total Direct Disbursements/Expenditures**		0	0	46,000	0	1,435,362	0	0		1,481,362
454	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,246,347)

	A	B	C	D	E	F	G	H	I
1		**If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.**							
2		**Revenue Check:**	OK						
3		**Expenditure Check:**	OK						
4	**Error Message**	**Revenues Acct. (EstRev tab)**	**Amount**	**Describe Revenue**		**Expenditures Fund-Function (EstExp tab)**	**Amount**	**Describe Expenditures**	**Error Message**
5	OK	**1190**	**$ 475,361**	Public Act 102-0519 New to Levy 2022		**10-2190**	**$ 86,450**	Lunch/Recess Supervision Salaries	OK
6	OK	**1290**				**10-2490**			OK
7	OK	**1614**				**10-2900**			OK
8	OK	**1690**				**10-4190**			OK
9	OK	**1790**	**$ 30,000**	Activities fees as part of the registration fee		**10-4290**			OK
10	OK	**1819**				**10-4390**			OK
11	OK	**1829**				**10-4400**			OK
12	OK	**1890**				**10-5150**			OK
13	OK	**1993**				**20-2190**			OK
14	OK	**1999**	**$ 28,500**	P-Card perk, Sub Co-op, Sale of Recycled Tech Equip.		**20-2900**			OK
15	OK	**2300**				**20-4190**			OK
16	OK	**3099**				**20-4400**			OK
17	OK	**3199**				**20-5150**			OK
18	OK	**3299**				**30-4190**			OK
19	OK	**3499**				**30-5150**			OK
20	OK	**3599**				**30-5300**			OK
21	OK	**3999**	**$ 1,000**	IL State Library Grant		**30-5400**			OK
22	OK	**4009**				**40-2190**			OK
23	OK	**4090**				**40-2900**			OK
24	OK	**4199**				**40-4190**			OK
25	OK	**4299**				**40-4400**			OK
26	OK	**4399**				**40-5150**			OK
27	OK	**4499**				**40-5300**			OK
28	OK	**4699**				**40-5400**			OK
29	OK	**4799**				**50-2190**	**$ 5,420**	Lunch/Recess Supervision Soc. Sec./Medicare	OK
30	OK	**4998**	**$ 482,004**	ESSER II, ESSER III and Elevating Educators Federal Grants		**50-2490**			OK
31						**50-2900**			OK
32						**50-5150**			OK
33						**60-2900**			OK
34						**60-4190**			OK
35						**80-2190**			OK
36						**80-2490**			OK
37						**80-2900**			OK
38						**80-4190**			OK
39						**80-4290**			OK
40						**80-4390**			OK
41						**80-4400**			OK
42						**80-5150**			OK
43						**80-5300**			OK
44						**80-5400**			OK
45						**90-2900**			OK
46						**90-4190**			OK
47						**90-5150**			OK
48						**90-5300**			OK
49									

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	25,462,029	2,005,113	1,504,532	13,150	**28,984,824**
Direct Expenditures	24,181,070	2,215,380	1,451,000		**27,847,450**
Difference	1,280,959	(210,267)	53,532	13,150	**1,137,374**
Estimated Fund Balance - June 30, 2024	15,465,972	2,004,856	1,796,069	599,490	**19,866,387**

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*School Districts Only*		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024					ESTIMATED BUDGET FY2024-2025				
2												
3	*05016074002*											
4	District Number											
5	*Lincolnwood SD 74*											
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		14,185,013	4,215,123	1,742,537	586,340	20,729,013	15,465,972	2,004,856	1,796,069	599,490	19,866,387
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000	23,254,820	2,000,947	1,124,532	13,150	26,393,449					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0
11	STATE SOURCES	3000	1,192,000	0	380,000	0	1,572,000					0
12	FEDERAL SOURCES	4000	1,015,209	4,166	0	0	1,019,375					0
13	Total Receipts/Revenues		25,462,029	2,005,113	1,504,532	13,150	28,984,824	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000	15,266,258				15,266,258					0
16	SUPPORT SERVICES	2000	6,190,583	2,215,380	1,451,000		9,856,963					0
17	COMMUNITY SERVICES	3000	1,830	0	0		1,830					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,722,399	0	0		2,722,399					0
19	DEBT SERVICES	5000	0	0	0		0					0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0
21	Total Disbursements/Expenditures		24,181,070	2,215,380	1,451,000		27,847,450	0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,280,959	(210,267)	53,532	13,150	1,137,374	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0
25	OTHER USES OF FUNDS (8000)		0	2,000,000	0	0	2,000,000					0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(2,000,000)	0	0	(2,000,000)	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		15,465,972	2,004,856	1,796,069	599,490	19,866,387	15,465,972	2,004,856	1,796,069	599,490	19,866,387

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only*		ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					SUMMARY			
2													BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	*05016074002*												ESTIMATED BUDGET			
4	District Number												Date of Adoption:			
5	*Lincolnwood SD 74*														(Enter as MM/DD/YY)	
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		15,465,972	2,004,856	1,796,069	599,490	19,866,387	15,465,972	2,004,856	1,796,069	599,490	19,866,387	20,729,013	19,866,387	19,866,387	19,866,387
8	RECEIPTS/REVENUES	Acct #														
9	LOCAL SOURCES	1000					0					0	26,393,449	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0					0	0	0	0	0
11	STATE SOURCES	3000					0					0	1,572,000	0	0	0
12	FEDERAL SOURCES	4000					0					0	1,019,375	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0	28,984,824	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #														
15	INSTRUCTION	1000					0					0	15,266,258	0	0	0
16	SUPPORT SERVICES	2000					0					0	9,856,963	0	0	0
17	COMMUNITY SERVICES	3000					0					0	1,830	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0					0	2,722,399	0	0	0
19	DEBT SERVICES	5000					0					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000					0					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0		0	0	0	0		0	27,847,450	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	1,137,374	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)						0					0	0	0	0	0
25	OTHER USES OF FUNDS (8000)						0					0	2,000,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	(2,000,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		15,465,972	2,004,856	1,796,069	599,490	19,866,387	15,465,972	2,004,856	1,796,069	599,490	19,866,387	19,866,387	19,866,387	19,866,387	19,866,387

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2023-2024
through Fiscal Year 2026-2027

Lincolnwood SD 74 ***05016074002***

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. **Background and Narrative of Budget Reductions:**

N/A

2. **Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

Evidence-Based Funding: Fiscal Year 2024 Spending Plan

LINCOLNWOOD SCHOOL DIST 74

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (*No more than 2000 characters, including spaces.*)

Goals: More than 50% of District students will meet their individual academic growth goal for reading and math from fall 2023 to spring 2024 as calculated on the NWEA/MAP assessment platform. Measures: SD74 will use local assessments, NWEA MAP, to monitor student progress and growth throughout the school year.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Increase number and/or quality of community, parent, and family engagement opportunities	Focus increased time and attention on special student groups

If "Other" was selected in question 2, please describe. (*No more than 1000 characters, including spaces.*)

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.*

Evidence-Based Funding Organizational Unit Results (FY 2023)	*Final Resources / Adequacy Target =* ***Percent of Adequacy***	**Average Student Enrollment**	*1,199.63*	**Adequacy Target**	*$17,117,113.23*
		Final Resources	*$23,134,216.73*	**Percent of Adequacy**	*135%*
	Base Funding Minimum + Tier Funding = ***Gross State Contribution***	**Tier Assignment**	*4*	**Gross State Contribution**	*$1,165,544.21*
		FY23 Base Funding Minimum	*$1,164,227.07*	**FY 2023 Tier Funding**	*$1,317.14*
	Within FY 2023 Gross State Contribution, Resources Attributable to ***Specific Populations***	**Low-Income Students**	*$351,891.86*		
		English Learners (ELs)	*$42,292.38*		
		Special Education	*$417,786.51*		

	FY 2024 Tier Funding	Funding Type (Select)	
1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.	*$1,123,000.00*	Estimated	**Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.*

	Data Source 1	Data Source 2	Data Source 3

2)	**Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)**	Student grades or other local academic performance data		Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups	
3)	**Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)**	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members	Yes	Other School Staff	Yes	Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (*No more than 1000 characters, including spaces.*)						

		Priority Investment 1	Priority Investment 2	Priority Investment 3
4)	**Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)**	Core Teachers	Professional Development	Instructional Materials
	If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)			

5) **Cost Factor Table**

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least $5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.

Column G: If the Organizational Unit will receive at least $5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Required]	Budgeted FY 2024 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	$4,153,206.19	$900,000.00		*Enter optional context for core investment decisions.*
	Specialist Teachers	$830,641.23			
	Instructional Facilitator	$431,455.17			
	Core Intervention Teacher	$191,597.78			
	Substitute Teachers	$153,901.90			
	Guidance Counselor	$268,710.94			
	Nurse	$102,148.38			
	Supervisory Aide	$159,572.48			
	Librarian	$219,725.04			
	Librarian Aide	$119,679.36			
	Principal	$328,113.84			
	Assistant Principal	$282,999.42			
	School Site Staff	$191,476.85			

	Subtotal	**$7,433,228.58**	**$900,000.00**		
Per Student Investments	Gifted	$106,796.70			*Enter optional context for per student investment decisions.*
	Professional Development	$149,953.75	$32,000.00		
	Instructional Materials	$322,700.47	$149,000.00		
	Assessments	$34,789.27			
	Computer & Tech Equipment	$342,494.36			
	Student Activities	$183,487.14			
	Maintenance & Operations	$1,471,946.01			
	Central Office	$1,059,273.29			
	Employee Benefits	$3,177,558.51			
	Subtotal*	**$6,911,161.90**	**$181,000.00**		
Additional Investments	Low-Income Intervention Teacher	$253,986.83			*Enter optional context for additional investment decisions.*
	Low-Income Pupil Support Staff	$253,986.83			
	Low-Income Extended Day Teacher	$264,569.62			
	Low-Income Summer School Teacher	$264,569.62			
	EL Intervention Teacher	$138,332.11	$42,000.00		
	EL Pupil Support Staff	$138,332.11			
	EL Extended Day Teacher	$144,379.42			
	EL Summer School Teacher	$144,379.42			
	EL Core Teacher	$173,104.12			
	Sp Ed Teacher	$642,526.22			
	Sp Ed Instructional Assistant	$254,956.03			
	Sp Ed Psychologist	$99,600.28			
	Subtotal	**$2,772,722.61**	**$42,000.00**		
	Other Investments				
	Total**	**$17,117,113.23**	**$1,123,000.00**		**Tier Funding Check (Cell G90)** **Complete, G90=G31**

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (*No more than 1000 characters, including spaces.*)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least $5,000 for any of the student groups, a response to the questions below is required. For amounts less than $5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.*

			Enter Amounts	Select type	
1)	**FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.**	**Low-Income Students**	*$151,340.00*	Estimated	**Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.*
		English Learners	*$160,910.00*	Estimated	
		Special Education	*$75,670.00*	Estimated	

2)	**Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** **Response Required**	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher	Yes		
		[Optional - Enter $]		*[Optional - Enter $]*			

Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)

3)	**Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
		English Learner Pupil Support Staff		English Learner Summer School Teacher	Yes	Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)						
4)	**Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes		
		[Optional - Enter $]		*[Optional - Enter $]*			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter $]		*[Optional - Enter $]*			
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)						

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

Collaboration Opportunity *- Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.*

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required: Yes

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required: Yes

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."

