



LINCOLNWOOD SCHOOL
DISTRICT 74
BOARD OF EDUCATION
Regular Meeting AGENDA
Thursday, December 7, 2023 at
7:30 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 Regular Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, to be held in the Lincolnwood Village Hall - Gerald C. Turry Village Board Room
6900 North Lincoln Avenue
Lincolnwood, Illinois 60712,
on Thursday, December 7, 2023.*

Bill Reviewers for the Month: Peter D. Theodore and John P. Vranas

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE - (7:30 p.m.)

___ Kevin Daly
___ Maxie Boynton
___ Myra A. Foutris
___ Jay Oleniczak
___ Rupal Shah Mandal
___ Peter D. Theodore
___ John P. Vranas

ADMINISTRATIVE TEAM MEMBERS

___ Dr. David L. Russo	___ Dr. Dominick M. Lupo
___ Courtney Whited	___ Mark Atkinson
___ Aliaa Ibrahim	___ Joseph Segreti
___ Jennifer Ruttkay	___ Chris Harmon
___ Jordan Stephen	___ Jackie McGoe
___ Renee Tolnai	

2. DISTRICT RECOGNITION

- a. Lincoln Hall Spring Musical Announcement - Todd Hall Kindergarten teacher Hayley Reynolds will announce the title of the 2024 Lincoln Hall spring musical.
- b. Todd Hall Curricular Highlight - Todd Hall Principal Chris Harmon will introduce second grade students who will share information about the upcoming music show and give a behind-the-scenes peek of their practice!

3. AUDIENCE TO VISITORS

4. **INFORMATION/ACTION:** CONSENT AGENDA

(Any member of the Board wishing to vote separately on a Consent Agenda item should request removal of that item from the Consent Agenda.)

a.	APPROVAL OF MINUTES	
I.	Regular Board Meeting Minutes - NOVEMBER 2, 2023	6
II.	Regular Board Meeting - Closed Session Minutes - NOVEMBER 2, 2023	
b.	EMPLOYMENT MATTERS	
I.	Personnel Report	
II.	New Employment	
	1. Wayne Youkhana , Full-Time Substitute, District Wide, effective November 13, 2023, Class 1, Level 1, 53,045 pro-rated	
	2. Elvira Delovic , Paraprofessional, Todd Hall, effective November 13, 2023, \$16.97/hr	
	3. Mira Kalat , Substitute Kitchen Staff, District Wide, effective December 4, 2023, \$14.86/hr	
	4. Dylan Dinkha , Full-Time Substitute, District Wide, effective January 8, 2024, Class 1, Level 1, 53,045 pro-rated	
III.	FMLA Leave Request	
	1. Veronica Schmidt , 1st Grade Teacher, Todd Hall, effective November 1, 2023 with an expected return on November 27, 2023	
	2. James Caldwell , Director of Buildings and Grounds, effective January 29, 2024 with an expected return on April 22, 2024	
IV.	Retirement	
	1. Stacy Panoutsos , 5th Grade Teacher, effective the end of the 2027- 2028 school year.	
c.	Annual Renewal of Building Automated Systems (BAS) Maintenance and Support	14
	The Facilities Committee concurs to recommend to the Board of Education to accept this Agreement from Everest Energy and Control Technologies, LLC to continue Annual BAS Maintenance and Support in the amount of \$9,188 from January 1, 2024 through December 31, 2024	
d.	Bid Award Recommendation for the 2024-25 Rutledge Hall Renovations & Lincoln Hall Sitework Project	21
	The Facilities Committee concurs with the Administration to recommend to the Board of Education to accept the base bid and include all four alternates from Stuckey Construction in the amount of \$5,239,000 for the Rutledge Hall Renovations & Lincoln Hall Sitework Project to occur during Summer 2024 and Summer 2025.	
e.	Policy	
I.	Consent Only - Policies Excluded from 1st Reading for Approval* *These policies are excluded from 1st Reading because they only involve changes in citations or immediate compliance with the law or Illinois School Code.	
	1. Press Plus Issue #113 October 2023	
	(1) Draft Updates	
	(1) 2:20 Powers and Duties of the Board of Education; Indemnification	103
	(2) 2:120 Board Member Development	107
	(3) 2:220 Board of Education Meeting Procedure	110
	(4) 4:130 Free and Reduced-Price Food Services	115
	(5) 4:160 Environmental Quality of Buildings and Grounds	118
f.	FY23 Final Audit and The OPEB GASB 74/75 by Lauterbach & Amen, LLP	121
	The final Fiscal Year 2023 Lauterbach & Amen, LLP Audit Report is presented to the Lincolnwood School District 74 Board of Education for review at the December 7, 2023 Board of Education meeting, as recommended by the Finance Committee.	
g.	2024-25 School Fees Draft	270
	The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve the 2024-25 School Fee Schedule, as presented.	
h.	Public Act 103-0291 Transportation Benefits Program Act	271
	The Finance Committee concurs with the Administration to recommend to the Board of Education to	

approve the District's enrollment in Ventra's Transit Benefit Program beginning January 1, 2024.

- i. Staff Desktop Refresh For 2023-2024 School Year 282
The Finance Committee concurs with the Administration's recommendation to the Board of Education to continue with the replacement of the specialized computer equipment within the District in an amount not to exceed \$9,694.20.
- j. Anticipated Dates for the 2024 Lincolnwood School District 74 Board of Education Meetings
The Lincolnwood School District 74 Board of Education must approve dates for the 2024 Regular Board of Education meetings. The meetings are held at Lincolnwood Village Hall (6900 N. Lincoln Avenue, Lincolnwood, IL) at 7:30 p.m., unless otherwise noted. Please see the District website (sd74.org) for further information.

Feedback from the community on any of these meeting dates is welcome.

January 11, 2024
February 1, 2024
March 7, 2024
April 4, 2024
May 2, 2024
June 6, 2024
June 27, 2024
August 1, 2024
September 5, 2024
October 3, 2024
November 7, 2024
December 5, 2024

Rationale: As part of the regular meeting, the Board of Education routinely approves minutes, personnel items, Board policies, and routine business matters.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approves those items on the Consent Agenda as appear above.

Motion by member:_____ Seconded by:_____

5. UNFINISHED BUSINESS

6. NEW BUSINESS

7. COMMUNICATION FROM BOARD MEMBERS

- a. NTDSE/District 807: **John P. Vranas/Kevin Daly**
- b. IASB (Illinois Association of School Boards): **Jay Oleniczak/Myra A. Foutris**
- c. Finance Committee: **Peter D. Theodore/Jay Oleniczak**
- d. Facilities Committee: **John P. Vranas/Rupal Shah Mandal**
- e. Policy Committee: **Rupal Shah Mandal/Myra A. Foutris**
 - I. 1st Reading of Policy by the Lincolnwood School District 74 Board of Education
 - 1. Press Plus Issue #113 October 2023
 - (1) Draft Updates
 - (1) 4:10 Fiscal and Business Management 289
 - (2) 4:30 Revenue and Investments 293
 - (3) 4:60 Purchases 299
 - (4) 5:30 Hiring Process and Criteria 304
 - (5) 2:200 Types of Board of Education Meetings 309

f. President's Report: **Kevin Daly**

8. COMMUNICATION TO THE BOARD OF EDUCATION

- a. LTA (Lincolnwood Teacher Association): **Travis DuPriest/Kevin Conley (Co-Presidents)**
- b. LSSU (Lincolnwood Support Staff Union): **Tommy Bujnowski (President) & Carol Krikorian (Vice President)**
- c. PALS (People Active with Lincolnwood Schools): **Mihra Seta (President)**

9. ADMINISTRATIVE REPORTS

- a. Superintendent's Report: **Dr. David L. Russo**

I. INFORMATION/DISCUSSION: Food Waste Initiative Update

II. INFORMATION/DISCUSSION/ACTION: The Barry and Taffy Berger Foundation 314
Donation Approval

Rationale: The Lincolnwood School District 74 Board of Education must approve all donations to the District.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education accept this donation from the Barry and Taffy Berger Foundation in the amount of \$50,000, as presented.

Motion by member: _____ Seconded by: _____

III. INFORMATION/DISCUSSION/ACTION: Subscription to Typing Club for the 316
2023-2027 School Years

Rationale: The Lincolnwood School District 74 Board of Education approves contracts.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve the Typing Club contract in the amount of \$2,991.66 for service dates of January 1, 2024 through June 30, 2027.

Motion by member: _____ Seconded by: _____

- b. Curriculum and Instruction, Assistant Superintendent's Report: **Dr. Dominick M. Lupo**

I. INFORMATION/DISCUSSION: Drafts of the 2024-25, 2025-26, 2026-27 District 335
Calendars for Lincolnwood School District 74 Board of Education and Community Review

- c. Business and Operations, Business Manager/CSBO: **Courtney Whited**

I. INFORMATION/DISCUSSION: Finance Report - **SEPTEMBER 2023** 340

II. INFORMATION/DISCUSSION/ACTION: Public Hearing and Adoption of the Final 363
2023 Property Tax Levy

Rationale: The Lincolnwood School District 74 Board of Education must hold a public hearing for possible audience comments on the 2023 Property Tax Levy. The Board of Education must approve the:

PUBLIC HEARING

OPEN PUBLIC HEARING

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education open a public hearing regarding adoption of the Final 2023 Property Tax Levy.

Motion by member: _____⁴Seconded by: _____

AUDIENCE COMMENTS

CLOSE PUBLIC HEARING

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education close the public hearing regarding adoption of the Final 2023 Property Tax Levy.

Motion by member: _____ Seconded by: _____

2023 PROPERTY TAX LEVY APPROVAL

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education adopts the 2023 Property Tax Levy Resolutions, as presented. The Board also directs the Business Manager/CSBO, Courtney Whited, to file the Truth in Taxation Certificate of Compliance and all other documentation before the last Tuesday in December.

Motion by member: _____ Seconded by: _____

- III. INFORMATION/ACTION: Bills Payable in the Amount of \$2,275,007.66 391
Bills reviewed this month by: Peter D. Theodore and John P. Vranas
Rationale: The Board of Education routinely reviews and approves invoices and bills.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of \$2,275,007.66.

Motion by member: _____ Seconded by: _____

10. AUDIENCE TO VISITORS

11. RECESS INTO CLOSED SESSION

I move that the Lincolnwood School District 74 Board of Education recess into Closed Session for the purposes of: **5 ILCS 120/2(c)(1), amended by P.A. 101-459 - Personnel, and 5 ILCS 120/2(c)(9) - Student Disciplinary Cases.**

Motion by member: _____ Seconded by: _____

12. 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
Regular Meeting Minutes
Thursday, November 2, 2023 at **7:30 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 Regular Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Lincolnwood Village Hall - Gerald C. Turry Village Board Room 6900 North Lincoln Avenue, Lincolnwood, Illinois 60712, on Thursday, November 2, 2023.

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE

President Daly called the November 2, 2023 Board of Education meeting to order to 7:32 p.m., roll call was taken and the Pledge of Allegiance was recited.

MEMBERS PRESENT

Kevin Daly
Maxie Boynton
Myra A. Foutris
Jay Oleniczak
Rupal Shah Mandal
Peter D. Theodore
John P. Vranas

ADMINISTRATORS/STAFF PRESENT

Dr. David L. Russo
Dr. Dominick M. Lupo
Courtney Whited
Mark Atkinson

Chris Harmon
Aliaa Ibrahim
Jackie McGoe

Jordan Stephen
Joseph Segreti
Renee Tolnai

2. AUDIENCE TO VISITORS

A group of concerned citizens wished to share their thoughts on the importance of Food Waste Recycling/Composting in schools:

- Community member Najia Ahmed shared her thoughts on the subject.
- Community member Cheryl Trilling shared how Evanston/Skokie Community Consolidated School District 65 made steps to recycle food waste in their District through SWANCC.
- Community member Amreena Suri asked the Board of Education to add composting to the curriculum.

- Community member Michelle Kapusta asked if the Board of Education would include a District update on composting and/or Food Waste Recycling on the December 2023 Lincolnwood School District 74 Board of Education agenda.

a. DISTRICT RECOGNITION

- I. Lincoln Hall Principal Mark Atkinson and Assistant Principal Joe Segreti will introduce coaches of the Lincoln Hall Boys JV soccer team Tim Aguila and Michelle Lange who will celebrate the Little Nine 2023 Soccer Conference Champions.

Coach Tim Aguila introduced the Lincoln Hall Boys JV soccer team members who were present and shared a District Recognition certificate with each team member. (Coach Michelle Lange was unable to make the meeting.)

- II. Lincoln Hall Principal Mark Atkinson and Assistant Principal Joe Segreti will introduce 7th Grade Humanities teacher Mallory Weiss who will highlight her student's current 7th grade Medieval unit. *(Students spend a few weeks studying the Middle Ages and the feudal structure, then participate in a 10-day hands-on simulation where they assume the roles of various members of the feudal system. This includes nobles, knights, townspeople, and serfs. Each role has its own set of tasks that contribute to a self-sufficient manor.)*

Mallory Weiss gave a presentation of the 7th grade Medieval unit with her students sharing a verbal overview of their roles in the curriculum.

President Daly called a five-minute break from **Open Session at 7:48 p.m.**

OPEN SESSION RESUMED AT 7:53 p.m.

3. CONSENT AGENDA

a. APPROVAL OF MINUTES

- I. Regular Board Meeting Minutes - **OCTOBER 5, 2023**

b. EMPLOYMENT MATTERS

I. Personnel Report

II. New Employment

1. **Adisa Zekic**, Paraprofessional, Lincoln Hall, effective October 4, 2023, \$16.97/hr
2. **Allison Chambers**, Paraprofessional, Rutledge Hall, effective October 17, 2023, \$16.97/hr
3. **Mauvette Johnson**, 1:1 Registered Nurse/Instructional Assistant, Rutledge Hall, effective October 2, 2023, \$34.60/hr (this new hire was on the 10/5/2023 Consent Agenda, due to a typographical error it is being presented again for correction)

III. Retirement

1. **Kristin Hayes**, School Nurse, Lincoln Hall, effective October 20, 2023

IV. FMLA Leave Request

1. **Carol Krikorian**, Administrative Assistant, Lincoln Hall, effective October 2, 2023, expected return on January 16, 2024

V. Unpaid Leave of Absence

1. **Emily Dahl**, Paraprofessional, Todd Hall, effective January 8, 2024, with an expected return on April 15, 2024

c. Upcoming Staff Development Opportunities

- I. National Council of Teachers of English (NCTE) Convention, Poster Presentation for Amy Cattapan, 6th Grade Language Arts/Reading Teacher, in Columbus, OH, November 16-19, 2023 as presented.

- II. Illinois Music Educators Conference (IMEC), January 25-27, 2024, in Peoria, IL for Rutledge Hall Music Teacher Hillary Schroer

d. Policy

I. 2nd Reading/Adoption of Policy

1. Press Plus Issue #111 March 2023

(1) Draft Updates

(1) 6:230 Library Media Program

e. 2024 School Maintenance Project Grant Application

The Facilities Committee members in attendance directed the Administration to recommend to the Board of Education to approve the District Certification form and Taxpayer Identification form in order to complete the ISBE School Maintenance Project Grant application process before the December 1, 2023 deadline.

f. Long-Term Facilities Rental - iPro Soccer Academy

The Facilities Committee members in attendance directed the Administration to recommend to the Board of Education to approve the Shared Use Agreement between SD74 and iPro Skills Academy Corporation for weeknight rental of the Todd Hall Gym from November 13, 2023 through March 29, 2024 at a cost of \$50 per hour.

g. Resolution Authorizing the Transfer of \$2,000,000 from Fund 20 to Fund 60

The Finance Committee members in attendance directed the Administration to recommend to the Board of Education to approve the Resolution Authorizing the Transfer of \$2,000,000 from the Operations and Maintenance Fund to the Capital Projects Fund on or before June 30, 2024.

h. Language Live by Lexia Voyager Sopris, Inc.

The Finance Committee members in attendance directed the Administration to recommend to the Board of Education on the November 2, 2023 Board agenda to accept this quote from Language Live by Lexia Voyager Sopris, Inc. in the amount of \$3,724.60 for the 12-month subscription.

It was moved by Secretary Vranas and seconded by Vice President Shah Mandal that the Lincolnwood School District 74 Board of Education approves those items on the Consent Agenda as appear above.

President Daly submitted the motion to a vote and the following vote was recorded:

Ayes: Shah Mandal, Vranas, Boynton, Foutris, Oleniczak, Theodore, Daly

Nays: None
Absent: None

Motion passed.

4. UNFINISHED BUSINESS

None.

5. NEW BUSINESS

None.

6. COMMUNICATION FROM BOARD MEMBERS

a. NTDSE/District 807: **John P. Vranas/Kevin Daly**

The next scheduled meeting for the NTDSE Governing Board is November 9, 2023.

b. IASB (Illinois Association of School Boards): **Jay Oleniczak/Myra A. Foutris**

Member Oleniczak asked all Board Members to RSVP to Renee Tolnai for The Joint Annual Conference (Triple I).

Secretary Vranas reported that he and Superintendent Russo attended the October 30, 2023 North Cook Divisional Dinner. They both found the speech that State Superintendent Tony Sanders, Ed.D., gave to be very informative.

c. Finance Committee: **Peter D. Theodore/Jay Oleniczak**

The Finance Committee last met on October 19, 2023.

There were no formal recommendations voted on due to the lack of a quorum.

The Committee members in attendance stated their support to send three (3) items to tonight's Consent Agenda:

- a. Resolution Authorizing the Transfer of \$2,000,000 from Fund 20 to Fund 60
- b. Language Live by Lexia Voyager Sopris, Inc.
- c. 2024 School Maintenance Project Grant Application (recommended by Facilities Committee members in attendance at the October 17, 2023 Facilities Committee meeting.)

Dr. David L. Russo, Superintendent of Schools, presented the 2023 Estimated Levy Draft. The Finance Committee members in attendance stated their support of the Administrative recommendation to move forward with the Estimated 2023 Property Tax Levy in the amount of \$27,661,700 and approve publication of the corresponding Truth in Taxation Notice. This represents a 3.76% increase on last year's capped funds extension combined with a 4.77% decrease on debt service for an overall 3.18% increase on the prior year's extension.

The next Finance Committee meeting is scheduled for Thursday, November 16, 2023 at 6:30 p.m. The public is welcome.

d. Facilities Committee: **John P. Vranas/Rupal Shah Mandal**

The Facilities Committee last met on October 17, 2023.

There were no formal recommendations to the Board due to the lack of a quorum.

StudioGC provided the following Updates:

- Nine companies attended the mandatory pre-bid meeting walk-through for the 2024-2025 Rutledge Hall Renovations and Lincoln Hall Sitework. This project is scheduled to be awarded at the December Board of Education Meeting
- The District is getting an alternate price on the cabinet unit heaters, and the replacement of sprinkler heads for the Rutledge Hall Renovations.
- The Committee members in attendance supported exploring replacing some older technology infrastructure during the Rutledge Hall Renovations in a separate bid package.
- The Committee members in attendance recommended the epoxy flake floor for the Rutledge Hall Art Room to match the Rutledge Hall STEM room floor.
- The Committee members in attendance recommended looking into making the Rutledge Hall Lactation Room larger and providing a divider to make the room more than single occupancy.
- The Committee members in attendance recommended exploring material options for Bulletin Boards throughout the Rutledge Hall corridors and bringing options back to the Committee at a later date.
- The Committee members in attendance recommended having the shower in the Rutledge Hall Gymnasium Office removed and the space repurposed.

StudioGC continues to seek out pricing for the Playground Sensory Path Projects.

The Jaguar logo has been repainted in the Rutledge Hall Gymnasium.

The Tuckpointing Punch List is complete.

Coatings have been applied to Administration, Todd Hall, and Rutledge Hall Roofs.

The Committee members in attendance recommended Pantone Red 3517C for the District Branding project and the Cool Gray background on the Athletic entrance stair branding.

Courtney explained that iProSkills Soccer Academy intends to use the Todd Hall Gym every weekday from 6:00 to 9:00 p.m. They asked to have a promotional table at District events, the Committee members in attendance recommended offering promotion through the District's Virtual Bulletin Board.

The Committee members in attendance supported applying for a 2024 School Maintenance Project Grant in the amount of \$50,000 to offset the cost of replacing the galvanized piping with copper piping project at Rutledge Hall.

District Facilities Update:

- a. Lincolnwood School District 74 will be hosting NTDSE's Extended School Year program in Summer 2024 at Todd Hall.
- b. The Committee members in attendance supported the facilities rental of Lincoln Hall's Cafeteria for Alltown Bus Service's Safety Training on November 29, 2023 from 5:00 to 9:00 pm.
- c. The Committee members in attendance supported the Lincoln Hall Courtyard enhancements by Contour Landscaping Company.

The next Facilities Committee meeting is scheduled for Tuesday, November 14, 2023 at 6:00 p.m. The public is welcome.

- e. Policy Committee: **Rupal Shah Mandal/Myra A. Foutris**

The Policy Committee last met on Friday, September 22, 2023.

The October Policy Committee meeting was canceled due to a light agenda.

The next Policy Committee meeting is scheduled for Friday, November 10, 2023 at 8:30am in the Administration Building. The public is welcome.

- f. President's Report: **Kevin Daly**

President Daly reviewed the important District dates. Please see the District website for further information: sd74.org

7. COMMUNICATION TO THE BOARD OF EDUCATION

- a. LTA (Lincolnwood Teacher Association): **Travis DuPriest/Kevin Conley (Co-Presidents)**

Travis DuPriest had no report for the month.

- b. LSSU (Lincolnwood Support Staff Union): **Tammer Gad (President)**

No report.

- c. PALS (People Active with Lincolnwood Schools): **Mihra Seta (President)**

No report.

8. ADMINISTRATIVE REPORTS

- a. Superintendent's Report: **Dr. David L. Russo**

- i. Official School Board Members Appreciation Day - November 15, 2023

Superintendent Russo shared the Lincolnwood Learning Community's gratitude to all the Board Members for their continued service each and every day.

- ii. District Updates

Superintendent Russo congratulated the Lincoln Hall JV soccer team and the coaches for such an outstanding season. Also, he thanked Ms. Weiss and the 7th grade students for sharing their knowledge and expertise gained by immersing themselves into Medieval times.

The District will be hosting the annual NTDSE Extended School Year (ESY) program in the summer of 2024.

The Sign-up Genius will remain open for Parent-Teacher conference registration until November 10, 2023.

A big thank you to all our Halloween parade and classroom volunteers as well as the Lincoln Hall Wellness Day volunteers who assisted this past Tuesday.

Please continue to refer to the *Tuesday Newsday* communications for important District information, especially as we head into the winter months. The District may implement the E-Learning plan should the weather become an issue.

Also, the *Tuesday Newsday* will provide information for the upcoming PALS initiatives such as the dining fundraiser at Back Yard Grill on November 8, 2023, and the scheduled Book Fair in December.

Rutledge Hall and Lincoln Hall will host Veterans Day assemblies on November 10, 2023. If you, or a family member, have served in a branch of our Armed Forces we invite you to join us. Contact the school office or Jackie McGoe, Director of Communications and Community Relations in the Administration Building.

On behalf of the Administration, we wish you a very wonderful Thanksgiving season!

- b. Curriculum and Instruction, Assistant Superintendent's Report: **Dr. Dominick M. Lupo**
 - i. Assessment Report: NWEA/MAP Data
Assistant Superintendent for Curriculum and Instruction Lupo presented the Student Assessment Report for Spring 2023 and Fall 2023.
- c. Business and Operations, Business Manager/CSBO: **Courtney Whited**
 - i. Finance Report - **AUGUST 2023**
Business Manager/CSBO Whited presented the August 2023 Finance Report.
 - ii. Approval of the 2023 Estimated Annual Property Tax Levy Resolution & Public Notice

It was moved by Member Theodore and seconded by Member Oleniczak the Lincolnwood School District 74 Board of Education approve the 2023 Estimated Annual Property Tax Levy Resolution & Public Notice, as presented and as supported by the Finance Committee members who were present.

President Daly submitted the motion to a vote and the following vote was recorded:

Ayes: Shah Mandal, Vranas, Boynton, Foutris, Oleniczak, Theodore, Daly

Nays: None

Absent: None

Motion passed.

- iii. Bills Payable in the Amount of \$990,576.25
Bills reviewed this month by: Kevin Daly and Jay Oleniczak

It was moved by President Daly and seconded by Member Oleniczak that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of \$990,576.25.

President Daly submitted the motion to a vote and the following vote was recorded:

Ayes: Shah Mandal, Vranas, Boynton, Foutris, Oleniczak, Theodore, Daly

Nays: None

Absent: None

Motion passed.

9. AUDIENCE TO VISITORS

None.

10. RECESS INTO CLOSED SESSION

It was moved by President Daly and seconded by Vice President Shah Mandal that the Lincolnwood School District 74 Board of Education recess into Closed Session for the purposes of: **5 ILCS 120/2(c)(10) - The placement of individual students in special education programs and other matters relating to individual students.**

President Daly submitted the motion to a voice vote and the motion passed.

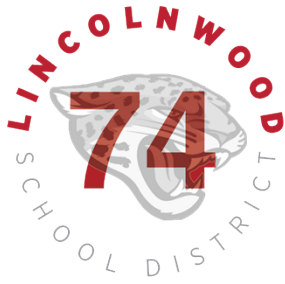
11. ADJOURNMENT

It was moved by President Daly and seconded by Vice President Shah Mandal to adjourn the Regular meeting of the Lincolnwood School District 74 Board of Education.

President Daly submitted the motion to a voice vote and the motion passed at 9:02 p.m.

Kevin Daly, President

John P. Vranas, Secretary



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Annual Renewal of Building Automated Systems (BAS) Maintenance and Support

PREPARED BY: Courtney Whited / Jim Caldwell

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose:

The Board of Education approves all contracts.

Background:

The District's Legal Counsel reviewed the Everest Energy and Control Technologies, LLC contract and found the terms and conditions to be acceptable.

Fiscal Impact:

\$9,188

The District paid \$8,750 for calendar year 2023

Recommendation:

The Facilities Committee concurs to recommend to the Board of Education to accept this Agreement from Everest Energy and Control Technologies, LLC to continue Annual BAS Maintenance and Support in the amount of \$9,188 from January 1, 2024 through December 31, 2024.



EVEREST
ENERGY & CONTROL TECHNOLOGIES, LLC

***BUILDING AUTOMATION SYSTEM
PREVENTATIVE MAINTENANCE PLAN***

***PREPARED FOR:
SD 74 Lincolnwood
Lincolnwood School District 74***

***LOCATION:
SD 74 Lincolnwood
6950 N. East Prarie Road
Lincolnwood, IL 60712***

GENERAL CONDITIONS

1. Everest Energy & Control Technologies, LLC will provide regularly scheduled maintenance inspections during normal working hours (7:00am to 3:30pm) Monday through Friday, excluding holidays.
2. After each service call, a completed copy of the service work order will be presented for your authorized signature.
Everest Energy & Control Technologies, LLC will be available to provide emergency service on all equipment covered by this agreement 24 hours a day, 365 days a year. Unless otherwise noted within, this service will be invoiced at our current rates. These rates are subject to change.
3. Everest Energy & Control Technologies, LLC will provide instruction to the purchaser in the proper operation of their equipment.
Everest Energy & Control Technologies, LLC will take all reasonable precautions to prevent injury to persons and property. Everest Energy & Control Technologies, LLC shall not be held liable for incidental losses associated with control or equipment malfunction, nor acts of God or other occurrences outside of our control.
4. Everest Energy & Control Technologies, LLC will use qualified personnel directly employed or supervised by the same.
5. Everest Energy & Control Technologies, LLC may provide factory trained supervisory personnel to assist when necessary.
- 6.
- 7.

LABOR RATES

EFFECTIVE JANUARY 1, 2024

	SERVICE AGREEMENT CUSTOMERS	NON-AGREEMENT CUSTOMERS
Telephone Support, Normal Business Hours	\$135.00 / HOUR	\$155.00 / HOUR
Telephone Support, Overtime	\$202.00 / HOUR	\$232.00 / HOUR
Telephone Support, Double Time	\$270.00 / HOUR	\$310.00 / HOUR
On Site Labor, Normal Business Hours	\$155.00 / HOUR	\$175.00 / HOUR
On Site Labor, Overtime	\$232.00 / HOUR	\$260.00 / HOUR
On Site Labor, Double Time	\$310.00 / HOUR	\$350.00 / HOUR

- * These rates are guaranteed for the duration of contract, and only subject to change during renewal.
- * Telephone support will be rounded up to the nearest one half hour.
- * Everest Energy & Control Technologies does not charge a tool and truck fee. It does reserve the right to impose a 2 hour minimum to all non-contracted customers.
- * Normal business hours are from 7:00am to 5:00pm Monday through Friday, except holidays.
- * Overtime is outside of normal business hours or beyond 8 hours on any given day, except Sundays and holidays which are doubletime.

Proposed Services

System Updates

X Application Review

As technology progresses and building needs change, your system will be regularly inspected to identify recommended software updates, program adjustments and graphic modifications. Substantial modifications, new hardware and installation of the same will be outside of this contract and separately billable.

X Software Maintenance

Maintaining software is just as important as any piece of hardware. We will provide you with necessary software updates, as well as evolutionary modifications to the existing covered system. Your system stays up to date and future proof with the latest Security & Feature updates offered on all applicable systems.

Technical Support Services

X Automation Controls Analysis and Optimization

Automation control devices and sensors can drift out of calibration in time. We will analyze and optimize covered automation controls in an effort to reduce energy consumption, enhance system performance and stabilize equipment operation as determined by our observations and experience.

X Control Loop Analysis and Optimization

Changes in mechanical component performance, building use and climatic conditions may necessitate adjustments to control loops to avoid undesirable results. We will analyze and optimize covered control loops in an effort maintain stable equipment operation, enhance system performance and reduce energy consumption.

X Cloud Back-up and Recovery Services

We will perform a periodic back-up of your covered HVAC control system to safeguard all databases and graphics from loss in the event of a catastrophic event (lightning strike, power surge, flood, physical damage, etc.). We will provide safe storage of this critical information so that it is readily available to be reloaded to the system should such an occurrence take place.

X Smart Secure Remote Connectivity

We will provide a fully encrypted tunnel with TLS to access your system's graphics. We will provide a FQDN to access your site, as well as a fully managed email account from which the system will use to issue alarm email notifications.

Customer Support Services

X System Maintenance

During maintenance visits, we will review system alarm logs and address pertinent issues with the operations team. We will also review the system for manual overrides and discuss the circumstances that required the override, seeking opportunities to improve the system's control and minimize the need for manual intervention.

X Application & Technology Consulting

We will conduct an annual review of the covered control system to assure that it continues to meet your needs, and will look for opportunities to provide you with additional energy savings and performance strategies. Our review will include all applicable building control technologies. We will provide a report of our findings and any recommendations for improvements, and conduct a face-to-face debriefing.

Full Service Coverage

This extension of your comprehensive service plan provides for the inclusion of the cost to repair or replace the covered components of your system, should that be required.

Critical System Monitoring

This extension of your comprehensive service plan provides monitoring of your covered system to seek out problems before they can negatively impact your operations. This service includes weekly analysis of your alarm and event logs. We will keep you notified of any problems that we discover and of our progress in rectification of the issues.

X *Continuous Training*

We provide continuous operator training on the control system during our scheduled visits

X *Priority Response*

Our contract customers are our most valued customers. To demonstrate our appreciation of your business, we make response to your critical issues our highest priority.

After Hours Emergency Response

_____ hours of support outside of regular business hours are included in this contract. Support beyond

_____ this will be offered at the listed discounted labor rates.

X *Phone / Online Support*

16

_____ hours of remote support by phone or computer are included per contract term as needed. This support is offered during regular business hours. Assistance after regular business hours would be included in the above section, or billable, if applicable.

Prepurchased Labor:

_____ hours of additional labor are included in this contract. Direction will be provided by the customer and shall regard work that is consistent with Everest's core business.

Prepurchased Material:

_____ of parts are included in this contract. All material procurrments under this policy will be at the direction of the customer.

Frequency of Inspections

The services listed above shall be performed over **4** inspections covered in this agreement.

Additional visits at the customer's request will not be covered in this agreement and shall be separately billable at the discretion of Everest Energy & Control Technologies.

Service Visits will be scheduled during or around the months of:

January _____	April _____	July _____	October _____
February <u> X </u>	May <u> X </u>	August <u> X </u>	November <u> X </u>
March _____	June _____	September _____	December _____

Contract Term

This agreement shall be made between the parties listed here, for the sum listed below and to include the services listed above.

Provider
Everest Energy &
Control Technologies, LLC
5401 Patton Drive, Suite 120
Lisle, IL 60532

Customer
SD 74 Lincolnwood
Lincolnwood School District 74

Site
SD 74 Lincolnwood
6950 N. East Prarie Road
Lincolnwood, IL 60712

- * This contract shall be in effect for 12 months. January 1, 2024 - December 31, 2024.
- * Renewal notification shall be given 60 days from contract renewal date.
- * Contract anniversary date shall be the first of the month in which the agreement is signed, unless otherwise noted.

Contract Payment

This contract has a total annual value of: **\$9,188**

This contract is being offered in good faith by the following representative of Everest Energy & Control Technologies, LLC.

Proposal Submitted By:

Philip May

Sales Engineer

this proposal is valid for 90 days

Proposal Accepted By:

Name: _____

Title: _____

Company: _____

signature



date

10/6/2023

signature

date

Terms and Conditions

The purchaser agrees to provide reasonable means of access to the equipment being maintained. Everest Energy And Control Technologies, LLC shall be permitted to start and stop all equipment as necessary to perform the herein agreed upon services as arranged with your representative.

Everest Energy & Control Technologies, LLC shall not be liable for any loss, delay, injury, or damages that may be caused by circumstances beyond its control, including, but not limited to, Acts of God, war, civil commotions, acts of government, fire, theft, corrosion, floods, freeze-ups, strikes, lock-outs, differences with other trades, riots, explosions, delays in transportation, or malicious mischief.

Everest Energy & Control Technologies, LLC's responsibility for injury or damage to persons or property that may be caused by or arise through the maintenance service, or use of the system(s) shall be limited to injury or damage caused directly by our negligence in performing or failing to perform our obligations under this agreement. In no event shall Everest Energy & Control Technologies, LLC's be liable for business interruption or losses, nor consequential or speculative damages.

Everest Energy & Control Technologies, LLC will not be required to make safety tests, install new attachments or appurtenances, add additional controls, and/or revamp or renovate existing systems with devices of a different design or function to satisfy conditions established by insurance companies, laboratories, governmental agencies, etc.

In the event the system is altered, modified, changed, or moved, Everest Energy & Control Technologies, LLC reserves the right to terminate or re-negotiate the agreement based on the condition of the system after changes have been made.

If emergency service is included in this agreement, and is requested at a time other than that at which we would have made a scheduled preventive maintenance call and inspection does not reveal any defect required to be serviced under this agreement, we reserve the right to charge you at our prevailing service labor rate.

If emergency service is included in this agreement, it is understood that we will make every effort to restore safe operation of the system, but can not guarantee the availability of parts and technologies that may be necessary to do so. We reserve the right to provide temporary arrangements until such time as a permanent repair can be made.

Everest Energy & Control Technologies, LLC will not be required to make replacements or repairs necessitated by reasons of negligence, misuse, or other causes beyond our control.

If replacement of parts are included in this agreement, it is understood that Everest Energy & Control Technologies, LLC will not be responsible for the replacement or repair of boiler tubes, boiler sections, boiler refractory, chimney, breaching, refrigeration evaporators, refrigeration condensers, water coils, steam coils, concealed air and piping lines, fan housings, heat exchangers, VAVs and associated parts, humidifier bottles, ductwork, electrical power wiring, water, steam, and condensate piping, or other structural non-moving parts of the heating, ventilation, and air conditioning systems. Excluded from this agreement are system enhancements, air balancing, obsolete refrigerant, repairs necessitated by power failures or fluctuations.

It is further understood that the equipment covered under this agreement is in maintainable condition and eligible for a maintenance agreement. If at the time of initial seasonal start-up or on the first inspection, repairs are found necessary, such repair charges will be submitted for the owner's approval. If these charges are declined, those items will be eliminated from the agreement and the price of the agreement will be adjusted in accordance with equipment covered.

Venue for all actions between the parties shall lie solely in the Circuit Court of Cook County, Illinois. Everest Energy and Control Technologies, LLC hereby agrees to this exclusive venue, to personal jurisdiction of this court, and to service of process in accordance with its rules of civil procedure, and Everest Energy and Control Technologies, LLC waives any objection that this venue is not convenient.



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Bid Award Recommendation for the 2024-25 Rutledge Hall Renovations & Lincoln Hall Sitework Project

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

Bids for the above referenced project were received at 1:00 p.m. on Wednesday, November 1, 2023.

There were nine (9) bidders of record; seven (7) bids were received.

StudioGC, the District's architect firm, analyzed the bids and the qualifications of the bidders and recommended that the contract for the 2024-2025 Rutledge Hall Renovations and Lincoln Hall Sitework project be awarded to the lowest responsible, responsive bidder, Stuckey Construction.

Fiscal Impact:

\$5,079,000 Base Bid (this amount includes a \$300,000 Contingency)

- + \$47,000 ALT #1: Provide renovation work associated in Room #19 – Mothers' Room per plans
- + \$24,000 ALT #2: Provide BAS controls on cabinet unit heaters that currently do not have controls
- + \$44,000 ALT #3: At new ceilings, replace existing sprinkler heads with concealed sprinkler heads
- + \$45,000 ALT #4: Remove existing tackboards and tack walls in the corridor and replace with new

=====

\$5,239,000 Grand Total

Recommendation:

The Facilities Committee concurs with the Administration to recommend to the Board of Education to accept the base bid and include all four alternates from Stuckey Construction in the amount of \$5,239,000 for the Rutledge Hall Renovations & Lincoln Hall Sitework Project to occur during Summer 2024 and Summer 2025.

November 15, 2023

Mrs. Courtney Whited
Business Manager/CSBO
Lincolnwood School District 74
6950 N. East Prairie Road
Lincolnwood, IL 60712

RE: 2024 – 2025 Rutledge Hall Renovations and Lincoln Hall Sitework
Project No. 23039

Dear Mrs. Whited:

Bids for the above referenced project were received at 1:00 p.m. on Wednesday, November 1, 2023. There were nine (9) bidders of record; seven (7) bids were received. A bid tabulation sheet is herein attached for your review.

We have analyzed the bids and the qualifications of the bidders and recommend that the contract for the 2024-2025 Rutledge Hall Renovations and Lincoln Hall Sitework project be awarded to the lowest responsible, responsive bidder, **Stuckey Construction**. Their total base bid proposal is for \$5,079,000.00. This includes allowance monies in the amount of \$300,000.00 which will be returned to the school district if not used at the end of the project.

Contractors were also asked to provide pricing for four alternates. Stuckey Construction provided the following prices:

1. Provide renovation work associated in Room #19 – Mother's Room per plans. (+ \$47,000.00). We recommend **accepting** this alternate.
2. Provide BAS controls on cabinet unit heaters that currently do not have controls. (+ \$24,000.00). We recommend **accepting** this alternate.
3. Replace existing sprinkler heads with concealed sprinkler heads at new ceilings. (+ \$44,000.00). We recommend **accepting** this alternate.
4. Remove existing tackboards and tackwalls in corridor and replace with new per drawings. (+ \$45,000.00). We recommend **accepting** this alternate.

You may choose to accept or reject any alternates. If alternates 1-4 are included as recommended by the Facilities Committee, Stuckey Construction's total bid amount equals **\$5,239,000.00**.

Please do not hesitate to contact me if you have any questions.

Sincerely,



Athi Toufexis, AIA, ALEP, LEED-AP



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: (312) 253-3400

Enclosure – Bid Tabulation

cc: Vicki Luczynski, Studio GC



223 W. Jackson Blvd.
Suite 1200
Chicago, IL 60606
P: (312) 253-3400

Client: Lincolnwood SD 74
Project Name: 2024-2025 Rutledge Hall Renovations
Project No.: 23039
Bid Date: Wednesday, November 1, 2023 @ 1:00pm
Project Architect: Athi Toufexis

BID TAB WORKSHEET

Contractor	Total Bid Amount	Alternates				Addendum			Bid Bond	Remarks
						#1	#2	#3		
Bear Construction 847-222-7504	\$5,259,000.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$45,400.00	\$21,400.00	\$39,700.00	\$61,800.00					
CCC Holdings 773-721-2500	\$5,895,000.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$53,000.00	\$53,000.00	\$42,000.00	\$55,000.00					
Construction Solutions 708-239-0001	NO BID	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4					
F.H. Paschen 773-444-3474	\$5,740,100.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$40,800.00	\$53,200.00	\$65,000.00	\$32,600.00					
Henry Brothers 708-430-5400	NO BID	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4					

Alt. No. 1: State the amount ADDED to the Base Bid to provide renovation work in Room #19 per drawings (Mothers' room).

Alt. No. 2: State the amount ADDED to the Base Bid to provide BAS controls on cabinet unit heaters that do not currently have controls per plans.

Alt. No. 3: State the amount ADDED to the Base Bid at new ceiling, replace existing sprinkler heads with concealed sprinkler head type.

Alt. No. 4: State the amount ADDED to the Base Bid to replace corridor tackboards/tackwalls per drawings.



223 W. Jackson Blvd.
Suite 1200
Chicago, IL 60606
P: (312) 253-3400

Client: Lincolnwood SD 74
Project Name: 2024-2025 Rutledge Hall Renovations
Project No.: 23039
Bid Date: Wednesday, November 1, 2023 @ 1:00pm
Project Architect: Athi Toufexis

BID TAB WORKSHEET

Contractor	Total Bid Amount	Alternates				Addendum			Bid Bond	Remarks
						#1	#2	#3		
Leopardo Companies 224-370-5876	\$5,518,000.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$27,000.00	\$33,000.00	\$1,700.00	\$49,000.00					
Reed Construction 312-995-0412	\$5,103,667.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$39,685.00	\$23,659.00	\$96,123.00	\$21,661.00					
Stuckey Construction 847-336-8575	\$5,079,000.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$47,000.00	\$24,000.00	\$44,000.00	\$45,000.00					
Troop Contracting 630-568-5252	\$5,249,000.00	Alt. No. 1	Alt. No. 2	Alt. No. 3	Alt. No. 4	X	X	X	X	
		\$37,000.00	\$20,700.00	\$39,000.00	\$32,000.00					

Alt. No. 1: State the amount ADDED to the Base Bid to provide renovation work in Room #19 per drawings (Mothers' room).

Alt. No. 2: State the amount ADDED to the Base Bid to provide BAS controls on cabinet unit heaters that do not currently have controls per plans.

Alt. No. 3: State the amount ADDED to the Base Bid at new ceiling, replace existing sprinkler heads with concealed sprinkler head type.

Alt. No. 4: State the amount ADDED to the Base Bid to replace corridor tackboards/tackwalls per drawings.



004395 General Requirements

for

Lincolnwood School District 74

2024-2025 Rutledge Hall Renovations
and
Lincoln Hall Sitework

No: 6116

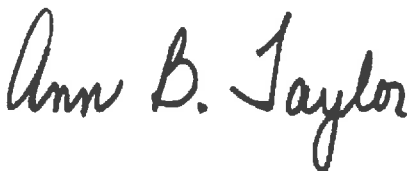
REGISTRATION / LICENSE

Name: STUCKEY CONSTRUCTION CO.
Address: 2020 N LEWIS AVE
C/O EDWIN STUCKEY
City: WAUKEGAN, IL 60087

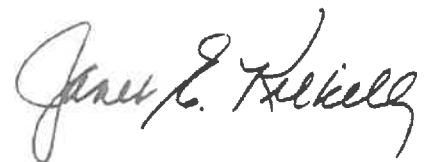
Date: Jan 1, 2023
Doing Bus. At: 2020 N LEWIS AVE

For permission to operate: 2020 N LEWIS AVE

	AMOUNT
Gen. Bus: Square Footage	\$300.00
TOTAL	\$300.00



ANN B. TAYLOR
Mayor



JANET E KILKELLY
City Clerk

City of Waukegan, 100 N Martin Luther King Jr Ave, Waukegan, Illinois 60085-4395

Ownership of registration/license and location of premises of registration/license not transferable

THIS REGISTRATION/LICENSE MUST BE EXHIBITED CONSPICUOUSLY AT YOUR ESTABLISHMENT OR PLACE OF BUSINESS AND MAY BE REVOKED FOR VIOLATION OF FIRE, HEALTH, ORDINANCES, OR OTHER REGULATIONS

WAUKEGAN

City of Progress
Illinois

General Business License LICENSE RENEWAL INVOICE

Business Hours: 8:00am - 5:00pm Monday - Friday
Business: (847) 360-0334 - Fax: (847) 599-2584

Invoice Number: 2030497

Account Number	Invoice Date	Current Charges	Past Due	Due Date	After Due Date
2391727	01/31/2022	\$300.00	\$0.00	03/03/2022	\$330.00

Job #:

Customer Name: STUCKEY CONSTRUCTION CO.

Business Location: 2020 N LEWIS AVE

Trade Category	Number	Fee	Total Charge
Gen. Bus. Square Footage			\$300.00

Current Charges Due on: 03/03/2022 \$300.00

PAID

No. 6116

REGISTRATION / LICENSE

Name: STUCKEY CONSTRUCTION CO.
Address: 2020 N LEWIS AVE
C/O EDWIN STUCKEY
City: WAUKEGAN, IL 60087

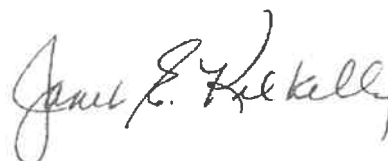
Date: Jan 1, 2021
Doing Bus. At: 2020 N LEWIS AVE

For permission to operate: 2020 N LEWIS AVE

	AMOUNT
Gen. Bus: Square Footage	\$300.00
TOTAL	\$300.00



SAM CUNNINGHAM
Mayor



JANET E KILKELLY
City Clerk

City of Waukegan, 100 N Martin Luther King Jr Ave, Waukegan, Illinois 60085-4395

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FOR VIOLATION OF FIRE, HEALTH, ORDINANCES, OR OTHER REGULATIONS

STATE OF ILLINOIS

VALID FOR CALENDAR YEAR

Expiration Date: 12/31/2020

City of Waukegan

100 N Martin Luther King Jr Ave
Waukegan, Illinois 60085-4395

COUNTY OF LAKE

No. **6116**

REGISTRATION / LICENSE

Name: STUCKEY CONSTRUCTION CO.

Address: 2020 N LEWIS AVE

C/O EDWIN STUCKEY

City: WAUKEGAN, IL 60087

For permission to operate:

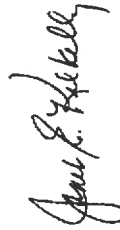
Date: 1/1/2020

Doing Bus. At: 2020 N LEWIS AVE

Gen. Bus: Square Footage	AMOUNT
	\$300.00
TOTAL	\$300.00



SAM CUNNINGHAM
MAYOR



JANET E. KILKELLY
CITY CLERK

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STATE OF ILLINOIS

VALID FOR CALENDAR YEAR

Expiration Date: 12/31/2019

City of Waukegan

100 N Martin Luther King Jr Ave
Waukegan, Illinois 60085-4395

COUNTY OF LAKE

No. **6116**

REGISTRATION / LICENSE

Name: STUCKEY CONSTRUCTION CO.

Address: 2020 N LEWIS AVE

C/O EDWIN STUCKEY

City: WAUKEGAN, IL 60087

For permission to operate:

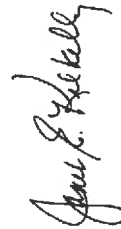
Date: 1/1/2019

Doing Bus. At: 2020 N LEWIS AVE

Gen. Bus: Square Footage	AMOUNT
	\$300.00
TOTAL	\$300.00



SAM CUNNINGHAM
MAYOR



JANET E. KILKELLY
CITY CLERK

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STATE OF ILLINOIS

VALID FOR CALENDAR YEAR

Expiration Date: 12/31/2018

City of Waukegan

100 N Martin Luther King Jr Ave
Waukegan, Illinois 60085-4395

COUNTY OF LAKE

No. 6116

REGISTRATION / LICENSE

Name: STUCKEY CONSTRUCTION CO.

Address: 2020 N LEWIS AVE

C/O EDWIN STUCKEY

City: WAUKEGAN, IL 60087

For permission to operate:

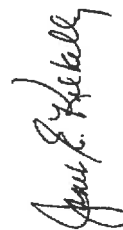
Date: 1/1/2018

Doing Bus. At: 2020 N LEWIS AVE

Gen. Bus: Square Footage	AMOUNT
	\$300.00
TOTAL	\$300.00



SAM CUNNINGHAM
MAYOR



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Phone 847.336.8575
Fax 847.336.8748
Email
paul@stuckeyconstruction.com

Paul Stuckey, P.E. – President

Paul Stuckey is a graduate of Marquette University where he earned his Bachelor of Science and his Master of Science degrees in Civil Engineering. While completing his Master's degree, Paul was a Teaching Assistant in the Civil Engineering Department. For the last 11 years, he has worked side by side with his father at Stuckey Construction Company. Paul grew up across the dinner table hearing about the growth of the business and projects that were being completed and is now an integral part of the company's legacy.

When not working, Paul and his wife Heidi enjoy golfing, traveling and participating in family activities. He also continues his education by taking relevant classes to sharpen his expertise in this industry.

Paul's role is to establish budgets during design-development, prepare bidding documents and oversee the bidding process on the project.

Professional Registration and Licenses:

- IDPH – Illinois Swimming Facility Contractor ID#135-00143
- OSHA 30 hr.
- State of Wisconsin Engineer
- MARBA Contractor Negotiations Committee - Carpenters

Project List:

- Illinois Beach State Park Concession Building
- Cary Park District Pool
- River Trails Park District
- Six Flags Hurricane Harbor Bathhouse
- Sportsman's Park Country Club- Northbrook Park District
- Oak Lawn Park District Central Pool
- Buchner Park Community Pool and Building
- Lake County Multi-Departmental Storage Facility
- Hinkston Park Pool and General Trades- Waukegan Park District
- Wrigley Field Office Complex
- Western Michigan University
- Union Station Transit Center



ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	Zion Benton High School New Tech Addition	
2.	Contract Price as Bid:	\$	5,394,000.00
3.	Final Contract Price:	\$	5,394,000.00
4.	Contract Start Date	October 2018	
5.	Contract Completion Date:	August 2018	
6.	Date of Substantial Completion:	August 2018	
7.	Date of Final Completion:	August 2018	
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None	
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None	
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None	
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None	
12.	Name, address, and telephone number of owner's representative:	Partners in Design Architects, Tom O'Connell 262.652.2800	

END OF SECTION 004113

ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	2020 Field House Addition
2.	Contract Price as Bid:	\$ 14,476,000.00
3.	Final Contract Price:	\$ 13,984,474.00
4.	Contract Start Date	July 2021
5.	Contract Completion Date:	July 2021
6.	Date of Substantial Completion:	July 2021
7.	Date of Final Completion:	July 2021
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None
12.	Name, address, and telephone number of owner's representative:	Green Associates, Andrew McCall 847-317-0852

END OF SECTION 004113

ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	2023 Renovations Work @ Multiple Sites North Chicago SD 187
2.	Contract Price as Bid:	\$ 7,312,600
3.	Final Contract Price:	\$ 7,252,629
4.	Contract Start Date	June 2023
5.	Contract Completion Date:	July 2023
6.	Date of Substantial Completion:	July 2023
7.	Date of Final Completion:	July 2023
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None
12.	Name, address, and telephone number of owner's representative:	Green Associates, Andrew McCall 847-317-0852

END OF SECTION 004113



November 1, 2023

Lincolnwood School District 74
6950 N. East Prairie Rd
Lincolnwood, IL 60712

Re: Bankruptcy Letter

Dear Sir or Madam:

Stuckey Construction Company, Inc. has not filed for any protection from creditors under federal bankruptcy laws and/or placement under receivership or similar restrictions in the last five (5) years.

Sincerely,

A handwritten signature in dark ink, appearing to read "Pl Stuckey". The signature is written in a cursive, flowing style.

Paul Stuckey
President



November 1, 2023

Lincolnwood School District 74
6950 N. East Prairie Rd
Lincolnwood, IL 60712

Re: Non-Performance Letter

Dear Sir or Madam:

Stuckey Construction Company acknowledges the absence of contracts terminated by the Owner for non-performance in the past five (5) years, except where not due to the fault of the Bidder.

Sincerely,

A handwritten signature in dark ink, appearing to read "Pl Stuckey". The signature is written in a cursive, flowing style.

Paul Stuckey
President



The Cincinnati Insurance Company ■ The Cincinnati Indemnity Company
The Cincinnati Casualty Company ■ The Cincinnati Specialty Underwriters Insurance Company
The Cincinnati Life Insurance Company

Dave McGraw
Surety Department

5157 Buttonbush Circle
Fitchburg, WI 53711
Phone 608-630-9798
Dave_mcgraw@cinfin.com

Re: Stuckey Construction Company, Inc.
Waukegan, IL

To Whom It May Concern:

The Cincinnati Insurance Company has provided Surety Credit for this contractor since 2017. We are impressed with their professionalism, financial strength, and project management. Cincinnati Insurance is rated A+ (Superior) by A.M. Best Company in the Financial Size Category of "XV" (\$2 Billion or greater), and we have a Treasury Listing in excess of \$700 million.

We are in a position to write bonds for this contractor in amounts of \$25,000,000 single job, with an aggregate work program of \$45,000,000. These are not maximum limits, and the availability of surety credit is subject to normal underwriting requirements at the time of the request.

Cincinnati Insurance has not had any Bond Claim activity during our time working with Stuckey Construction. We are not aware of any bond claims for well beyond 7 years.

Any specific request for bonds will be underwritten on its own merits and any arrangements for bonds required by any contract is a matter between the contractor and the surety, and we assume no liability to third parties if for any reason we do not execute a requested bond.

Feel free to contact me at 608-630-9798 if I can be of further assistance.

Sincerely,

Dave McGraw

David T. McGraw
Sr. Regional Director

Mailing Address: Dave McGraw Cincinnati Insurance Companies, 5157 Buttonbush Circle, Fitchburg, WI 53711-7609

STUCKEY CONSTRUCTION - WORK IN PROGRESS

SEPTEMBER, 2023

PROJECT: Jacoby Dickens Center 21-103
DESCRIPTION: Building and Pool
CONTRACT AMT: \$13,400,000.00
CONSTRUCTION MANAGER: Capital Development Board
CONTACT: Andrew Caputo - Williams Architects 630.221.1212
START: Feb-22
PERCENT COMPLETE 40%

PROJECT: CTA Traction Power Upgrades 21-305
DESCRIPTION: Panel Project
CONTRACT AMT: \$465,800.00
CONSTRUCTION MANAGER: John Burns Construction Company
CONTACT: Scott Becker 708-326-3500
START: Nov-22
PERCENT COMPLETE 59%

PROJECT: Highland Park Centennial Area 22-039
DESCRIPTION: Arena
CONTRACT AMT: \$4,024,153.00
ARCHITECT: Woodhouse Tinucci Architect
CONTACT: Heather LaHood 312.943.3120 ext. 214
START: Sep-22
PERCENT COMPLETE 96%

PROJECT: Adler & Riverside Pool Renovation 22-061
DESCRIPTION: Pool Renovation
CONTRACT AMT: \$316,200.00
ARCHITECT: WT Group
CONTACT: David Thornborough - Superintendent Public Works 847.918.2076
START: Dec-22
PERCENT COMPLETE 72%

PROJECT: Arndt Aquatic & Recreation Facility 22-069
DESCRIPTION: Aquatic Facility
CONTRACT AMT: \$1,557,005.00
ARCHITECT: Cordogan Clark
CONTACT: Cari Compton 630.403.8546
START: Dec-22
PERCENT COMPLETE 92%

PROJECT: Deerfield 2023 Renovation 22-081
DESCRIPTION: School Renovations
CONTRACT AMT: \$1,048,038.00
ARCHITECT: Arcon Associates, Inc.
CONTACT: Anthony Tremonte 630.495.1900
START: Mar-23
PERCENT COMPLETE 88%

PROJECT: Miller Point Improvements 22-085

DESCRIPTION:	Outdoor Improvements	
CONTRACT AMT:	\$1,727,000.00	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Mike Wood	630.961.1787
START:	Mar-23	
PERCENT COMPLETE	91%	

PROJECT:	<u>N Chicago D187 2023 Renovations</u>	22-087
DESCRIPTION:	School Renovations	
CONTRACT AMT:	\$7,300,905.00	
ARCHITECT:	Green Associates	
CONTACT:	Amy White	847.787.1091
START:	Apr-23	
PERCENT COMPLETE	82%	

PROJECT:	<u>Stevenson High School 2023 General Trades</u>	23-001
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$600,070.00	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Kelsey Swantek	312.622.8163
START:	May-23	
PERCENT COMPLETE	64%	

PROJECT:	<u>Skokie SD 73.5 Bldg/Grounds Office</u>	23-011
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,631,414.00	
ARCHITECT:	Green Associates	
CONTACT:	Aaron Woessner	847.312.0852
START:	May-23	
PERCENT COMPLETE	84%	

PROJECT:	<u>Waukegan SD Multi Secure Entrances</u>	23-016
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,348,453.00	
ARCHITECT:	Wold Architects and Engineers	
CONTACT:	Justin Wendt	847.241.6100
START:	May-23	
PERCENT COMPLETE	84%	

PROJECT:	<u>Hidden Creek Aquatic</u>	23-035
DESCRIPTION:	Deck Replacement	
CONTRACT AMT:	\$617,000.00	
OWNER:	Park District of Highland Park	
CONTACT:	Ben Kutscheid	847.579.3104
START:	Oct-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Park Ridge Library Exterior</u>	23-058
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$324,100.00	
ARCHITECT:	Green Associates	
CONTACT:	Eric Vanderwerff	847.317.0852
START:	Sep-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Harper College Film Screening</u>	23-061
DESCRIPTION:	Addition	
CONTRACT AMT:	\$2,481,000.00	
OWNER:	Harper College	
CONTACT:	Steve Peterson	
START:	Sep-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Wheaton PD Remodel</u>	23-067
DESCRIPTION:	Community Center Remodel	
CONTRACT AMT:	\$3,945,000.00	
ARCHITECT:	Williams Architects	
CONTACT:	Scott Morlock	630.344.1036
START:	Sep-23	
PERCENT COMPLETE	0%	

STUCKEY CONSTRUCTION - 2023 COMPLETED PROJECTS

PROJECT:	<u>Oak Lawn Park District Central Pool Renovations</u>	22-032
DESCRIPTION:	Pool Renovation	
CONTRACT AMT:	\$2,373,751.00	
ARCHITECT:	DLA Architects	
CONTACT:	Brian Scully	847.742.4063
START:	Aug-22	
COMPLETED	23-Apr	
PROJECT:	<u>Coral Cove Aquatic Center</u>	22-034
DESCRIPTION:	Aquatic Center	
CONTRACT AMT:	\$1,302,799.00	
ARCHITECT:	WT Group	
CONTACT:	Rich Klark	224.293.6333
START:	Aug-22	
COMPLETED	23-May	
PROJECT:	<u>Jellystone Campground New Bath</u>	22-053
DESCRIPTION:	New Bathhouse	
CONTRACT AMT:	\$1,744,277.00	
OWNER:	Bear Country Inc.	
CONTACT:	Scott Bender	
START:	Sep-22	
COMPLETED	23-May	
PROJECT:	<u>River Trails PD 2023 Renovation</u>	23-009
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$257,000.00	
OWNER:	River Trails Park District	847.255.1200
CONTACT:	Mike Hanley	
START:	Mar-23	
COMPLETED	23-May	

STUCKEY CONSTRUCTION - 2022 COMPLETED PROJECTS

PROJECT:	<u>Philharmonic Studio</u>	20-072
DESCRIPTION:	New Construction	
CONTRACT AMT:	\$4,653,050.00	
ARCHITECT:	Melichar Architects	847.295.2440
CONTACT:	Bob Abell	
START:	Apr-21	
COMPLETED:	May-22	
PROJECT:	<u>Kenosha Fire Station #4</u>	21-005
DESCRIPTION:	New Fire Station	
CONTRACT AMT:	\$9,975,000.00	
ARCHITECT:	SEH	
CONTACT:	Trevor Frank	920.380.2806
START:	Jun-21	
COMPLETED:	Jun-22	
PROJECT:	<u>Six Flags Reflection Pond</u>	21-036
DESCRIPTION:	Water Feature	
CONTRACT AMT:	\$201,233.00	
OWNER:	Six Flags Great America	
CONTACT:	Daniel Schwabe or Gary Pohlman	847-625-7543
START:	Oct-21	
COMPLETED:	May-22	
PROJECT:	<u>Grayslake New Public Works</u>	21-069
DESCRIPTION:	Public Works Bldg	
CONTRACT AMT:	\$863,732.00	
ARCHITECT:	Bleck and Bleck	
CONTACT:	Charles Bleck	847.247.0303
START:	Oct-21	
COMPLETED:	Jun-22	
PROJECT:	<u>Hinsdale South Pool</u>	20-089
DESCRIPTION:	Pool	
CONTRACT AMT:	\$1,638,038.00	
CONSTRUCTION MANAGER:	Pepper Construction	
CONTACT:	Martin Platten	847.381.2760
START:	Sep-21	
COMPLETED:	Aug-22	
PROJECT:	<u>Cary Grove Park Aqua Facility</u>	21-026
DESCRIPTION:	Aquatic Facility	
CONTRACT AMT:	\$3,039,276.00	
CONSTRUCTION MANAGER:	Lamp	
CONTACT:	Greg Bohlin	847.741.7220 ext
START:	Sep-21	
COMPLETED:	Jun-22	

PROJECT:	<u>Edgewater Beach Apartment Pool</u>	21-018
DESCRIPTION:	Pool	
CONTRACT AMT:	\$671,413.00	
CONSTRUCTION MANA	Wiss, Janney, Elstner Associates, Inc.	
CONTACT:	Kimberly Lis	248.396.9582
START:	Aug-21	
COMPLETED:	Sep-22	

PROJECT:	<u>Maine South HS Pool</u>	20-099
DESCRIPTION:	Pool	
CONTRACT AMT:	\$565,966.00	
CONSTRUCTION MANA	Pepper Construction	
CONTACT:	Steve Hertz	847-620-4372
START:	May-22	
COMPLETED:	Nov-22	

PROJECT:	<u>CLC ATC Drywall Package</u>	21-074
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$1,859,919.00	
CONSTRUCTION MANA	Power Construction	
CONTACT:	Jamie Hendriks	312.596.6960
START:	Nov-21	
COMPLETED:	Aug-22	

PROJECT:	<u>Piasecki Carriage House</u>	21-078
DESCRIPTION:	New Bldg	
CONTRACT AMT:	\$1,753,415.00	
ARCHITECT:	Piasecki Funeral Home	
CONTACT:	Mark Molinaro	262.652.2800
START:	Nov-21	
COMPLETED:	Oct-22	

PROJECT:	<u>Stevenson HS 2022 Improvements</u>	22-001
DESCRIPTION:	Life Safety	
CONTRACT AMT:	\$627,145.00	
CONSTRUCTION MANA	Gilbane	
CONTACT:	Bridgette Gimpert	
START:	Mar-22	
COMPLETED:	Feb-22	

PROJECT:	<u>River Trail PD Pool Renovation</u>	22-004
DESCRIPTION:	Pool Renovation	
CONTRACT AMT:	\$540,195.00	
ARCHITECT:	WT Group, LLC	
CONTACT:	Mike Hanley, River Trails Park District	847-394-0540
START:	Mar-22	
COMPLETED:	Jun-22	
PROJECT:	<u>Oak Lawn HS Filter Replacement</u>	22-005
DESCRIPTION:	Pool Upgrades	
CONTRACT AMT:	\$476,516.00	
ARCHITECT:	DLA Architects	
CONTACT:	Sandra Warren	847-751-9651
START:	Jun-22	
COMPLETED:	Aug-22	
PROJECT:	<u>THSD #214 Courtvard Infill</u>	22-016
DESCRIPTION:	Concrete Work	
CONTRACT AMT:	\$1,996,014.00	
ARCHITECT:	Green Associates	
CONTACT:	Andrew Jose	847-317-0852
START:	Jun-22	
COMPLETED:	Aug-22	
PROJECT:	<u>Carv Fire Station</u>	22-017
DESCRIPTION:	CM and General Trades	
CONTRACT AMT:	\$2,231,848.00	
ARCHITECT:	Studio 222 Architects, LLC	
CONTACT:	Kelly O'Connor	312.850.4970 ex
START:	May-22	
COMPLETED:	Nov-22	
PROJECT:	<u>Pulera - WI Dept Corrections</u>	22-011
DESCRIPTION:	New Construction	
CONTRACT AMT:	\$2,291,834.00	
ARCHITECT:	Rudie Frank Architecture	
CONTACT:	Ryan Rudie	262.634.5565
START:	May-22	
COMPLETED:	Dec-22	