Required: Yes

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.

Required

BPAC Meeting (MM/DD/YYYY)	8/31/23
Name of Chair	NIDA TABBA

Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.

Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.
An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: Limitation of Administrative Costs

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

School District Name: **Lincolnwood SD 74**
RCDT Number: **05016074002**

			Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
			(10)	(20)	(80)		(10)	(20)	(80)	
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	328,400		0	328,400	336,912		0	336,912
2.	Special Area Administration Services	2330	186,634		0	186,634	195,235		0	195,235
3.	Other Support Services - School Administration	2490	0		0	0	0		0	0
4.	Direction of Business Support Services	2510	220,693	0	0	220,693	230,076	0	0	230,076
5.	Internal Services	2570	28,600		0	28,600	26,000		0	26,000
6.	Direction of Central Support Services	2610	0		0	0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.		24,962	0	0	24,962	24,767	0	0	24,767
8.	**Totals**		739,365	0	0	739,365	763,456	0	0	763,456
9.	**Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023**									3%

REPORTING OF PUBLIC VENDOR CONTRACTS OF $1,000 OR MORE (School Districts Only)

*In accordance with the School Code, Section 10-20.21, all **school districts** are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the **school district** in excess of $1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services.* ***The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.*** *All such contracts executed on or after July 1, 2007 must be approved by the school board.*

See: School Code, Section 10-20.21 - Contracts

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
N/A					

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to ~~private facilities~~. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (~~principal only~~) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? **(Joint Agreements do not complete Deficit Reduction Plan.)**	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? **(DefReductPlan 23-27 tab)**	
2. Cover Page (Cover tab)	
District Name must be selected from **drop-down**. **(Cell H13)**	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates **(Day, Month, Year)** must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds **(Cells C3 - K3)** **(Line must have a number or zero. Do not leave blank.)**	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 **(Cell C83)** **(Cell must have a number or zero. Do not leave blank.)**	OK
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	OK
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	OK
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
Activity Funds **(Cell C23)**	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - Cell F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - Cell H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	OK
Interfund Loans Receivable **(Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

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Certificate of Publication:

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State of Illinois - Cook

Chicago Tribune Media Group does hereby certify that it is the publisher of the Lincolnwood Review. The Lincolnwood Review is a secular newspaper, has been continuously published Weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Lincolnwood, Township of Niles, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 IL CS 5/5.

This is to certify that a notice, a true copy of which is attached, was published 1 time(s) in the Lincolnwood Review, namely one time per week or on 1 successive weeks. The first publication of the notice was made in the newspaper, dated and published on 8/03/2023, and the last publication of the notice was made in the newspaper dated and published on 8/03/2023.

This notice was also placed on a statewide public notice website as required by 715 ILCS 5/2. 1.

PUBLICATION DATES: **Aug 03, 2023.**

Lincolnwood Review
In witness, an authorized agent of The Chicago Tribune Media Group has signed this certificate executed in Chicago, Illinois on this

4th Day of August, 2023, by

Chicago Tribune Media Group



Jeremy Gates

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BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT NO. 74, COOK COUNTY, ILLINOIS

NOTICE OF AVAILABILITY OF TENTATIVE BUDGET FOR PUBLIC INSPECTION AND PUBLIC HEARING

PUBLIC NOTICE IS HEREBY GIVEN BY the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2023, and ending June 30, 2024, will be on file and conveniently available for public inspection at the District's Administrative Offices located at 6950 N. East Prairie Road, Lincolnwood IL 60712, in the School District from 8:00 a.m. through 4:00 p.m. each weekday, excluding public holidays, beginning August 3, 2023, and shall also be available that same day on the District's website at www.sd74.org.

Notice is further given that a public hearing on said budget will be held on September 7, 2023, at 7:30 p.m. The public hearing will be held at Lincoln Hall Middle School, 6855 N. Crawford Avenue, Lincolnwood IL 60712, in the School District. The purpose of the hearing will be to present the tentative budget and receive public comments on the budget, and to disclose the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds. The Board intends to approve the budget at the regular Board of Education meeting that follows said hearing.

By order of the Finance Committee of the Board of Education of Lincolnwood School District No. 74.

DATED this 3rd day of August, 2023.

John P. Vranas
Secretary, Board of Education
Lincolnwood School District
No. 74, Cook County, Illinois
August 3, 2023 7473845

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Lincolnwood School District 74

Fund Balances

Fiscal Year: 2022-2023

Month: June
Year: 2023
Fund Type:

☑ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance	Cash Balance	Variance
10	EDUCATIONAL	$13,022,792.37	$23,605,775.08	($22,443,554.05)	$0.00	$14,185,013.40	$14,164,055.31	$20,958.09
20	OPERATIONS & MAINTENANCE	$3,494,768.89	$2,630,081.52	($1,909,727.60)	$0.00	$4,215,122.81	$4,051,774.35	$163,348.46
30	DEBT SERVICE	$829,925.65	$1,780,548.41	($1,805,100.00)	$0.00	$805,374.06	$805,374.06	$0.00
40	TRANSPORTATION	$1,442,825.96	$1,683,076.79	($1,383,365.76)	$0.00	$1,742,536.99	$1,742,536.99	$0.00
50	MUNICIPAL RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
51	IMRF	$448,606.14	$552,478.67	($192,383.05)	$0.00	$808,701.76	$808,701.63	$0.13
52	SOCIAL SECURITY AND MEDICARE	$139,099.31	$618,745.66	($352,159.20)	$0.00	$405,685.77	$405,685.77	$0.00
60	CAPITAL PROJECTS	$5,825,261.89	$702,104.29	($1,933,174.54)	$0.00	$4,594,191.64	$4,577,292.64	$16,899.00
70	WORKING CASH	$573,446.40	$12,894.03	$0.00	$0.00	$586,340.43	$586,340.43	$0.00
80	TORT IMMUNITY	$249,408.82	$397,940.95	($207,768.00)	$0.00	$439,581.77	$439,581.77	$0.00
90	FIRE PREVENTION & SAFETY	$2,617,556.88	$564,441.84	($235,778.38)	$0.00	$2,946,220.34	$2,946,220.34	$0.00
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	$0.00	$0.00	$0.00	$0.00	$0.00	$18,144.55	($18,144.55)
	Grand Total:	$28,643,692.31	$32,548,087.24	($30,463,010.58)	$0.00	$30,728,768.97	$30,545,707.84	$183,061.13

End of Report

Executive Summary
Finance Committee Meeting

DATE: August 24, 2023

TOPIC: 2022-23 Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose:

As provided for under 105 ILCS 5/10-20.47 and 5/34-18.38 Pursuant to PA 97-256 the Lincolnwood School District 74 Board of Education is required to annually submit salary and benefit information to the State Board of Education for specific positions. This same information must be presented at a regular School Board of Education meeting and posted to the District website no later than October 1st of each year.

Background:

The Administration recommends the Finance Committee acknowledge the Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256, as presented.

Fiscal Impact:

None

Recommendation:

Attached to this Executive Summary is the 2022-23 Administrator and Teacher Salary and Benefit Report with the required information to be compliant with PA 97-256.

EIS Administrator and Teacher Salary and Benefits Report - School Year 2023

Lincolnwood SD 74
6950 N East Prairie Rd, Lincolnwood, IL 60712
050160740020000

Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
Alamag, Angelica	200-Teacher	$21,919.72	0.19	0	10	$0.00	$0.00	$0.00	$65.75
Almer, Andrew R	200-Teacher	$115,473.00	1.00	0	15	$0.00	$0.00	$0.00	$23,033.76
Altschul, Robin L	606-Resource Teacher Math	$111,173.00	1.00	0	20	$0.00	$0.00	$0.00	$12,824.38
Atkinson, Mark	103-Principal	$125,000.00	1.00	20	17	$0.00	$0.00	$10,936.22	$20,921.00
Azarnoosh, Beeta	200-Teacher	$57,978.00	1.00	0	10	$0.00	$0.00	$0.00	$9,808.46
Ballema, Jennifer K	200-Teacher	$86,253.00	1.00	0	10	$0.00	$0.00	$0.00	$22,946.14
Barringer, Laura E	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,405.64
Battaglia, Michael R	200-Teacher	$121,611.75	1.00	0	20	$0.00	$0.00	$0.00	$12,827.02
Beyer, Zackary	200-Teacher	$67,978.00	1.00	0	10	$0.00	$0.00	$0.00	$6,441.84
Blomstrand, Sarah E	200-Teacher	$103,373.00	1.00	0	15	$0.00	$0.00	$0.00	$22,997.62
Burianek, Alaina	200-Teacher	$52,095.00	1.00	0	10	$0.00	$0.00	$0.00	$156.26
Burno, Alyssa	200-Teacher	$47,226.70	1.00	0	10	$0.00	$0.00	$0.00	$7,569.15
Butler, Ryan	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$12,662.20
Cabrera, Kelly A	200-Teacher	$62,659.62	1.00	0	10	$0.00	$0.00	$0.00	$17,554.93
Cardo, Kristin M	200-Teacher	$88,464.63	1.00	0	10	$0.00	$0.00	$0.00	$22,952.78
Catalano, Jean M	200-Teacher	$132,802.03	1.00	0	20	$0.00	$0.00	$0.00	$23,033.76
Cattapan, Amy J	200-Teacher	$109,975.00	1.00	0	15	$0.00	$0.00	$0.00	$6,631.06
Chiet, Beth C	200-Teacher	$71,222.00	1.00	0	10	$0.00	$0.00	$0.00	$276.84
Christiansen, Steffani A	200-Teacher	$64,910.00	1.00	0	10	$0.00	$0.00	$0.00	$9,946.66
Churchwell, Sharon N	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,721.12
Codell, Susan	200-Teacher	$89,026.00	1.00	0	10	$0.00	$0.00	$0.00	$330.14
Conley, Kevin M	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$9,869.04
Cook, Maureen Regan	200-Teacher	$104,970.00	1.00	0	15	$0.00	$0.00	$0.00	$21,968.26
Costas, Margarita	200-Teacher	$54,910.00	1.00	0	10	$0.00	$0.00	$0.00	$9,799.36
Creaves, Lauren A	200-Teacher	$115,473.00	1.00	0	15	$0.00	$0.00	$0.00	$23,033.76
Daskalopoulos, Adrianna	200-Teacher	$56,411.00	1.00	0	10	$0.00	$0.00	$0.00	$6,470.38
Davis, Erin R	203-English as a Second Language Teacher	$98,392.00	1.00	0	15	$0.00	$0.00	$0.00	$9,929.62
Donato, Marisa	250-Special Education Teacher	$66,411.00	1.00	0	10	$0.00	$0.00	$0.00	$9,833.68
Donohue, Shannon	200-Teacher	$72,899.00	1.00	0	10	$0.00	$0.00	$0.00	$22,906.10
Doyle, Bridget M	200-Teacher	$95,675.00	1.00	0	15	$0.00	$0.00	$0.00	$350.16