STUCKEY CONSTRUCTION - 2021 COMPLETED PROJECTS

PROJECT:	<u>Carv Fire Protection Addition</u>	20-401
DESCRIPTION:	Fire House	
CONTRACT AMT:	\$2,502,061.00	
ARCHITECT:	Studio 222 Architects, LLC	
CONTACT:	Kelly O'Connor	312.850.4970
START:	Jul-20	
COMPLETED:	Apr-21	
PROJECT:	<u>Buchner Park Pool and Building</u>	20-038
DESCRIPTION:	New Pool	
CONTRACT AMT:	\$6,897,127.00	
OWNER:	City of Waukesha	
CONTACT:	Katie Jelacic	262.524.3587
START:	Jul-20	
COMPLETED:	Jun-21	
PROJECT:	<u>Waukegan Police Department</u>	20-050
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$391,433.00	
OWNER:	City of Waukegan	
CONTACT:		
START:	Sep-20	
COMPLETED:	Feb-21	
PROJECT:	<u>Vernon Area Public Library</u>	20-050
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,935,000.00	
ARCHITECT:	Studio GC	
CONTACT:	Athi Toufexis	224.522.5122
START:	Jan-21	
COMPLETED:	Jun-21	
PROJECT:	<u>2020 Field House Addition</u>	19-098
DESCRIPTION:	Addition	
CONTRACT AMT:	\$13,984,474.00	
OWNER:	Community School District #117	
ARCHITECT:	Green Associates, Inc.	
CONTACT:	Andrew McCall	847.317.0852
START:	Jan-20	
COMPLETED:	Jul-21	
PROJECT:	<u>Six Flags Tsunami</u>	20-018
DESCRIPTION:	Pool and Utilities	
CONTRACT AMT:	\$1,846,536.00	
OWNER:	Six Flags Great America	
CONTACT:	Charles Salemi	847.249.2133
START:	Feb-20	
COMPLETED:	Jul-21	

PROJECT: Hinsdale Central HS Pool **20-015**
DESCRIPTION: Pool
CONTRACT AMT: \$1,984,429.00
CONSTRUCTION MANA: Pepper Construction
CONTACT: Martin Platten 847.381.2760
START: Jul-20
COMPLETED: Sep-21

PROJECT: Northbrook PD Sportsman Club **20-031**
DESCRIPTION: New Construction
CONTRACT AMT: \$1,869,485.00
CONSTRUCTION MANA: Corporate Construction
CONTACT: Pete Hall 630.271.0500
START: Jul-20
COMPLETED: Jun-21

PROJECT: Illinois State Beach Concessions Replacement **20-008**
DESCRIPTION: New Concession Bldg
CONTRACT AMT: \$2,106,083.00
ARCHITECT: Hanno Weber Associates
CONTACT: Hanno Weber 312.922.5589
START: Aug-20
COMPLETED: Nov-21

PROJECT: Stevenson HS East Building Addition **20-051**
DESCRIPTION: Addition
CONSTRUCTION MANA: \$828,953.00
ARCHITECT: Gilbane
CONTACT: Bridgette Gimpert 312-607-2449
START: Nov-20
COMPLETED: Jul-20

PROJECT: Winnetka SD 2021 Summer Work **21-001**
DESCRIPTION: Renovation
CONTRACT AMT: \$678,503.00
CONSTRUCTION MANA: Pepper Construction
CONTACT: Dariusz Sieminski 847-620-4042
START: Jul-21
COMPLETED: Aug-21

PROJECT: Winnetka SD Skokie Courtyard **21-013**
DESCRIPTION: General Trades Work
CONTRACT AMT: \$238,000.00
CONSTRUCTION MANA: Pepper Construction
CONTACT: Dariusz Sieminski 847-620-4042
START: Jul-21
COMPLETED: Aug-21

PROJECT:	<u>Stevenson HS 2021 GT</u>	21-008
DESCRIPTION:	General Trades Work	
CONTRACT AMT:	\$99,420.00	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Bridgette Gimpert	312.607.2449
START:	May-21	
COMPLETED:	Dec-21	
PROJECT:	<u>Waste Management Shop Addition</u>	21-032
DESCRIPTION:	New Bldg Addition	
CONTRACT AMT:	\$2,013,883.00	
OWNER:	Waste Management	
CONTACT:	Jack Schwab	847.520.7306
START:	Aug-21	
COMPLETED:	Dec-21	
PROJECT:	<u>OCC Cannabis Cultivation Lab</u>	21-050
DESCRIPTION:	New Lab	
CONTRACT AMT:	\$1,361,670.00	
ARCHITECT:	Shive-Hattery	
CONTACT:	Jeffrey Wolfe	219.921.6820
START:	Jul-21	
COMPLETED:	Dec-21	
PROJECT:	<u>Steiner Electric Distribution</u>	21-304
DESCRIPTION:	Panel Project	
CONTRACT AMT:	\$455,000.00	
CONSTRUCTION MANAGER:	Bulley & Andrews	
CONTACT:	Jen Fink	773.645.5857
START:	Dec-21	
COMPLETED:	Dec-21	

STUCKEY CONSTRUCTION - 2020 COMPLETED PROJECTS

PROJECT:	<u>Grace Ave Community Gathering</u>	19-053
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$170,723.00	
OWNER:	Village of Fox Lake	
ARCHITECT:	Gewalt Hamilton Associates	
CONTACT:	Bill Klewin	847.478-9700
START:	Aug-19	
COMPLETED:	Jan-20	
PROJECT:	<u>Phil's Beach Phase 1 - WPD</u>	19-005
DESCRIPTION:	Park	
CONTRACT AMT:	\$1,892,808.00	
OWNER:	Wauconda Park District	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Lacey Lawrence	312.634.2100
START:	Apr-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Phil's Beach Phase II - WPD</u>	19-006
DESCRIPTION:	Park	
CONTRACT AMT:	\$336,420.00	
OWNER:	Wauconda Park District	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Lacey Lawrence	312.634.2100
START:	Jul-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Schulte Park Gazebo & Splashpad</u>	19-064
DESCRIPTION:	Park and Water	
CONTRACT AMT:	\$243,000.00	
OWNER:	City of Kenosha	
ARCHITECT:	Ayres Associates	
CONTACT:	Brian Cater	262.653.4050
START:	Aug-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Fox Point HOA Bath House</u>	19-024
DESCRIPTION:	Bath House	
CONTRACT AMT:	\$413,371.00	
OWNER:	Fox Point Home Owners Association	
ARCHITECT:	Gillespie Design Group	
CONTACT:	Geoff Ommen - Baird & Warner	847.639.8700
START:	Nov-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Deer Park Village Offices</u>	19-072
DESCRIPTION:	New Village Office	
CONTRACT AMT:	\$1,283,783.00	
OWNER:	Village of Deer Park	
ARCHITECT:	Wold Architects and Engineers	
CONTACT:	Emilie Hoffman	847.241.6100
START:	Sep-19	
COMPLETED:	May-20	

PROJECT:	<u>Cypress Cover Filter System</u>	19-095
DESCRIPTION:	Pool Filter System	
CONTRACT AMT:	\$674,000.00	
OWNER:	Woodridge Park District	
ARCHITECT:	WT Group	
CONTACT:	Jenny Knitter	630.353.3300
START:	Jan-20	
COMPLETED:	Jun-20	
PROJECT:	<u>Peoples Gas</u>	19-311/312
DESCRIPTION:	Panel	
CONTRACT AMT:	\$256,000.00	
CONSTRUCTION MANAGER:	F.H. Paschen	
CONTACT:	Sela O'Neill	773.444.3474
START:	Nov-19	
COMPLETED:	May-20	
PROJECT:	<u>Westmont Grocer</u>	20-302
DESCRIPTION:	Panel	
CONTRACT AMT:	\$245,000.00	
OWNER:	Kensington Development Partners	
ARCHITECT:	Woolpert Architecture, LLC.	
CONTACT:		
START:	Jan-20	
COMPLETED:	Jun-20	
PROJECT:	<u>Des Plaines Park District Aquatic Center</u>	18-051
DESCRIPTION:	Aquatic Center	
CONTRACT AMT:	\$2,027,378.00	
OWNER:	Des Plaines Park District	
CONTACT:	Paul Cathey	847-391-5700
ARCHITECT:	Cordogan & Clark Associates	
START:	Jan-19	
COMPLETED:	May-20	
PROJECT:	<u>Avoca Center Demolition</u>	19-080
DESCRIPTION:	Demolition	
CONTRACT AMT:	\$999,294.00	
OWNER:	Avoca School District #37	
ARCHITECT:	DLA Architects, Ltd.	
CONTACT:	Brian Scully	847.742.4063
START:	Oct-19	
COMPLETED:	Aug-20	
PROJECT:	<u>3401 Commercial Avenue</u>	19-092
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$340,730.00	
OWNER:	HRE Sky Harbor, LLC	
CONTACT:	Omar Meyers	312.379.9947
START:	Oct-19	
COMPLETED:	Jan-20	

PROJECT:	<u>Jane Adams Roof Replacement</u>	19-101
DESCRIPTION:	Roof Replacement	
CONTRACT AMT:	\$1,517,862.13	
OWNER:	Community Consolidated School District #15	
CONSTRUCTION MANAGER:	STR Partners, LLC	
CONTACT:	Andrew Phelps	312.464.1444
START:	Jun-20	
COMPLETED:	Aug-20	
PROJECT:	<u>Sawmill Station Fiber Cement</u>	19-337
DESCRIPTION:	Panel	
CONTRACT AMT:	\$367,325.00	
CONSTRUCTION MANAGER:	IM Kensington MG LLC	
ARCHITECT:	International Contractors, Inc.	
CONTACT:	Michael Holms	630.941.6844
START:		
COMPLETED:	Apr-20	
PROJECT:	<u>Daniel Wright JH Addition/Renovation</u>	20-012
DESCRIPTION:	Addition/Renovation	
CONTRACT AMT:	\$1,399,320.00	
OWNER:	Lincolnshire Prairie View School District #103	
ARCHITECT:	International Contractors, Inc.	
CONTACT:	Heather Dobrotka	630.834.8043
START:	Feb-20	
COMPLETED:	Aug-20	
PROJECT:	<u>Winnetka Schools Plumbing Work</u>	20-045
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$513,000.00	
CONSTRUCTION MANAGER:	DeFranco Plumbing	
CONTACT:	Todd DeFranco	847.438.0157
START:	May-20	
COMPLETED:	Aug-20	
PROJECT:	<u>Northwood MS BR #2 06A GT</u>	19-059
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$2,031,586.00	
OWNER:	North Shore School District #112	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Peter Roslan	312.614.3914
START:	Oct-19	
COMPLETED:	Dec-20	
PROJECT:	<u>NSSD #112 3A Concrete</u>	19-062
DESCRIPTION:	Concrete	
CONTRACT AMT:	\$1,031,866.00	
OWNER:	North Shore School District #112	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Peter Roslan	312.614.3914
START:	Oct-19	
COMPLETED:	Dec-20	

PROJECT:	<u>Northwood MS 06C and 10B</u>	19-088
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$1,193,184.00	
OWNER:	North Shore School District #112	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Peter Roslan	312.614.3914
START:	Feb-20	
COMPLETED:	Dec-20	
PROJECT:	<u>Ogden Commons</u>	20-301
DESCRIPTION:	Panel	
CONTRACT AMT:	\$681,316.00	
CONSTRUCTION MANAGER:	McHugh Bowa Ogden Commons LLC	
CONTACT:	Kevin Herkert	312.385.0985
START:	Dec-19	
COMPLETED:	Dec-20	
PROJECT:	<u>Winnetka SD 36 2020 Summer Renovation</u>	20-013
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$1,424,301.00	
CONSTRUCTION MANAGER:	Pepper Construction	
CONTACT:	Dariusz Sieminski	847.381.2760
START:	Jun-20	
COMPLETED:	Aug-20	
PROJECT:	<u>McHenry Fire Station - Parking Lot</u>	20-033
DESCRIPTION:	Parking Lot	
CONTRACT AMT:	\$978,081.00	
OWNER:	McHenry Township Fire Protection District	
CONTACT:	Chief Tony Huemann	815.385.0075
START:	May-20	
COMPLETED:	Oct-20	
PROJECT:	<u>Security Vestibule - Schaumburg HS</u>	20-037
DESCRIPTION:	Security Entrance	
CONTRACT AMT:	\$94,700.00	
ARCHITECT:	ARCON Associates, Inc.	
CONTACT:	Michael Hantel	630.495.1900
START:	Jun-20	ext. 106
COMPLETED:	Jul-20	
PROJECT:	<u>Poerio Park Bridge Replacement</u>	20-071
DESCRIPTION:	Replace Bridge	
CONTRACT AMT:	\$103,200.00	
OWNER:	City of Kenosha	
CONTACT:	Brian Cater	262.653.0450
START:	Nov-20	
PERCENT COMPLETE	Nov-20	



Document A305™ – 1986

Contractor's Qualification Statement

The Undersigned certifies under oath that the information provided herein is true and sufficiently complete so as not to be misleading.

SUBMITTED TO: Lincolnwood School District 74

ADDRESS: 6950 N. Prairie Rd, Lincolnwood, IL 60712

SUBMITTED BY: Stuckey Construction Company, Inc.

NAME: Paul Stuckey

ADDRESS: 2020 N. Lewis Avenue, Waukegan, IL 60087

PRINCIPAL OFFICE: Same

- ☒ Corporation
- ☐ Partnership
- ☐ Individual
- ☐ Joint Venture
- ☐ Other

NAME OF PROJECT (if applicable):

TYPE OF WORK (file separate form for each Classification of Work):

- ☒ General Construction
- ☐ HVAC
- ☐ Electrical
- ☐ Plumbing
- ☐ Other (please specify)

§ 1. ORGANIZATION

§ 1.1 How many years has your organization been in business as a Contractor?

Since March 1996

§ 1.2 How many years has your organization been in business under its present business name?

Since March 1996

§ 1.2.1 Under what other or former names has your organization operated?

N/A

§ 1.3 If your organization is a corporation, answer the following:

§ 1.3.1 Date of incorporation: 1996

§ 1.3.2 State of incorporation: Wisconsin

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This form is approved and recommended by the American Institute of Architects (AIA) and The Associated General Contractors of America (AGC) for use in evaluating the qualifications of contractors. No endorsement of the submitting party or verification of the information is made by AIA or AGC.

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User Notes:

(941514706)

§ 1.3.3 President's name: Paul Stuckey
§ 1.3.4 Vice-president's name(s) Scott Freund

§ 1.3.5 Secretary's name: Sonya Cartwright
§ 1.3.6 Treasurer's name: John Carroll

§ 1.4 If your organization is a partnership, answer the following: N/A
§ 1.4.1 Date of organization:
§ 1.4.2 Type of partnership (if applicable):
§ 1.4.3 Name(s) of general partner(s)

§ 1.5 If your organization is individually owned, answer the following: N/A
§ 1.5.1 Date of organization:
§ 1.5.2 Name of owner:

§ 1.6 If the form of your organization is other than those listed above, describe it and name the principals: N/A

§ 2. LICENSING

§ 2.1 List jurisdictions and trade categories in which your organization is legally qualified to do business, and indicate registration or license numbers, if applicable.

General Contractor - State of Illinois, State of Wisconsin, Lake County,
McHenry County, Kenosha County

§ 2.2 List jurisdictions in which your organization's partnership or trade name is filed.

Capital Development Board, State of Illinois, State of Wisconsin, Lake County,
Cook County, McHenry County, Kenosha County

§ 3. EXPERIENCE

§ 3.1 List the categories of work that your organization normally performs with its own forces.

Carpentry, Concrete, Demolition, Drywall

§ 3.2 Claims and Suits. (If the answer to any of the questions below is yes, please attach details.)

§ 3.2.1 Has your organization ever failed to complete any work awarded to it?

No

§ 3.2.2 Are there any judgments, claims, arbitration proceedings or suits pending or outstanding against your organization or its officers?

No

§ 3.2.3 Has your organization filed any law suits or requested arbitration with regard to construction contracts within the last five years?

No

§ 3.3 Within the last five years, has any officer or principal of your organization ever been an officer or principal of another organization when it failed to complete a construction contract? (If the answer is yes, please attach details.) No

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User Notes:

(941514706)

§ 3.4 On a separate sheet, list major construction projects your organization has in progress, giving the name of project, owner, architect, contract amount, percent complete and scheduled completion date.

Please see attached work in progress list.

§ 3.4.1 State total worth of work in progress and under contract:

\$40 million

§ 3.5 On a separate sheet, list the major projects your organization has completed in the past five years, giving the name of project, owner, architect, contract amount, date of completion and percentage of the cost of the work performed with your own forces.

Please see attached completed projects list.

§ 3.5.1 State average annual amount of construction work performed during the past five years:

§ 3.6 On a separate sheet, list the construction experience and present commitments of the key individuals of your organization. Please see attached resumes,

§ 4. REFERENCES

§ 4.1 Trade References:

Please see attached.

§ 4.2 Bank References:

Please see attached.

§ 4.3 Surety:

§ 4.3.1 Name of bonding company:

Cincinnati Insurance Company

§ 4.3.2 Name and address of agent:

Vizance Company

8500 Green Bay Rd, Pleasant Prairie, WI 53158

§ 5. FINANCING

§ 5.1 Financial Statement.

§ 5.1.1 Attach a financial statement, preferably audited, including your organization's latest balance sheet and income statement showing the following items:

Current Assets (e.g., cash, joint venture accounts, accounts receivable, notes receivable, accrued income, deposits, materials inventory and prepaid expenses);

Net Fixed Assets;

Other Assets;

PLEASE SEE ATTACHED FINANCIAL
STATEMENT

Current Liabilities (e.g., accounts payable, notes payable, accrued expenses, provision for income taxes, advances, accrued salaries and accrued payroll taxes);

Other Liabilities (e.g., capital, capital stock, authorized and outstanding shares par values, earned surplus and retained earnings).

§ 5.1.2 Name and address of firm preparing attached financial statement, and date thereof:

Vrakas Advisors, LLC 7500 Green Bay Road, Suite 300, Kenosha, WI 53142

§ 5.1.3 Is the attached financial statement for the identical organization named on page one?

Yes

§ 5.1.4 If not, explain the relationship and financial responsibility of the organization whose financial statement is provided (e.g., parent-subsidiary).

§ 5.2 Will the organization whose financial statement is attached act as guarantor of the contract for construction?

Yes

§ 6. SIGNATURE

§ 6.1 Dated at this 1st day of November, 2023

Name of Organization: Stuckey Construction Company, Inc.

By:  Paul Stuckey

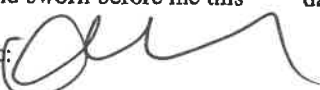
Title: President

§ 6.2

Paul Stuckey

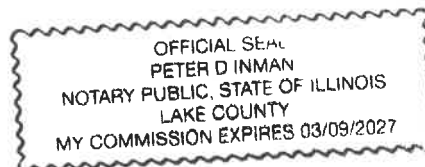
Me being duly sworn deposes and says that the information provided herein is true and sufficiently complete so as not to be misleading.

Subscribed and sworn before me this 1st day of November, 2023

Notary Public: 

My Commission Expires:

03-09-2027



STUCKEY CONSTRUCTION - WORK IN PROGRESS

SEPTEMBER, 2023

PROJECT: Jacoby Dickens Center 21-103
DESCRIPTION: Building and Pool
CONTRACT AMT: \$13,400,000.00
CONSTRUCTION MANAGER: Capital Development Board
CONTACT: Andrew Caputo - Williams Architects 630.221.1212
START: Feb-22
PERCENT COMPLETE 40%

PROJECT: CTA Traction Power Upgrades 21-305
DESCRIPTION: Panel Project
CONTRACT AMT: \$465,800.00
CONSTRUCTION MANAGER: John Burns Construction Company
CONTACT: Scott Becker 708-326-3500
START: Nov-22
PERCENT COMPLETE 59%

PROJECT: Highland Park Centennial Area 22-039
DESCRIPTION: Arena
CONTRACT AMT: \$4,024,153.00
ARCHITECT: Woodhouse Tinucci Architect
CONTACT: Heather LaHood 312.943.3120 ext. 214
START: Sep-22
PERCENT COMPLETE 96%

PROJECT: Adler & Riverside Pool Renovation 22-061
DESCRIPTION: Pool Renovation
CONTRACT AMT: \$316,200.00
ARCHITECT: WT Group
CONTACT: David Thornborough - Superintendent Public Works 847.918.2076
START: Dec-22
PERCENT COMPLETE 72%

PROJECT: Arndt Aquatic & Recreation Facility 22-069
DESCRIPTION: Aquatic Facility
CONTRACT AMT: \$1,557,005.00
ARCHITECT: Cordogan Clark
CONTACT: Cari Compton 630.403.8546
START: Dec-22
PERCENT COMPLETE 92%

PROJECT: Deerfield 2023 Renovation 22-081
DESCRIPTION: School Renovations
CONTRACT AMT: \$1,048,038.00
ARCHITECT: Arcon Associates, Inc.
CONTACT: Anthony Tremonte 630.495.1900
START: Mar-23
PERCENT COMPLETE 88%

PROJECT: Miller Point Improvements 22-085

DESCRIPTION:	Outdoor Improvements	
CONTRACT AMT:	\$1,727,000.00	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Mike Wood	630.961.1787
START:	Mar-23	
PERCENT COMPLETE	91%	

PROJECT:	<u>N Chicago D187 2023 Renovations</u>	22-087
DESCRIPTION:	School Renovations	
CONTRACT AMT:	\$7,300,905.00	
ARCHITECT:	Green Associates	
CONTACT:	Amy White	847.787.1091
START:	Apr-23	
PERCENT COMPLETE	82%	

PROJECT:	<u>Stevenson High School 2023 General Trades</u>	23-001
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$600,070.00	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Kelsey Swantek	312.622.8163
START:	May-23	
PERCENT COMPLETE	64%	

PROJECT:	<u>Skokie SD 73.5 Bldg/Grounds Office</u>	23-011
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,631,414.00	
ARCHITECT:	Green Associates	
CONTACT:	Aaron Woessner	847.312.0852
START:	May-23	
PERCENT COMPLETE	84%	

PROJECT:	<u>Waukegan SD Multi Secure Entrances</u>	23-016
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,348,453.00	
ARCHITECT:	Wold Architects and Engineers	
CONTACT:	Justin Wendt	847.241.6100
START:	May-23	
PERCENT COMPLETE	84%	

PROJECT:	<u>Hidden Creek Aquatic</u>	23-035
DESCRIPTION:	Deck Replacement	
CONTRACT AMT:	\$617,000.00	
OWNER:	Park District of Highland Park	
CONTACT:	Ben Kutscheid	847.579.3104
START:	Oct-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Park Ridge Library Exterior</u>	23-058
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$324,100.00	
ARCHITECT:	Green Associates	
CONTACT:	Eric Vanderwerff	847.317.0852
START:	Sep-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Harper College Film Screening</u>	23-061
DESCRIPTION:	Addition	
CONTRACT AMT:	\$2,481,000.00	
OWNER:	Harper College	
CONTACT:	Steve Peterson	
START:	Sep-23	
PERCENT COMPLETE	0%	

PROJECT:	<u>Wheaton PD Remodel</u>	23-067
DESCRIPTION:	Community Center Remodel	
CONTRACT AMT:	\$3,945,000.00	
ARCHITECT:	Williams Architects	
CONTACT:	Scott Morlock	630.344.1036
START:	Sep-23	
PERCENT COMPLETE	0%	

STUCKEY CONSTRUCTION - 2023 COMPLETED PROJECTS

PROJECT:	<u>Oak Lawn Park District Central Pool Renovations</u>	22-032
DESCRIPTION:	Pool Renovation	
CONTRACT AMT:	\$2,373,751.00	
ARCHITECT:	DLA Architects	
CONTACT:	Brian Scully	847.742.4063
START:	Aug-22	
COMPLETED	23-Apr	
PROJECT:	<u>Coral Cove Aquatic Center</u>	22-034
DESCRIPTION:	Aquatic Center	
CONTRACT AMT:	\$1,302,799.00	
ARCHITECT:	WT Group	
CONTACT:	Rich Klark	224.293.6333
START:	Aug-22	
COMPLETED	23-May	
PROJECT:	<u>Jellystone Campground New Bath</u>	22-053
DESCRIPTION:	New Bathhouse	
CONTRACT AMT:	\$1,744,277.00	
OWNER:	Bear Country Inc.	
CONTACT:	Scott Bender	
START:	Sep-22	
COMPLETED	23-May	
PROJECT:	<u>River Trails PD 2023 Renovation</u>	23-009
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$257,000.00	
OWNER:	River Trails Park District	847.255.1200
CONTACT:	Mike Hanley	
START:	Mar-23	
COMPLETED	23-May	

STUCKEY CONSTRUCTION - 2022 COMPLETED PROJECTS

PROJECT: Philharmonic Studio **20-072**
DESCRIPTION: New Construction
CONTRACT AMT: \$4,653,050.00
ARCHITECT: Melichar Architects 847.295.2440
CONTACT: Bob Abell
START: Apr-21
COMPLETED: May-22

PROJECT: Kenosha Fire Station #4 **21-005**
DESCRIPTION: New Fire Station
CONTRACT AMT: \$9,975,000.00
ARCHITECT: SEH
CONTACT: Trevor Frank 920.380.2806
START: Jun-21
COMPLETED: Jun-22

PROJECT: Six Flags Reflection Pond **21-036**
DESCRIPTION: Water Feature
CONTRACT AMT: \$201,233.00
OWNER: Six Flags Great America
CONTACT: Daniel Schwabe or Gary Pohlman 847-625-7543
START: Oct-21
COMPLETED: May-22

PROJECT: Gravslake New Public Works **21-069**
DESCRIPTION: Public Works Bldg
CONTRACT AMT: \$863,732.00
ARCHITECT: Bleck and Bleck
CONTACT: Charles Bleck 847.247.0303
START: Oct-21
COMPLETED: Jun-22

PROJECT: Hinsdale South Pool **20-089**
DESCRIPTION: Pool
CONTRACT AMT: \$1,638,038.00
CONSTRUCTION MANAGER: Pepper Construction
CONTACT: Martin Platten 847.381.2760
START: Sep-21
COMPLETED: Aug-22

PROJECT: Cary Grove Park Aqua Facility **21-026**
DESCRIPTION: Aquatic Facility
CONTRACT AMT: \$3,039,276.00
CONSTRUCTION MANAGER: Lamp
CONTACT: Greg Bohlin 847.741.7220 ext
START: Sep-21
COMPLETED: Jun-22

PROJECT:	<u>Edgewater Beach Apartment Pool</u>	21-018
DESCRIPTION:	Pool	
CONTRACT AMT:	\$671,413.00	
CONSTRUCTION MANA	Wiss, Janney, Elstner Associates, Inc.	
CONTACT:	Kimberly Lis	248.396.9582
START:	Aug-21	
COMPLETED:	Sep-22	

PROJECT:	<u>Maine South HS Pool</u>	20-099
DESCRIPTION:	Pool	
CONTRACT AMT:	\$565,966.00	
CONSTRUCTION MANA	Pepper Construction	
CONTACT:	Steve Hertz	847-620-4372
START:	May-22	
COMPLETED:	Nov-22	

PROJECT:	<u>CLC ATC Drywall Package</u>	21-074
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$1,859,919.00	
CONSTRUCTION MANA	Power Construction	
CONTACT:	Jamie Hendriks	312.596.6960
START:	Nov-21	
COMPLETED:	Aug-22	

PROJECT:	<u>Piasecki Carriage House</u>	21-078
DESCRIPTION:	New Bldg	
CONTRACT AMT:	\$1,753,415.00	
ARCHITECT:	Piasecki Funeral Home	
CONTACT:	Mark Molinaro	262.652.2800
START:	Nov-21	
COMPLETED:	Oct-22	

PROJECT:	<u>Stevenson HS 2022 Improvements</u>	22-001
DESCRIPTION:	Life Safety	
CONTRACT AMT:	\$627,145.00	
CONSTRUCTION MANA	Gilbane	
CONTACT:	Bridgette Gimpert	
START:	Mar-22	
COMPLETED:	Feb-22	

PROJECT:	<u>River Trail PD Pool Renovation</u>	22-004
DESCRIPTION:	Pool Renovation	
CONTRACT AMT:	\$540,195.00	
ARCHITECT:	WT Group, LLC	
CONTACT:	Mike Hanley, River Trails Park District	847-394-0540
START:	Mar-22	
COMPLETED:	Jun-22	
PROJECT:	<u>Oak Lawn HS Filter Replacement</u>	22-005
DESCRIPTION:	Pool Upgrades	
CONTRACT AMT:	\$476,516.00	
ARCHITECT:	DLA Architects	
CONTACT:	Sandra Warren	847-751-9651
START:	Jun-22	
COMPLETED:	Aug-22	
PROJECT:	<u>THSD #214 Courtyard Infill</u>	22-016
DESCRIPTION:	Concrete Work	
CONTRACT AMT:	\$1,996,014.00	
ARCHITECT:	Green Associates	
CONTACT:	Andrew Jose	847-317-0852
START:	Jun-22	
COMPLETED:	Aug-22	
PROJECT:	<u>Cary Fire Station</u>	22-017
DESCRIPTION:	CM and General Trades	
CONTRACT AMT:	\$2,231,848.00	
ARCHITECT:	Studio 222 Architects, LLC	
CONTACT:	Kelly O'Connor	312.850.4970 ex
START:	May-22	
COMPLETED:	Nov-22	
PROJECT:	<u>Pulera - WI Dept Corrections</u>	22-011
DESCRIPTION:	New Construction	
CONTRACT AMT:	\$2,291,834.00	
ARCHITECT:	Rudie Frank Architecture	
CONTACT:	Ryan Rudie	262.634.5565
START:	May-22	
COMPLETED:	Dec-22	

STUCKEY CONSTRUCTION - 2021 COMPLETED PROJECTS

PROJECT:	<u>Cary Fire Protection Addition</u>	20-401
DESCRIPTION:	Fire House	
CONTRACT AMT:	\$2,502,061.00	
ARCHITECT:	Studio 222 Architects, LLC	
CONTACT:	Kelly O'Connor	312.850.4970
START:	Jul-20	
COMPLETED:	Apr-21	
PROJECT:	<u>Buchner Park Pool and Building</u>	20-038
DESCRIPTION:	New Pool	
CONTRACT AMT:	\$6,897,127.00	
OWNER:	City of Waukesha	
CONTACT:	Katie Jelacic	262.524.3587
START:	Jul-20	
COMPLETED:	Jun-21	
PROJECT:	<u>Waukegan Police Department</u>	20-050
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$391,433.00	
OWNER:	City of Waukegan	
CONTACT:		
START:	Sep-20	
COMPLETED:	Feb-21	
PROJECT:	<u>Vernon Area Public Library</u>	20-050
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,935,000.00	
ARCHITECT:	Studio GC	
CONTACT:	Athi Toufexis	224.522.5122
START:	Jan-21	
COMPLETED:	Jun-21	
PROJECT:	<u>2020 Field House Addition</u>	19-098
DESCRIPTION:	Addition	
CONTRACT AMT:	\$13,984,474.00	
OWNER:	Community School District #117	
ARCHITECT:	Green Associates, Inc.	
CONTACT:	Andrew McCall	847.317.0852
START:	Jan-20	
COMPLETED:	Jul-21	
PROJECT:	<u>Six Flags Tsunami</u>	20-018
DESCRIPTION:	Pool and Utilities	
CONTRACT AMT:	\$1,846,536.00	
OWNER:	Six Flags Great America	
CONTACT:	Charles Salemi	847.249.2133
START:	Feb-20	
COMPLETED:	Jul-21	

PROJECT: Hinsdale Central HS Pool **20-015**
DESCRIPTION: Pool
CONTRACT AMT: \$1,984,429.00
CONSTRUCTION MANA Pepper Construction
CONTACT: Martin Platten 847.381.2760
START: Jul-20
COMPLETED: Sep-21

PROJECT: Northbrook PD Sportsman Club **20-031**
DESCRIPTION: New Construction
CONTRACT AMT: \$1,869,485.00
CONSTRUCTION MANA Corporate Construction
CONTACT: Pete Hall 630.271.0500
START: Jul-20
COMPLETED: Jun-21

PROJECT: Illinois State Beach Concessions Replacement **20-008**
DESCRIPTION: New Concession Bldg
CONTRACT AMT: \$2,106,083.00
ARCHITECT: Hanno Weber Associates
CONTACT: Hanno Weber 312.922.5589
START: Aug-20
COMPLETED: Nov-21

PROJECT: Stevenson HS East Building Addition **20-051**
DESCRIPTION: Addition
CONSTRUCTION MANA \$828,953.00
ARCHITECT: Gilbane
CONTACT: Bridgette Gimpert 312-607-2449
START: Nov-20
COMPLETED: Jul-20

PROJECT: Winnetka SD 2021 Summer Work **21-001**
DESCRIPTION: Renovation
CONTRACT AMT: \$678,503.00
CONSTRUCTION MANA Pepper Construction
CONTACT: Dariusz Sieminski 847-620-4042
START: Jul-21
COMPLETED: Aug-21

PROJECT: Winnetka SD Skokie Courtyard **21-013**
DESCRIPTION: General Trades Work
CONTRACT AMT: \$238,000.00
CONSTRUCTION MANA Pepper Construction
CONTACT: Dariusz Sieminski 847-620-4042
START: Jul-21
COMPLETED: Aug-21

PROJECT:	<u>Stevenson HS 2021 GT</u>	21-008
DESCRIPTION:	General Trades Work	
CONTRACT AMT:	\$99,420.00	
CONSTRUCTION MANA	Gilbane	
CONTACT:	Bridgette Gimpert	312.607.2449
START:	May-21	
COMPLETED:	Dec-21	
PROJECT:	<u>Waste Management Shop Addition</u>	21-032
DESCRIPTION:	New Bldg Addition	
CONTRACT AMT:	\$2,013,883.00	
OWNER:	Waste Management	
CONTACT:	Jack Schwab	847.520.7306
START:	Aug-21	
COMPLETED:	Dec-21	
PROJECT:	<u>OCC Cannabis Cultivation Lab</u>	21-050
DESCRIPTION:	New Lab	
CONTRACT AMT:	\$1,361,670.00	
ARCHITECT:	Shive-Hattery	
CONTACT:	Jeffrey Wolfe	219.921.6820
START:	Jul-21	
COMPLETED:	Dec-21	
PROJECT:	<u>Steiner Electric Distribution</u>	21-304
DESCRIPTION:	Panel Project	
CONTRACT AMT:	\$455,000.00	
CONSTRUCTION MANA	Bulley & Andrews	
CONTACT:	Jen Fink	773.645.5857
START:	Dec-21	
COMPLETED:	Dec-21	

STUCKEY CONSTRUCTION - 2020 COMPLETED PROJECTS

PROJECT:	<u>Grace Ave Community Gathering</u>	19-053
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$170,723.00	
OWNER:	Village of Fox Lake	
ARCHITECT:	Gewalt Hamilton Associates	
CONTACT:	Bill Klewin	847.478-9700
START:	Aug-19	
COMPLETED:	Jan-20	
PROJECT:	<u>Phil's Beach Phase 1 - WPD</u>	19-005
DESCRIPTION:	Park	
CONTRACT AMT:	\$1,892,808.00	
OWNER:	Wauconda Park District	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Lacey Lawrence	312.634.2100
START:	Apr-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Phil's Beach Phase II - WPD</u>	19-006
DESCRIPTION:	Park	
CONTRACT AMT:	\$336,420.00	
OWNER:	Wauconda Park District	
ARCHITECT:	Hitchcock Design Group	
CONTACT:	Lacey Lawrence	312.634.2100
START:	Jul-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Schulte Park Gazebo & Splashpad</u>	19-064
DESCRIPTION:	Park and Water	
CONTRACT AMT:	\$243,000.00	
OWNER:	City of Kenosha	
ARCHITECT:	Ayres Associates	
CONTACT:	Brian Cater	262.653.4050
START:	Aug-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Fox Point HOA Bath House</u>	19-024
DESCRIPTION:	Bath House	
CONTRACT AMT:	\$413,371.00	
OWNER:	Fox Point Home Owners Association	
ARCHITECT:	Gillespie Design Group	
CONTACT:	Geoff Ommen - Baird & Warner	847.639.8700
START:	Nov-19	
COMPLETED:	Jun-20	
PROJECT:	<u>Deer Park Village Offices</u>	19-072
DESCRIPTION:	New Village Office	
CONTRACT AMT:	\$1,283,783.00	
OWNER:	Village of Deer Park	
ARCHITECT:	Wold Architects and Engineers	
CONTACT:	Emilie Hoffman	847.241.6100
START:	Sep-19	
COMPLETED:	May-20	

PROJECT:	<u>Cypress Cover Filter System</u>	19-095
DESCRIPTION:	Pool Filter System	
CONTRACT AMT:	\$674,000.00	
OWNER:	Woodridge Park District	
ARCHITECT:	WT Group	
CONTACT:	Jenny Knitter	630.353.3300
START:	Jan-20	
COMPLETED:	Jun-20	
PROJECT:	<u>Peoples Gas</u>	19-311/312
DESCRIPTION:	Panel	
CONTRACT AMT:	\$256,000.00	
CONSTRUCTION MANAGER:	F.H. Paschen	
CONTACT:	Sela O'Neill	773.444.3474
START:	Nov-19	
COMPLETED:	May-20	
PROJECT:	<u>Westmont Grocer</u>	20-302
DESCRIPTION:	Panel	
CONTRACT AMT:	\$245,000.00	
OWNER:	Kensington Development Partners	
ARCHITECT:	Woolpert Architecture, LLC.	
CONTACT:		
START:	Jan-20	
COMPLETED:	Jun-20	
PROJECT:	<u>Des Plaines Park District Aquatic Center</u>	18-051
DESCRIPTION:	Aquatic Center	
CONTRACT AMT:	\$2,027,378.00	
OWNER:	Des Plaines Park District	
CONTACT:	Paul Cathey	847-391-5700
ARCHITECT:	Cordogan & Clark Associates	
START:	Jan-19	
COMPLETED:	May-20	
PROJECT:	<u>Avoca Center Demolition</u>	19-080
DESCRIPTION:	Demolition	
CONTRACT AMT:	\$999,294.00	
OWNER:	Avoca School District #37	
ARCHITECT:	DLA Architects, Ltd.	
CONTACT:	Brian Scully	847.742.4063
START:	Oct-19	
COMPLETED:	Aug-20	
PROJECT:	<u>3401 Commercial Avenue</u>	19-092
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$340,730.00	
OWNER:	HRE Sky Harbor, LLC	
CONTACT:	Omar Meyers	312.379.9947
START:	Oct-19	
COMPLETED:	Jan-20	

PROJECT: Jane Adams Roof Replacement **19-101**
DESCRIPTION: Roof Replacement
CONTRACT AMT: \$1,517,862.13
OWNER: Community Consolidated School District #15
CONSTRUCTION MANA STR Partners, LLC
CONTACT: Andrew Phelps 312.464.1444
START: Jun-20
COMPLETED: Aug-20

PROJECT: Sawmill Station Fiber Cement **19-337**
DESCRIPTION: Panel
CONTRACT AMT: \$367,325.00
CONSTRUCTION MANA IM Kensington MG LLC
ARCHITECT: International Contractors, Inc.
CONTACT: Michael Holms 630.941.6844
START:
COMPLETED: Apr-20

PROJECT: Daniel Wright JH Addition/Renovation **20-012**
DESCRIPTION: Addition/Renovation
CONTRACT AMT: \$1,399,320.00
OWNER: Lincolnshire Prairie View School District #103
ARCHITECT: International Contractors, Inc.
CONTACT: Heather Dobrotka 630.834.8043
START: Feb-20
COMPLETED: Aug-20

PROJECT: Winnetka Schools Plumbing Work **20-045**
DESCRIPTION: General Trades
CONTRACT AMT: \$513,000.00
CONSTRUCTION MANA DeFranco Plumbing
CONTACT: Todd DeFranco 847.438.0157
START: May-20
COMPLETED: Aug-20

PROJECT: Northwood MS BR #2 06A GT **19-059**
DESCRIPTION: General Trades
CONTRACT AMT: \$2,031,586.00
OWNER: North Shore School District #112
CONSTRUCTION MANA Gilbane
CONTACT: Peter Roslan 312.614.3914
START: Oct-19
COMPLETED: Dec-20

PROJECT: NSSD #112 3A Concrete **19-062**
DESCRIPTION: Concrete
CONTRACT AMT: \$1,031,866.00
OWNER: North Shore School District #112
CONSTRUCTION MANA Gilbane
CONTACT: Peter Roslan 312.614.3914
START: Oct-19
COMPLETED: Dec-20

PROJECT:	<u>Northwood MS 06C and 10B</u>	19-088
DESCRIPTION:	General Trades	
CONTRACT AMT:	\$1,193,184.00	
OWNER:	North Shore School District #112	
CONSTRUCTION MANAGER:	Gilbane	
CONTACT:	Peter Roslan	312.614.3914
START:	Feb-20	
COMPLETED:	Dec-20	
PROJECT:	<u>Ogden Commons</u>	20-301
DESCRIPTION:	Panel	
CONTRACT AMT:	\$681,316.00	
CONSTRUCTION MANAGER:	McHugh Bowa Ogden Commons LLC	
CONTACT:	Kevin Herkert	312.385.0985
START:	Dec-19	
COMPLETED:	Dec-20	
PROJECT:	<u>Winnetka SD 36 2020 Summer Renovation</u>	20-013
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$1,424,301.00	
CONSTRUCTION MANAGER:	Pepper Construction	
CONTACT:	Dariusz Sieminski	847.381.2760
START:	Jun-20	
COMPLETED:	Aug-20	
PROJECT:	<u>McHenry Fire Station - Parking Lot</u>	20-033
DESCRIPTION:	Parking Lot	
CONTRACT AMT:	\$978,081.00	
OWNER:	McHenry Township Fire Protection District	
CONTACT:	Chief Tony Huemann	815.385.0075
START:	May-20	
COMPLETED:	Oct-20	
PROJECT:	<u>Security Vestibule - Schaumburg HS</u>	20-037
DESCRIPTION:	Security Entrance	
CONTRACT AMT:	\$94,700.00	
ARCHITECT:	ARCON Associates, Inc.	
CONTACT:	Michael Hantel	630.495.1900
START:	Jun-20	ext. 106
COMPLETED:	Jul-20	
PROJECT:	<u>Poerio Park Bridge Replacement</u>	20-071
DESCRIPTION:	Replace Bridge	
CONTRACT AMT:	\$103,200.00	
OWNER:	City of Kenosha	
CONTACT:	Brian Cater	262.653.0450
START:	Nov-20	
PERCENT COMPLETE	Nov-20	

STUCKEY CONSTRUCTION - 2019 COMPLETED PROJECTS

PROJECT:	<u>Libertyville HS General Trades</u>	17-041
DESCRIPTION:	Addition	
CONTRACT AMT:	\$989,500	
OWNER:	Community High School District 128	
CONSTRUCTION MGR:	Gilbane	
CONTACT:	Zach Wotherspoon	860.982.6873
START:	17-Dec	
COMPLETED:	Aug-19	
PROJECT:	<u>Libertyville HS Pool</u>	17-049
DESCRIPTION:	Pool	
CONTRACT AMT:	\$2,463,000.00	
OWNER:	Community High School District 128	
CONSTRUCTION MGR:	Gilbane	
CONTACT:	Zach Wotherspoon	860.982.6873
START:	17-Dec	
COMPLETED:	Aug-19	
PROJECT:	<u>Lincolnwood Public Works Yard Expansion</u>	18-006
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,714,312.00	
OWNER:	Village of Lincolnwood	847.745.4851
ARCHITECT:	FGM Architects	
CONTACT:	Annabella Orlando	630.574.8726
START:	May-18	
COMPLETED:	Jun-19	
PROJECT:	<u>Zion Benton Site Improvements</u>	18-022
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,288,131.00	
OWNER:	Zion Benton Township High School District 126	
ARCHITECT:	Partners In Design Architects	
CONTACT:	Tom O'Connell	262.652.2800
START:	Jun-18	
COMPLETED:	Jul-19	
PROJECT:	<u>Loyola Academy Pool</u>	18-033
DESCRIPTION:	New Pool	
CONTRACT AMT:	\$1,720,184.00	
OWNER:	Loyola Academy	
CONSTRUCTION MGR:	Valenti Builders	
CONTACT:	Jack Scapin	847.446.2200
START:	18-Jun	
COMPLETED:	Aug-19	
PROJECT:	<u>Bain School Fire Station</u>	18-036
DESCRIPTION:	New Fire Station	
CONTRACT AMT:	\$6,583,853.00	
OWNER:	City of Kenosha	
ARCHITECT:	Short Elliot Henrickson	
CONTACT:	Trevor Frank	920.380.2800
START:	Jul-18	
COMPLETED:	Jul-19	

PROJECT:	<u>Burbank Park District Water Slide Replacement</u>	18-064
DESCRIPTION:	Water Slide Renovation	
CONTRACT AMT:	\$562,871.00	
OWNER:	Burbank Park District	
CONTACT:	Bill Oslen	708-599-3873
ARCHITECT:	WT Group	
START:	Dec-18	
COMPLETED:	Jun-19	
PROJECT:	<u>Halas Hall</u>	18-308
DESCRIPTION:	Exterior Panel System	
CONTRACT AMT:	\$1,052,554.00	
OWNER:	Chicago Bears Football Club	
CONSTRUCTION MGR:	Mortenson Construction	
CONTACT:	Steve Eskidsen	847-981-8600
START:	18-May	
COMPLETED:	Aug-19	
PROJECT:	<u>Antioch SD 34 Master Facility Plan</u>	18-313
DESCRIPTION:	Exterior Panel System	
CONTRACT AMT:	\$1,146,980.00	
OWNER:	Antioch Community Consolidated School District 34	
CONSTRUCTION MGR:	Gilbane	
CONTACT:	Deveon Raven	773.695.3564
START:	Mar-18	
COMPLETED:	Aug-19	
PROJECT:	<u>Barrington Aqua Filtration Renovation</u>	18-069
DESCRIPTION:	Pool Remodel	
CONTRACT AMT:	\$152,422.00	
OWNER:	Barrington Park District	
ARCHITECT:	Williams Architects	
CONTACT:	Sue Mayer	847.304.5295
START:	Mar-19	
COMPLETED:	May-19	
PROJECT:	<u>Kenosha County Courthouse</u>	18-071
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$273,109.00	
OWNER:	County of Kenosha	
ARCHITECT:	Kueny Architects	
CONTACT:	Anita Stanley	262.857.8101
START:	Apr-19	
COMPLETED:	Jun-19	
PROJECT:	<u>LC Forest Preserve - Van Pattenwoods</u>	18-074
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$152,048.00	
OWNER:	Lake County Forest Preserve	
ARCHITECT:	N/A	
CONTACT:	Patrick Bovill	847.968.3210
START:	Apr-19	
COMPLETED:	Jun-19	

PROJECT:	<u>McHenry Department of Health & Admin</u>	18-048
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$2,642,385.00	
OWNER:	McHenry County	
CONTACT:	Djuana Leonard	815-334-4605
ARCHITECT:	Wold Architects and Engineers	
START:	Oct-18	
COMPLETED:	Dec-19	
PROJECT:	<u>Bloomington Aquatic Oasis Renovation</u>	18-035
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$775,257.00	
OWNER:	Bloomington Park District	
CONSTRUCTION MGR:	Corporate Construction Services	
CONTACT:	Michael Rink	630.271.0500
START:	Jul-18	
COMPLETED:	Jun-19	
PROJECT:	<u>Geneva Public Library</u>	18-316
DESCRIPTION:	Exterior Panel System	
CONTRACT AMT:	\$1,325,742.00	
OWNER:	Geneva Public Library Distric	
CONSTRUCTION MGR:	IHC Construction Companies	
CONTACT:	Thomas Carrano	
START:	Jun-18	
COMPLETED:	Sep-19	
PROJECT:	<u>Summer 2019 Lincoln and Central Schools</u>	18-081
DESCRIPTION:	School Remodels	
CONTRACT AMT:	\$4,090,546	
OWNER:	Community Consolidated School District 15	
ARCHITECT	STR Partners	
CONTACT:	Andrew Phelps	312.464.1444
START:	Apr-19	
COMPLETED:	Aug-19	
PROJECT:	<u>Stevenson 2019 Summer Renovation</u>	19-001
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,509,312.00	
OWNER:	Adlai E Stevenson High School	
CONSTRUCTION MGR:	Gilbane	
CONTACT:	Jeff Masters	773-695-3559
START:	Mar-19	
COMPLETED:	Jul-19	

PROJECT:	<u>South Elgin HS Project 275</u>	19-004
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$1,476,118.00	
OWNER:	School District U-46	
ARCHITECT:	DLA Architects	
CONTACT:	Eric Kretschmer	847.742.4063
START:	May-19	
COMPLETED:	Aug-19	
PROJECT:	<u>2019 Summer Highland Park Deerfield Windows</u>	19-012
DESCRIPTION:	Window Remodel	
CONTRACT AMT:	\$621,180.00	
OWNER:	Highland Park Township School District 113	
ARCHITECT:	Perkins + Will	
CONTACT:		
START:	Jun-19	
COMPLETED:	Aug-19	
PROJECT:	<u>D15 Secure Entry Renovation</u>	19-023
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$372,040.00	
OWNER:	Community Consolidated School District 15	
ARCHITECT:	STR Partners	
CONTACT:	Andrew Phelps	312.464.1444
START:	Jun-19	
COMPLETED:	Sep-19	
PROJECT:	<u>Hamilton Sports Field Bldg</u>	19-035
DESCRIPTION:	Sports Bldg	
CONTRACT AMT:	\$1,663,110.00	
OWNER:	Palatine Park District	
ARCHITECT:	DLA Architects	
CONTACT:	Peter Pontarelli	847.742.4063
START:	Aug-19	
COMPLETED:	Dec-29	
PROJECT:	<u>Hazel Crest Village Hall</u>	19-309
DESCRIPTION:	Metal Panels	
CONTRACT AMT:	\$228,800.00	
OWNER:	Village of Hazel Crest	
CONSTRUCTION MGR:	Ujamaa	
CONTACT:	Jesus	773.374.1300
START:	Aug-19	
COMPLETED:	Sep-29	

PROJECT:	<u>1001 W. North</u>	19-317
DESCRIPTION:	Panels	
CONTRACT AMT:	\$343,700.00	
OWNER:	Weed-Sheffield, LLC	
CONSTRUCTION MGR:	Bentley Construction Corporation	847.948.6500
CONTACT:		
START:	Sep-19	
COMPLETED:	Oct-19	

STUCKEY CONSTRUCTION - 2018 COMPLETED PROJECTS

PROJECT:	<u>Great Wolf Lodge Slide Install</u>	17-064
DESCRIPTION:	Slide Install	
CONTRACT AMT:	\$1,330,000	
OWNER:	GWR Illinois Property	
CONST. MANAGER	Proslide	
CONTACT:	Malcolm Campbell	613.978.7242
START:	January 2018	
COMPLETED:	May 2018	
PROJECT:	<u>Burlington Community Pool</u>	17-022
DESCRIPTION:	Pool	
CONTRACT AMT:	\$1,763,239.00	
OWNER:	City of Burlington	
ARCHITECT:	Ayes Associates and Iconica	
CONTACT:	Ben Templin - Sherrer Construction	262.539.3100
START:	July 2017	
COMPLETED:	June 2018	
PROJECT:	<u>Harper College Building H</u>	17-015
DESCRIPTION:	Building Renovation	
CONTRACT AMT:	\$1,634,501.00	
OWNER:	Harper College	
ARCHITECT:	Legat Architects	847.662.3535
CONTACT:	Scott Steingraber	
START:	June 2017	
COMPLETED:	May 2018	
PROJECT:	<u>Great Wolf Lodge - Gurnee, IL #17024</u>	17-023
DESCRIPTION:	Pool Concrete	
CONTRACT AMT:	\$2,310,447.00	
OWNER:	GWR Illinois Property	
CONSTRUCTION MGR:	Neuman Pools	
CONTACT:	Tom Abel	920-885-3366
START:	August 2017	
COMPLETED:	May 2018	
PROJECT:	<u>Rock and Roll McDonalds</u>	18-305
DESCRIPTION:	Exterior Paneling	
CONTRACT AMT:	\$725,600.00	
OWNER:	McDonald's USA LLC	
CONSTRUCTION MGR:	Walter Daniels Construction	773-775-0170
CONTACT:	Tom Dulik	
START:	February 2018	
COMPLETED:	July 2018	

PROJECT: Libertyville HS Cladding and Roofing Replacement **18-015**
DESCRIPTION: Renovation
CONTRACT AMT: \$598,000.00
OWNER: Community High School District #128
CONSTRUCTION MGR: STR Partners
CONTACT: Mike Henderson 312-464-1444
START: May 2018
COMPLETED: August 2018

PROJECT: Adlai E Stevenson HS Transition House **18-003**
DESCRIPTION: Renovation
CONTRACT AMT: \$1,193,839.00
OWNER: Adlai E Stevenson High School District 125
CONSTRUCTION MGR: Gilbane 847.415.4097
CONTACT: Jarlath Lynch
START: Feb-18
COMPLETED: July 2018

PROJECT: Adlai E Stevenson HS 2018 Summer Renovations **18-001**
DESCRIPTION: Renovation
CONTRACT AMT: \$1,438,217.00
OWNER: Adlai E Stevenson High School District 125
CONSTRUCTION MGR: Gilbane
CONTACT: Jarlath Lynch 847.415.4097
START: Feb-18
COMPLETED: July 2018

PROJECT: Zion Benton HS Fitness Center **17-045**
DESCRIPTION: Fitness Center
CONTRACT AMT: \$3,277,390.00
OWNER: Zion Benton Township High School District 126
ARCHITECT: Partners In Design Architects
CONTACT: Tom O'Connell 262.652.2800
START: 17-Oct
COMPLETED: August 2018

PROJECT: Zion Benton HS New Tech Addition **17-046**
DESCRIPTION: Addition
CONTRACT AMT: \$5,394,000
OWNER: Zion Benton Township High School District 126
ARCHITECT: Partners In Design Architects
CONTACT: Tom O'Connell 262.652.2800
START: 17-Oct
COMPLETED: August 2018

PROJECT:	<u>Harper College Bldg M</u>	17-006
DESCRIPTION:	Interior Pool Construction and Jogging Track	
CONTRACT AMT:	\$6,893,539	
OWNER:	Harper College	
CONSTRUCTION MGR:	Mortenson Construction	
CONTACT:	Andrew Gibbons	847.472-8812
START:	March-17	
COMPLETED:	June 2018	
PROJECT:	<u>Frank C Whiteley Elementary</u>	17-002
DESCRIPTION:	Renovations	
CONTRACT AMT:	\$2,207,207.00	
OWNER:	CCSD 15- Palatine	
CONSTRUCTION MGR:	Gilbane Building Company	773.695.3000
CONTACT:	Thomas Weeks	
START:	17-May	
COMPLETED:	August 2018	
PROJECT:	<u>Harper College 2018 Summer Work</u>	18-018
DESCRIPTION:	Remodel	
CONTRACT AMT:	\$850,000.00	
OWNER:	Board of Trustees of William Rainey Harper College	
ARCHITECT:	Legat Architects	
CONTACT:	Scott Steingraeber	847.925.6000
START:	Apr-18	
COMPLETED:	October-18	
PROJECT:	<u>NEIU BBH 131 Environmental Science Lab</u>	18-028
DESCRIPTION:	Renovation	
CONTRACT AMT:	\$355,355.00	
OWNER:	Northeastern Illinois University	
ARCHITECT:	Holabird & Root	
CONTACT:	Victoria Santiago (NEIU)	773.442.5301
START:	Jun-18	
COMPLETED:	Nov-18	



Phone 847.336.8575
Fax 847.336.8748
Email
paul@stuckeyconstruction.com

Paul Stuckey, P.E. – President

Paul Stuckey is a graduate of Marquette University where he earned his Bachelor of Science and his Master of Science degrees in Civil Engineering. While completing his Master's degree, Paul was a Teaching Assistant in the Civil Engineering Department. For the last 11 years, he has worked side by side with his father at Stuckey Construction Company. Paul grew up across the dinner table hearing about the growth of the business and projects that were being completed and is now an integral part of the company's legacy.

When not working, Paul and his wife Heidi enjoy golfing, traveling and participating in family activities. He also continues his education by taking relevant classes to sharpen his expertise in this industry.

Paul's role is to establish budgets during design-development, prepare bidding documents and oversee the bidding process on the project.

Professional Registration and Licenses:

- IDPH – Illinois Swimming Facility Contractor ID#135-00143
- OSHA 30 hr.
- State of Wisconsin Engineer
- MARBA Contractor Negotiations Committee - Carpenters

Project List:

- Illinois Beach State Park Concession Building
- Cary Park District Pool
- River Trails Park District
- Six Flags Hurricane Harbor Bathhouse
- Sportsman's Park Country Club- Northbrook Park District
- Oak Lawn Park District Central Pool
- Buchner Park Community Pool and Building
- Lake County Multi-Departmental Storage Facility
- Hinkston Park Pool and General Trades- Waukegan Park District
- Wrigley Field Office Complex
- Western Michigan University
- Union Station Transit Center

STUCKEY
CONSTRUCTION
COMPANY

John Carroll

Education

1988 University of Wisconsin – Parkside, Kenosha, WI

Bachelor in the Studies of Business Management, concentration in Marketing.

2000 University of Wisconsin – Parkside, Kenosha, WI

Master of Business Administration

Professional Experience

1989-1996 Branch Manager of Advantage Bank
My responsibilities include branch profitability, origination of mortgage and consumer loans, supervision and development of branch staff.

1996-present Treasurer/Comptroller of Stuckey Construction Co.
My responsibilities include cash disbursements for payroll and accounts payable, preparation of financial statements, reporting to CPA firm and preparation for audits including unions and workers compensation insurance.

Interests

Member of Pleasant Prairie Rec Plex Health Club

panels in existing ceiling. Minimum 100 s.f.	\$ <u>3.80</u> /s.f.
Item 3: Backfilling and compaction.	\$ <u>35.00</u> /c.y.
Item 4: Undercuts/excavation/removal of bad soils and placement of 3" stone fill.	\$ <u>120.00</u> /c.y.
Item 5: Removal of soil, compaction and placement of CA-6 stone fill.	\$ <u>130.00</u> /c.y.
Item 6: Curbing around synthetic turf.	\$ <u>40.00</u> /l.f.
Item 7: Volume stone for synthetic turf.	\$ <u>8.00</u> /c.f.
Item 8: Erosion control mat.	\$ <u>5.00</u> /s.y.

5. SUBCONTRACTORS

Indicate each subcontracted trade or equipment supplier, subcontractor, and subcontract amount for all subcontracts greater than \$25,000.00. The bidder (Contractor) affirms that their Bid includes Subcontract Bids from the following entities for the specific trades indicated, and that should this bid be accepted, Contractor fully intends to enter into a subcontract agreement with each subcontractor indicated. Include only one name per Trade or Supplier. In the event that the designated subcontractor is not willing or is otherwise unable to enter into an agreement with the successful Contractor, Contractor must provide to the Owner a letter on the Subcontractor's letterhead indicating that the Subcontractor is unwilling to enter into said agreement, including the reason(s) for such action. If such documentation is not received by the Owner within ten (10) days following bid opening, Owner may consider the bid to be non-responsive.

TRADE/EQUIPMENT	COMPANY NAME	SUBCONTRACT AMOUNT
Electrical	Bassett	\$ <u>554,000.00</u>
HVAC	McMech	\$ <u>1,100,000.00</u>
Plumbing	Corporate	\$ <u>359,000.00</u>
Millwork	Carroll	\$ <u>265,000.00</u>
Flooring/MVER	Douglas	\$ <u>408,000.00</u>
Demo	Stuckey	\$ <u>220,000.00</u>
Concrete	Stuckey	\$ <u>130,000.00</u>
		\$ _____
		\$ _____
		\$ _____

\$ _____

6. **UNDERSTANDING:** The Undersigned in submitting this proposal agrees to the following:
- Not to withdraw their proposal for a period of 60 days after the date of the Bid Opening.
 - To enter into and execute a Contract, if same is awarded to them on the basis of this Proposal, and to furnish Contract Bonds, within five days of a written "Notice of Award".
 - To construct the Work in accordance with the intent of the Contract documents.
 - That the owner reserves the right to reject any and all Bids and to waive irregularities in the Bidding, and to award the contract in its best interest.
 - That any alterations to this Bid Form will result in disqualification of the Bid.
7. **CONTRACT DOCUMENTS:** The Undersigned acknowledges the following documents as the basis for their proposal:
- Instructions to Bidders.
 - Agreement: AIA Document A101, 2017 Edition by reference.
 - The General Conditions of the Contract for Construction, AIA Form A201, 2017 Edition by reference.
 - Supplementary General Conditions.
 - Project Manual dated October 11, 2023, including all Divisions and Sections of the Specifications.
 - Drawings indexed on Sheet T-1 of the Drawings, all dated October 11, 2023.
 - Addenda: The undersigned further acknowledges receipt of Addenda as listed below and represents that any additions to, modifications of, or deletions from the Work specified, as called for in these Addenda, are included in the Base Bid Sum and the Alternates.
- | <u>ADDENDUM NO.</u> | <u>DATE</u> |
|---------------------|-------------------|
| <u>1</u> | <u>10/20/2023</u> |
| <u>2</u> | <u>10/25/2023</u> |
| <u>3</u> | <u>10/30/2023</u> |
- (NOTE: If no Addenda have been received, write "NONE".)
8. **BID SECURITY:** The undersigned shall attach to this Form of Proposal a Bid Bond, in an amount not less than 10% of the Base Bid amount, payable to the Board of Education, Lincolnwood School District 74 which is agreed will be forfeited to the Board of Education if the undersigned fails to execute the Standard Form of Owner/Contractor Agreement (AIA Document A101, 2017 Edition), as modified herein as modified herein by the Supplementary Conditions and General Conditions of the Contract for Construction (AIA Document A201, 2017 edition), as modified herein by the Supplementary Conditions, and which is hereby made a part of this Contract Document by reference, and furnish evidence of their ability to become bonded and provide insurance coverage as specified, within five days after Owner's notification of the intent to award the contract to the undersigned.
9. In signing and submitting this bid, the undersigned certifies that all materials and construction to be provided are as specified in the proposed Contract Documents.
10. **TIME OF COMPLETION:** If awarded the Contract for Construction, the Bidder agrees to complete all work for the Owner's occupancy on or before the following dates:
- Commence Construction Work on site:

LINCOLNWOOD SCHOOL DISTRICT 74
2024-2025 RUTLEDGE HALL RENOVATIONS
AND LINCOLN HALL SITEWORK

PROJ. NO. 23039

- 1) Phase 1: June 10, 2024
- 2) Phase 2: June 9, 2025

b. Final Completion of Work:

- 1) Phase 1: August 16, 2024
- 2) Phase 2: August 18, 2025

11. TAX EXEMPTION: The Owner is exempt from the Illinois Retailer's Occupation Tax and Use Tax (Sales Tax). The Bidder shall exclude such taxes from consideration in preparing their bid.

12. ADDRESS, LEGAL STATUS AND SIGNATURE OF BIDDER

- a. The Undersigned hereby designates the address given below as the legal address to which all notices, directions, or other communications may be served or mailed.

Name of Firm or Joint Venture: Stuckey Construction Company, Inc

Street Address: 2020 N. Lewis Ave

City: Waukegan

State: IL

Zip: 60087

Telephone: 847-336-8575

- b. The Undersigned hereby declares that the Bidder has the legal status indicated below.

- 1) If a partnership, give full names of all partners:

- 2) If a corporation, indicate state in which incorporated:

Wisconsin

Affix Seal

- c. The Undersigned hereby affirms that they are qualified to do business in the State of Illinois.

- d. Signatures:

- 1) Individual, partnership or corporation:

Paul Stuckey
Name: _____
By: RL Stuckey
Title: President

2) Parties to Joint Venture:

Name: _____
By: _____
Title: _____
Address: _____

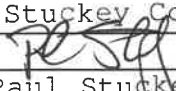
BIDDER'S REQUIRED BID DOCUMENTS CHECKLIST

All Bidders must submit this form, completed in its entirety and signed, with their bid.

Below is a list of all documents and attachments which must be included with a bid in order for the bid to be considered a complete bid. Bidders must check boxes to indicate each item has been included with this bid.

- ☒ 004113 – Bid Form, including all attachments listed below:
 - ☒ Bidder's Required Bid Documents Checklist
 - ☒ Bidder's Responsibility Information
 - ☒ Attachment 1 To Bidder's Responsibility Information
 - ☒ Financial reports for the two consecutive, most recently available years.
 - ☒ References and project names of all projects as set forth in Section 004395 – General Requirements
- ☒ 004325 – Substitutions
- ☒ 004345 - Certificate of Prevailing Wage Requirements
- ☒ 004347 – Certification of Jobsite Covid-19 Requirements Compliance
- ☒ 004353 – Certification of Illinois Preference Act Requirements
- ☒ 004519 - Non-Collusion Affidavit
- ☒ 004521 - Bidder Eligibility Certificate
- ☒ 004546 - Certificate of Compliance with Illinois Drug-Free Workplace Act
- ☒ 004548 - Certificate Regarding Non-Discrimination in Employment – Protected Categories
- ☒ 004550 - Certificate Regarding Sexual Harassment Policy
- ☒ 004552 - Certificate Regarding Criminal Background Investigations
- ☒ Documentation of a minimum of five continuous years in business as detailed in Section 004395 General Requirements, Item 1.2.A.1.
- ☒ Documentation that the Project Manager assigned to the project meets the requirements as detailed in Section 004395 General Requirements, Item 1.2.B and 1.2.B.1.
- ☒ Documentation that the Contractor meets the requirements as detailed in Section 004395 General Requirements, Item 1.2.C.
- ☒ Documentation that Contractor's Insurance Rating is 1.0 or less.
- ☒ Letter from President of the Company certifying absence of any filings for protection from creditors under federal bankruptcy laws and/or placement under receivership or similar restrictions in the last five years.
- ☒ Letter from President of the Company certifying absence of contracts terminated by Owner for non-performance in the past five years, except where not due to the material fault of the Bidder.
- ☒ Letter from bonding company certifying absence of claims on Bidder's bond in the past five years, except where not due to the material fault of the Bidder.
- ☒ Completed AIA Document A305, Contractor's Qualification Statement.