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
DuPriest, Travis E	200-Teacher	$104,970.00	1.00	0	15	$0.00	$0.00	$0.00	$23,002.30
Economou, Christina A	200-Teacher	$115,074.65	1.00	0	20	$0.00	$0.00	$0.00	$9,953.02
Edman, Christopher J	200-Teacher	$83,168.00	1.00	0	15	$0.00	$0.00	$0.00	$17,624.40
Ellis, Leanne Statland	200-Teacher	$111,173.00	1.00	0	15	$0.00	$0.00	$0.00	$17,392.90
Endo, Michael	200-Teacher	$57,978.00	1.00	0	10	$0.00	$0.00	$0.00	$6,475.06
Fallon, Courtney A	606-Resource Teacher Math	$81,885.00	1.00	0	10	$0.00	$0.00	$0.00	$6,546.82
Figueroa, Valerie	200-Teacher	$61,411.00	1.00	0	10	$0.00	$0.00	$0.00	$9,818.86
Forsell, Candace	200-Teacher	$57,978.00	1.00	0	10	$0.00	$0.00	$0.00	$581.50
Foust, Tom	200-Teacher	$86,253.00	1.00	0	10	$0.00	$0.00	$0.00	$21,912.10
Freeman, Dana	250-Special Education Teacher	$85,005.00	1.00	0	10	$0.00	$0.00	$0.00	$9,889.58
Furgal, Jessica	200-Teacher	$53,472.00	1.00	0	10	$0.00	$0.00	$0.00	$9,794.94
Garcia, Cassidy	200-Teacher	$53,472.00	1.00	0	10	$0.00	$0.00	$0.00	$6,461.54
Garvonado, Mari D	250-Special Education Teacher	$83,168.00	1.00	0	10	$0.00	$0.00	$0.00	$16,274.88
Gerber, Stephen W	200-Teacher	$81,885.00	1.00	0	10	$0.00	$0.00	$0.00	$6,546.82
Ghawi, Nesreen	200-Teacher	$52,095.00	1.00	0	10	$0.00	$0.00	$0.00	$161.52
Gillespie, Alexandria	200-Teacher	$53,472.00	1.00	0	10	$0.00	$0.00	$0.00	$1,901.14
Greene, Emma	200-Teacher	$51,810.31	1.00	0	10	$0.00	$0.00	$0.00	$155.41
Greene, Maxwell	200-Teacher	$67,978.00	1.00	0	10	$0.00	$0.00	$0.00	$9,838.36
Hammel, Julie S	200-Teacher	$111,173.00	1.00	0	20	$0.00	$0.00	$0.00	$23,021.02
Han, Grace	200-Teacher	$59,910.00	1.00	0	10	$0.00	$0.00	$0.00	$9,761.58
Han, Kathleen R	200-Teacher	$104,970.00	1.00	0	15	$0.00	$0.00	$0.00	$17,689.66
Harmon, Christopher	103-Principal	$122,100.00	1.00	20	17	$0.00	$0.00	$12,075.81	$32,951.70
Jermihov, Irina	200-Teacher	$120,190.16	1.00	0	20	$0.00	$0.00	$0.00	$12,213.28
Jones, John Eugene	200-Teacher	$107,395.00	1.00	0	15	$0.00	$0.00	$0.00	$17,696.94
Kamara-Ibraham, Aliaa	103-Principal	$120,000.00	1.00	20	17	$0.00	$0.00	$11,868.12	$25,453.38
Komerofsky, Wendy Sorkin	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$12,837.12
Kovacs, Alison	200-Teacher	$76,372.00	1.00	0	10	$0.00	$0.00	$0.00	$292.18
Kurey, Jason M	200-Teacher	$71,222.00	1.00	0	10	$0.00	$0.00	$0.00	$9,840.35
Land, Bridget	200-Teacher	$56,102.72	1.00	0	10	$0.00	$0.00	$0.00	$9,802.85
Lange-Gad, Michelle H	202-Bilingual Education Teacher	$109,975.00	1.00	0	15	$0.00	$0.00	$0.00	$23,017.38
Lee, Alexander H	200-Teacher	$95,670.00	1.00	0	10	$0.00	$0.00	$0.00	$22,974.48
Lee, Kyong Mi	203-English as a Second Language Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,721.12
Lee, Michael S	200-Teacher	$80,005.00	1.00	0	10	$0.00	$0.00	$0.00	$17,614.78
Leen, Peggy	200-Teacher	$71,222.00	1.00	0	10	$0.00	$0.00	$0.00	$9,848.24
Litwin, Jill S	200-Teacher	$92,468.00	1.00	0	15	$0.00	$0.00	$0.00	$12,768.22
Luk, Jonathan	200-Teacher	$66,411.00	1.00	0	10	$0.00	$0.00	$0.00	$9,833.68
Lupo, Dominick	101-Assistant/Associate District Superintendent	$170,000.00	1.00	20	17	$0.00	$0.00	$16,813.17	$33,089.48
Mamola, Jessica	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$9,805.92

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
Markevics, Brigita	250-Special Education Teacher	$98,095.00	1.00	0	15	$0.00	$0.00	$0.00	$17,353.64
McAdams, Sharon P	200-Teacher	$125,589.77	1.00	0	20	$0.00	$0.00	$0.00	$19,259.99
McCormick, Megan Marie	250-Special Education Teacher	$111,173.00	1.00	0	20	$0.00	$0.00	$0.00	$12,824.38
McDermott, Kelly	200-Teacher	$72,768.16	1.00	0	10	$0.00	$0.00	$0.00	$6,456.24
McInerney, Brian Joseph	200-Teacher	$94,026.00	1.00	0	15	$0.00	$0.00	$0.00	$22,969.54
Melissaratos, Anthoula	200-Teacher	$108,373.00	1.00	0	20	$0.00	$0.00	$0.00	$388.12
Morelli, Emily A	200-Teacher	$58,527.83	0.77	0	15	$0.00	$0.00	$0.00	$8,180.11
Mori, Kenji	200-Teacher	$87,889.58	1.00	0	10	$0.00	$0.00	$0.00	$14,927.74
Nelson, Bennett E	200-Teacher	$104,970.00	1.00	0	15	$0.00	$0.00	$0.00	$23,002.30
Obringer, Anne	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$7,111.24
Olson, Krista R	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,405.64
OShaughnessy, Colleen B	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$409.44
Panoutsos, Stacy	200-Teacher	$111,173.00	1.00	0	20	$0.00	$0.00	$0.00	$23,021.02
Park, Eunice S	203-English as a Second Language Teacher	$104,970.00	1.00	0	15	$0.00	$0.00	$0.00	$13,670.26
Peeters, Sara	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$12,714.80
Raciti, Mark P	200-Teacher	$95,675.00	1.00	0	20	$0.00	$0.00	$0.00	$1,384.20
Rainey, Lora J	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,405.64
Rapasadi, Kelly N	250-Special Education Teacher	$90,670.00	1.00	0	15	$0.00	$0.00	$0.00	$22,959.40
Reynolds, Hayley	200-Teacher	$66,411.00	1.00	0	10	$0.00	$0.00	$0.00	$9,833.68
Ricotta, Maria S	202-Bilingual Education Teacher	$115,473.00	1.00	0	15	$0.00	$0.00	$0.00	$409.44
Rivera Lopez, Annelisse	200-Teacher	$53,472.00	1.00	0	10	$0.00	$0.00	$0.00	$223.54
Rudnick, Debra A	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$9,980.84
Russo, David L	100-District Superintendent	$225,000.00	1.00	20	17	$25,000.00	$10,000.00	$36,941.43	$34,926.88
Ruttkay, Jennifer Sobel	152-Special Education Director	$116,500.00	1.00	0	17	$0.00	$0.00	$11,521.97	$32,994.80
Ryan, Anoulla Salamy	200-Teacher	$102,692.00	1.00	0	15	$0.00	$0.00	$0.00	$9,942.62
Ryan, Elizabeth	200-Teacher	$91,253.00	1.00	0	10	$0.00	$0.00	$0.00	$9,908.30
Sanders, Catherine	200-Teacher	$73,168.00	1.00	0	10	$0.00	$0.00	$0.00	$282.56
Savage, Jennifer A	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$12,837.12
Schmidt, Veronica	200-Teacher	$62,978.00	1.00	0	10	$0.00	$0.00	$0.00	$6,490.14
Schroer, Hillary	200-Teacher	$91,885.00	1.00	0	10	$0.00	$0.00	$0.00	$12,766.40
Segreti, Joseph	104-Assistant Principal	$100,000.00	1.00	20	17	$0.00	$0.00	$9,890.10	$27,496.96
Shortell, Stephanie I	250-Special Education Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,721.12
Smith, Christopher L	250-Special Education Teacher	$107,395.00	1.00	0	15	$0.00	$0.00	$0.00	$385.26
Spinelli, Carla	250-Special Education Teacher	$74,616.00	1.00	0	10	$0.00	$0.00	$0.00	$6,461.86
Stancy, Kaitlyn	200-Teacher	$54,910.00	1.00	0	10	$0.00	$0.00	$0.00	$6,402.84
Stephen, Jordan	107-General Administrator or General Supervisor	$164,835.15	1.00	20	17	$0.00	$0.00	$0.00	$33,191.42
Sterba, Elizabeth I	250-Special Education Teacher	$106,173.00	1.00	0	20	$0.00	$0.00	$0.00	$15,755.23
Swidler, Dena G	200-Teacher	$84,026.00	1.00	0	10	$0.00	$0.00	$0.00	$22,939.64

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
Tabba, Nida	203-English as a Second Language Teacher	$100,553.00	1.00	0	15	$0.00	$0.00	$0.00	$17,360.92
Taliya, Mona	200-Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$17,721.12
Thoms, Margaret	200-Teacher	$62,794.61	1.00	0	10	$0.00	$0.00	$0.00	$246.22
Uruba, Tracey	203-English as a Second Language Teacher	$126,223.01	1.00	0	20	$0.00	$0.00	$0.00	$21,999.72
Van Pelt, Allison K	200-Teacher	$98,326.00	1.00	0	15	$0.00	$0.00	$0.00	$22,982.54
Walas, Aliza J	200-Teacher	$107,395.00	1.00	0	15	$0.00	$0.00	$0.00	$17,696.94
Weiss, Mallory L	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$3,455.16
Werner, Eli	200-Teacher	$51,810.31	1.00	0	10	$0.00	$0.00	$0.00	$155.41
Whited, Courtney Lee	114-Chief School Business Official	$173,000.00	1.00	20	17	$0.00	$0.00	$17,109.87	$25,208.80
Wielgosz, Michelle A	200-Teacher	$83,168.00	1.00	0	10	$0.00	$0.00	$0.00	$312.72
Winckler, Cathy	203-English as a Second Language Teacher	$115,473.00	1.00	0	20	$0.00	$0.00	$0.00	$409.44
Wong, John	200-Teacher	$78,168.00	1.00	0	10	$0.00	$0.00	$0.00	$22,921.96
Yanchuk, Halyna	200-Teacher	$71,222.00	1.00	0	10	$0.00	$0.00	$0.00	$12,704.52

Totals

Distinct Employee Count: 119 **Distinct Positions Count:** 119 **Total Positions Count:** 119 **Vacation Days:** 160 **Sick Days:** 1633

Base Salary: $10,933,746.71 **Bonuses:** $25,000.00 **Annuities:** $10,000.00 **Retirement Enhancements:** $127,156.69 **Other Benefits:** $1,560,401.20

Executive Summary
Finance Committee Meeting

DATE: August 24, 2023

TOPIC: 2022-23 IMRF Salary and Benefits Report

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose:

As provided for under 5 ILCS 120/7.3 Sec. 7.3, Lincolnwood School District 74 has a duty to post information pertaining to benefits offered through the Illinois Municipal Retirement Fund (IMRF). Within 6 business days after an employer participating in the Illinois Municipal Retirement Fund approves a budget, that employer must post on its website the total compensation package for each employee having a total compensation package that exceeds $75,000 per year.