Signature:

Name: Stuckey Construction Company, Inc
By: 
Title: Paul Stuckey, President

THIS FORM MUST BE SUBMITTED WITH BID

BIDDER’S RESPONSIBILITY INFORMATION

Information required to be submitted with bid to facilitate application of Bidder Responsibility Criteria as described in Section 004395 of the Project Manual:

- 1. Date of establishment of current form of business organization: March 1995
- 2. Type of current form of business organization: Corporation
- 3. State of registration of current form of business organization: Wisconsin
- 4. Name of bidder’s project manager with experience limits set forth in Section 004395 – General Requirements:
Paul Stuckey
- 5. Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Use Attachment 1 as the form on which to provide this information.
- 6. Enclose with this form independently prepared financial reports for the two consecutive, most recently available years.
- 7. Case, caption, number and court for any bankruptcy, receivership or similar proceeding involving the bidder other than solely as a claimant:
NONE
- 8. List contracts terminated by owner for non-performance within the past five years of this project’s bid date, and the name, address, and telephone number of Owner’s representative under all such contracts:
NONE
- 9. List contracts on which a claim against the bidder’s bond was made within the past five years of this project’s bid date, and the name, address, and telephone number of owner’s representative under all such contracts.
NONE
- 10. **Enclose with this form** a list of references and project names of all projects as set forth in Section 004395 – General Requirements. The references must include the names of contact person who are or were officials representing the Owner who are familiar with the Bidder’s performance.

THIS FORM MUST BE SUBMITTED WITH BID

ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	Zion Benton High School New Tech Addition
2.	Contract Price as Bid:	\$ 5,394,000.00
3.	Final Contract Price:	\$ 5,394,000.00
4.	Contract Start Date	October 2018
5.	Contract Completion Date:	August 2018
6.	Date of Substantial Completion:	August 2018
7.	Date of Final Completion:	August 2018
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None
12.	Name, address, and telephone number of owner's representative:	Partners in Design Architects, Tom O'Connell 262.652.2800

END OF SECTION 004113

ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	2020 Field House Addition
2.	Contract Price as Bid:	\$ 14,476,000.00
3.	Final Contract Price:	\$ 13,984,474.00
4.	Contract Start Date	July 2021
5.	Contract Completion Date:	July 2021
6.	Date of Substantial Completion:	July 2021
7.	Date of Final Completion:	July 2021
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None
12.	Name, address, and telephone number of owner's representative:	Green Associates, Andrew McCall 847-317-0852

END OF SECTION 004113

ATTACHMENT 1 TO BIDDER'S RESPONSIBILITY INFORMATION

Identification of projects which meet the requirements set forth in Section 004395 – General Requirements. Fill out one sheet for each project. Duplicate as necessary.

1.	Name of Project	2023 Renovations Work @ Multiple Sites North Chicago SD 187
2.	Contract Price as Bid:	\$ 7,312,600
3.	Final Contract Price:	\$ 7,252,629
4.	Contract Start Date	June 2023
5.	Contract Completion Date:	July 2023
6.	Date of Substantial Completion:	July 2023
7.	Date of Final Completion:	July 2023
8.	Identification of change orders which increased contract price or completion date were due to the material fault of the Bidder.	None
9.	Identification of any litigation, mediation or arbitration in which the bidder is or was a party, including the case caption, number and court, mediator or arbitrator and reasons for bidder's involvement:	None
10.	Identification of claims on the Bidder's bond by owner, subcontractor or others which were due to the material fault of the Bidder.	None
11.	Identification of mechanic's liens filed against the owner and reasons for liens:	None
12.	Name, address, and telephone number of owner's representative:	Green Associates, Andrew McCall 847-317-0852

END OF SECTION 004113

SECTION 004325 – SUBSTITUTIONS

All bids shall be based upon the Contractor providing materials and equipment as required by the proposed Contract Documents.

Bidders desiring to propose substitutions for acceptable manufacturers, suppliers, materials and/or equipment indicated within the specifications shall list below such proposed substitutions, along with the amount to be added or deducted from the lump sum base bid should the Owner decide to accept such proposed substitutions.

The Owner reserves the right to reject any and all such proposed substitutions.

Proposed substitutions will not be used to determine the low bid.

In order to receive consideration, each proposed substitution shall be accompanied by complete technical data and written description of material or product, including effect on the construction schedule.

Note: Manufacturers, suppliers, materials and/or equipment approved by the Architect prior to the scheduled time for receipt of Bids, but not indicated in Addenda, must be listed below if said change from the specification requirements is to be considered.

<u>ITEM SPECIFIED</u>	<u>PROPOSED SUBSTITUTION</u>	<u>ADD</u>	<u>DEDUCT</u>
NONE			

Name of Bidder: Stuckey Construction Company, Inc

Date: 11/01/2023

END OF SECTION 004325

SECTION 004345 – CERTIFICATION OF PREVAILING WAGE REQUIREMENTS

CERTIFICATION OF PREVAILING WAGE REQUIREMENTS

I, Stuckey Construction Company, Inc, Contractor, hereby certifies that all laborers, workers and mechanics performing work under the contract shall not be paid less than the prevailing wage as found by the Illinois Department of Labor or the Board of Education, and that Contractor and all subcontractors shall in all other respects comply with the *Prevailing Wage Act* in carry out work under the contract. If, during the course of work under this contract, the Department of Labor revises the prevailing rate of hourly wages to be paid under this contract, Contractor shall have the sole responsibility and duty to ensure that the revised prevailing rate of hourly wages is paid by Contractor and all subcontractors to each worker to whom a revised rate is applicable. Revisions to the prevailing wage as set forth above shall not result in an increase in the contract sum. Contractor shall protect, defend, indemnify and hold the Owner harmless for any claims or demands made as a result of Contractor's failure to comply with this certification.

Certified By: _____

(Contractor's Authorized Representative)

Dated: _____

11-01-2023

Paul Stuckey

(Name of Contractor or Subcontractor's Representative)

President

(Title of Representative)

Stuckey Construction Company, Inc

(Name of Contractor or Subcontractor)

Address of Contractor or Subcontractor:

2020 N. Lewis Ave

Waukegan, IL 60087

SUBSCRIBED and SWORN TO before me this 1 day of November, 2023.

Serene Pilman
(Notary Public)

OFFICIAL SEAL
SERENE PILMAN
NOTARY PUBLIC, STATE OF ILLINOIS
LAKE COUNTY
MY COMMISSION EXPIRES 01/25/2027

END OF SECTION 004345

CERTIFICATION OF PREVAILING
WAGE REQUIREMENTS


004345 - 1

OCTOBER 11, 2023

SECTION 004347 – CERTIFICATION OF JOBSITE COVID-19 REQUIREMENTS COMPLIANCE

CERTIFICATION OF JOBSITE COVID-19 REQUIREMENTS COMPLIANCE

I, Stuckey Construction Company, Inc, Contractor, hereby certifies that all laborers, workers and mechanics performing work under the contract shall at all times while on the job site comply with applicable requirements of the National Center for Disease Control, Illinois Department of Public Health, and the Illinois State Board of Education as they pertain to health and safety guidelines relative to control of the disease commonly known as Covid-19, and that Contractor and all subcontractors shall in all other respects comply with the these requirements as they carry out work under the contract. If, during the course of work under this contract, any of the above entities modify their requirements as they pertain to control to Covid-19, Contractor shall have the sole responsibility and duty to ensure that the revised requirements are stringently adhered to. Revisions to the requirements as set forth above shall not result in an increase in the contract sum. Individual workers who fail to adhere to these requirements will not be allowed access to the job site. Contractor shall protect, defend, indemnify and hold the Owner harmless for any claims or demands made as a result of Contractor's failure to comply with this certification.

Certified By:  Dated: 11/01/2023
(Contractor's Authorized Representative)

Paul Stuckey
(Name of Contractor or Subcontractor's Representative)

President
(Title of Representative)

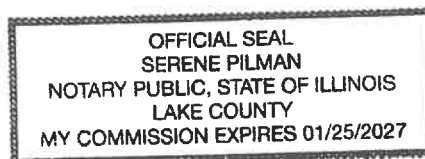
Stuckey Construction Company, Inc
(Name of Contractor or Subcontractor)

Address of Contractor or Subcontractor:
2020 N. Lewis Ave
Waukegan, IL 60087

SUBSCRIBED and SWORN TO before me this 1 day of November, 2023.


(Notary Public)

END OF SECTION 004347



CERTIFICATION OF JOBSITE COVID-19
REQUIREMENTS COMPLIANCE


004347 - 1

OCTOBER 11, 2023

SECTION 004353 – CERTIFICATION OF ILLINOIS PREFERENCE ACT REQUIREMENTS

CERTIFICATION OF ILLINOIS PREFERENCE ACT REQUIREMENTS

I, Stuckey Construction Company, Inc, Contractor, hereby certifies that it will use at least 90% Illinois laborers on all public works projects that receive State funds or funds administered by the State during a period of excessive unemployment. Excessive unemployment is defined as any month immediately following two (2) consecutive calendar months that the Illinois unemployment rate exceeds 5%. Contractor shall protect, defend, indemnify and hold the Owner harmless for any claims or demands made as a result of Contractor's failure to comply with this certification.

Certified By:  Dated: 11/01/2023
(Contractor's Authorized Representative)

Paul Stuckey

(Name of Contractor or Subcontractor's Representative)

President

(Title of Representative)

Stuckey Construction Company, Inc

(Name of Contractor or Subcontractor)

Address of Contractor or Subcontractor:

2020 N. Lewis Ave

Waukegan, IL 60087

SUBSCRIBED and SWORN TO before me this 1 day of November, 2023.


(Notary Public)



END OF SECTION 0043535

SECTION 004519 – NON-COLLUSION AFFIDAVIT

AFFIDAVIT: "I (we) hereby certify and affirm that my (our) proposal was prepared independently for this project and that it contains no fees or amounts other than for the legitimate execution of this work as specified and that it includes no understanding or agreements in restraint of trade."

(If an Individual)

Signature of Bidder _____ (Seal)

Business Address _____

(If a Partnership)

Firm Name _____ (Seal)

By _____

Business Addresses _____ (_____)

of all Partners _____ (_____)

of the Firm _____ (_____)

(If a Corporation)

Corporate Name Stuckey Construction Company, Inc

By Paul Stuckey

Business Address 2020 N. Lewis Ave

Waukegan, IL 60087 (Corporate Seal)

Name of Officers: (President) Paul Stuckey
(Secretary) Sonya Cartwright
(Treasurer) John Carroll

Attest: Sonya Cartwright
(Secretary)

Name of Bidder Stuckey Construction Company, Inc

Date 11/01/2023

END OF SECTION 004519

NON-COLLUSION AFFIDAVIT

004519 - 1

OCTOBER 11, 2023

SECTION 004521 – BIDDER ELIGIBILITY CERTIFICATE

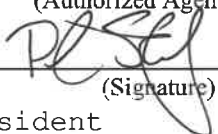
720 ILCS 5/33E-11 requires that all contractors bidding for public agencies in the State of Illinois certify that they are not barred from bidding on public contracts for bid rigging or bid rotation.

The following certification must be completed, signed and submitted with the Bidder's Form of Proposal.
FAILURE TO DO SO WILL RESULT IN DISQUALIFICATION OF THE BIDDER.


Stuckey Construction Company, Inc
_____, as part of its bid on a contract for
(Firm Name of Contractor)

**LINCOLNWOOD SCHOOL DISTRICT 74
2024-2025 RUTLEDGE HALL RENOVATIONS
AND LINCOLN HALL SITEWORK**

certifies that said contractor is not barred from bidding on the aforementioned contract as a result of a violation of either 720 ILCS 5/33E-3 or 720 ILCS 5/33E-4.

Firm Name: Stuckey Construction Company, Inc
By: Paul Stuckey (Typed or printed name)
(Authorized Agent of Contractor)

(Signature)
President
(Title)

Subscribed and sworn to
before me on this 1 day
of November, 2023.


(Notary Public)



END OF SECTION 004521

SECTION 004546 – CERTIFICATE OF COMPLIANCE WITH ILLINOIS DRUG-FREE WORKPLACE ACT

[Contractors With 25 Or More Employees]

CERTIFICATE OF COMPLIANCE WITH
ILLINOIS DRUG-FREE WORKPLACE ACT

Stuckey Construction Company, Inc

_____, having 25 or more employees, does hereby certify pursuant to Section 3 of the *Illinois Drug-Free Workplace Act* (30 ILCS 580/3) that [he, she, it] shall provide a drug-free workplace for all employees engaged in the performance of work under the contract by complying with the requirements of the *Illinois Drug-Free Workplace Act* and, further certifies, that [he, she, it] is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act*.



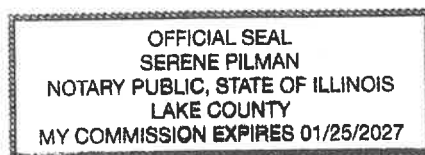
By Authorized Agent

Paul Stuckey, President 11-01-2023

Date

SUBSCRIBED and SWORN TO before me
this 1 day of November, 2023.


NOTARY PUBLIC



END OF SECTION 004546

SECTION 004548 – CERTIFICATE REGARDING NON-DISCRIMINATION IN EMPLOYMENT –
PROTECTED CATEGORIES

CERTIFICATE REGARDING
NON-DISCRIMINATION IN EMPLOYMENT – PROTECTED CATEGORIES

Stuckey Construction Company, Inc. [contractor], does hereby certify that [he, she, it] has a written policy that includes, at a minimum, the following information: (i) the definition of persons in a Protected Category in Employment under State and Federal law; (ii) the illegality of discrimination against persons in a Protected Category in Employment; (iii) an internal complaint process including penalties; (iv) the legal recourse, investigative and complaint process available through both the Illinois Department of Human Rights and Human Rights Commission and the U.S. Equal Employment Opportunity Commission; (v) directions on how to contact the Illinois Department of Human Rights and Human Rights Commission and the U.S. Equal Employment Opportunity Commission; and (vi) protection against retaliation.

Discrimination against Persons in a Protected Category in Employment can occur in the following categories: Age, Disability, Equal Pay/Compensation, Genetic Information, Harassment, National Origin, Pregnancy, Race/Color, Religion, and Sex-Based Discrimination.


By Authorized Agent

Paul Stuckey, President 11/01/2023
Date

SUBSCRIBED and SWORN TO before me
this 1 day of November, 2023.


NOTARY PUBLIC



END OF SECTION 004548

CERTIFICATE REGARDING SEXUAL
HARASSMENT POLICY

004548 - 1

OCTOBER 11, 2023

SECTION 004550 – CERTIFICATE REGARDING SEXUAL HARASSMENT POLICY

CERTIFICATE REGARDING
SEXUAL HARASSMENT POLICY

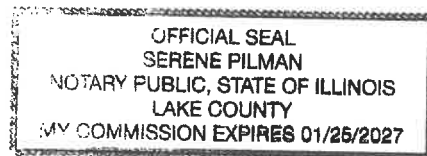
Stuckey Construction Company, Inc. [contractor], does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that [he, she, it] has a written sexual harassment policy that includes, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) an internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department of Human Rights and Human Rights Commission; (vi) directions on how to contact the Department of Human Rights and Human Rights Commission; and (vii) protection against retaliation.


By Authorized Agent

Paul Stuckey, President 11/01/2023
Date

SUBSCRIBED and SWORN TO before me
this 1 day of November, 2023.


NOTARY PUBLIC



END OF SECTION 004550

SECTION 004552 – CERTIFICATE REGARDING CRIMINAL BACKGROUND INVESTIGATIONS

Contractor hereby represents, warrants, and certifies that no officer or director thereof has any knowledge that any employee thereof has been convicted of committing or attempting to commit "Criminal Code of 2012," 720 ILCS, Sections 5/11-6 (Indecent solicitation of a child), 5/11-30 (Public indecency), 5/11-14 (Prostitution), 5/11-18 (Patronizing a prostitute), 5/11-18.1 (Patronizing a minor engaged in Prostitution), 5/14-3 (Promoting prostitution), 5/11-14.4 (Promoting juvenile prostitution), 5/11-19.1 (Sexual exploitation of a child), 5/11-20 (Obscenity), 5/11-20.1 (Child Pornography), 5/11-1.30 (Aggravated criminal sexual assault), 5/11-1.50 (Criminal sexual abuse), and 5/11-1.60 (Aggravated criminal sexual abuse), and/or those offenses defined in the "Cannabis Control Act," 720 ILCS, 550/1 et. seq. (except the "Illinois Controlled Substances Act," 720 ILCS 570/100 et. seq. and/or any offense committed or attempted in any other state or against the laws of the United States, which if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses. Contractor further agrees that it shall not employ any person who have or may have direct, daily contact with the pupils and for whom a criminal background investigation has not been conducted pursuant hereto, and further represents and agrees that all applicants for any such employment shall furnish with their applications the attached written "Authorization for Criminal Background Investigations" form authorizing the Board of Education to request a fingerprint-based criminal background investigation of said applicant pursuant to Section 5/10-21.9 of the School Code of Illinois and to receive criminal history record information pursuant thereto to determine if the applicant has been convicted of committing or attempting to commit any of the criminal or drug offenses enumerated above. Contractor shall incur any costs and expenses associated with the fingerprint-based criminal background investigation. Contractor further represents, warrants, and certifies that no applicant for employment with respect to whom the criminal investigation reveals any conviction for committing and/or attempting to commit any of the above enumerated offenses, shall be employed thereby in any position that involves or may involve contact with the students. This certification is executed on the date hereinafter indicated by the designated contractor by its duly authorized officer.

By: Paul Stuckey
Its: Paul Stuckey, President
Dated: 11/01/2023

END OF SECTION 004552

THE CINCINNATI INSURANCE COMPANY

Bid Bond

CONTRACTOR (Name, legal status and address):

Stuckey Construction Company Inc
2020 North Lewis Ave
Waukegan, IL 60087

OWNER (Name, legal status and address):

Lincolnwood School District 74
6950 N. East Prairie Road
Lincolnwood, IL 60712

BOND AMOUNT:

10% of Bid amount

SURETY (Name, legal status and principal place of business):

THE CINCINNATI INSURANCE COMPANY
6200 S. GILMORE ROAD
FAIRFIELD, OHIO 45014-5141

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

PROJECT (Name, location or address, and Project number, if any):

Lincoln School District 74

2024-2025 Rutledge Hall Renovations and Lincoln Hall Site Work

Project Number, if any:

23-093

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond the sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirements shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 25th

day of October, 2023

(Witness)

(Principal)

(Seal)

(Witness)

(Surety)

(Seal)

(Title)

Jeffrey A Valeri, Attorney-in-Fact

The Company executing this bond vouches that this document conforms to American Institute of Architects Document A310, 2010 Edition.
S-2000-AIA (11/10) PUBLIC

THE CINCINNATI INSURANCE COMPANY
THE CINCINNATI CASUALTY COMPANY

Fairfield, Ohio

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That THE CINCINNATI INSURANCE COMPANY and THE CINCINNATI CASUALTY COMPANY, corporations organized under the laws of the State of Ohio, and having their principal offices in the City of Fairfield, Ohio (herein collectively called the "Companies"), do hereby constitute and appoint

Jeffrey A. Valeri; Kathleen Sinibaldi; Lynn Loney; Tina Tripoli; Nadine Sanders; Julie Kollmann; Melissa Potenzo and/or Ryan Manthei

of Mount Pleasant, Wisconsin

their true and legal Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign, execute, seal and deliver on behalf of the Companies as Surety, any and all bonds, policies, undertakings or other like instruments, as follows:

Any such obligations in the United States, up to
Fifty Million and No/100 Dollars (\$50,000,000.00).

This appointment is made under and by authority of the following resolutions adopted by the Boards of Directors of The Cincinnati Insurance Company and The Cincinnati Casualty Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the President or any Senior Vice President be hereby authorized, and empowered to appoint Attorneys-in-Fact of the Company to execute any and all bonds, policies, undertakings, or other like instruments on behalf of the Corporation, and may authorize any officer or any such Attorney-in-Fact to affix the corporate seal; and may with or without cause modify or revoke any such appointment or authority. Any such writings so executed by such Attorneys-in-Fact shall be binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company.

RESOLVED, that the signature of the President or any Senior Vice President and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Secretary or Assistant Vice-President and the Seal of the Company may be affixed by facsimile to any certificate of any such power and any such power of certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certified by certificate so executed and sealed shall, with respect to any bond or undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS WHEREOF, the Companies have caused these presents to be sealed with their corporate seals, duly attested by their President or any Senior Vice President this 16th day of March, 2021.



STATE OF OHIO)SS:
COUNTY OF BUTLER)

THE CINCINNATI INSURANCE COMPANY
THE CINCINNATI CASUALTY COMPANY

Stephen A. Justice

On this 16th day of March, 2021 before me came the above-named President or Senior Vice President of The Cincinnati Insurance Company and The Cincinnati Casualty Company, to me personally known to be the officer described herein, and acknowledged that the seals affixed to the preceding instrument are the corporate seals of said Companies and the corporate seals and the signature of the officer were duly affixed and subscribed to said instrument by the authority and direction of said corporations.



Keith Collett
Keith Collett, Attorney at Law
Notary Public - State of Ohio
My commission has no expiration date.
Section 147.03 O.R.C.

I, the undersigned Secretary or Assistant Vice-President of The Cincinnati Insurance Company and The Cincinnati Casualty Company, hereby certify that the above is the Original Power of Attorney issued by said Companies, and do hereby further certify that the said Power of Attorney is still in full force and effect.

Given under my hand and seal of said Companies at Fairfield, Ohio, this day of ,



Ed H.

BN-1457 (3/21)

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Board of Education

2:20 Powers and Duties of the Board of Education; Indemnification

The major powers and duties of the Board of Education include, but are not limited to:

1. Annually organizing the Board by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with Board policy and State and federal law.
2. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements and State and federal law.
3. Employing a Superintendent and other personnel, making employment decisions, dismissing personnel, including determining whether an employee has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by [325 ILCS 5/](#), and establishing an equal employment opportunity policy that prohibits unlawful discrimination.
4. Directing, through policy, the Superintendent, in his or her charge of the District's administration.
5. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
6. Entering contracts in accordance with applicable federal and State law, including using the public bidding procedure when required. [PRESSPlus1](#)
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement ~~and District~~ [Improvement](#) Plans. [PRESSPlus2](#)
11. Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance.
12. Establishing and supporting student behavior policies designed to maintain an environment conducive to learning, including deciding individual student suspension or expulsion cases brought before it.
13. Establishing attendance units within the District and assigning students to the schools.
14. Establishing the school year.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Providing student transportation services pursuant to State law.
17. Entering into joint agreements with other boards to establish cooperative educational programs or provide educational facilities.
18. Complying with requirements in the Abused and Neglected Child Reporting Act (ANCRA). Specifically, each individual Board member must, if an allegation is raised to the member during

an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

19. Notifying the State Superintendent of Education promptly and in writing of the name of a licensed teacher who was convicted of a felony, along with the conviction and the name and location of the court where the conviction occurred.
20. Notifying the Teachers' Retirement System (TRS) of the State of Ill. Board of Trustees promptly and in writing when it learns that a teacher as defined in the Ill. Pension Code was convicted of a felony, along with the name and location of the court where the conviction occurred, and the case number assigned by that court to the conviction.
21. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in educational matters.

Indemnification

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless Board of Education members, employees, volunteer personnel (pursuant to [105 ILCS 5/10-22.34](#), [10-22.34a](#) and [10-22.34b](#)), mentors of certified staff (pursuant to [105 ILCS 5/2-3.53a](#), [2-3.53b](#), and [105 ILCS 5/21A-5 et seq.](#)), and student teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

LEGAL REF.:

[105 ILCS 5/10](#), [5/17-1](#), [5/21B-85](#), and [5/27-1](#).

[115 ILCS 5/](#), Ill. Educational Labor Relations Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

CROSS REF.: 1:10 (School District Legal Status), 1:20 (District Organization, Operations, and Cooperative Agreements), 2:10 (School District Governance), 2:80 (Board Member Oath and Conduct), 2:140 (Communications To and From the Board), 2:210 (Organizational Board of Education Meeting), 2:240 (Board Policy Development), 4:60 (Purchases), 4:70 (Resource Conservation), 4:100 (Insurance Management), 4:110 (Transportation), 4:150 (Facility Management and Expansion Programs), 4:165 (Awareness and Prevention of Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:290 (Employment Termination and Suspensions), 6:10 (Educational Philosophy and Objectives), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment), 7:190 (Student Behavior), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: November 6, 2014

REVISED: January 6, 2022

REVIEWED: January 6, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, raising the bidding threshold to \$25,000.0035,000.00. See policy 4:60, *Purchases and Contracts*. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/2-3.25f, amended by P.A. 103-175, changing state interventions available for School Improvement and District Improvement Plans. For more specific information about school improvement plans, see PRESS sample policy 6:10, *Educational Philosophy and Objectives*, and f/n 6 in PRESS sample policy 6:15, *School Accountability*, available at PRESS Online by logging in at www.iasb.com. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Board of Education

2:120 Board Member Development

The Board of Education desires that its individual members learn, understand, and practice effective governance principles. The Board is responsible for member orientation and development. Board members have an equal opportunity to attend state and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent educational materials, publications, and notices of training or development.

Mandatory Board Member Training

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member elected or appointed to fill a vacancy of at least one year's duration must complete at least four hours of professional development leadership training in education and labor law, financial oversight and accountability, fiduciary responsibilities, and ~~(beginning in the fall of 2023)~~ [PRESSPlus1](#) trauma-informed practices for students and staff within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on the Open Meetings Act is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date.

The Superintendent or designee shall maintain on the District website a log identifying the complete training and development activities of each Board member, including both mandatory and non-mandatory training.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, will make reasonable efforts to provide ongoing professional development to Board members about the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates, i.e., *Senate Bill 100 training topics*.

Board Self-Evaluation

The Board will conduct periodic self-evaluations with the goal of continuous improvement using the

services of an Illinois Association of School Boards Representative.

New Board Member Orientation

The following steps are taken to orient newly elected or appointed Board of Education members:

1. The Board President or Superintendent or their designees shall give each new Board member online access to the Board Policy Manual, the Board's regular meeting minutes for the past year, and other helpful information including material describing the District and explaining the Board of Education's roles and responsibilities.
2. The Board President may request a veteran Board member to mentor a new member.
3. New members are encouraged to attend workshops for new members conducted by the Illinois Association of School Boards.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board of Education member to attend (1) Board of Education meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates.

LEGAL REF.:

5 ILCS 120/1.05 and 120/2, Open Meetings Act.

[105 ILCS 5/10-16a](#) and [5/24-16.5](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Compensation; Expenses), 2:200 (Types of Board of Education Meetings)

ADOPTED: September 10, 2002

REVISED: January 6, 2022

REVIEWED: January 6, 2022

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Board of Education

2:220 Board of Education Meeting Procedure

Agenda

The Board President is responsible for focusing the Board meetings' agendas on appropriate content. The Superintendent shall prepare agendas in consultation with the Board President. The President shall designate a portion of the agenda as a consent agenda for those items that usually do not require extensive discussion before Board of Education action. Upon the request of any Board member, an item will be withdrawn from the consent agenda and placed on the regular agenda for independent consideration.

Each Board meeting agenda shall contain the general subject matter of any item that will be the subject of final action at the meeting. Items submitted by Board members to the Superintendent or the President shall be placed on the agenda for an upcoming meeting. District residents may suggest inclusions for the agenda. The Board will take final action only on items contained in the posted agenda; items not on the agenda may still be discussed.

The Superintendent shall provide a final draft of the Administrative agenda as approved by the Board of Education President, with adequate data and background information, to each Board of Education member at least 6 (six) days before each meeting, except a meeting held in the event of an emergency. The meeting agenda shall be posted in accordance with policy 2:200, *Types of Board of Education Meetings*. The public posting must occur 48 hours before each meeting.

The Board President shall determine the order of business at regular Board of Education meetings. Upon consent of a majority of members present, the order of business at any meeting may be changed.

Voting Method

Unless otherwise provided by law, when a vote is taken upon any measure before the Board of Education, with a quorum being present, a majority of the votes cast shall determine its outcome. A vote of "abstain" or "present," or a vote other than "yea" or "nay," or a failure to vote, is counted for the purposes of determining whether a quorum is present. A vote of "abstain" or "present," or a vote other than "yea" or "nay," or a failure to vote, however, is not counted in determining whether a measure has been passed by the Board, unless otherwise stated in law. The sequence for casting votes shall be rotated.

On all questions involving the expenditure of money and on all questions involving the closing of a meeting to the public, a roll call vote shall be taken and entered in the Board's minutes. An individual Board member may request that a roll call vote be taken on any other matter; the President or other presiding officer may approve or deny the request but a denial is subject to being overturned by a majority vote of the members present.

Minutes

closed), which shall be signed by the President and the Secretary. The minutes include:

1. The meeting's date, time, and place;
2. Board of Education members recorded as either present or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of any votes taken;
4. On all matters requiring a roll call vote, a record of who voted "yea" and "nay";
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting;
6. The vote of each member present when a vote is taken to hold a closed meeting or portion of a meeting, and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act (OMA) authorizing the closed meeting;
7. A record of all motions, the members making the motion and the second; and
8. Upon request by a Board member, a record of how he or she voted on a particular motion; and
9. The type of meeting, including any notices and, if a reconvened meeting, the original meeting's date.

The minutes shall be submitted to the Board of Education for approval or modification at its next regularly scheduled open meeting. Minutes for open meetings must be approved within 30 days after the meeting or at the second subsequent regular meeting, whichever is later.

Every six months, or as soon after as is practicable, in an open meeting, the Board: (1) reviews minutes from all closed meetings that are currently unavailable for public release, and (2) determines which, if any, no longer require confidential treatment and are available for public inspection. This is also referred to as a *semi-annual review*. The Board may meet in a prior closed session to review the minutes from closed meetings that are currently unavailable for public release, but it reports its determination in open session.

The official minutes are in the custody of the Board Secretary. Open meetings minutes are available for inspection during regular office hours within 10 days after the Board's approval, in the office of the Superintendent or designee, in the presence of the Secretary, the Superintendent or designee, or any Board of Education member.

Minutes from closed meetings are likewise available, but only if the Board has released them for public inspection, except that Board members may access closed session minutes not yet released for public inspection (1) in the District's administrative offices or their official storage location, and (2) in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. The minutes, whether reviewed by members of the public or the Board, shall not be removed from the District's administrative offices or their official storage location except by vote of the Board or by court order.

The Board's open meeting minutes shall be posted on the District website within 10 days after the Board approves them; the minutes will remain posted for at least 60 days.

Verbatim Record of Closed Meetings

The Superintendent, or the Board Secretary when the Superintendent is absent, shall audio record all closed meetings. If neither is present, the Board President or presiding officer shall assume this responsibility. After the closed meeting, the person making the audio recording shall label the recording with the date and store it in a secure location. The Superintendent shall ensure that: (1) an audio recording device and all necessary accompanying items are available to the Board for every closed meeting, and (2) a secure location for storing closed meeting audio recordings is maintained

close to the Board's regular meeting location.

After 18 months have passed since being made, the audio recording of a closed meeting is destroyed provided the Board approved: (1) its destruction, and (2) minutes of the particular closed meeting. This will be reviewed and approved by the Board semi-annually.

Individual Board members may access verbatim recordings in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. Access to the verbatim recordings is available at the District's administrative offices or the verbatim recording's official storage location. Requests shall be made to the Superintendent or Board President. While a Board member is listening to a verbatim recording, it shall not be re-recorded or removed from the District's main office or official storage location, except by vote of the Board or by court order.

Before making such requests, Board members should consider whether such requests are germane to their responsibilities, service to District, and/or Oath of Office in policy 2:80, *Board Member Oath and Conduct*. In the interest of encouraging free and open expression by Board members during closed meetings, the recordings of closed meetings should not be used by Board members to confirm or dispute the accuracy of recollections.

Quorum and Participation by Audio or Video Means

A quorum of the Board must be physically present at all Board meetings. A majority of the full membership of the Board of Education constitutes a quorum.

Provided a quorum is physically present, a Board member may attend a meeting by video or audio conference if he or she is prevented from physically attending because of: (1) personal illness or disability, (2) employment or District business, ~~or~~ (3) a family or other emergency, or (4) unexpected childcare obligations. [PRESSPlus1](#) If a member wishes to attend a meeting by video or audio means, he or she must notify the recording secretary or Superintendent at least 24 hours before the meeting unless advance notice is impractical. The recording secretary or Superintendent will inform the Board President and make appropriate arrangements. A Board member who attends a meeting by audio or video means, as provided in this policy, may participate in all aspects of the Board meeting including voting on any item.

No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting or a meeting conducted under the **Quorum and Participation by Audio or Video Means** subhead above, is not practical or prudent because of the disaster declaration; if neither the President nor Vice President are present or able to perform this determination, the Superintendent shall serve as the duly authorized designee for purposes of making this determination.

The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.

Rules of Order

Unless State law or Board-adopted rules apply, the ¹⁶³Board President, as the presiding officer, will use

the most recent editions of Robert's Rules of Order, Newly Revised, as a guide when a question arises concerning procedure.

Broadcasting and Recording Board Meetings

Any person may record or broadcast an open Board meeting. Special requests to facilitate recording or broadcasting an open Board meeting, such as seating, writing surfaces, lighting, and access to electrical power, should be directed to the Superintendent at least 24 hours before the meeting.

Recording meetings shall not distract or disturb Board members, other meeting participants, or members of the public. The Board President may designate a location for recording equipment, may restrict the movements of individuals who are using recording equipment, or may take such other steps as are deemed necessary to preserve decorum and facilitate the meeting.

LEGAL REF.:

[5 ILCS 120/2a](#), [120/2.02](#), [120/2.05](#), [120/2.06](#), and [120/7](#), [Open Meetings Act](#).

[105 ILCS 5/10-6](#), [5/10-7](#), [5/10-12](#), and [5/10-16](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:150 (Committees), 2:200 (Types of Board of Education Meetings), 2:210 (Organizational Board of Education Meeting), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board)

ADOPTED: September 10, 2002

REVISED: January 6, 2022

REVIEWED: January 6, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

_____ **CONSENT**

_____ **1st READING**

_____ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

___ **Adopt as Presented** (change "revised" & "reviewed" date)

___ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

___ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Operational Services

4:130 Free and Reduced-Price Food Services

Notice

The Superintendent or designee shall be responsible for implementing the District's free and reduced-price food services policy and all applicable programs.

If State funding is available for the Healthy School Meals for All Program, the Board will annually determine if it will participate in the program. [PRESSPlus1](#)

Eligibility Criteria and Selection of Children

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Department of Agriculture and distributed by the Illinois State Board of Education.

Notification

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

Nondiscrimination Assurance

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

Appeal

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Department of Agriculture in [7 C.F.R. §245.7](#), Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of 3 years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for 3 years.

LEGAL REF.:

U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, [7 C.F.R. Part 210](#).

U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk In Schools, [7 C.F.R. Part 245](#).

105 ILCS 125/, [School Breakfast](#) and [Lunch Program Act](#).

[105 ILCS 126/](#), [Childhood Hunger Relief Act](#).

[23 Ill.Admin.Code 305.10](#) *et seq.*

ADOPTED: September 10, 2002

REVISED: February 7, 2019

REVIEWED: February 7, 2019

PRESSPlus Comments

PRESSPlus 1. Optional. Updated in response to 105 ILCS 125/2.3, added by P.A. 103-532. Subject to appropriation, the Ill. State Board of Education (ISBE) is required to establish the Healthy School Meals for All Program. Participating boards must offer eligible meals, without charge, to all students enrolled in schools that participate in the National School Breakfast Program (NSBP) and National School Lunch Program (NSLP). To receive State reimbursement under the Healthy School Meals for All Program, a board must: (1) annually notify ISBE of its intent to participate in the program; (2) maximize its access to federal funds for NSBP and NSLP by participating in the CEP or another special assistance alternative, if eligible, and (3) operate the NSBP and NSLP in a manner that in the opinion of ISBE, draws down the most possible federal funding for meals served in the NSBP and NSLP. If State funding is insufficient to cover reimbursement of all interested boards, ISBE is required to inform eligible schools of the impact of the inadequate funding so that boards can make an informed decision about food service administration in their districts. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Operational Services

4:160 Environmental Quality of Buildings and Grounds

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds.

The Superintendent shall notify all employees who must be offered, according to State or federal law, District-paid hepatitis B vaccine and vaccination.

Pesticides

Pesticides will not be applied on the paved surfaces, playgrounds, or playing fields of any school serving grades K-8 during a school day or partial school day when students are in attendance for instructional purposes. PRESSPlus1 Additionally, the application of any restricted use pesticides will not be is prohibited applied on or within 500 feet of school property during normal school hours. Before pesticides are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

Coal Tar Sealant

Beginning on 1-1-23, b Before coal tar-based sealant products or high polycyclic aromatic hydrocarbon sealant products are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students in writing or by telephone as required by the Coal Tar Sealant Disclosure Act.

LEGAL REF.:

105 ILCS 5/10-20.17a; 5/10-20.48.

29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.700(b).

29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 135/, Toxic Art Supplies in Schools Act.

105 ILCS 140/, Green Cleaning School Act.

105 ILCS 160/, Pesticide Application at Schools Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 60/14, Illinois Pesticide Act.

[415 ILCS 65/](#), Lawn Care Products Application and Notice Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 255/](#), Toxic Substances Disclosure to Employees Act. (*inoperative*)

[23 Ill.Admin.Code §1.330](#).

CROSS REF.: 4:150 (Facility Management and Expansion Programs), 4:170 (Safety)

ADOPTED: September 10, 2002

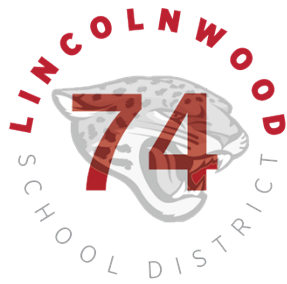
REVISED: February 3, 2022

REVIEWED: February 3, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Pesticide Application at Schools Act (PASA), 105 ILCS 160/, added by P.A. 103-496. Areas prohibited from treatment include paved surfaces, playgrounds and playing fields, where children are typically present.

Pesticides is not specifically defined in PASA; however, the Illinois Pesticide Act (IPA) defines both *pesticides* and the subcategory of *restricted use pesticides*. 415 ILCS 60/4. PASA therefore appears broader than the IPA because it applies to all pesticides, including those that are not restricted use pesticides. However, PASA is narrower than the IPA in two ways. First, PASA's geographic scope is narrower than the IPA because PASA does not apply to "areas of school grounds where children are typically not present, including, but not limited to flower beds and lawns surrounding the school not used as playing fields." Second, PASA is narrower in that its prohibition is only in effect when students are in attendance for instruction, compared to the IPA prohibition that applies during *normal school hours* and could extend beyond instructional hours. For ease in administering these slightly different standards, an elementary or unit district may want to follow the more restrictive geographic and temporal prohibitions in the IPA but apply them to all types of pesticides. See also footnote 4 of sample policy 4:160, *Environmental Quality of Buildings and Grounds*, and sample administrative procedure 4:160-AP, *Environmental Quality of Buildings and Grounds*, available at PRESS Online by logging in at www.iasb.com. **Issue 113, October 2023**



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: FY23 Final Audit and The OPEB GASB 74/75 by Lauterbach & Amen, LLP

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose/Background:

Annually, the District's auditors present the Fiscal Year Audit to the Board of Education.

The firm of Lauterbach & Amen LLP has prepared the Fiscal Year Audit for 2023. The corresponding GASB report was completed in tandem with MWM Consulting Group. Lauterbach & Amen will later prepare the FY23 Single Audit which was necessary due to the amount of Federal funds SD74 received during that fiscal year. March 31, 2024 is the FY23 Single Audit deadline. Included in this packet::

- Lincolnwood School District 74 2023 Annual Financial Report
- Significant Audit Findings Summary
- Lincolnwood School District 74 Management Letter
- Actuarial GASB Statements 74/75 for SD #74 Post-Retirement Benefits

Fiscal Impact:

None

Recommendation:

The Fiscal Year 2023 Lauterbach & Amen, LLP Audit Report is presented to the Finance Committee for informational purposes only. The Audit Report will be presented to the Board of Education at the December 7, 2023 Lincolnwood School District 74 Board of Education meeting and subsequently posted on the District's website.

LINCOLNWOOD SCHOOL DISTRICT 74, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

6950 North East Prairie Road
Lincolnwood, IL 60712
Phone: 847.675.8234
www.sd74.org

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FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

October 31, 2023

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincolnwood School District 74, (the District), Illinois, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, required pension, and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincolnwood School District 74, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LINCOLNWOOD SCHOOL DISTRICT 74

Management's Discussion and Analysis

June 30, 2023

The discussion and analysis of Lincolnwood School District 74's (the District) financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

FINANCIAL HIGHLIGHTS

- In total, net position increased by \$1,861,712. This represents a 6.8% increase from 2022 net position and is due primarily to a decrease in net OPEB liabilities and net pension liabilities an increase in property and replacement tax revenues, increased interest revenues and more federal grant revenues than usual due to ESSER. Revenues of \$39,010,905 exceeded expenses of \$37,149,193 by \$1,861,712.
- General revenues accounted for \$28,833,141 in revenue or 73.9% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$10,177,764 or 26.1% of total revenues of \$39,010,905.
- The District had \$37,149,193 in expenses related to governmental activities. However, only \$10,177,764 of these expenses were offset by program specific charges and grants.
- Beginning net position was restated \$370,125 due an updated capital asset appraisal.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

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

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

Management's Discussion and Analysis

June 30, 2023

Fund Financial Statements

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

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

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

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

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

Notes to Basic Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its non-certified employees.

LINCOLNWOOD SCHOOL DISTRICT 74

Management's Discussion and Analysis

June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District's combined net position was higher on June 30, 2023, than it was the year before, increasing 6.8% to \$29,394,539.

	Net Position	
	2023	2022
Current/Other Assets	\$ 41,271,407	40,853,794
Capital Assets	39,631,826	40,048,023
Total Assets	80,903,233	80,901,817
Deferred Outflows	1,998,825	1,080,408
Total Assets/Deferred Outflows	82,902,058	81,982,225
Long-Term Debt	25,826,745	32,853,534
Other Liabilities	3,758,400	2,126,450
Total Liabilities	29,585,145	34,979,984
Deferred Inflows	23,922,374	19,099,289
Total Liabilities/Deferred Inflows	53,507,519	54,079,273
Net Position		
Net Investment in Capital Assets	20,442,773	21,248,293
Restricted	12,069,158	13,050,219
Unrestricted (Deficit)	(3,117,392)	(6,395,560)
Total Net Position	29,394,539	27,902,952

A large portion of the District's net position, \$20,442,773, reflects its investment in capital assets (for example, land, construction in progress, buildings, improvements other than buildings, and equipment and vehicles), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$12,069,158, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$3,117,392, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Management's Discussion and Analysis

June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Revenues of \$39,010,905 exceeded expenses of \$37,149,193 by \$1,861,712. This was attributable primarily to the District's decrease in net OPEB liabilities and net pension liabilities, with \$97,605 more in transportation expenses, \$2,574,235 more in instruction expenses, and \$2,055,216 more in administration and business expenses in the current year compared to prior year. Along with charges for services increased \$107,869, property taxes and replacement taxes increased \$82,721, operating grants increased \$720,411, and other general revenues increased \$1,738,418 from the prior year.

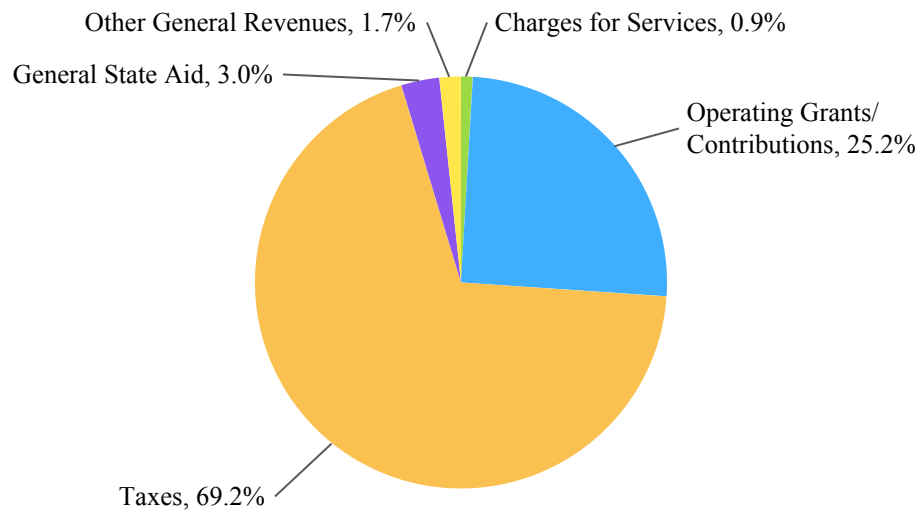
		Change in Net Position	
		2023	2022
Revenues			
Program Revenues			
Charges for Services	\$	356,081	248,212
Operating Grants/ Contributions		9,821,683	9,101,272
General Revenues			
Taxes		27,008,565	26,925,844
General State Aid		1,172,936	1,164,227
Other General Revenues		651,640	(1,086,778)
Total Revenues		39,010,905	36,352,777
Expenses			
Instruction		25,142,601	22,568,366
Pupil & Instructional Staff Services		2,228,290	2,202,876
Administration & Business		5,552,344	3,497,128
Transportation		1,418,630	1,321,025
Operations & Maintenance		1,513,482	2,734,190
Other		1,293,846	1,285,701
Total Expenses		37,149,193	33,609,286
Change in Net Position		1,861,712	2,743,491
Net Position - Beginning as Restated		27,532,827	25,159,461
Net Position - Ending		29,394,539	27,902,952

Management's Discussion and Analysis

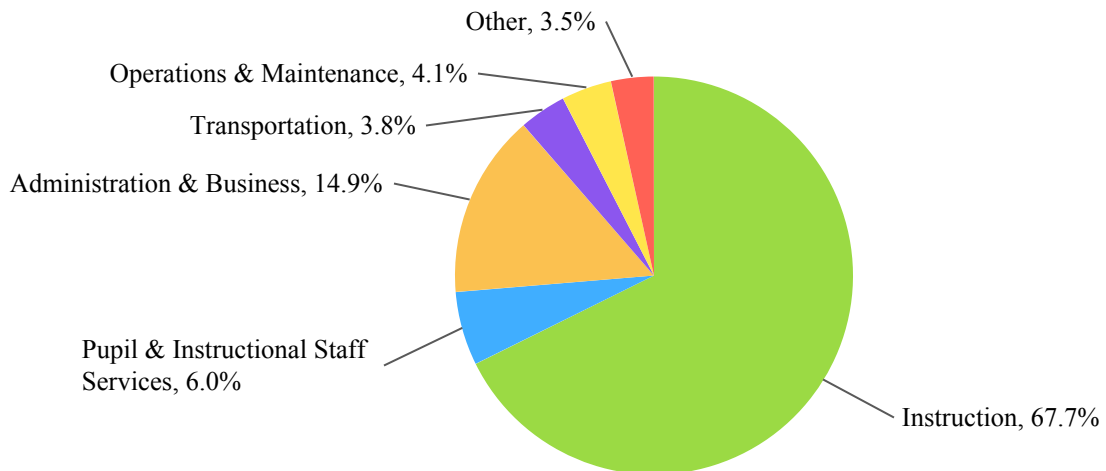
June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



LINCOLNWOOD SCHOOL DISTRICT 74

Management's Discussion and Analysis

June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District's Governmental Funds balance decreased from \$26,201,177 to \$25,552,449.

The General Fund (Educational Account, Tort Immunity and Judgment Account and Working Cash Account) had total revenues of \$31,091,321 and total expenditures of \$30,606,463, resulting in a surplus of \$484,858. Fund balance at year-end totaled \$13,822,707.

The Operations and Maintenance Fund had revenues in the amount of \$2,324,363 which were more than the \$1,970,942 of expenditures by \$353,421. Fund balance at year-end totaled \$3,380,079.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the District's largest budgeted fund and consists of the Educational, Tort Immunity and Judgment, and Working Cash Accounts. The General Fund's actual revenues were greater than the budgeted revenues by \$522,975 in total, excluding on-behalf payments. Actual expenditures of \$23,206,872 were less than budgeted expenditures of \$23,222,579 by \$15,707, excluding on-behalf payments.

Within these accounts the Educational Account is the most significant budgeted fund. In the Educational Account revenues from local sources were over budget by \$299,798, state sources were over budget by \$33,081, and federal sources were over budget by \$215,168. Total budgeted revenues in the Educational Account were under actual revenues by \$548,047, excluding on-behalf payments. Actual Expenditures in the Educational Account were over total budgeted expenditures by \$24,208, excluding on-behalf payments.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2023, the District had compiled a total investment of \$39,631,826 (net of accumulated depreciation) in a board range of capital assets including land, construction in progress, buildings, improvements other than buildings, and equipment and vehicles). Total depreciation expense for the year was \$2,422,418. More detailed information about capital assets can be found in Note 3 of the basic financial statements.

	Capital Assets - Net of Depreciation	
	2023	2022
Land	\$ 2,337,500	2,337,500
Construction in Progress	1,567,338	884,978
Buildings	32,362,534	34,276,486
Improvements Other than	1,823,905	775,543
Equipment and Vehicles	1,540,549	1,403,391
Total	39,631,826	39,677,898

LINCOLNWOOD SCHOOL DISTRICT 74

Management's Discussion and Analysis

June 30, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

The District did not issue any debt in the current fiscal year. General Obligation Bonds payable had a balance of \$17,920,000 at the end of the current fiscal year. More detailed information on long-term debt can be found in Note 3 of the basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

The District conducts its operations through the use of a 5-year Strategic Plan. The plan assists in containing costs by focusing District resources relative to those initiatives outlined in the most current 2019-2024 version.

The COVID-19 pandemic ended and the US, as a whole, finds inflation is driving up the prices on supplies and services. The District is closely monitoring property tax collections, especially during the "sunset" of a struggling local shopping mall and the "dawn" of a major new development on the corner of Lincoln and Touhy Avenues.

Another area of concern is the growing number of unfunded mandates imposed by the State. The District will continue to monitor the actions of the State legislators.

The District's facilities are continually being addressed. Life Safety and capital project upgrades are taking place campus-wide to accommodate the growing needs of the programming and increased security of students and staff. Lingering supply chain issues tend to strain capital and life safety project timelines.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Lincolnwood School District 74's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Lincolnwood School District 74, 6950 N. East Prairie Road, Lincolnwood, IL 60712.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Net Position

June 30, 2023

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74**Statement of Net Position****June 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 26,932,505
Receivables - Net of Allowances	
Property Taxes	13,120,113
Due from Other Governments	526,697
Leases	234,823
Prepays	457,269
Total Current Assets	<u>41,271,407</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	3,904,838
Depreciable	71,650,142
Accumulated Depreciation	<u>(35,923,154)</u>
Total Noncurrent Assets	<u>39,631,826</u>
Total Assets	<u>80,903,233</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RHP	327,461
Deferred Items - THIS	305,764
Deferred Items - TRS	113,378
Deferred Items - IMRF	<u>1,252,222</u>
Total Deferred Outflows of Resources	<u>1,998,825</u>
Total Assets and Deferred Outflows of Resources	<u>82,902,058</u>

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,648,617
Retainage Payable	47,327
Accrued Interest Payable	47,816
Salaries and Benefits Payable	660,693
Current Portion of Long-Term Debt	1,353,947
Total Current Liabilities	<u>3,758,400</u>
Noncurrent Liabilities	
Compensated Absences	52,282
Total OPEB Liability - RHP	1,836,248
Total OPEB Liability - THIS	3,234,581
Net Pension Liability - TRS	1,068,529
Net Pension Liability - IMRF	1,786,929
General Obligation Bonds - Net	17,848,176
Total Noncurrent Liabilities	<u>25,826,745</u>
Total Liabilities	<u>29,585,145</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	13,120,113
Leases	228,106
Grants	14,102
Deferred Items - RHP	119,150
Deferred Items - THIS	10,275,999
Deferred Items - TRS	155,944
Deferred Items - IMRF	8,960
Total Deferred Inflows of Resources	<u>23,922,374</u>
Total Liabilities and Deferred Inflows of Resources	<u>53,507,519</u>
NET POSITION	
Net Investment in Capital Assets	20,442,773
Restricted	
Tort Immunity	378,215
Student Activities	18,145
Operations and Maintenance	3,370,951
Student Transportation	1,618,726
Retirement Benefits	1,013,296
Debt Service	417,718
Capital Projects	3,542,615
Fire Prevention and Life Safety	1,709,492
Unrestricted (Deficit)	<u>(3,117,392)</u>
Total Net Position	<u>29,394,539</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Activities

For the Fiscal Year Ended June 30, 2023

		Program Revenues		(Expenses)/
		Charges	Operating	Revenues
	Expenses	for	Grants/	Governmental
		Services	Contributions	Activities
Governmental Activities				
Instruction				
Regular Programs	\$ 10,956,796	—	5,023	(10,951,773)
Special Programs	1,448,979	—	802,772	(646,207)
Other Instructional Programs	2,540,295	—	24,033	(2,516,262)
State Retirement Contributions	7,399,591	—	7,399,591	—
Support Services				
Pupils	1,358,447	—	—	(1,358,447)
Instructional Staff	869,843	—	—	(869,843)
General Administration	1,021,415	—	—	(1,021,415)
School Administration	969,152	—	—	(969,152)
Business	3,561,777	218,406	1,125,128	(2,218,243)
Transportation	1,418,630	—	415,136	(1,003,494)
Operations and Maintenance	1,513,482	137,675	50,000	(1,325,807)
Central	792,848	—	—	(792,848)
Payments to Other Districts/Govts.	2,796,940	—	—	(2,796,940)
Interest on Long-Term Debt	500,998	—	—	(500,998)
Total Governmental Activities	37,149,193	356,081	9,821,683	(26,971,429)
General Revenues				
Taxes				
Real Estate Taxes, Levied for General Purposes				22,466,978
Real Estate Taxes, Levied for Specific Purposes				918,042
Real Estate Taxes, Levied for Debt Services				1,696,008
Personal Property Replacement Taxes				1,927,537
State Aid-Formula Grants				1,172,936
Investment (Loss)				(29,618)
Other General Revenues				681,258
				<u>28,833,141</u>
Change in Net Position				1,861,712
Net Position - Beginning as Restated				<u>27,532,827</u>
Net Position - Ending				<u><u>29,394,539</u></u>

LINCOLNWOOD SCHOOL DISTRICT 74

Balance Sheet - Governmental Funds

June 30, 2023

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Balance Sheet - Governmental Funds

June 30, 2023

		Special Revenue	
	General	Operations and Maintenance	Transportation
ASSETS			
Cash and Investments	\$ 13,833,303	3,562,423	1,625,378
Receivables - Net of Allowances			
Property Taxes	10,417,088	987,823	493,911
Intergovernmental	423,152	—	103,545
Leases	—	234,823	—
Prepays	448,141	9,128	—
Total Assets	25,121,684	4,794,197	2,222,834
LIABILITIES			
Accounts Payable	247,680	157,603	110,197
Salaries and Wages Payable	620,107	40,586	—
Retainage Payable	—	—	—
Total Liabilities	867,787	198,189	110,197
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	10,417,088	987,823	493,911
Leases	—	228,106	—
Grants	14,102	—	—
Total Deferred Inflows of Resources	10,431,190	1,215,929	493,911
Total Liabilities and Deferred Inflows of Resources	11,298,977	1,414,118	604,108
FUND BALANCES			
Nonspendable	448,141	9,128	—
Restricted	396,360	3,370,951	1,618,726
Unassigned	12,978,206	—	—
Total Fund Balances	13,822,707	3,380,079	1,618,726
Total Liabilities, Deferred Inflows of Resources and Fund Balances	25,121,684	4,794,197	2,222,834

Municipal Retirement/ Social Security	Debt Service	Capital Projects		Totals
		Capital Projects	Fire Prevention Life Safety	
1,013,296	465,534	4,034,562	2,398,009	26,932,505
246,956	855,302	—	119,033	13,120,113
—	—	—	—	526,697
—	—	—	—	234,823
—	—	—	—	457,269
1,260,252	1,320,836	4,034,562	2,517,042	41,271,407
—	—	444,620	688,517	1,648,617
—	—	—	—	660,693
—	—	47,327	—	47,327
—	—	491,947	688,517	2,356,637
246,956	855,302	—	119,033	13,120,113
—	—	—	—	228,106
—	—	—	—	14,102
246,956	855,302	—	119,033	13,362,321
246,956	855,302	491,947	807,550	15,718,958
—	—	—	—	457,269
1,013,296	465,534	3,542,615	1,709,492	12,116,974
—	—	—	—	12,978,206
1,013,296	465,534	3,542,615	1,709,492	25,552,449
1,260,252	1,320,836	4,034,562	2,517,042	41,271,407

LINCOLNWOOD SCHOOL DISTRICT 74

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2023

Total Governmental Fund Balances	\$ 25,552,449
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	39,631,826
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - RHP	208,311
Deferred Items - THIS	(9,970,235)
Deferred Items - TRS	(42,566)
Deferred Items - IMRF	1,243,262
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(65,352)
Total OPEB Liability - RHP	(1,836,248)
Total OPEB Liability - THIS	(3,234,581)
Net Pension Liability - TRS	(1,068,529)
Net Pension Liability - IMRF	(1,786,929)
General Obligation Bonds - Net	(19,189,053)
Accrued Interest Payable	(47,816)
Net Position of Governmental Activities	29,394,539

LINCOLNWOOD SCHOOL DISTRICT 74

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2023**

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended June 30, 2023

		Special Revenue	
	General	Operations and Maintenance	Transportation
Revenues			
Local Sources			
Property Taxes	\$ 19,599,670	2,062,385	863,735
Corporate Personal Property Replacement Taxes	720,617	155,131	482,458
Investment Income (Loss)	(41,191)	(44,620)	(21,322)
Other Revenue from Local Sources	893,264	144,075	—
State Sources	1,202,081	—	415,136
Federal Sources	1,317,289	7,392	—
On-Behalf Payments - State of Illinois	7,399,591	—	—
Total Revenues	31,091,321	2,324,363	1,740,007
Expenditures			
Instruction			
Regular Programs	10,617,697	—	—
Special Programs	1,386,041	—	—
Other Instructional Programs	2,509,987	—	—
Support Services			
Pupils	1,317,053	—	—
Instructional Staff	747,541	—	—
General Administration	990,591	—	—
School Administration	898,920	—	—
Business	1,216,969	—	—
Transportation	—	—	1,418,630
Operations and Maintenance	—	1,970,942	—
Central	725,133	—	—
Payments to Other Districts and Govt. Units	2,796,940	—	—
Debt Service			
Principal Retirement	—	—	—
Interest and Other	—	—	—
On-Behalf Expenditures	7,399,591	—	—
Total Expenditures	30,606,463	1,970,942	1,418,630
Net Change in Fund Balances	484,858	353,421	321,377
Fund Balances - Beginning	13,337,849	3,026,658	1,297,349
Fund Balances - Ending	13,822,707	3,380,079	1,618,726

Municipal Retirement/ Social	Debt Service	Capital Projects		Totals
		Capital Projects	Fire Prevention Life Safety	
523,879	1,696,008	—	335,351	25,081,028
569,331	—	—	—	1,927,537
(62,665)	7,007	153,275	(20,102)	(29,618)
—	—	—	—	1,037,339
—	—	—	—	1,617,217
—	—	603,130	50,000	1,977,811
—	—	—	—	7,399,591
1,030,545	1,703,015	756,405	365,249	39,010,905
121,715	—	—	—	10,739,412
62,938	—	—	—	1,448,979
30,308	—	—	—	2,540,295
41,394	—	—	—	1,358,447
18,139	—	—	—	765,680
9,021	—	—	—	999,612
33,897	—	—	—	932,817
76,303	—	2,389,658	924,295	4,607,225
—	—	—	—	1,418,630
83,115	—	—	—	2,054,057
67,715	—	—	—	792,848
—	—	—	—	2,796,940
—	1,165,000	—	—	1,165,000
—	640,100	—	—	640,100
—	—	—	—	7,399,591
544,545	1,805,100	2,389,658	924,295	39,659,633
486,000	(102,085)	(1,633,253)	(559,046)	(648,728)
527,296	567,619	5,175,868	2,268,538	26,201,177
1,013,296	465,534	3,542,615	1,709,492	25,552,449

LINCOLNWOOD SCHOOL DISTRICT 74

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ (648,728)
---------------------------------------------------------------	---------------------

Amounts reported for Governmental Activities in the Statement of Activities
are different because:

Governmental Funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	2,376,346
Depreciation Expense	(2,422,418)

Deferred Outflows/(Inflows) of Resources related to pensions/OPEB plans
are not reported in the funds

Change in Deferred Items - RHP	(41,687)
Change in Deferred Items - THIS	(5,839,237)
Change in Deferred Items - TRS	48,660
Change in Deferred Items - IMRF	3,134,960

The issuance of long-term debt provides current financial resources to
Governmental Funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences	(10,684)
Change in Total OPEB Liability - RHP	129,461
Change in Total OPEB Liability - THIS	7,229,171
Change in Net Pension Liability - TRS	2,688
Change in Net Pension Liability/(Asset) - IMRF	(3,400,922)
Retirement of Long-Term Debt	1,165,000
Amortization of Bond Premium	135,877

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

3,225

Changes in Net Position of Governmental Activities

1,861,712

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincolnwood School District 74 (the District) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established under GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34" and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, investment income/(loss), etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, or Capital Projects Funds. The District maintains three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service. The Debt Service Fund is treated as a major fund.

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Capital Projects Funds are used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The Capital Projects Fund, a major fund, is used to account for construction projects and renovations financed through local property taxes, bond proceeds or transfers from other funds. The Fire Prevention and Life Safety Fund, also a major fund, is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded, regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is used.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the "economic resources" measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means that the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting- Continued

For this purpose, the District considers all revenues available if they are collected within 60 days after year-end, except for state aid. State aid received after 60 days are being considers as available as historically, state aid collected within 60 days have represented all state aid expected to be collected. The state is currently being on payments to local government agencies, which is a highly unusual circumstance, resulting in current year state aid collections after 60 days of year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

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

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Capital Assets

Capital assets purchased or acquired with an original cost of \$500 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical costs based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	45 Years
Improvements Other than Buildings	20 - 50 Years
Equipment and Vehicles	4 - 20 Years

Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences - Continued

All certified employees receive a specified number of sick days per year depending on their years of service, in accordance with the agreement between the Board of Education and the Education Association. Unused sick leave days accumulate indefinitely. Upon retirement, a certified employee may apply up to 340 sick days of unused sick leave toward service credit for the Teachers' Retirement System (TRS). The employee is reimbursed for any remaining unused sick days at the rate of \$50 per day.

All twelve-month employees earn 17 paid sick days per year. Unused sick pay can accumulate without limit. Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave for certified employees.

Employees who work a twelve-month year are also entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year. Unused vacation days are converted into sick days if not used by August 1. Due to the nature of the policy, no liability is provided in the financial statements for accumulated vacation time for District employees.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Notes to the Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

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

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

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

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

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

The Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (GAAP Basis) includes "on-behalf" payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	6/30/22	6/30/23
Education Account	\$ —	24,208
Tort Immunity and Judgement Account	36,025	—
Fire Prevention and Life Safety	—	646,295

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER

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

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

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

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

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER - Continued

The weighted average maturity of all marketable pooled investments held by the Treasurer was 8.56 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all investments held by the Treasurer's Office was \$394,118,236 and the fair value of the District's proportionate share of the pool was \$26,899,107.

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

DEPOSITS AND INVESTMENTS IN THE CUSTODY OF THE DISTRICT

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

	Carrying Value	Bank Balance
Deposits with Financial Institutions	\$ 33,298	33,738

The District maintains \$100 in petty cash.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposits with financial institutions totaled \$33,738; this entire amount was insured through FDIC insurance.

PROPERTY TAXES

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 1, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner to real property on January 1 in any year is liable for taxes of that year.

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

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

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

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

The 2022 property tax levy is recognized as a receivable in the fiscal year 2023, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal year 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal year 2023 and has included the corresponding receivable as a deferred inflow of resources.

PERSONAL PROPERTY REPLACEMENT TAXES

Personal property replacement taxes are first allocated to the Operations and Maintenance Fund, and the balance is allocated to the remaining funds at the discretion of the District.