Background:

The Administration recommends the Finance Committee acknowledge the IMRF Pursuant to PA 97-0609, as presented.

Fiscal Impact:

None

Recommendation:

Attached to this Executive Summary is the 2022-23 IMRF Salary and Benefits Report.

Lincolnwood School District 74 2022-23 Fiscal Year

Public Act 97-0609 IMRF Employees with Total Compensation exceeding $75,000

Position Description	Base Compensation	Sick Days	Vacation Days	Personal Days	Retirement Enhancement	Annuity	Health Insurance	Total Compensation
Personnel Coordinator/Admin Asst to Business Manager	$ 60,700.00	17	15	4	$ -	$ -	$ 22,637.12	$ 83,337.12
Business Operations Support	$ 65,773.50	17	21	4	$ -	$ -	$ 22,652.46	$ 88,425.96
Building Engineer	$ 84,094.40	17	21	4	$ -	$ -	$ 12,596.84	$ 96,691.24
Building Engineer	$ 86,840.00	17	21	4	$ -	$ -	$ 22,715.64	$ 109,555.64
Network Systems Engineer	$ 104,000.00	17	18	4	$ -	$ -	$ 17,198.40	$ 121,198.40
Director of Buildings and Grounds	$ 124,300.00	17	21	4	$ 5,857.02	$ -	$ 25,232.12	$ 155,389.14

Executive Summary
Finance Committee Meeting

DATE: August 24, 2023

TOPIC: Renewal to Flocabulary for the 2023-2024 School Year

PREPARED BY: Jordan Stephen

Recommended for:

☒ Action
☒ Discussion
☒ Information

Purpose/Background:

Flocabulary is a digital tool for designed for delivering interactive content, and provides access to almost 1000 standards-aligned K-12 lessons and supporting activities. Flocabulary provides a library of songs, videos and activities for K-12 online learning and research-based activities to teach content knowledge and build literacy skills. Also included with this tool is access to lessons, added weekly during the year to spotlight current events, to enable teachers to assign lessons and activities and view results of assessments.

District Legal Counsel has reviewed this renewal Quote for Flocabulary and found it acceptable. Flocabulary is a product owned by Nearpod Inc., in which Lincolnwood School District 74 currently has a vendor amendment on file that addresses Governing Law and Venue, Freedom of Information Act requests, and Auto-Renewal, and incorporates SOPPA language.

Fiscal Impact:

$3,360 for Grades 3 through 5 for service between the dates of October 18,2023 and October 17, 2024. Last year the district spent $2,800 on this service.

Recommendation:

It is the administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve the Flocabulary Quote in the amount of $3,360 for the service dates between October 18, 2023 and October 17, 2024.

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Flocabulary's Commitment to Privacy

We take your privacy and the privacy of your students very seriously. This Privacy Policy explains how we use and process information that can be used to directly or indirectly identify an individual ("Personal Data") collected through the use of the Flocabulary website and platform. Please read this Privacy Policy and contact us if you have any questions.

Our commitment is guided by a few major principles:

We Empower Schools to Make Data Decisions

- Schools and districts can use Flocabulary without sharing any Personal Data from students. Or they can choose to set up student accounts and use Flocabulary to track their students' progress.
- The school or district's account manager can delete or correct Personal Data from students at any time.

Flocabulary is Committed to Maintaining a Safe and Compliant Platform

- We will only share Personal Data of students in accordance with this Privacy Policy.
- We use industry standard security practices, such as TLS encryption.
- We've signed the Pledge to Safeguard Student Privacy. Learn more here.
- We've reaffirmed its commitment to privacy, by signing Pledge 2020.

This Privacy Policy explains the details of how we safeguard and use the information you give us. By using this site, you agree to our Privacy Policy.

2. Children's Use of Flocabulary

Only parents/guardians, schools, or districts that have obtained licenses and provided consent on behalf of students can create student accounts. For all other types of subscriptions and trials, Flocabulary does not knowingly collect Personal Data from children under the age of 16.

If you are a child under the age of 16, you must get permission from your school, parent, or legal guardian to use this website. If you wish to sign up for a free trial or subscribe to Flocabulary, your school, parent, or legal guardian must register for a trial or paid subscription to grant you access to the website.

If we learn that we have inadvertently collected Personal Data from anyone younger than 16 without the appropriate consent, we will take the necessary steps to delete it.

3. Mobile Application

When a user with a Lite, School, or District subscription uses our mobile application, the information collected will be handled in the same way as described in this policy. When our mobile application is used in a standalone mode (meaning a user has downloaded the app but has NOT started a free trial through the Apple App Store or Google Play store), we will only collect information to identify the device used, which we will use solely to facilitate the internal operations of Flocabulary. If a free trial is started, a free trial is converted to a paid subscription, or a subscription is renewed by a parent or by a child 16 or older, we collect only the minimum information necessary (a transaction identifier and email address for the application store account holder) to verify that payment was made through the applicable application store. We will also automatically collect non-personal information in the manner described in this policy, and that non-personal information will be linkable to the transaction identifier and email address.

4. What Information Do We Collect and How Do We Use It?

a. *Website Visitors.*

If you are an individual who visits our front-end website (for example https://www.flocabulary.com/) only (a "Visitor") and do not log into the site, we may collect certain information in furtherance of our legitimate interests in operating the Flocabulary services and business. Information collected automatically from Visitors may include the following:

- IP address associated with your computer;
- "clickstream data," which includes information about your clicks on our website and which may also include information about your computer;
- web browser and operating system and information about the website you visited before coming to our site;
- mobile application information;
- identifiers such as an anonymized session identifier; and
- website traffic volume, frequency of visits, and type and time of transactions.

By collecting your IP address, which is necessary for the operation of this Site, we may indirectly collect information about your geographic location (which may be sufficient to identify the name of your city or town, and, in some cases, your street name)

b. *Logged-In Users.*

We will ask you to create a Flocabulary account to access certain portions of our site. When you create an account, we will ask for your consent to collect certain types of Personal Data. However, if

you do not grant the requested consent to the processing of your Personal Data, the use of the Flocabulary website may not be possible. The Personal Data that we collect from logged-in users includes information that you voluntarily provide to us when you sign up for an account and information that is automatically collected when you are logged into the Flocabulary platform. The information collected depends on whether you are a teacher, school, parent or student. The provisions below describe what information we collect for each type of user.

(i) From teachers and administrators

1. Information you voluntarily provide.

- If you are a teacher or administrator signing up for an account on our website, we collect your first and last name, email address, role at your school, grade interests and subject interests. We'll ask you to enter the state of your organization to select your school, and we remember the school you select so that we can properly give you access if your school has already purchased Flocabulary. Additionally, we ask you to set a password to keep your account secure. In districts that have enabled login through a third party account (such as a Google LLC or Clever Inc. account), you will connect using that account, we will use your email address registered with that third party as your username and you will not need to set a separate password.

- Your email address will be your username. We'll use your email address, as well as your school, role, grade and subject interests, to customize the updates you get about Flocabulary via email. You can always opt out of emails that you have already opted in to receive from us by clicking "unsubscribe." If you request a school trial or a consultation with our sales team, we will also ask for your phone number and job title so that a member of the Flocabulary team can get in touch with you to set up your trial or help you with a purchase.

- If you are purchasing a paid account, we will collect all the information necessary to process the order, including credit card information, billing information or shipping information (as applicable).

- Teachers and administrators with schoolwide or district accounts can invite other staff members at the school or district to create a Flocabulary account. To do this, they can enter the email addresses of the people they wish to invite or use other import mechanisms supported by Flocabulary. We only use these email addresses to send invitations, and will not send any other emails to these addresses.

2. Information we automatically collect. If you are a teacher or administrator logged into Flocabulary, we will automatically collect the same information that we collect from Visitors.

(ii) From parents

1. Information you voluntarily provide.

- If you are a parent, you may access the website by (1) creating an account using our mobile app or (2) purchasing an individual subscription. If you activate a school subscription, we will collect the same information from you as if you were a teacher or administrator. If you are a parent signing up for an account through our mobile app or an individual subscription, we collect the information you

voluntarily provide to create an account. Only parents who have activated school subscriptions may invite others to create a Flocabulary account.

2. Information we automatically collect.

- If you are a parent logged into Flocabulary, we will automatically collect the same information that we collect from teachers or administrators.

(iii) From students

1. Students can't create accounts on their own.

- Unless a school or district has obtained a license, provided consent on behalf of students and chosen to allow for student account creation, we collect no personally identifiable information or Personal Data from students (other than parent or teacher selected usernames for certain legacy accounts). In cases where a school or district purchases Flocabulary, the first step is for teachers or administrators to create classes. Students can only sign up for Flocabulary after their school or district imports student roster information into Flocabulary or their teacher enters class information and instructs students to create an account with a provided code. Students cannot sign up and create a Flocabulary account unaffiliated with a class or a schoolwide or district license.

2. Student accounts created by teachers or administrators.

- Flocabulary is not offered directly to students on any basis, and school districts, teachers or parents must first sign up for primary accounts and then invite students to use Flocabulary through student accounts. When students create a student account on Flocabulary, they'll enter a code which will associate them with their school and teacher. These codes may only be generated by teachers or administrators and no student may create an account without a valid class code. To the extent not already imported by teachers or administrators (either manually or using a third-party tool such as Google), we'll then collect the student's first and last name, and the student will set a username and password. In districts that have enabled login through a third party account (such as a Google or Clever account), the student will connect using that account, we will use the student's email address registered with that third party as the username and the student will not have a separate password. We collect the first and last name so that teachers can identify students on their class roster in the My Classes section of Flocabulary.com and administrators can identify students in the school management section. We collect the username so students can easily log in, as well as have unique identification for the website. Because the first and last name are for teachers' class management, they can instruct students to enter an initial or nickname instead of a first or last name, or another form of identification, if they'd prefer. The student's username and first and last name will not be shared with any Flocabulary users or third parties other than their teacher(s) and the account manager(s) at their school or district.

3. Student accounts created by parents.

- Only parents who activate a school subscription may invite students to use Flocabulary through the student account sign up process mentioned above. If a parent signs up for Flocabulary through the mobile app or an individual account, no additional sign up process is necessary. We may, however, ask for the grade level of a parent's child and other general information to customize the user experience on the mobile app or individual account. If you are a parent who has created an account through our mobile app, you may also limit your child's usage of the app by toggling "on" the Parental Controls. Toggling on the Parental

Controls in the mobile app will hide all content dealing with mature subjects (including, but not limited to: violence, sex and tragedy) and restrict visible content to lessons deemed inappropriate for K-5 students.

4. How student accounts are used.

- When students have accounts, teachers will be able to assign multiple choice quizzes and other assignments to students in their classes. Students' quiz results and completed assignments or other student-created work will be stored so that the student who took the quiz or completed the assignment and the teacher can review the results. Students will be able to review the results of their quizzes at any time. Flocabulary provides students with the ability to download an archive of the work they have created. Students may also generate their own content using Flocabulary applications. For example, in Vocab Cards, students write and draw in response to prompts about a specific vocabulary word. Further, in Lyric Lab, they write their own rap or poem about a lesson topic. Flocabulary may add additional applications from time to time and some of the content submitted through such applications may contain student-created work that includes personal information (such as voice recordings or video). Flocabulary will retain all student generated content in accordance with the security measures described in this Privacy Policy and may only be shared within the classroom to the extent authorized by a Teacher. Students may use the Flocabulary applications mentioned above with or without an assignment from their teacher. When the student is assigned the activity and submits their work, their teacher can see and review it. Otherwise the student who created the work is the only one who can view it. Certain legacy Flocabulary accounts may also include shared student usernames. These usernames are linked to information we collect about students' usage of the Flocabulary site, such as units visited and videos viewed.

5. Limits on collection of Personal Data from student accounts.

- We do not ask or require students to provide Personal Data beyond that which is reasonably necessary to use Flocabulary. We do not share any student login information with any third party and information collected from students is never used or disclosed for any third-party advertising or any kind of behaviorally targeted advertising.

6. Information we automatically collect.

- If a student is logged into Flocabulary, we will automatically collect the same information that we collect from Visitors.

7. Deleting Student Accounts.

- Flocabulary will promptly correct or delete student information at the request of a parent or an authorized representative of the student's school or district. You can send a deletion request to privacy@nearpod.com

c. *How we automatically collect information.*

We use the following tools to collect and track the automatically collected information described above, including:

(i) Cookies and Similar Technologies.

- To provide you with a continuous experience on our site, we may automatically collect your information using cookies and similar technologies. A cookie is a data file sent to your browser from a web server and stored on your computer's hard drive that allows us to

recognize your browser when you return to our website, to remember your preferences and to provide you with content that may be of interest to you based on your progress within our site. To the extent any automatically collected information from cookies and similar technologies is combined with Personal Data, it will be treated as Personal Data and protected accordingly under the terms of this Privacy Policy.

- To learn more about browser cookies, including how to manage or delete them, look in the Tools, Help or similar section of your browser, or Click Here.

- Additionally, our video player may store local shared objects, also known as Flash cookies, on your computer. Local shared objects cannot be managed in the same way as browser cookies. Visit this link for information on managing Flash cookies.

- We may use the technologies described above in connection with the advertising of our services to parents, teachers and administrators on other websites and tracking the results from such advertising. We don't allow these third parties to advertise directly on our website.

(ii) Analytics.

- We use third-party analytics service providers to assist us in collecting and understanding website usage information. We use information from these services to help us improve our website and the services we provide to our users.

(iii) Email.

- We place a tiny image, also known as a pixel tag, in the emails we send, and this tells us when you have opened the email. Our team uses this information to improve emails we send to you, and best tailor them to your needs.

By using our website, you agree to our use of these tracking technologies.

We do not track our users across third party websites. As a result, we do not currently honor "do not track" signals transmitted by users' web browsers. To learn more, Click Here.

d. *Anonymized Data.*

We frequently aggregate Personal Data in a way that makes it impracticable to use that data to identify a particular person; we also sometimes maintain individual data records with personal identifiers removed, and maintain it in a manner in which it is impracticable to relink it to any particular individual. In this Privacy Policy, we refer to such data as "Anonymized Data" and do not consider it to be Personal Data.

5. How We Use Your Information

We use Personal Data and any other information collected through the website for the following reasons:

- administer the site;

- improve the quality and types of services that we deliver;

- communicate with parents, teachers and school districts by responding to your requests, comments and questions;

- diagnose technical problems;
  - send users emails regarding service, technical and other administrative matters. These communications may also include information regarding changes in services, new service offerings and important service-related notices, such as security and fraud notices. Such communications will
  only be delivered to parents, teachers and school districts and will never be delivered to the site's student users.

- send users alerts to notify them about upcoming assignments and Flocabulary services related to their activity on the site "Notification Alerts". These Notification Alerts may be sent to all users of the site, excluding students.

- billing, account management and other administrative matters; and ● as required by applicable law or regulation.

We use this information to help us diagnose technical problems, administer the site and improve the quality and types of services that we deliver. We may also collect, track and analyze information in aggregate form that does not personally identify users.

6. How We Share Your Information

We will not sell or rent any of your or your students' information to any third-party for any purpose, and we do not track users outside of our website. There is no third-party advertising on Flocabulary.com.

We will not share your information in any way not outlined in this Privacy Policy. Except as noted below, we do not share any Personal Data with third parties for advertising, marketing or other purposes.

We share information that we collect in the following circumstances:

- as instructed by a school administrator, school or district in relation to information about their users, for example to let administrators know which teachers are using Flocabulary;
- with teachers who are the managers of a class so they can see information about the students in that class;

- with our service providers (including hosting, customer communication and analytics providers) so they have access to the data they need to help us to operate the website effectively and communicate with you —
  they must comply with confidentiality and data security provisions consistent with this Privacy Policy as necessary to protect our rights or property or that of others, protect the safety of our users, investigate fraud or respond to a government, judicial or other legal

request, or to comply with the law. These service providers do not have the right to use Personal Data we share with them beyond what is necessary to assist us. Flocabulary remains liable for the acts and omissions of its third-party agents.

- with third party products specifically configured by schools or districts to interoperate with Flocabulary;

- when any user logs into Flocabulary with a third-party account (such as a Google or Clever account), that third party will learn that that user has visited Flocabulary, and that information will be subject to that third party's privacy policy and practices;

- if we believe in good faith that it is necessary to disclose the information under any applicable law or regulation, such as complying with a subpoena or legal process;

- if the information is Anonymized Data;

- with our corporate affiliates and/or parents; and

- other circumstances that you expressly consent to.

If there are changes to the Policy, you will have the opportunity to consent to them prior to additional information being collected or to cease using the Flocabulary site and content.

If a portion or all of Flocabulary's assets are acquired by or merged with a third party, your information may be one of the assets acquired by the third party. You'll still be protected under this Privacy Policy, and your information will only be available to the third-party per the terms of this Privacy Policy. We will let you know if there is an acquisition by posting on our home page or emailing you or our contact at your school or district. If, at this point, you do not want your Personal Data shared with a new company, you can request its deletion. If Flocabulary goes out of business or files for
bankruptcy, we will not sell your Personal Data to any third parties who do not agree to continue to meet the protections spelled out in this privacy policy.

We may also obtain information, including Personal Data, from certain third parties (such as Clever). Any Personal Data received from these third parties will be handled in accordance with this Privacy Policy. We sometimes combine information we receive from third parties with the Personal Data we collect through the site. Any such combined information will be treated as Personal Data in accordance with this Privacy Policy.

Please also note that our service providers may be able to combine the data we share with them with the data they collect on their own. For example, if we share information with Clever, Clever may combine such information with the data they have already collected about you through their website. We are not responsible for such combinations of data and we encourage you to learn about their privacy and security policies before you use this site or provide our service providers with your personal information.

7. Links to Third-Party Sites

We occasionally link to other websites from our website to provide relevant content to our users. For example, we include links to news stories along with The Week in Rap, or will sometimes link to other educational websites to supplement a lesson plan. We are not responsible for the practices of these third-party websites or services that we link to, and they are not covered under this Privacy Policy. These websites have their own privacy policies, and we encourage you to review them.

8. How Flocabulary Protects and Secures Your Information

Each account created on the Flocabulary website is protected with a password. Make sure that you and any students associated with your account keep these passwords a secret at all times to prevent unauthorized access to your account. You are responsible for any activity that occurs while you or any students associated with your account are logged in to Flocabulary, whether or not that access is authorized by you. If you think that someone has gained unauthorized access to your account, please contact us immediately.

We have industry-standard security policies and procedures in place, and take reasonable measures to protect the confidentiality, security and integrity of Personal Data collected on our website. This includes the use of encryption to protect sensitive information transmitted online, firewalls and other security technologies to prevent access to the data from unauthorized parties. All connections between users and Flocabulary are secured via encryption communication technology (TLS). All Flocabulary passwords are salted and hashed using the practices recommended by NIST (National Institute of Standards and Technology). Flocabulary utilizes industry-standard application hosting providers who agree to perform frequent diagnostics, operating system updates, and network security monitoring. Our engineering team is committed to creating and maintaining systems to protect your Personal Data.

Our policy is that only employees who need to access user information in order to perform a specific job (for example, billing or customer service) are granted access to that information. Our partners, including our outside shipping company and our credit card processing company may only use the information to provide specific services. These companies do not retain, share, store or use personally identifiable information for any secondary purposes beyond filling your order. While we have taken all steps to protect your information, and continuously work to keep our systems at or above industry standard security, no system is 100% fail proof and secure. If we believe that the security of your Personal Data may have been compromised, we will seek to notify you as soon as possible by email.

For information regarding our internal security audits, please contact us at privacy@flocabulary.com.

9. Your Choices Related to Your Privacy

a. *Withdraw Consent or Object.*

- In order to process your Personal Data, we rely on your consent or our legitimate interests to process to process your data. You may withdraw your consent or object to the use of our

Personal Data at any time, but you will no longer be able to access Flocabulary.

b. *You can edit your information.*

(i) Editing your information.

- If you have an account on our website, you can edit your information in the account section of the website. If you are unable to do this on the website, you can contact us and we'll help you make changes. We will ask you to verify your identity before we provide you with access to your information.

- You have the right to opt out of emails from us by clicking unsubscribe. You may still receive transactional emails from us related to purchases, account expiration, or other necessary communication.

(ii) Editing a student's information.

- If you are the manager of a school or district subscription, you can add, edit or delete teacher and student users of your account. You may edit student usernames and passwords if your students provided them. If your students sign in with a third party product specifically configured by schools or districts to interoperate with Flocabulary, such as Google, Microsoft Inc.'s Office 365, Clever, or a learning management system that is integrated via *Learning* Tools Interoperability (LTI), you or the student will need to contact the third party or your School/District IT Administrator to change name, email address or password.

- If you are a parent who has purchased a school subscription, you may delete, edit or add accounts in the same manner as the manager of a school or district. If a parent joins a school subscription, they will have the same information editing rights as a teacher.