JOINT AGREEMENTS

The District is a member of the Niles Township District for Special Education (NTDSE), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

LINCOLNWOOD SCHOOL DISTRICT 74**Notes to the Financial Statements****June 30, 2023****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****CAPITAL ASSETS****Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances as Restated	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,337,500	—	—	2,337,500
Construction in Progress	884,978	1,567,338	884,978	1,567,338
	<u>3,222,478</u>	<u>1,567,338</u>	<u>884,978</u>	<u>3,904,838</u>
Depreciable Capital Assets				
Buildings	59,956,262	78,070	—	60,034,332
Improvements Other than Buildings	2,359,311	1,140,765	—	3,500,076
Equipment and Vehicles	7,640,583	475,151	—	8,115,734
	<u>69,956,156</u>	<u>1,693,986</u>	<u>—</u>	<u>71,650,142</u>
Less Accumulated Depreciation				
Buildings	25,679,776	1,992,022	—	27,671,798
Improvements Other than Buildings	1,583,768	92,403	—	1,676,171
Equipment and Vehicles	6,237,192	337,993	—	6,575,185
	<u>33,500,736</u>	<u>2,422,418</u>	<u>—</u>	<u>35,923,154</u>
Total Net Depreciable Capital Assets	<u>36,455,420</u>	<u>(728,432)</u>	<u>—</u>	<u>35,726,988</u>
Total Net Capital Assets	<u>39,677,898</u>	<u>838,906</u>	<u>884,978</u>	<u>39,631,826</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Depreciation expense was charged to governmental activities as follows:

Regular Programs	\$ 1,521,280
Instructional Staff	104,163
General Administration	21,803
School Administration	36,335
Business	101,743
Operations and Maintenance	<u>637,094</u>
	<u><u>2,422,418</u></u>

LEASES RECEIVABLE

The District is a lessor on the following lease at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
Children's Care and Development Center	5 Years	July 1, 2021	\$83,017 per Year	3.00%

During the fiscal year, the District has recognized \$76,044 of lease revenue.

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Principal	Interest
2024	\$ 75,972	7,045
2025	78,251	4,766
2026	<u>80,600</u>	<u>2,418</u>
	<u><u>234,823</u></u>	<u><u>14,229</u></u>

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General Obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited School Bonds of 2015 - Due in annual installments of \$685,000 to \$1,590,000 plus semi-annual interest at 2.50% to 4.00% through December 1, 2025.	\$ 3,310,000	—	790,000	2,520,000
General Obligation Limited School Bonds of 2016 - Due in annual installments of \$30,000 to \$1,005,000 plus semi-annual interest at 2.50% to 4.00% through December 1, 2030.	4,205,000	—	—	4,205,000
General Obligation Limited School Bonds of 2018A - Due in annual installments of \$345,000 to \$815,000 plus semi-annual interest at 4.00% through December 1, 2035.	5,205,000	—	375,000	4,830,000
General Obligation Limited School Bonds of 2021 - Due in annual installments of \$295,000 to \$1,320,000 plus semi-annual interest at 2.00% to 3.00% through December 1, 2039.	6,365,000	—	—	6,365,000
	19,085,000	—	1,165,000	17,920,000

LINCOLNWOOD SCHOOL DISTRICT 74**Notes to the Financial Statements****June 30, 2023****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Long-Term Liabilities Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 54,668	21,368	10,684	65,352	13,070
Total OPEB Liability - RHP	1,965,709	—	129,461	1,836,248	—
Total OPEB Liability - THIS	10,463,752	—	7,229,171	3,234,581	—
Net Pension Liability - TRS	1,071,217	—	2,688	1,068,529	—
Net Pension Liability/(Asset) - IMRF	(1,613,993)	3,400,922	—	1,786,929	—
General Obligation Bonds	19,085,000	—	1,165,000	17,920,000	1,205,000
Plus: Unamortized Premium	1,404,930	—	135,877	1,269,053	135,877
	<u>32,431,283</u>	<u>3,422,290</u>	<u>8,672,881</u>	<u>27,180,692</u>	<u>1,353,947</u>

The compensated absences, the total OPEB liabilities, and the net pension liabilities are being repaid from the General Fund. The general obligation bonds are being paid by the Debt Service Fund.

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2021*	<u>\$ 689,622,446</u>
Legal Debt Limit - 6.9% of Assessed Value	47,583,949
Amount of Debt Applicable to Limit	<u>(17,920,000)</u>
Legal Debt Margin	<u>29,663,949</u>

*As of the date of the report, the 2022 tax levy assessed valuation is not available.

LINCOLNWOOD SCHOOL DISTRICT 74**Notes to the Financial Statements****June 30, 2023****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities	
	General Obligation	
	Bonds	
	Principal	Interest
2024	\$ 1,205,000	600,725
2025	1,150,000	565,000
2026	865,000	536,325
2027	895,000	505,450
2028	930,000	468,950
2029	965,000	431,050
2030	1,005,000	391,650
2031	1,080,000	352,000
2032	990,000	314,125
2033	1,085,000	275,900
2034	1,120,000	235,450
2035	1,165,000	193,500
2036	1,210,000	149,875
2037	1,245,000	108,975
2038	1,280,000	71,100
2039	1,320,000	32,100
2040	410,000	6,150
Totals	17,920,000	5,238,325

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 39,631,826
Less: Capital Related Debt	
General Obligation Limited School Bonds of 2015	(2,520,000)
General Obligation Limited School Bonds of 2016	(4,205,000)
General Obligation Limited School Bonds of 2018A	(4,830,000)
General Obligation Limited School Bonds of 2021	(6,365,000)
Unamortized Premium	<u>(1,269,053)</u>
Net Investment in Capital Assets	<u><u>20,442,773</u></u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Education; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Education's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Education itself or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Education, who is authorized to assign amounts to a specific purpose.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's fund balance policy states that the fund balance of the operating funds should maintain a minimum fund balance greater than or equal to 50% of the budgeted expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue			Debt Service	Capital Projects		Totals
		Operations and Maintenance	Transportation	Municipal Retirement/Social Security		Capital Projects	Fire Prevention and Life Safety	
Fund Balances								
Nonspendable								
Prepays	\$ 448,141	9,128	—	—	—	—	—	457,269
Restricted								
Tort Immunity	378,215	—	—	—	—	—	—	378,215
Student Activities	18,145	—	—	—	—	—	—	18,145
Operations and Maintenance	—	3,370,951	—	—	—	—	—	3,370,951
Transportation	—	—	1,618,726	—	—	—	—	1,618,726
Retirement Benefits	—	—	—	1,013,296	—	—	—	1,013,296
Debt Service	—	—	—	—	465,534	—	—	465,534
Capital Projects	—	—	—	—	—	3,542,615	—	3,542,615
Fire Prevention and Life Safety	—	—	—	—	—	—	1,709,492	1,709,492
	396,360	3,370,951	1,618,726	1,013,296	465,534	3,542,615	1,709,492	12,116,974
Unassigned	12,978,206	—	—	—	—	—	—	12,978,206
Total Fund Balances	13,822,707	3,380,079	1,618,726	1,013,296	465,534	3,542,615	1,709,492	25,552,449

NET POSITION RESTATEMENT

Beginning net position was restated due to an updated capital asset appraisal. The following is a summary of net position balance as originally reported and as restated.

Net Position/Fund Balance	As Reported	As Restated	Increase
Governmental Activities	\$ 27,902,952	27,532,827	(370,125)

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pools: the Educational Benefit Cooperative (EBC) for health claims and the Collective Liability Insurance Cooperative (CLIC) for workers' compensation claims and for property damage and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

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

State and Federal Aid Contingencies

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

OTHER POST-EMPLOYMENT BENEFITS

The aggregate amounts recognized for the two plans are:

	OPEB Expense/ (Revenue)	OPEB Liability	Deferred Outflows	Deferred (Inflows)
OPEB - RHP	\$ 161,936	1,836,248	327,461	(119,150)
OPEB - THIS	(1,301,464)	3,234,581	305,764	(10,275,999)
	(1,139,528)	5,070,829	633,225	(10,395,149)

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan

Plan Description

Plan Administration. The District's defined benefit OPEB plan, Retiree's Health Plan (RHP), provides OPEB for all permanent full-time general and public safety employees of the District. RHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RHP provides health insurance contributions for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members. Such coverage is provided for retired employees until they reach age 65. The District does not issue a stand-alone report for the postretirement health plan.

Plan Membership. As of June 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	175
Inactive Employee Entitled to but not yet Receiving Benefits	—
Active Employees	<u>14</u>
Total	<u><u>189</u></u>

Total OPEB Liability

The District's total OPEB liability of \$1,836,248 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.86%
Healthcare Cost Trend Rates	
Initial	6.25%
Ultimate	5.00%
Retirees' Share of Benefit-Related Costs	Non-Certificated employees contribute the blended average employee group cost.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on a tax-exempt municipal bond rate based on an index of 20 Year general obligation bonds with an average AA credit rating.

Mortality rates are based on IMFR-PUBG, TRS-PubT and MP2021FG Improvemnet.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022	\$ 1,965,709
Changes for the Year:	
Service Cost	67,976
Interest on the Total OPEB Liability	67,928
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(15,655)
Benefit Payments	(249,710)
Other Changes	—
Net Changes	(129,461)
Balance at June 30, 2023	1,836,248

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

The following presents the total OPEB liability, calculated using a single discount rate of 3.86%, while the prior valuation used 3.69%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
Total OPEB Liability	\$ 1,928,480	1,836,248	1,748,320

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

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

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

		Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
	1% Decrease (Varies)		
Total OPEB Liability	\$ 1,779,228	1,836,248	1,896,310

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$161,936. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 204,797	—	204,797
Change in Assumptions	122,664	(119,150)	3,514
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	327,461	(119,150)	208,311

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

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

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 26,032
2025	26,032
2026	26,032
2027	26,032
2028	26,032
Thereafter	<u>78,151</u>
Total	<u><u>208,311</u></u>

Teachers' Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription drug, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

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

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$118,840, and the District recognized revenues and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2022 and June 30, 2021 were 0.90 and 1.24 percent of pay, respectively. For these years, state contributions on behalf of District employees were \$117,318 and \$152,710, respectively.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. The employers contribution for the years ended June 30, 2022 and 2021 was 0.92 and 0.92, respectively. For the year ended June 30, 2023, 2022, and 2021 the District paid \$88,470, \$87,337, and \$113,301 to the THIS Fund, respectively, which was 100 percent of the required contribution.

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

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.25%
Salary Increases:	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment Rate of Return:	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumptions - Continued. Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Single Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.69% as of June 30, 2022, and 1.92% as of June 30, 2021.

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

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

	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
Employer's Proportionate Share of the OPEB Liability	\$ 3,594,821	3,234,581	2,864,479

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table shows the plan's net OPEB liability as of June 30, 2022, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The current claims trend rates are 8.00% in plan year end 2024, decreasing to an ultimate trend rate of 4.25% in plan year end 2039.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 2,733,323	3,234,581	3,784,734

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

At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2022, the District's proportion was 0.047257 percent, which was a decrease of 0.000186 from its proportion measured as of June 30, 2021 (0.047443 percent).

The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 3,234,581
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>4,400,317</u>
Total	<u><u>7,634,898</u></u>

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

For the year ending June 30, 2023, the District recognized OPEB revenue and expense of \$118,840 for support provided by the State. For the year ending June 30, 2023, the District recognized OPEB revenue of \$1,301,464. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ —	(2,115,575)	(2,115,575)
Net Difference Between Projected and Actual Earnings on Pension Investments	2,918	(7,978,852)	(7,975,934)
Changes of Assumptions	467	(74)	393
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	213,909	(181,498)	32,411
Total Pension Expense to be Recognized in Future Periods	217,294	(10,275,999)	(10,058,705)
Employer Contributions Subsequent to the Measurement Date	88,470	—	88,470
Totals	305,764	(10,275,999)	(9,970,235)

For the fiscal year ended, \$88,470 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2024	\$ (1,650,424)
2025	(1,540,321)
2026	(1,374,421)
2027	(1,330,741)
2028	(1,313,887)
Thereafter	(2,848,911)
Total	(10,058,705)

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued**RETIREMENT SYSTEMS**

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

The aggregate amounts recognized for the two pension plans are:

	Pension Expense/ (Revenue)	Net Pension Liability	Deferred Outflows	Deferred Inflows
TRS	\$ (51,348)	1,068,529	113,378	(155,944)
IMRF	458,343	1,786,929	1,252,222	(8,960)
	406,995	2,855,458	1,365,600	(164,904)

Teachers' Retirement System (TRS)**Plan Descriptions, Provisions and Funding Policies**

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

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

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$7,280,751 in pension contributions from the State.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$76,586 and are deferred because they were paid after the June 30, 2022 measurement date.

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

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

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

For the fiscal year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from those funds. For the fiscal year ended June 30, 2023, salaries totaling \$281,013 were paid from federal and special trust funds that required employer contributions of \$29,478. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer paid \$239 to TRS for employer contributions due on salary increases in excess of 6 percent, \$13,016 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2022, the District paid \$— to TRS for employer contributions due on salary increase in excess of 3 percent, \$11,173 for contributions on salaries in excess of the Governor's statutory salary and paid \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2022, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the employer follows below:

Employer's Proportionate Share of the Net Pension Liability	\$	1,068,529
State's Proportionate Share of the Net Pension Liability Associated with the Employer		<u>92,687,822</u>
Total	179	<u><u>93,756,351</u></u>

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2022, the employer's proportion was 0.0013 percent, which was a decrease of 0.0001 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the employer recognized pension expense of \$7,280,751 and revenue of \$7,280,751 for support provided by the state.

At June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 2,148	(5,891)	(3,743)
Net Difference Between Projected and Actual Earnings on Pension Investments	977	—	977
Changes of Assumptions	4,927	(2,040)	2,887
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(148,013)	(148,013)
Total Pension Expense to be Recognized in Future Periods	8,052	(155,944)	(147,892)
Employer Contributions Subsequent to the Measurement Date	105,326	—	105,326
Totals	113,378	(155,944)	(42,566)

\$105,326 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

<u>Fiscal Year</u>	<u>Net Deferred (Inflows) of Resources</u>
2024	\$ (52,465)
2025	(42,201)
2026	(40,040)
2027	(6,719)
2028	(6,467)
Thereafter	<u>—</u>
Total	<u><u>(147,892)</u></u>

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50 Percent

Salary Increases: Varies by Amount of Service Credit

Investment Rate of Return: 7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT -2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions - Continued

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large Cap	16.3%	5.7%
U.S. Small/Mid Cap	1.9%	6.8%
International Equities Developed	14.1%	6.6%
Emerging Market Equities	4.7%	8.6%
U.S. Bonds Core	6.9%	1.2%
Cash Equivalents	1.2%	(0.3%)
TIPS	0.5%	0.3%
International Debt Developed	1.2%	6.6%
Emerging International Debt	3.7%	3.8%
Real Estate	16.0%	5.4%
Private Debt	12.5%	5.3%
Hedge Funds	4.0%	3.5%
Private Equity	15.0%	10.0%
Infrastructure	2.0%	5.9%
Total	100.0%	

Discount Rate

At June 30, 2022, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2021 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Discount Rate - Continued

Based on those assumptions, TRS's fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the OPEB Liability	\$ 1,306,821	1,068,529	870,930

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by the Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Administration. All employees (other than those covered by the Teachers Retirement Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

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

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	146
Inactive Plan Members Entitled to but not yet Receiving Benefits	155
Active Plan Members	<u>50</u>
Total	184
	<u><u>351</u></u>

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended June 30, 2023, the District's contribution was 8.72% of covered payroll.

Net Pension Liability/(Asset). The District's net pension liability/(asset) was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

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

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

Discount Rate

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

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity - Continued

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 3,417,636	1,786,929	465,166

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	\$ 15,781,893	17,395,886	(1,613,993)
Changes for the Year:			
Service Cost	209,060	—	209,060
Interest on the Total Pension Liability	1,115,897	—	1,115,897
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(63,496)	—	(63,496)
Changes of Assumptions	—	—	—
Contributions - Employer	—	218,392	(218,392)
Contributions - Employees	—	98,572	(98,572)
Net Investment Income	—	(2,240,821)	2,240,821
Benefit Payments, Including Refunds of Employee Contributions	(989,472)	(989,472)	—
Other (Net Transfer)	—	(215,604)	215,604
Net Changes	271,989	(3,128,933)	3,400,922
Balances at December 31, 2022	16,053,882	14,266,953	1,786,929

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended June 30, 2023, the District recognized pension expense of \$458,343. At June 30, 2023, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ —	(8,960)	(8,960)
Changes of Assumptions	—	—	—
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,164,900	—	1,164,900
Total Pension Expense to be Recognized			
in Future Periods	1,164,900	(8,960)	1,155,940
Pension Contributions Made Subsequent			
to the Measurement Date	87,322	—	87,322
Total Deferred Amounts Related to IMRF	1,252,222	(8,960)	1,243,262

\$87,322 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ (110,187)
2025	184,137
2026	388,025
2027	693,965
2028	—
Thereafter	—
Total	188 1,155,940

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in the Employer's Total OPEB Liability
Retiree's Health Plan
- Schedule Employer Contributions
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System
- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Operations and Maintenance - Special Revenue Fund
Transportation - Special Revenue Fund
Municipal Retirement/Social Security - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgeted amounts are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

LINCOLNWOOD SCHOOL DISTRICT 74

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2023

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2023

	<u>6/30/2018</u>
Total OPEB Liability	
Service Cost	\$ 225,230
Interest	180,556
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	—
Benefit Payments	(312,416)
Other	—
Net Change in Total OPEB Liability	<u>93,370</u>
Total OPEB Liability - Beginning	<u>4,821,735</u>
Total OPEB Liability - Ending	<u><u>4,915,105</u></u>
Covered-Employee Payroll	\$ 13,522,519
Total OPEB Liability as a Percentage of Covered-Employee Payroll	36.35%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 - 2023.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
233,946	217,888	102,171	83,065	67,976
183,489	173,718	45,602	42,125	67,928
—	(3,169,801)	—	—	—
—	133,068	—	130,845	—
141,198	56,249	4,493	(123,343)	(15,655)
(347,558)	(325,643)	(296,439)	(234,469)	(249,710)
—	—	—	—	—
211,075	(2,914,521)	(144,173)	(101,777)	(129,461)
4,915,105	5,126,180	2,211,659	2,067,486	1,965,709
5,126,180	2,211,659	2,067,486	1,965,709	1,836,248
14,076,363	14,373,723	14,733,066	14,293,229	15,009,475
36.42%	15.39%	14.03%	13.75%	12.23%

LINCOLNWOOD SCHOOL DISTRICT 74**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 99,691	\$ 99,691	\$ —	\$ 11,328,576	0.88%
2019	108,258	108,258	—	11,767,192	0.92%
2020	110,638	110,638	—	12,025,829	0.92%
2021	113,301	113,301	—	12,315,343	0.92%
2022	87,337	87,337	—	13,035,370	0.67%
2023	88,470	88,470	—	13,204,484	0.67%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LINCOLNWOOD SCHOOL DISTRICT 74

Teacher's Health Insurance Security Fund Schedule of Employer Contributions - Continued June 30, 2023

Notes to the Schedule of Employer Contributions

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Sponsor's Fiscal Year End	June 30, 2023

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2022, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Fair Value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation for all plan years.
Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. PreRetirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

LINCOLNWOOD SCHOOL DISTRICT 74

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2023

	<u>6/30/18</u>
Employer's Proportion of the Net OPEB Liability	0.047807%
Employer's Proportionate Share of the Net OPEB Liability	\$ 12,405,717
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>16,291,855</u>
Total	<u>28,697,572</u>
Employer's Covered Payroll	\$ N/A
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

6/30/19	6/30/20	6/30/21	6/30/22	6/30/23
0.048192%	0.047521%	0.047538%	0.047443%	0.047257%
12,696,479	13,152,640	12,709,607	10,463,752	3,234,581
17,048,632	16,663,057	17,218,085	14,149,598	4,400,317
29,745,111	29,815,697	29,927,692	24,613,350	7,634,898
11,328,576	11,767,192	12,025,829	12,315,343	13,035,370
112.07%	111.77%	105.69%	84.97%	24.81%
(0.07%)	0.25%	0.70%	1.40%	5.24%

LINCOLNWOOD SCHOOL DISTRICT 74

Teachers' Retirement System

Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions June 30, 2023

	6/30/15	6/30/16
Employer's Proportion of the Net Pension Liability	0.0017%	0.0017%
Employer's Proportionate Share of the Net Pension Liability	\$ 1,017,164	1,119,875
State's Proportionate Share of the Net Pension Liability Associated with the Employer	63,431,351	66,871,248
Total	64,448,515	67,991,123
Employer's Covered Payroll	\$ N/A	10,321,300
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	N/A	10.85%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.00%	41.50%
Contractually-Required Contribution	\$ 59,633	59,900
Contributions in Relation to the Contractually Required Contribution	58,002	59,633
Contribution Deficiency (Excess)	1,631	267
Employer's Covered Payroll	\$ 10,321,300	10,426,039
Contributions as a % of Covered Payroll	N/A	0.57%

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

For the 2022 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2021-2017 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

6/30/17	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23
0.0014%	0.0017%	0.0016%	0.0015%	0.0014%	0.0014%	0.0013%
1,091,688	1,310,767	1,231,558	1,225,651	1,231,407	1,071,217	1,068,529
73,297,917	90,235,898	84,366,887	87,228,212	96,450,211	89,779,366	92,687,822
74,389,605	91,546,665	85,598,445	88,453,863	97,681,618	90,850,583	93,756,351
10,426,039	10,996,376	11,328,576	11,767,192	12,025,829	12,315,343	13,035,370
10.47%	11.92%	10.87%	10.42%	10.24%	8.70%	8.20%
36.44%	39.26%	40.00%	40.00%	37.80%	45.10%	42.80%
63,778	65,706	87,524	79,827	82,156	112,671	106,064
63,739	65,649	109,912	79,830	80,659	106,244	105,326
39	57	(22,388)	(3)	1,497	6,427	738
10,996,376	11,328,576	11,767,192	12,025,829	12,315,343	13,035,370	13,204,484
0.58%	0.58%	0.93%	0.66%	0.65%	0.82%	0.80%

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund Schedule of Employer Contributions June 30, 2023

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 215,952	\$ 210,462	\$ (5,490)	\$ 1,634,760	12.87%
2016	247,204	570,680	323,476	1,884,175	30.29%
2017	244,955	244,955	—	1,721,391	14.23%
2018	228,813	241,840	13,027	1,871,116	12.92%
2019	232,248	232,248	—	2,044,706	11.36%
2020	252,125	252,125	—	2,056,230	12.26%
2021	268,289	287,131	18,842	2,089,258	13.74%
2022	232,051	232,051	—	2,109,839	11.00%
2023	192,381	192,381	—	2,207,264	8.72%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2023

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2023

	12/31/14	12/31/15
Total Pension Liability		
Service Cost	\$ 217,309	195,240
Interest	856,046	929,311
Differences Between Expected and Actual Experience	96,917	152,652
Change of Assumptions	534,248	—
Benefit Payments, Including Refunds of Member Contributions	(661,513)	(705,468)
Net Change in Total Pension Liability	1,043,007	571,735
Total Pension Liability - Beginning	11,636,048	12,679,055
Total Pension Liability - Ending	12,679,055	13,250,790
Plan Fiduciary Net Position		
Contributions - Employer	\$ 210,462	570,680
Contributions - Members	80,170	88,503
Net Investment Income	671,496	57,205
Benefit Payments, Including Refunds of Member Contributions	(661,513)	(705,468)
Other (Net Transfer)	(30,061)	190,122
Net Change in Plan Fiduciary Net Position	270,554	201,042
Plan Net Position - Beginning	11,193,577	11,464,131
Plan Net Position - Ending	11,464,131	11,665,173
Employer's Net Pension Liability/(Asset)	\$ 1,214,924	1,585,617
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.42%	88.03%
Covered Payroll	\$ 1,634,760	1,884,175
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	74.32%	84.15%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/16	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22
204,493	188,711	187,972	220,484	211,783	184,388	209,060
970,705	1,002,894	1,021,965	1,048,767	1,058,346	1,066,781	1,115,897
32,813	342,512	99,900	(231,025)	(66,934)	381,523	(63,496)
(28,764)	(454,888)	371,277	—	(132,888)	—	—
(751,382)	(802,170)	(846,999)	(868,644)	(934,862)	(945,655)	(989,472)
427,865	277,059	834,115	169,582	135,445	687,037	271,989
13,250,790	13,678,655	13,955,714	14,789,829	14,959,411	15,094,856	15,781,893
13,678,655	13,955,714	14,789,829	14,959,411	15,094,856	15,781,893	16,053,882
244,955	214,131	264,508	210,872	295,099	264,622	218,392
91,764	84,117	102,795	96,766	92,241	102,574	98,572
802,273	2,165,052	(769,616)	2,288,429	2,006,552	2,620,296	(2,240,821)
(751,382)	(802,170)	(846,999)	(868,644)	(934,862)	(945,655)	(989,472)
141,625	(228,569)	(248,508)	71,222	(77,252)	44,477	(215,604)
529,235	1,432,561	(1,497,820)	1,798,645	1,381,778	2,086,314	(3,128,933)
11,665,173	12,194,408	13,626,969	12,129,149	13,927,794	15,309,572	17,395,886
12,194,408	13,626,969	12,129,149	13,927,794	15,309,572	17,395,886	14,266,953
1,484,247	328,745	2,660,680	1,031,617	(214,716)	(1,613,993)	1,786,929
89.15%	97.64%	82.01%	93.10%	101.42%	110.23%	88.87%
1,721,391	1,808,200	2,115,393	2,003,560	2,016,475	2,169,035	2,190,499
86.22%	18.18%	125.78%	51.49%	(10.65%)	(74.41%)	81.58%

LINCOLNWOOD SCHOOL DISTRICT 74

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(With Comparative Actual Amounts for Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
Property Taxes	\$ 19,707,420	19,707,420	19,599,670	(107,750)	19,526,276
Replacement Taxes	200,000	200,000	720,617	520,617	811,525
Other	807,214	807,214	893,264	86,050	1,392,708
State Sources	1,169,000	1,169,000	1,202,081	33,081	1,173,336
Federal Sources	1,102,121	1,102,121	1,317,289	215,168	2,175,616
Investment Income (Loss)	183,000	183,000	(41,191)	(224,191)	(1,101,877)
Total Direct Revenues	23,168,755	23,168,755	23,691,730	522,975	23,977,584
On-Behalf Payments	—	—	7,399,591	7,399,591	6,556,831
Total Revenues	23,168,755	23,168,755	31,091,321	7,922,566	30,534,415
Expenditures					
Instruction	14,529,867	14,529,867	14,513,725	16,142	13,645,383
Support Services	6,087,693	6,087,693	5,896,207	191,486	5,597,132
Community Services	2,000	2,000	—	2,000	—
Payments to Other Districts and Governmental Units	2,603,019	2,603,019	2,796,940	(193,921)	2,471,205
Total Direct Expenditures	23,222,579	23,222,579	23,206,872	15,707	21,713,720
On-Behalf Payments	—	—	7,399,591	(7,399,591)	6,556,831
Total Expenditures	23,222,579	23,222,579	30,606,463	(7,383,884)	28,270,551
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,824)	(53,824)	484,858	538,682	2,263,864
Other Financing Sources (Uses)					
Transfers In	—	—	—	—	65,000
Transfers Out	—	—	—	—	(6,065,000)
	—	—	—	—	(6,000,000)
Net Change in Fund Balance	(53,824)	(53,824)	484,858	538,682	(3,736,136)
Fund Balances - Beginning			13,337,849		17,073,985
Fund Balance - Ending			13,822,707		13,337,849

LINCOLNWOOD SCHOOL DISTRICT 74

Operations and Maintenance - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues					
Local Sources					
General Levy	\$ 2,359,920	2,359,920	2,062,385	(297,535)	2,261,022
Replacement Taxes	90,000	90,000	155,131	65,131	—
Investment Income (Loss)	45,000	45,000	(44,620)	(89,620)	(291,441)
Rentals	128,000	128,000	137,675	9,675	103,575
Proceeds from Vendor Contracts	6,566	6,566	—	(6,566)	—
Other Revenue from Local Sources	—	—	6,400	6,400	—
Total Local Sources	2,629,486	2,629,486	2,316,971	(312,515)	2,073,156
Federal Sources					
Other Restricted Revenue from Federal Sources	17,414	17,414	7,392	(10,022)	—
Total Revenues	2,646,900	2,646,900	2,324,363	(322,537)	2,073,156
Expenditures					
Support Services					
Business					
Operation and Maintenance of Plant Services					
Salaries	526,163	526,163	519,422	6,741	509,451
Employee Benefits	83,217	83,217	84,960	(1,743)	72,394
Purchased Services	960,700	960,700	926,846	33,854	952,504
Supplies and Materials	453,014	453,014	392,493	60,521	457,608
Capital Outlay	186,500	186,500	23,152	163,348	100,994
Other Objects	1,750	1,750	595	1,155	—
Non-Capitalized Equipment	30,000	30,000	23,474	6,526	4,556
Total Expenditures	2,241,344	2,241,344	1,970,942	270,402	2,097,507
Net Change in Fund Balance	405,556	405,556	353,421	(52,135)	(24,351)
Fund Balance - Beginning			3,026,658		3,051,009
Fund Balance - Ending			3,380,079		3,026,658

LINCOLNWOOD SCHOOL DISTRICT 74

Transportation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 933,730	933,730	863,735	(69,995)	662,266
Corporate Personal Property					
Replacement Taxes	280,000	280,000	482,458	202,458	526,240
Investment Income (Loss)	19,000	19,000	(21,322)	(40,322)	(118,888)
Total Local Sources	1,232,730	1,232,730	1,324,871	92,141	1,069,618
State Sources					
Transportation - Regular/Vocational	120,000	120,000	128,856	8,856	82,995
Transportation - Special Education	250,000	250,000	286,280	36,280	226,721
Total State Sources	370,000	370,000	415,136	45,136	309,716
Total Revenues	1,602,730	1,602,730	1,740,007	137,277	1,379,334
Expenditures					
Support Services					
Business					
Pupil Transport Services					
Purchased Services	1,440,000	1,440,000	1,418,630	21,370	1,321,025
Net Change in Fund Balance	162,730	162,730	321,377	158,647	58,309
Fund Balance - Beginning			1,297,349		1,239,040
Fund Balance - Ending			1,618,726		1,297,349

LINCOLNWOOD SCHOOL DISTRICT 74

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(With Comparative Actual Amounts for Amounts for the Fiscal Year Ended June 30, 2022)

	2023				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2022 Actual
Revenues					
Local Sources					
General Levy	\$ 205,080	205,080	166,459	(38,621)	187,593
Social Security/Medicare Only Levy	426,920	426,920	357,420	(69,500)	351,303
Corporate Personal Property					
Replacement Taxes	330,000	330,000	569,331	239,331	367,679
Investment Income (Loss)	12,000	12,000	(62,665)	(74,665)	(50,439)
Total Revenues	974,000	974,000	1,030,545	56,545	856,136
Expenditures					
Instruction					
Regular Programs	128,090	128,090	121,715	6,375	118,597
Pre-K Programs	11,189	11,189	9,292	1,897	9,684
Special Education Programs	68,533	68,533	54,886	13,647	59,666
Remedial and Supplemental Programs K-12	8,492	8,492	8,052	440	7,835
Interscholastic Programs	6,205	6,205	3,383	2,822	3,431
Summer School Programs	5,785	5,785	1,909	3,876	1,811
Gifted Programs	6,534	6,534	6,182	352	4,466
Bilingual Programs	9,939	9,939	9,542	397	9,595
Total Instruction	244,767	244,767	214,961	29,806	215,085
Support Services					
Pupils					
Attendance and Social Work Services	5,863	5,863	5,647	216	5,313
Health Services	28,992	28,992	25,234	3,758	27,475
Psychological Services	2,606	2,606	2,414	192	2,347
Speech Pathology and Audiology Services	3,984	3,984	3,708	276	3,582
Other Support Services - Pupils	8,832	8,832	4,391	4,441	5,569
Total Pupils	50,277	50,277	41,394	8,883	44,286
Instructional Staff					
Improvement of Instruction Services	14,136	14,136	14,314	(178)	15,528
Educational Media Services	3,961	3,961	3,825	136	3,691
Total Instructional Staff	18,097	18,097	18,139	(42)	19,219

LINCOLNWOOD SCHOOL DISTRICT 74

Municipal Retirement/Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
General Administration					
Executive Administration Services	\$ 3,951	3,951	4,144	(193)	4,085
Special Area Administration Services	5,089	5,089	4,877	212	5,010
Total General Administration	9,040	9,040	9,021	19	9,095
School Administration					
Office of the Principal Services	36,605	36,605	33,897	2,708	36,236
Business					
Direction of Business Support Services	2,758	2,758	2,728	30	2,630
Fiscal Services	38,547	38,547	35,576	2,971	38,494
Operations and Maintenance of					
Plant Services	88,461	88,461	83,115	5,346	90,491
Food Services	41,473	41,473	37,999	3,474	40,464
Total Business	171,239	171,239	159,418	11,821	172,079
Central					
Information Services	13,060	13,060	9,049	4,011	15,539
Data Processing Services	64,613	64,613	58,666	5,947	61,000
Total Central	77,673	77,673	67,715	9,958	76,539
Total Support Services	362,931	362,931	329,584	33,347	357,454
Total Expenditures	607,698	607,698	544,545	63,153	572,539
Net Change in Fund Balance	366,302	366,302	486,000	119,698	283,597
Fund Balance - Beginning			527,296		243,699
Fund Balance - Ending			1,013,296		527,296

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements - General Fund Accounts
- Budgetary Comparison Schedules - General Fund Accounts
- Budgetary Comparison Schedules - Major Governmental Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Operations and Maintenance Fund

The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund

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

DEBT SERVICE FUND

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

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUND

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

Capital Projects Fund

The Capital Projects Fund is used to account for construction projects and renovations financed through local property taxes, bond proceeds or transfers from other funds.