- If you are a parent, guardian or student, the law allows you access to certain information that may have been provided to Flocabulary by your school or district. If you would like to obtain such access, please contact your school or district.

c. *You have the right to delete your information.*

- If you are a parent, teacher or administrator, you can contact us to delete your account. Parents, teachers and administrators can delete student accounts or contact us and we can delete them for you. After a parent, school or district account termination and subsequent removal of student data, we may retain securely stored backups in accordance with applicable law, our agreement with the school or district and our data retention policy, after which point it will be deleted.
- Please note that any information you share with others on the website or content other users may have copied, is not a part of your account and may not be deleted when you delete your account. If we share your data with one of our service providers, we will use our best efforts to cause such third party to delete such data when you delete your account.

d. *How we retain and delete your data.*

- We will retain Personal Data collected in connection with free trial or subscription accounts only for as long as is necessary to provide the services to the account holder, as required by applicable laws or regulations or otherwise per the terms or a contract with a school or district.

- We may maintain Anonymized Data, including usage data, for analytics purposes.

e. *Certain Rights for EEA Persons.*

- Individuals in certain countries, such as the European Economic Area (the "EEA"), have certain statutory rights in relation to their Personal Data. These rights include the right to request access to Personal Data, as well as to seek to update, delete or correct their Personal Data. You may exercise these rights by following the steps explained above, which for holders of student accounts means making such a request to a school, teacher or parent. If you have any problems exercising your rights or if you have any additional questions about our use of your Personal Data, please contact us at privacy@flocabulary.com for additional information.

- Flocabulary complies with the EU-US Privacy Shield Framework as set forth by the US Department of Commerce and the provisions of the European General Data Protection Regulation ("GDPR") regarding the collection, use, and retention of personal information from European Union, and the United Kingdom to the United States. If there is any conflict between the terms of this privacy policy and the Privacy Shield Principles, the Privacy Shield Principles shall govern. Flocabulary has certified to the Department of Commerce that it adheres to these Privacy Shield Privacy Principles. To learn more about the Privacy Shield program, and to view Flocabulary's certification, visit https://www.privacyshield.gov/participant?id=a2zt0000000GnuVAAS&st atus=Active. With respect to personal data received or transferred pursuant to the Privacy Shield Framework, Flocabulary is subject to the regulatory enforcement powers of the U.S. Federal Trade Commission. For purposes of Article 14(2) of the GDPR, Nearpod [i]relies on the following lawful basis for processing Personal Data: consent, compliance with law and legitimate interest.

- You also have the right to (i) restrict Flocabulary's use of information that constitutes your Personal Data, which will cause you to lose access to Flocabulary and (ii) lodge a complaint with your local data protection authority. Or you may contact the Office of the Data Protection Commissioner. Canal House, Station Road, Portarlington, Co. Laois, R32 AP23, Ireland; email: info@dataprotection.ie.

10. Identifying the Data Controller and Processor

- We endeavor to be fully compliant with the General Data Protection Regulation (GDPR), effective as of May 25th, 2018. We may act, depending on the circumstances, as either or both a Controller and a Processor of Personal Data (as these terms are defined in the GDPR). We act as the Controller of information that we ask you to provide to create an account and information that we automatically collect when you use the site. When acting as the Data Controller, for purposes of Article 14(2) of the GDPR, Flocabulary relies on the following lawful basis for processing Personal Data: consent, compliance with law, and legitimate interest.

11. Location of Data and Processing

- This website is owned and operated by Flocabulary, Inc., located at 1855 Griffin Road, A290, Dania Beach, FL 33004. If you are located outside of the United States, please note that Personal Data will be processed in the cloud by our cloud service provider (currently Amazon Web Services), which offers sufficient guarantees to implement appropriate technical and organizational safeguards that meet the GDPR's standards. We have a data processing agreement in place with our cloud service provider, ensuring

compliance with the GDPR and, in the event of any unauthorized access to, or use of, Personal Data, the appropriate authorities will be notified. All information is transmitted to us by our cloud service provider, will be processed in the United States, and will be handled and protected under the terms of this Privacy Policy and applicable U.S. laws, which may not be as protective as the laws in your country. By using the site, you agree to this.

12. Changes to the Privacy Policy

We may occasionally update this Privacy Policy. You can see when it was last updated by looking at the last updated date at the bottom of this page.

If we make any significant changes we'll post them prominently on our website or notify you by other means as required by law. Your continued use of the website after a revision to the Privacy Policy indicates your acceptance and agreement to the current Privacy Policy. We recommend that you periodically review the Privacy Policy to make sure you understand and are up-to-date on how we're keeping your information safe. If you don't agree with any future changes to the Privacy Policy, please contact us to terminate your account.

13. Complaints/Contact Us

In compliance with the Privacy Shield Principles and GDPR, Flocabulary commits to resolve complaints about our collection or use of your personal information. EEA Persons with inquiries or complaints regarding our Privacy Policy should first contact Nearpod at:

Nearpod Inc.

Attn: Legal Department

1855 Griffin Road, A290

Dania Beach, FL 33004

privacy@flocabulary.com

If an issue cannot be resolved by Flocabulary's internal dispute resolution mechanism, Flocabulary has chosen JAMS to be its independent recourse mechanism for Privacy Shield. Flocabulary agrees to be bound by any decision of JAMS. Individuals may contact JAMS at https://www.jamsadr.com/eu-us-privacy-shield to address complaints. More information about JAMS is available at https://www.jamsadr.com/. Further, If Flocabulary does not resolve the complaint, you can submit the matter to binding arbitration to a single arbitrator of the Privacy Shield Panel. The remedies from this arbitration are limited to individual-specific, non-monetary equitable relief (such as access, correction, deletion, or return of the individual's data in question) necessary to remedy the violation of the Principles only with respect to the individual.

If you'd like to reach us by mail, write us at:

Nearpod Inc.

Attn: Legal Department

1855 Griffin Road, A290

Dania Beach, FL 33004

For California Residents Only:

California Consumer Privacy Act (CCPA)

a. *Your Rights.* California residents have the right under the California Consumer Privacy Act of 2018 (CCPA) and certain other California and Federal privacy and data protection laws, as

applicable, to exercise free of charge:

- *Disclosure of Personal Information We Collect About You.* You have the right to know:
  - The categories of personal information we have collected about you (as more particularly described in section b., below);
  - The categories of sources from which the personal information is collected (as more particularly described in section b., below);
  - Our business or commercial purpose for collecting or selling personal information (as more particularly described in section b., below);
  - The categories of third parties with whom we share personal information, if any (as more particularly described in section b., below); and
  - The specific pieces of personal information we have collected about you.
  - Please note that we are not required to:
    - Retain any personal information about you that was collected for a single one-time transaction if, in the ordinary course of business, that information about you is not retained;
    - Reidentify or otherwise link any data that, in the ordinary course of business, is not maintained in a manner that would be considered personal information; or
    - Provide the personal information to you more than twice in a 12-month period.
- *Disclosure of Personal Information Sold or Used for a Business Purpose.* We do not sell your personal information.
  - *Right to Deletion.* Subject to certain exceptions set out below, we will: ● Delete your personal information from our records; and
    - Direct any service providers to delete your personal information from their records.
  - In order to request deletion of your personal information, you must make the request from the email address associated with your Flocabulary account.
  - Please note that we may not delete your personal information if it is necessary to:
    - Otherwise use your personal information, internally, in a lawful manner that is compatible with the context in which you provided the information.
    - Comply with an existing legal obligation; or
    - Enable solely internal uses that are reasonably aligned with your expectations based on the your relationship with us;

- Engage in public or peer-reviewed scientific, historical, or statistical research in the public interest that adheres to all other applicable ethics and privacy laws, when our deletion of the information is likely to render impossible or seriously impair the achievement of such research, provided we have obtained your informed consent;

- Comply with the California Electronic Communications Privacy Act;
- Exercise free speech, ensure the right of another consumer to exercise his or her right of free speech, or exercise another right provided for by law;

- Debug to identify and repair errors that impair existing intended functionality;

- Detect security incidents, protect against malicious, deceptive, fraudulent, or illegal activity; or prosecute those responsible for that activity;

- Complete the transaction for which the personal information was collected, provide a good or service requested by you, or reasonably anticipated within the context of our ongoing business relationship with you, or otherwise perform a contract between you and us;

- *Protection Against Discrimination.*

  - You have the right to not be discriminated against by us because you exercised any of your rights under the CCPA. Flocabulary does not differentiate how we treat our users whether they exercise their rights under the CCPA. This means we do not, among other things:

    - Deny goods or services to you;

    - Charge different prices or rates for goods or services, including through the use of discounts or other benefits or imposing penalties;

    - Provide a different level or quality of goods or services to you; or

    - Suggest that you will receive a different price or rate for goods or services or a different level or quality of goods or services.

b. *Disclosure of Personal Information Collected.*

- *Information We Collect About You.* We may collect and use the following personal information that identifies, relates to, describes, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or household:

Categories of Personal Information Specific Types of Personal Information Collected Identifiers (e.g., a real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email address, account name, social security number, driver's license number, passport number, or other similar identifiers For Educator Flocabulary Users:

- First and Last Name, Email Address, IP Address

For Student Flocabulary Users:

- First name and first initial of last name OR Nickname, IP Address

Information that identifies, relates to, describes, or is capable of being associated with, a particular individual, including, but not limited to, his or her name, signature, social security number, physical characteristics or description, address, telephone number, passport number, driver's license or state identification card number, insurance policy number, education, employment, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance informationFor Educator Flocabulary Users:

- First and Last Name, District of employment and School assignment, title/position (e.g. admin or teacher);
- [If you are the account administrator]: Address where to send Invoices, Telephone number; and
- [If using a paid account]: to the extent applicable, the name and last four digits of the credit/debit card used to pay for the services.

For Student Flocabulary Users:

- First name and first initial of last name

Commercial information (e.g., records of personal property, products or services purchased, obtained, or considered, or other purchasing or consuming histories or tendencies)For Educator Flocabulary Users:

- Prior Flocabulary Materials purchases and/or prior Flocabulary purchases

For Student Flocabulary Users:

- N/A

Internet or other electronic network activity information (e.g., browsing history, search history, and information regarding a consumer's interaction with an Internet Web site, application, or advertisement)For Educator Flocabulary Users:

- Click-stream data, IP address

For Student Flocabulary Users:

- User-generated content

Audio, electronic, visual, thermal, olfactory, or similar informationFor Educator Flocabulary Users:

- To the extent the feature is used, voice recording.

For Student Flocabulary Users:

- To the extent enabled by the Educator Flocabulary User: student voice recording.

Professional or employment-related informationFor Educator Flocabulary Users:

- District of employment and School assignment, title/position (e.g. admin or teacher).

For Student Flocabulary Users:

- N/A

- *How Your Personal Information is Collected.* We collect most of this personal information directly from you in person, by telephone or email and/or via our website and apps. However, we may also collect information:

  - from publicly accessible sources (e.g., school websites); ● from a third party with your consent (e.g., your bank);

  - from cookies on our website; and

  - via our IT systems, including: communications systems, email and instant messaging systems.

- *Why We Use Your Personal Information.* We use your personal information for the following reasons:

  - Providing access and services of the Flocabulary Materials;

  - Auditing related to a current interaction with the consumer and concurrent transactions, including, but not limited to, counting ad impressions to unique visitors, verifying positioning and quality of ad impressions, and auditing compliance with this specification and other standards;

  - Detecting security incidents, protecting against malicious, deceptive, fraudulent, or illegal activity, and prosecuting those responsible for that activity;

  - Debugging to identify and repair errors that impair existing intended functionality;

  - Short-term, transient use, provided the personal information that is not disclosed to another third party and is not used to build a profile about a consumer or otherwise alter an individual consumer's experience outside the current interaction, including, but not limited to, the contextual customization of ads shown as part of the same interaction;

  - Performing services on behalf of the business or service provider, including maintaining or servicing accounts, providing customer service, processing or fulfilling orders and transactions, verifying customer information, processing payments,

providing financing, providing advertising or marketing services, providing analytic services, or providing similar services on behalf of the business or service provider;

- Undertaking internal research for technological development and demonstration; and

- Undertaking activities to verify or maintain the quality or safety of a service or device that is owned, manufactured, manufactured for, or controlled by the business, and to improve, upgrade, or enhance the service or device that is owned, manufactured, manufactured for, or controlled by the business.

- *Who We Share Your Personal Information With.* We routinely share personal information with:

  - our affiliates, including companies within the Flocabulary group;

  - service providers we use to help deliver our services to you, such as payment service providers, warehouses and delivery companies;

  - other third parties we use to help us run our business, such as customer relationship managers or website hosts;

  - third parties approved by you, including social media sites you choose to link your account to or third-party payment providers;
  - credit reporting agencies;

  - our insurers and brokers; and

  - our banks.

c. *How to Exercise Your Rights.* If you would like to exercise any of your rights as described in this Privacy Policy, please email us at privacy@Flocabulary.com. Please note that you may only make a data access or data portability disclosure request twice within a 12-month period.

e. *Please note, Flocabulary does not sell, lease, or rent your data to any third-party. This Privacy Policy was last modified June 15, 2021. Effective date: August 1, 2021.*

[i] *This certification language was added on February 2, 2022.*

Flocabulary® Terms of Use

For a printable copy of these Terms of Use, please click here.

If you are purchasing subscriptions to Nearpod, please refer to Nearpod's Privacy Policy, here.

Welcome to flocabulary.com! If you continue to browse and use this website, you are agreeing to comply with and be bound by the following terms and conditions of use, which together with our Privacy Policy govern Nearpod's relationship with you in relation to this website. When you register for Flocabulary for a trial or paid plan for a class, school or district, or as a parent, you become a "User" and the learners who use Flocabulary through you are "Students".

PLEASE READ THESE TERMS OF USE CAREFULLY. If you disagree with any part of these terms and conditions, please refrain from using our website. We may update these Terms of Use from time to time, and may condition your continued use of our website and Content on your agreeing to those revised terms.

The term "Flocabulary", "us" or "we" refers to Flocabulary Inc., the owner of this website (which includes both Flocabulary.com and all of its subdomains) and its affiliated entity, Nearpod Inc. The term "you" refers to you, as a User, Student or Viewer of our website.

1. General terms

- The public portions of this website are provided for potential Users.
- Only school staff and parents or guardians may become Users. Do not register for Flocabulary as a User for a trial or paid plan unless you represent a class, school or district, or are a parent or guardian of a learner.
- School staff may invite students to participate in Flocabulary directly through individual accounts under certain plans: www.flocabulary.com/plans.
- If you are a school staff member and register for Flocabulary as a User for a trial or paid plan, you represent and warrant that you have the full right, power and authority to bind all Users connected to the registered account to these Terms of Use. Any subsequent purchase of a Flocabulary service by a User connected to the originally registered account shall constitute a ratification of these terms.
- Parents and guardians are permitted to share their accounts directly with their children to the extent they see fit.
- You may need to download additional software from third parties to view aspects of our website; if so, your use of such software will be governed by your agreement with those parties.
- You must comply with any Flocabulary policies regarding the acceptable use of Flocabulary

with respect to student-generated content or Student-to-Student communication (our “AUP”); however, we may enforce our AUP in our sole discretion, and you may want to promulgate and enforce your own guidelines and policies above and beyond the Flocabulary AUP for Students and Users through your account using the content review and moderation tools provided by Flocabulary.

2. Student Accounts

- We comply with the Children’s Online Privacy Protection Act, or "COPPA" by obtaining authorization from the applicable school or district for Students to use Flocabulary as described in these Terms and our Privacy Policy.

- If your plan includes the Student registration option and you enable it, you represent and warrant that you are authorized to give consent for us to receive the information you provide about Students and to collect the information about the Students described in our Privacy Policy (including with respect to children under the age of 16), and you authorize us to collect that information on behalf of such Students.

- Users are entirely responsible for the actions of Students. We will enable you to comply with the Family Educational Rights and Privacy Act (FERPA) by appropriately limiting how we use Student data and by following your instructions with respect to the treatment of Student data.

3. Commercial Terms

- The general terms of each subscription plan or free trial are available at www.flocabulary.com/plans.

- Free Trials

    - Free trials are not available to anyone under the age of 18.

    - You may only register as an individual for the 14-day Free Trial Offer once.

    - Representatives of schools and districts may request one or more trial periods as needed to evaluate Flocabulary, which will be granted in our sole discretion.

    - By registering for a free trial, you consent to our contacting you to follow up on your experience with Flocabulary and potential purchase of a paid license.

- Plans paid with a credit card:

    - By providing your credit card to pay for a paid plan, you agree to pay us the fees indicated for that plan.

    - Payments will be charged on the day you sign up for a service and will cover the use of that service for the time period specified for the requested plan.

    - Plans (other than school-wide or district plans) that are not canceled before the end of the applicable subscription period will automatically renew and you authorize us to collect the then-applicable subscription fee for such service using any credit card or other payment mechanism we have on record for you.

- Subscription fees are non-refundable, though a subscription can be canceled anytime. If you cancel your subscription, you will have access until your next billing date and will not be billed again.

- For individual accounts that are paid monthly, you may have the option to pause your account from time to time. In the event that you exercise this option, upon re-activation of your account, the monthly pricing shall automatically be adjusted to the then-current pricing for your plan.

- Plans paid for with a purchase order:

  - These Terms of Use and any Flocabulary Order Form you sign with us, and not the conflicting terms of any purchase order or other communication from you, shall govern your use of the website and the Content. The terms of a Flocabulary Order Form shall control over these Terms of Use.

  - By submitting a purchase order, you agree to pay in full within 30 days of receiving an invoice from us, unless otherwise specified in a Flocabulary Order Form.

4. Usage

- You may not use our website or the Content in any of the following ways:

  - for any commercial purpose without our prior express permission;

  - in a manner that could damage, disable, overburden, or impair our servers or networks;

  - by obtaining unauthorized access;

  - using any automated tools, scrapers, robots, data mining or similar data gathering or extraction tools and/or unauthorized scanning of our systems; or

  - that infringes the rights of any third party, including the intellectual property of any third party.

- Except as expressly permitted by these Terms of Use and your plan, you may not share, post, publish or transfer usernames, passwords or any other account authentication information to anyone.

- You may not post Usernames or Passwords on any website. You may only post class codes and activation links on password protected websites accessible by only your school community. They may not be posted on public websites.

- You are responsible for ensuring that Students comply with these usage terms.

- We reserve the right to adopt and enforce other appropriate usage guidelines for Generated Content from time to time.

5. Intellectual Property and License

- We provide (or may at some point provide) data, text, software, music, sound, photographs, graphics, video, messages, tags, or other materials ("Content") to you.

- As between you and us, we own the Content and any improvements to the Content.

- We make no claim to new data, text, software, music, sound, photographs, graphics, video, messages, tags, or other materials created by you or Students through this website ("Generated Content"). You hereby grant us (for yourself and on behalf of Students) a royalty free, non-exclusive, perpetual irrevocable, worldwide license to use, copy, display, and modify the Generated Content and make the Generated Content available to other Users and Students on this website in a manner consistent with these terms and our Privacy Policy.

- The plans we offer specify what Content you can access, who may access the Content through you and the number and/or type of devices you may use to access the Content.
- We grant to you (and, where applicable, your Students) a non-exclusive license to view and display the Content for only so long as we make it available to you under your plan through the website.

- With the exception of certain beats, worksheets, quizzes and lesson plans which are clearly labeled as being intended for download, under no circumstances do you acquire the right to view any of the Content other than through our website, or to download or copy the Content, no matter what plan you subscribe to. You and your Students may download your own Generated Content as provided for in our Privacy Policy.

- We reserve the right to change the Content we make available to particular Users or Students at any time, at our sole discretion.

- If you provide any suggestions for Content or improvements to Content or our website, you grant us a royalty free, non-exclusive, perpetual irrevocable, worldwide non-exclusive license to use, copy, display, and modify those suggestions in any manner we choose.

6. Warranty Disclaimer

- We provide the Content in the hope that it will be educational and appropriate for a wide range of learners. You must determine during your trial period and thereafter whether the Content (and which Content) meets your needs and those of your learners.

- We don't guarantee that the website will be continuously operational, and we assume no liability relating to interruptions in your use of our website or errors in the Content.

- Accordingly, this website and all Content is provided on an "as is" basis, and your use (and Students' use) of this website and the Content is at your and their own risk, without warranties of any kind, express, statutory or implied, including without limitation any implied warranties of merchantability, fitness for a particular purpose or non-infringement.

- We disclaim any warranty or liability for the accuracy, timeliness, performance, completeness or suitability of the Content and any information and materials found or offered on this website for any particular purpose. You acknowledge that such information and materials may contain inaccuracies or errors and we expressly exclude liability for any such inaccuracies or errors to the fullest extent permitted by law.

7. Limitation of Liability

- Neither Flocabulary nor any of its officers, directors, employees, partners, agents, affiliates or licensors be liable to you or any other person for any indirect, incidental, special or

consequential damages arising out of or relating to your use of our website or Content.

- If you are not currently a User under a paid plan with Flocabulary, your sole and exclusive remedy for our negligence or breach of these terms shall be for you to discontinue your use of our website and Content.

- If you are a User under a paid plan with Flocabulary, our maximum liability to you (for any claim whatsoever, including direct claims or claims for indemnification) shall be the aggregate amount that you paid us within the prior 12 months.

- If any of the foregoing limits are not enforceable under applicable law, then they shall be construed to provide such limits to the fullest extent permitted by applicable law.

- From time to time, this website may also include links to other websites. These links are provided for your convenience to provide further information. They do not signify that we endorse such websites and you waive all claims against us from your use of such websites.

8. Indemnification

- You agree to indemnify us and our officers, directors, employees, partners, agents, affiliates ad licensors from all liabilities, claims, and expenses, including attorneys' fees, that arise from your use or misuse of our website and Content. We reserve the right, at our own expense, to assume the exclusive defense and control of any matter otherwise subject to your indemnification, in which event you will cooperate with us in asserting any available defenses.

9. Termination

- We may immediately (or as of a date specified in a notice) suspend or terminate your plan and your access to this website and the Content if you violate these Terms of Use or any of our published policies.

10. Jurisdiction

- These Terms Use and your use of this website and the Content will be governed by the law of the state of New York (except for its rules regarding conflict of laws).

- Any claim or dispute relating to these Terms of Use must be resolved exclusively by a state or federal court of applicable jurisdiction located in New York County, New York.

- This means that you may not bring a claim anywhere else, and that claims against you may be brought in New York County, New York. You may not subsequently argue that New York County, New York is not a convenient forum for you.

11. Miscellaneous

- Notices to you under these Terms of Use shall be sent to you at the email address you have registered with us.

- Notices to Nearpod should be sent to:

  Nearpod Inc.
  1855 Griffin Road, A-290
  Dania Beach, FL 33004

  privacy@nearpod.com

We may assign these Terms of Use to an affiliate, pursuant to a merger or acquisition, or as part of the sale of substantially all of the assets of our business relating to these Terms of Use.

This Terms of Use document was last modified on July 18, 2022.
Effective Date: September 1, 2022
For historical versions of these Terms, please click here.

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AMENDMENT TO AGREEMENT BETWEEN THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 AND NEARPOD INC.

This Amendment is entered into as of November 1, 2021, by and between the Board of Education of Lincolnwood School District No. 74 ("School District") and Nearpod Inc. ("Nearpod") pursuant to the Sales Order with Quote ID: 174982, attached hereto and incorporated herein by reference, and the Flocabulary Terms of Use (collectively, the "Agreement"), and shall continue in force for any extensions of the Agreement or subsequent renewals or order forms, unless otherwise agreed by the Parties.

1. **Terms and Conditions**. This Amendment modifies the Agreement entered into by the Parties. Terms and conditions not amended herein shall have the same meaning as in the Agreement. If there is conflict between this Amendment and the Agreement, the terms of this Amendment will prevail. Nearpod shall not materially modify or amend the Flocabulary Terms of Use or Flocabulary Privacy Policy (see https://www.flocabulary.com/) during the term of this Agreement or any extension thereof, without providing written notice.

2. **Auto-Renewal**. The term of the Agreement between the parties shall not automatically renew. Subsequent extensions of the Agreement shall require notice to and approval of the School District.

3. **FOIA/OMA.** School District shall not be required to make any claim of privilege that may be applicable to prevent disclosure in response to, and will not be required to notify Nearpod prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary.

4. **Governing Law/Venue.** This Agreement will be governed and construed in accordance with the laws of the State of Illinois, without regard to any conflicts of law provisions. Venue for all actions between the parties shall lie solely in the Circuit Court of Cook County, Illinois, and Nearpod hereby submits to the jurisdiction of that court. Any references to binding arbitration shall be deleted from the Agreement.

5. **Illinois Student Privacy Laws.** In addition to its obligation to maintain student data in accordance with applicable federal laws, Nearpod shall also maintain all student data obtained from School District in accordance with any applicable Illinois laws, including (without limitation, and only to the extent applicable) the *Illinois School Student Records Act* (105 ILCS 10/1 *et seq.*); and the *Illinois Student Online Personal Protection Act* (105 ILCS 85/1 *et seq.*) (herein "SOPPA"). In accordance with SOPPA, Nearpod and the School District agree as follows:

   a. The categories or types of SOPPA-covered information, as defined in Section 5 of SOPPA, to be provided to Nearpod pursuant to this Agreement may include:

      i. Information created by or provided to Nearpod by a student or application for K through 12 school purposes;

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ii. Information created by or provided to Nearpod by an employee or agent of School District for school purposes; or

iii. Information gathered by Nearpod through the operation of its site, service, or application for K through 12 school purposes and which personally identifies a student, including, but not limited to, information in the student's electronic mail, first and last name, electronic mail address, student identifiers, search activity, photos, or voice recordings.

b. The products or services being provided to School District by Nearpod are as described in the documents that comprise this Agreement.

c. Pursuant to the federal Family Educational Rights and Privacy Act of 1974 ("FERPA"), Nearpod is acting as a school official with a legitimate educational interest, is performing an institutional service or function for which the school would otherwise use employees, under the direct control of the school, with respect to the use and maintenance of covered information, and is using the covered information only for an authorized purpose and may not re-disclose it to third parties or affiliates (except contracted sub-processors needed to provide the contracted services), unless otherwise permitted under SOPPA, without permission from the school or parent, or pursuant to court order.

d. If a breach is attributed to Nearpod under SOPPA, any and all costs and expenses incurred by School District in investigating and remediating the breach will be allocated to Nearpod, except for the cost of School District personnel. The costs and expenses may include, but are not limited to, all items described in Section 15(4)(D) of SOPPA, as now written or as may be amended from time to time. Nearpod shall indemnify and defend School District, and its individual Board members, officers, employees, agents, and successors against third-party claims, charges, causes of action, and liability of any kind, including but not limited to attorney's fees, arising directly and specifically from any security or privacy breach involving SOPPA-covered information as a result of negligent or intentional acts or omissions of Nearpod, and any damages limitations in the Agreement shall not apply to School District in this regard.

e. Nearpod must delete or transfer to School District all SOPPA-covered information within ninety (90) days if the information is no longer needed for the purposes of this Agreement. Nearpod must delete, within a reasonable time period, a student's SOPPA-covered information if the School District requests deletion in writing, unless the student or student's parent consents to the maintenance of the SOPPA-covered information.

f. Because School District maintains a website, SOPPA requires that School District must publish a copy of this Agreement on the website.

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g. In case of any breach, within the most expedient time possible and without unreasonable delay, but no later than 30 calendar days after the determination that a breach has occurred, Nearpod shall notify the Superintendent of Schools of any breach of the students' SOPPA-covered information.

h. Nearpod shall provide to School District a list of any third parties or affiliates to whom Nearpod is currently disclosing SOPPA-covered information or has disclosed SOPPA-covered information. This list must, at a minimum, be updated and provided to the school by the beginning of each fiscal year and at the beginning of each calendar year.

6. **Insurance**. During the term of this Agreement and any renewal thereof, Nearpod shall maintain a cyber-liability insurance policy insuring against data breaches. School District shall be named as an additional insured on such policy. Any damages limitations in this Agreement shall not apply to School District in its capacity as an additional insured.

7. Authority to Execute. Each signatory hereto represents and warrants that he or she has the proper corporate authority to execute this Amendment and bind his or her entity to the terms and conditions hereof.

WHEREAS, this Amendment and its terms and conditions are agreed upon by the Parties on the date set forth above.

BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74

By: _____

Its: _____

Date: _____

NEARPOD INC.

By: DocuSigned by: Jose Carrera 33B8AE5BEDEE484...

Its: Chief Executive Officer

Date: 11/8/2021

Sales Order For:		Contact Information:	
Account	RUTLEDGE HALL ELEM SCHOOL	**Company Name**	Nearpod Inc.
Address	6850 N EAST PRAIRIE RD LINCOLNWOOD, Illinois 60712 UNITED STATES	**Address**	1855 Griffin Road A-290 Dania Beach, FL 33004
Contact	Jordan Stephen	**Nearpod Contact**	Jennifer Potter jennifer.potter@nearpod.com
		Company Phone	305-677-5030

Service Start: 10/18/2023

Service End: 10/17/2024

Please Note: If you are a *Tax-Exempt Customer*, please include your Sales Tax-Exempt Certificate with signed documents/proof of payment. Otherwise, applicable tax will be included in your invoice.

Ask your Nearpod Rep about locking in your rate for up to 3 years with multi-year pricing.

PRODUCTS

Product	Quantity	Total
Flocabulary Plus	School License	$3,360.00
	Total	(USD) $3,360.00

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Product Description Detail

Flocabulary Plus

Flocabulary Plus

Unlimited access to Flocabulary including:

- 750+ standards-aligned K-12 lessons across all core subjects and beyond, each lesson includes a hip-hop video and instructional vocabulary activities

- Week in Rap lessons, added weekly August through May to spotlight current events and help students make real-world connections

- Student Accounts, enabling teachers to assign lessons and activities and view results of assessments

- Upcoming comprehension content and features exclusive to Flocabulary Plus with 200+ new lessons and a new interactive activity

Training Policy

Training Cancellation Policy

Nearpod requests 48 hours notice to cancel or reschedule a confirmed session. If the session is not canceled but no one attends, this session will be considered expired.

Minimum Attendance Policy

Nearpod requests that at least 10 participants attend a confirmed training session. If there are fewer than 10 participants, the session may be modified and will not be recorded.

Free Training Resources

Access to daily public webinars, on-demand webinars and how-to resources and videos can be accessed here: http://nearpod.com/resources

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Terms

This Sales Order is valid until:
Service will run from 10/18/2023 until 10/17/2024, or from when customer is first provided access to the purchased service(s) for a length of time equal to the time between the Start Date and End Date, whichever is later. The agreed upon price for this timeframe is (USD) $3,360.00.

Nearpod price quotes are confidential, unless disclosure is required by subpoena or state law. Education List Pricing is only available for PreK-12 Education customers. Please submit this price quote attachment with your Purchase Order. Tax-exempt customers should include their tax-exempt number on their Purchase Order.

This Sales Order covers the Nearpod and/or Flocabulary Services described herein and is governed by the Nearpod Terms and Conditions available online at: https://nearpod.com/terms-conditions, the Nearpod Privacy Policy available online at: https://nearpod.com/privacy-policy, the Flocabulary Terms of Use available online at: https://flocabulary.com/terms-of-use/, and the Flocabulary Privacy Policy available online at: https://flocabulary.com/privacy-policy/, as applicable.

Customers providing a Purchase Order are required to remit payment within 30 days of invoicing. Otherwise, payment is required within 7 business days. Failure to remit payment may cause a disruption in service. By signing this Agreement, I certify that I am authorized to sign on behalf of the Customer and agree to the Terms and Conditions of this Sales Order and any documents incorporated herein.

If you are a Tax-exempt customer, please include your Sales Tax-Exempt Certificate with signed documents/proof of payment. Otherwise, applicable tax will be included in your invoice.

Is a PO Required for Payment? Yes / No
If Yes, please provide PO number below and submit PO with this Sales Order.
If No, please return this Sales Order with Signature below and indicate payment method.

Purchase Order (Net 30):

Please provide PO #: _____

If PO is not provided, payment is due immediately via Credit Card, Check, ACH, or Wire

_____ **Check, ACH or Wire**

_____ **Credit Card**

Please provide email address to receive secure payment link: _____

Expiration Date: _____

Name on card: _____

Name: _____

Signature: _____

Date: _____

Tax Exempt #: _____

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Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Nearpod Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
1855 Griffin Road, A290

Requester's name and address (optional)

6 City, state, and ZIP code
Dania Beach, Florida 33004

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
4	6	–	0	9	9	3	6	7	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Severine Vieux Date ▶ 01 / 10 / 2023

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

Doc ID: 573a6c527f6c201f660de07de858fa4c90c61b2d

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DATE: August 24, 2023

TOPIC: District Finance Update

PREPARED BY: Dr. David Russo

Recommended for:

Action

☒ Discussion

☒ Information

Purpose/Background:

To provide the Finance Committee an update on ongoing Districtwide project(s)

1. Assessing Field Trip Fees