Fire Prevention and Life Safety Fund

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

LINCOLNWOOD SCHOOL DISTRICT 74**General Fund - by Accounts****Combining Balance Sheet****June 30, 2023**

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Totals
ASSETS				
Cash and Investments	\$ 12,681,073	378,215	774,015	13,833,303
Receivables - Net of Allowances				
Property Taxes	10,312,873	103,721	494	10,417,088
Intergovernmental	423,152	—	—	423,152
Prepays	264,985	183,156	—	448,141
Total Assets	23,682,083	665,092	774,509	25,121,684
LIABILITIES				
Accounts Payable	247,680	—	—	247,680
Salaries and Wages Payable	620,107	—	—	620,107
Total Liabilities	867,787	—	—	867,787
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	10,312,873	103,721	494	10,417,088
Grants	14,102	—	—	14,102
Total Deferred Inflows of Resources	10,326,975	103,721	494	10,431,190
Total Liabilities and Deferred Inflows of Resources	11,194,762	103,721	494	11,298,977
FUND BALANCES				
Nonspendable	264,985	183,156	—	448,141
Restricted	18,145	378,215	—	396,360
Unassigned	12,204,191	—	774,015	12,978,206
Total Fund Balances	12,487,321	561,371	774,015	13,822,707
Total Liabilities, Deferred Inflows of Resources and Fund Balances	23,682,083	665,092	774,509	25,121,684

LINCOLNWOOD SCHOOL DISTRICT 74

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2023

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Totals
Revenues				
Local Sources				
Property Taxes	\$ 19,392,099	206,757	814	19,599,670
Corporate Personal Property				
Replacement Taxes	548,421	172,196	—	720,617
Investment Income (Loss)	(26,182)	(16,743)	1,734	(41,191)
Other	893,264	—	—	893,264
State Sources	1,202,081	—	—	1,202,081
Federal Sources	1,317,289	—	—	1,317,289
On-Behalf Payments	7,399,591	—	—	7,399,591
Total Revenues	30,726,563	362,210	2,548	31,091,321
Expenditures				
Instruction				
Regular Programs	10,617,697	—	—	10,617,697
Special Programs	2,138,765	—	—	2,138,765
Other Instructional Programs	1,757,263	—	—	1,757,263
Support Services				
Pupils	1,317,053	—	—	1,317,053
Instructional Staff	747,541	—	—	747,541
General Administration	811,506	179,085	—	990,591
School Administration	898,920	—	—	898,920
Business	1,216,969	—	—	1,216,969
Central	725,133	—	—	725,133
Payments to Other Districts and				
Government Units	2,796,940	—	—	2,796,940
On-Behalf Expenditures	7,399,591	—	—	7,399,591
Total Expenditures	30,427,378	179,085	—	30,606,463
Net Change in Fund Balance	299,185	183,125	2,548	484,858
Fund Balances - Beginning	12,188,136	378,246	771,467	13,337,849
Fund Balances - Ending	12,487,321	561,371	774,015	13,822,707

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023			Variance with Final Budget	2022 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Local Sources					
General Levy	\$ 19,059,570	19,059,570	19,038,234	(21,336)	18,973,697
Special Education Levy	366,020	366,020	353,865	(12,155)	348,216
Corporate Personal Property					
Replacement Taxes	100,000	100,000	548,421	448,421	611,525
Regular - Tuition from					
Other Districts	190,600	190,600	193,059	2,459	192,215
Summer School - Tuition from					
Pupils or Parents (in State)	31,000	31,000	44,460	13,460	35,800
Investment Income (Loss)	175,000	175,000	(26,182)	(201,182)	(1,065,581)
Sales to Pupils - Lunch	200,000	200,000	218,406	18,406	144,637
Fees	66,650	66,650	94,037	27,387	86,129
Book Store Sales	3,500	3,500	12,155	8,655	1,795
Other Pupil Activity Revenue	30,000	30,000	36,552	6,552	32,165
Rentals - Regular Textbook	45,000	45,000	63,943	18,943	56,160
Rentals - Summer School Textbook	40,000	40,000	54,827	14,827	48,188
Rentals - Adult/Continuing					
Education Textbook	4,600	4,600	11,300	6,700	4,050
Other - Textbooks	—	—	13	13	—
Refund of Prior Years' Expenditures	47,864	47,864	79,280	31,416	55,000
Student Activity Fund	—	—	2,773	2,773	1,114
Other	148,000	148,000	82,459	(65,541)	735,455
Total Local Sources	20,507,804	20,507,804	20,807,602	299,798	20,260,565
State Sources					
General State Aid	1,118,000	1,118,000	1,165,544	47,544	1,164,227
Private Facility Tuition	8,000	8,000	31,514	23,514	7,903
Downstate - TPI and TBE	42,000	42,000	—	(42,000)	—
Technology - Technology for Success	1,000	1,000	1,023	23	1,206
Other Restricted Revenue	—	—	4,000	4,000	—
Total State Sources	1,169,000	1,169,000	1,202,081	33,081	1,173,336
Federal Sources					
Special Milk Program	10,000	10,000	17,736	7,736	11,067
Title I - Low Income	245,972	245,972	300,544	54,572	393,430
Federal - Special Education					
IDEA Flow-Through	299,769	299,769	315,196	15,427	310,328
IDEA Room and Board	210,000	210,000	155,518	(54,482)	140,858
Title III - English Language					
Acquisition	31,000	31,000	24,033	(6,967)	28,128
Title II - Teacher Quality	19,626	19,626	—	(19,626)	1,575

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023			2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues - Continued				
Federal Sources - Continued				
Medicaid Matching Funds				
Administrative Outreach	\$ —	—	46,476	46,476
Fee-For-Service Program	—	—	33,183	33,183
Other Federal Sources	285,754	285,754	424,603	138,849
Total Federal Sources	1,102,121	1,102,121	1,317,289	215,168
Total Direct Revenues	22,778,925	22,778,925	23,326,972	548,047
On-Behalf Payments	—	—	7,399,591	7,399,591
Total Revenues	22,778,925	22,778,925	30,726,563	7,947,638
Expenditures				
Instruction				
Regular Programs				
Salaries	7,735,177	7,735,177	7,868,986	(133,809)
Employee Benefits	1,302,684	1,302,684	1,359,767	(57,083)
Purchased Services	216,005	216,005	209,025	6,980
Supplies and Materials	554,480	554,480	501,261	53,219
Capital Outlay	204,000	204,000	51,486	152,514
Other Objects	1,800	1,800	325	1,475
Non-Capitalized Equipment	117,500	117,500	265,294	(147,794)
Termination Benefits	397,000	397,000	361,553	35,447
	10,528,646	10,528,646	10,617,697	(89,051)
Pre-K Programs				
Salaries	225,356	225,356	225,154	202
Employee Benefits	58,224	58,224	52,106	6,118
Supplies and Materials	4,300	4,300	3,172	1,128
Non-Capitalized Equipment	750	750	194	556
	288,630	288,630	280,626	8,004

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Instruction - Continued					
Special Education Programs					
Salaries	\$ 1,198,065	1,198,065	1,136,675	61,390	1,145,174
Employee Benefits	286,424	286,424	240,485	45,939	220,590
Purchased Services	600	600	999	(399)	1,910
Supplies and Materials	5,500	5,500	2,529	2,971	2,950
Capital Outlay	6,000	6,000	—	6,000	5,476
Other Objects	200	200	180	20	355
Non-Capitalized Equipment	5,000	5,000	5,173	(173)	5,539
	1,501,789	1,501,789	1,386,041	115,748	1,381,994
Remedial and Supplemental Programs K-12					
Salaries	585,251	585,251	585,249	2	568,574
Employee Benefits	102,383	102,383	97,193	5,190	80,952
Purchased Services	56,795	56,795	64,391	(7,596)	45,277
Supplies and Materials	7,250	7,250	5,891	1,359	7,770
	751,679	751,679	752,724	(1,045)	702,573
Interscholastic Programs					
Salaries	90,000	90,000	99,754	(9,754)	79,474
Employee Benefits	1,200	1,200	997	203	793
Supplies and Materials	5,500	5,500	6,887	(1,387)	2,859
Capital Outlay	1,500	1,500	—	1,500	—
Other Objects	3,600	3,600	3,500	100	3,500
	101,800	101,800	111,138	(9,338)	86,626
Summer School Programs					
Salaries	42,491	42,491	51,515	(9,024)	61,136
Employee Benefits	4,315	4,315	7,424	(3,109)	2,661
Supplies and Materials	3,117	3,117	1,710	1,407	2,054
	49,923	49,923	60,649	(10,726)	65,851

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Instruction - Continued					
Gifted Programs					
Salaries	\$ 450,386	450,386	450,386	—	323,604
Employee Benefits	64,287	64,287	64,217	70	41,375
Supplies and Materials	4,250	4,250	3,671	579	3,716
	518,923	518,923	518,274	649	368,695
Bilingual Programs					
Salaries	693,562	693,562	676,485	17,077	666,485
Employee Benefits	91,365	91,365	89,574	1,791	84,348
Purchased Services	1,800	1,800	—	1,800	1,800
Supplies and Materials	1,750	1,750	13,935	(12,185)	10,050
	788,477	788,477	779,994	8,483	762,683
Student Activity Fund					
Other Objects	—	—	6,582	(6,582)	613
Total Instruction	14,529,867	14,529,867	14,513,725	16,142	13,645,383
Guidance Services					
Purchased Services	5,000	5,000	—	5,000	—
Support Services					
Pupils					
Attendance and Social Work Services					
Salaries	404,123	404,123	404,123	—	375,341
Employee Benefits	35,333	35,333	39,792	(4,459)	26,220
Supplies and Materials	1,000	1,000	961	39	277
	440,456	440,456	444,876	(4,420)	401,838
Health Services					
Salaries	159,352	159,352	163,322	(3,970)	155,767
Employee Benefits	36,803	36,803	36,774	29	34,545
Purchased Services	31,000	31,000	58,397	(27,397)	37,239
Supplies and Materials	5,300	5,300	4,908	392	16,140
Capital Outlay	2,250	2,250	—	2,250	451
Other Objects	750	750	65	685	—
Non-Capitalized Equipment	1,600	1,600	223	1,377	—
	237,055	237,055	263,689	(26,634)	244,142

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
Pupils - Continued					
Psychological Services					
Salaries	\$ 179,584	179,584	179,584	—	174,217
Employee Benefits	35,198	35,198	35,090	108	33,242
Purchased Services	1,100	1,100	1,343	(243)	—
Supplies and Materials	1,850	1,850	1,382	468	106
	217,732	217,732	217,399	333	207,565
Speech Pathology and Audiology Services					
Salaries	274,591	274,591	274,591	—	264,844
Employee Benefits	37,095	37,095	36,995	100	35,049
Purchased Services	360	360	443	(83)	147
Supplies and Materials	1,800	1,800	1,513	287	1,845
	313,846	313,846	313,542	304	301,885
Other Support Services - Pupils					
Salaries	101,000	101,000	77,216	23,784	95,585
Employee Benefits	900	900	331	569	425
	101,900	101,900	77,547	24,353	96,010
Total Pupils	1,310,989	1,310,989	1,317,053	(6,064)	1,251,440
Instructional Staff					
Improvement of Instructional Services					
Salaries	364,189	364,189	356,019	8,170	372,154
Employee Benefits	41,959	41,959	43,170	(1,211)	39,879
Purchased Services	73,126	73,126	29,919	43,207	28,952
Supplies and Materials	1,500	1,500	687	813	1,985
Other Objects	1,800	1,800	4,423	(2,623)	10,048
	482,574	482,574	434,218	48,356	453,018
Educational Media Services					
Salaries	273,022	273,022	273,022	—	263,415
Employee Benefits	27,814	27,814	27,654	160	26,192
Supplies and Materials	16,000	16,000	12,647	3,353	9,381
	316,836	316,836	313,323	3,513	298,988

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
Instructional Staff - Continued					
Assessment and Testing					
Purchased Services	\$ —	—	—	—	30,212
Supplies and Materials	—	—	—	—	351
	—	—	—	—	30,563
Total Instructional Staff	799,410	799,410	747,541	51,869	782,569
General Administration					
Board of Education Services					
Employee Benefits	62,000	62,000	62,173	(173)	68,604
Purchased Services	212,700	212,700	197,554	15,146	183,782
Supplies and Materials	2,500	2,500	1,224	1,276	750
Capital Outlay	2,000	2,000	—	2,000	—
Other Objects	6,540	6,540	13,168	(6,628)	6,445
Non-Capitalized Equipment	1,500	1,500	—	1,500	—
	287,240	287,240	274,119	13,121	259,581
Executive Administration Services					
Salaries	268,850	268,850	286,941	(18,091)	278,267
Employee Benefits	49,650	49,650	50,198	(548)	30,733
Purchased Services	3,900	3,900	9,855	(5,955)	338
Supplies and Materials	2,000	2,000	314	1,686	265
Capital Outlay	500	500	—	500	—
Other Objects	3,000	3,000	3,652	(652)	3,073
Non-Capitalized Equipment	500	500	—	500	129
	328,400	328,400	350,960	(22,560)	312,805
Special Area Administration Services					
Salaries	147,376	147,376	147,264	112	141,960
Employee Benefits	38,258	38,258	38,763	(505)	36,802
Other Objects	1,000	1,000	400	600	—
	186,634	186,634	186,427	207	178,762
Total General Administration	802,274	802,274	811,506	(9,232)	751,148

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
School Administration					
Office of the Principal Services					
Salaries	\$ 688,889	688,889	689,892	(1,003)	695,189
Employee Benefits	179,022	179,022	198,926	(19,904)	166,442
Purchased Services	5,050	5,050	3,568	1,482	3,239
Supplies and Materials	4,000	4,000	1,738	2,262	4,350
Capital Outlay	1,500	1,500	—	1,500	—
Other Objects	2,400	2,400	1,202	1,198	548
Non-Capitalized Equipment	3,200	3,200	3,594	(394)	—
Termination Benefits	—	—	—	—	9,961
Total School Administration	884,061	884,061	898,920	(14,859)	879,729
Business					
Direction of Business Support					
Services					
Salaries	190,110	190,110	190,110	—	182,967
Employee Benefits	29,183	29,183	29,168	15	27,757
Other Objects	1,400	1,400	1,134	266	1,298
	220,693	220,693	220,412	281	212,022
Fiscal Services					
Salaries	231,039	231,039	230,559	480	212,877
Employee Benefits	54,870	54,870	59,546	(4,676)	39,588
Purchased Services	123,500	123,500	100,559	22,941	116,226
Supplies and Materials	5,500	5,500	4,576	924	5,461
Capital Outlay	750	750	—	750	750
Other Objects	20,000	20,000	29,390	(9,390)	24,090
Non-Capitalized Equipment	1,500	1,500	1,546	(46)	238
	437,159	437,159	426,176	10,983	399,230

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
Business - Continued					
Food Services					
Salaries	\$ 250,708	250,708	246,202	4,506	231,338
Employee Benefits	61,893	61,893	61,626	267	58,052
Purchased Services	500	500	7,000	(6,500)	—
Supplies and Materials	262,000	262,000	232,964	29,036	154,384
Capital Outlay	8,000	8,000	—	8,000	1,062
Other Objects	1,000	1,000	753	247	453
Non-Capitalized Equipment	4,000	4,000	118	3,882	—
	588,101	588,101	548,663	39,438	445,289
Internal Services					
Purchased Services	27,100	27,100	20,570	6,530	26,219
Supplies and Materials	1,500	1,500	1,148	352	1,073
	28,600	28,600	21,718	6,882	27,292
Total Business	1,274,553	1,274,553	1,216,969	57,584	1,083,833
Central					
Information Services					
Salaries	78,534	78,534	53,313	25,221	82,243
Employee Benefits	17,646	17,646	12,107	5,539	10,045
Purchased Services	34,250	34,250	23,662	10,588	19,555
Supplies and Materials	6,000	6,000	7,258	(1,258)	1,279
Other Objects	1,000	1,000	250	750	1,018
	137,430	137,430	96,590	40,840	114,140
Data Processing Services					
Salaries	534,698	534,698	524,540	10,158	461,276
Employee Benefits	119,278	119,278	103,458	15,820	88,723
Purchased Services	500	500	545	(45)	—
Other Objects	500	500	—	500	—
	654,976	654,976	628,543	26,433	549,999
Total Central	792,406	792,406	725,133	67,273	664,139

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Expenditures - Continued					
Support Services - Continued					
Total Support Services	\$ 5,863,693	5,863,693	5,717,122	146,571	5,412,858
Community Services					
Purchased Services	1,000	1,000	—	1,000	—
Supplies and Materials	1,000	1,000	—	1,000	—
Total Community Services	2,000	2,000	—	2,000	—
Payments to Other Districts and Governmental Units					
Payments for Special Education Programs					
Purchased Services	164,000	164,000	161,500	2,500	43,924
Other Objects	2,439,019	2,439,019	2,635,440	(196,421)	2,427,281
Total Payments to Other Districts and Governmental Units	2,603,019	2,603,019	2,796,940	(193,921)	2,471,205
Total Direct Expenditures	23,003,579	23,003,579	23,027,787	(24,208)	21,529,446
On Behalf Payments	—	—	7,399,591	(7,399,591)	6,556,831
Total Expenditures	23,003,579	23,003,579	30,427,378	(7,423,799)	28,086,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	(224,654)	(224,654)	299,185	523,839	2,080,071
Other Financing (Uses)					
Transfers Out	—	—	—	—	(65,000)
Net Change in Fund Balance	<u>(224,654)</u>	<u>(224,654)</u>	299,185	<u>523,839</u>	2,015,071
Fund Balance - Beginning			<u>12,188,136</u>		<u>10,173,065</u>
Fund Balance - Ending			<u>12,487,321</u>		<u>12,188,136</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Tort Immunity and Judgement Account- General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues					
Local Sources					
Tort Immunity Levy	\$ 281,040	281,040	206,757	(74,283)	118,804
Corporate Personal Property Replacement Taxes	100,000	100,000	172,196	72,196	200,000
Investment Income (Loss)	1,000	1,000	(16,743)	(17,743)	(23,242)
Total Revenues	382,040	382,040	362,210	(19,830)	295,562
Expenditures					
Support Services					
General Administration Workers' Compensation					
Purchased Services	69,000	69,000	68,837	163	88,790
Property Insurance Purchased Services	150,000	150,000	110,248	39,752	95,484
Total Expenditures	219,000	219,000	179,085	39,915	184,274
Excess (Deficiency) of Revenues Over (Under) Expenditures	163,040	163,040	183,125	20,085	111,288
Other Financing Sources					
Transfers In	—	—	—	—	65,000
Net Change in Fund Balance	163,040	163,040	183,125	20,085	176,288
Fund Balance - Beginning			378,246		201,958
Fund Balance - Ending			561,371		378,246

LINCOLNWOOD SCHOOL DISTRICT 74

Working Cash Account - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 790	790	814	24	85,559
Investment Income (Loss)	7,000	7,000	1,734	(5,266)	(13,054)
Total Revenues	7,790	7,790	2,548	(5,242)	72,505
Expenditures	—	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,790	7,790	2,548	(5,242)	72,505
Other Financing (Uses)					
Transfers Out	—	—	—	—	(6,000,000)
Net Change in Fund Balance	7,790	7,790	2,548	(5,242)	(5,927,495)
Fund Balance - Beginning			771,467		6,698,962
Fund Balance - Ending			774,015		771,467

LINCOLNWOOD SCHOOL DISTRICT 74

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 1,793,240	1,793,240	1,696,008	(97,232)	1,712,192
Investment Income (Loss)	11,000	11,000	7,007	(3,993)	(64,741)
Total Revenues	1,804,240	1,804,240	1,703,015	(101,225)	1,647,451
Expenditures					
Debt Service					
Payments on Long Term Debt					
Principal Payments on Long Term Debt	1,165,000	1,165,000	1,165,000	—	1,120,000
Interest and Fiscal Charges	642,600	642,600	640,100	2,500	700,548
Total Expenditures	1,807,600	1,807,600	1,805,100	2,500	1,820,548
Net Change in Fund Balance	<u>(3,360)</u>	<u>(3,360)</u>	(102,085)	<u>(98,725)</u>	(173,097)
Fund Balance - Beginning			<u>567,619</u>		<u>740,716</u>
Fund Balance - Ending			<u>465,534</u>		<u>567,619</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
Investment Income (Loss)	\$ 67,000	67,000	153,275	86,275	(495,565)
Federal Sources					
Other Restricted Revenue from from Federal Sources	987,156	987,156	603,130	(384,026)	—
Total Revenues	1,054,156	1,054,156	756,405	(297,751)	(495,565)
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction Services					
Purchased Services	571,118	571,118	673,345	(102,227)	242,014
Capital Outlay	2,590,137	2,590,137	1,147,191	1,442,946	321,051
Non-Capitalized Equipment	—	—	184,832	(184,832)	—
	3,161,255	3,161,255	2,005,368	1,155,887	563,065
Operations and Maintenance of Plant Services					
Capital Outlay	487,007	487,007	384,290	102,717	500,567
Total Expenditures	3,648,262	3,648,262	2,389,658	1,258,604	1,063,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,594,106)	(2,594,106)	(1,633,253)	960,853	(1,559,197)
Other Financing Sources					
Transfers In	—	—	—	—	6,000,000
Net Change in Fund Balance	<u>(2,594,106)</u>	<u>(2,594,106)</u>	<u>(1,633,253)</u>	<u>960,853</u>	4,440,803
Fund Balance - Beginning			5,175,868		735,065
Fund Balance - Ending			<u>3,542,615</u>		<u>5,175,868</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Fire Prevention and Life Safety - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2023

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2022)

	2023				2022
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Revenues					
Local Sources					
General Levy	\$ 441,740	441,740	335,351	(106,389)	519,748
Investment Income (Loss)	32,000	32,000	(20,102)	(52,102)	(207,153)
Total Local Sources	473,740	473,740	315,249	(158,491)	312,595
Federal Sources					
School Infrastructure - Maintenance Projects	—	—	50,000	50,000	50,000
Total Revenues	473,740	473,740	365,249	(108,491)	362,595
Expenditures					
Support Services					
Business					
Facilities and Acquisition and Construction Services					
Purchased Services	25,000	25,000	48,512	(23,512)	67,859
Operations and Maintenance of Plant Services					
Capital Outlay	253,000	253,000	770,227	(517,227)	1,199,646
Non-Capitalized Equipment	—	—	105,556	(105,556)	—
Total Expenditures	278,000	278,000	924,295	(646,295)	1,267,505
Net Change in Fund Balance	195,740	195,740	(559,046)	(754,786)	(904,910)
Fund Balance - Beginning			2,268,538		3,173,448
Fund Balance - Ending			1,709,492		2,268,538

LINCOLNWOOD SCHOOL DISTRICT 74

Consolidated Year-End Financial Report June 30, 2023

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	\$ —	48,412	—	48,412
586-18-0408	Special Milk Program	—	17,736	—	17,736
586-62-0414	Title I - Grants to Local Education Agencies	—	286,398	—	286,398
586-73-1082	Title I Part A School Improvement	—	14,146	—	14,146
586-18-0428	Title III - English Language Acquisition State Grants	—	24,033	—	24,033
586-57-0420	Federal - Special Education - Pre School Flow Through	—	10,252	—	10,252
586-64-0417	Federal - Special Education - IDEA Flow Through	—	304,944	—	304,944
586-82-1466	Federal - Special Education - IDEA Room and Board	—	155,518	—	155,518
586-62-2402	Federal Programs - Emergency Relief	—	126,881	—	126,881
586-62-2578	ARP - LEA and COOP American Rescue Plan (Esser III)	—	900,852	—	900,852
	All Other Costs Not Allocated	—	—	35,260,021	35,260,021
	Totals	—	1,889,172	35,260,021	37,149,193



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

October 31, 2023

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincolnwood School District 74, (the District), Illinois, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. According, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Lincolnwood School District 74, Illinois
October 31, 2023

Purpose of this Report

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTAL SCHEDULES

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Assessed Valuations, Tax Rates, and Extensions - Last Five Tax Levy Years June 30, 2023

	2018	2019	2020	2021	2022
Assessed Valuation	\$ 657,318,534	690,242,851	737,935,823	689,622,446	*
Tax Rates					
Educational	2.6634	2.5663	2.5780	2.7507	*
Tort Immunity	0.0001	0.0115	0.0161	0.0323	*
Special Education	0.0473	0.0457	0.0473	0.0521	*
Operations and Maintenance	0.3120	0.3047	0.3072	0.3372	*
Bond and Interest	0.1972	0.2490	0.2328	0.3074	*
Transportation	0.0637	0.0656	0.0763	0.1158	*
Municipal Retirement	0.0275	0.0266	0.0255	0.0290	*
Social Security	0.0389	0.0440	0.0477	0.0579	*
Working Cash	0.0001	0.0001	0.0001	0.0001	*
Fire Prevention and Life Safety	0.0704	0.0682	0.0706	0.0680	*
Total Tax Rates	3.4206	3.3817	3.4016	3.7505	*
Tax Extensions					
Educational	\$ 17,507,021	17,713,702	19,024,100	18,969,444	*
Tort Immunity	657	79,377	118,780	222,748	*
Special Education	310,911	315,440	349,230	359,293	*
Operations and Maintenance	2,050,833	2,103,169	2,266,659	2,325,406	*
Bond and Interest	1,296,645	1,719,270	1,718,220	2,119,585	*
Transportation	418,711	452,799	563,103	798,582	*
Municipal Retirement	180,762	183,604	187,822	199,990	*
Social Security	255,696	303,706	351,688	399,291	*
Working Cash	657	690	764	689	*
Fire Prevention and Life Safety	462,752	470,745	521,172	468,943	*
Total Tax Extensions	22,484,645	23,342,502	25,101,538	25,863,971	*

* As of the date of the report, the 2022 tax levy assessed valuation is not available.

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements General Obligation Limited School Bonds of 2015 June 30, 2023

Date of Issue	December 29, 2015
Date of Maturity	December 1, 2025
Authorized Issue	\$8,305,000
Interest Rates	2.50% to 4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 815,000	63,375	878,375
2025	840,000	38,550	878,550
2026	865,000	12,975	877,975
	2,520,000	114,900	2,634,900

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements General Obligation Limited School Bonds of 2016 June 30, 2023

Date of Issue	April 7, 2016
Date of Maturity	December 1, 2030
Authorized Issue	\$4,235,000
Interest Rates	2.50% to 4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ —	164,100	164,100
2025	—	164,100	164,100
2026	—	164,100	164,100
2027	895,000	146,200	1,041,200
2028	930,000	109,700	1,039,700
2029	965,000	71,800	1,036,800
2030	1,005,000	32,400	1,037,400
2031	410,000	6,150	416,150
	<u>4,205,000</u>	<u>858,550</u>	<u>5,063,550</u>

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements

General Obligation Limited School Bonds of 2018A

June 30, 2023

Date of Issue	July 3, 2018
Date of Maturity	December 1, 2035
Authorized Issue	\$5,910,000
Interest Rate	4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 390,000	185,400	575,400
2025	—	177,600	177,600
2026	—	177,600	177,600
2027	—	177,600	177,600
2028	—	177,600	177,600
2029	—	177,600	177,600
2030	—	177,600	177,600
2031	670,000	164,200	834,200
2032	695,000	136,900	831,900
2033	725,000	108,500	833,500
2034	750,000	79,000	829,000
2035	785,000	48,300	833,300
2036	815,000	16,300	831,300
	4,830,000	1,804,200	6,634,200

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements
General Obligation Limited School Bonds of 2021
June 30, 2023

Date of Issue	April 29, 2021
Date of Maturity	December 1, 2039
Authorized Issue	\$6,365,000
Interest Rates	2.00% to 3.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ —	187,850	187,850
2025	310,000	184,750	494,750
2026	—	181,650	181,650
2027	—	181,650	181,650
2028	—	181,650	181,650
2029	—	181,650	181,650
2030	—	181,650	181,650
2031	—	181,650	181,650
2032	295,000	177,225	472,225
2033	360,000	167,400	527,400
2034	370,000	156,450	526,450
2035	380,000	145,200	525,200
2036	395,000	133,575	528,575
2037	1,245,000	108,975	1,353,975
2038	1,280,000	71,100	1,351,100
2039	1,320,000	32,100	1,352,100
2040	410,000	6,150	416,150
	<u>6,365,000</u>	<u>2,460,675</u>	<u>8,825,675</u>



October 31, 2023

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincolnwood School District 74, (the District), Illinois for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities are based on estimated assumptions used by the actuary, and the total OPEB liabilities are based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liabilities, and the total OPEB liabilities estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2023.

Management Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Other Matters

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

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

Restrictions on Use

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Education and staff (in particular the Finance Department) of the Lincolnwood School District 74, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

LINCOLNWOOD SCHOOL DISTRICT 74, ILLINOIS MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

6950 North East Prairie Road
Lincolnwood, IL 60712
Phone: 847.675.8234
www.sd74.org



October 31, 2023

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

In planning and performing our audit of the financial statements of the Lincolnwood School District 74 (the District), Illinois, for the year ended June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Education, finance committee, and senior management of the Lincolnwood School District 74, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended June 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended June 30, 2025.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

PRIOR RECOMMENDATIONS

1. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended June 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Status

As the District has no material subscriptions, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor subscriptions in the future to determine if additional reporting is required.

2. FUNDS OVER BUDGET

Comment

Previously and during our current year end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the previous fiscal year and current fiscal year:

Fund	6/30/22	6/30/23
Education Account	\$ —	24,208
Tort Immunity and Judgement Account	36,025	—
Fire Prevention and Life Safety	—	646,295

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and ²⁴³will work to correct in the future.

LINCOLNWOOD SCHOOL DISTRICT NO. 74

**ACCOUNTING FOR POST EMPLOYMENT
BENEFIT PLANS UNDER GASB STATEMENTS #74/75**

AS OF JUNE 30, 2023

FOR THE FISCAL YEAR ENDING JUNE 30, 2023

November 2023

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SECTION ONE: OVERVIEW

Summary of Principal Results

MWM Consulting Group was retained to prepare an actuarial valuation of the Lincolnwood School District No. 74's retiree health programs for the purpose of determining the expense and liabilities to be reported on the District's financial statement in accordance with Government Accounting Standards Board (GASB) Statements Nos. 74 and 75, for the fiscal period ending June 30, 2023. As permitted under GASB Statements Nos. 74/75 methodology, this valuation is an interim year report which relies upon the census, premium information and benefit information utilized in the GASB 74/75 full valuation as of June 30, 2022. The interim year report reflects updates to the measurement date under an updated discount rate. Key results of the valuation are summarized below.

Actuarial Values at June 30, 2023 (3.86% Discount Rate)

Item	TRS	IMRF	Total
Present Value of Benefits			
Retirees	\$ 611,193	\$ 0	\$ 611,193
Actives Fully Eligible	187,067	334,483	521,550
Actives Not Yet Eligible	925,357	367,725	1,293,082
Total	\$ 1,723,617	\$ 702,208	\$ 2,425,825
Actuarial Accrued Liability			
Retirees	\$ 611,193	\$ 0	\$ 611,193
Actives Fully Eligible	125,871	226,991	352,862
Actives Not Yet Eligible	622,643	249,550	872,193
Total	\$ 1,359,707	\$ 476,541	\$ 1,836,248

Balance Sheet Liabilities as Reported Under GASB 74/75 at June 30, 2023

	Item	6/30/2023
<i>Under GASB 75, the Net OPEB Liability equals the total Actuarial Accrued Liability minus the Plan assets (if any) and is reported on the balance sheet.</i>	Total OPEB Liability	\$ 1,836,248
	Plan Fiduciary Net Position	0
	Net OPEB Liability	\$ 1,836,248

SECTION ONE: OVERVIEW

OPEB Expense As Reported Under GASB 75 at June 30, 2023

Annual OPEB expense under GASB 75 equals the difference between beginning and end of year liabilities with some adjustment for deferred recognition and differs from the ARC and expense calculations under GASB 45.	Item	FYE 06/30/2023	FYE 06/30/2022
	Service Cost	\$ 67,976	\$ 83,065
	Administrative Expense	0	0
	Interest on the Total OPEB Liability	67,928	42,125
	Current-Period Benefit Changes	0	0
	Employee Contributions	0	0
	Projected Earnings on Plan Investments	0	0
	Other Changes in Plan Fiduciary Net Position	0	0
	Recognition of Outflow (Inflow) of Resources due to Liabilities	26,032	27,216
	Recognition of Outflow (Inflow) of Resources due to Assets	0	0
	Total OPEB Expense	\$ 161,936	\$ 152,406

Important Dates Used in this Valuation

GASB Statement No. 75 allows reporting liabilities as of any fiscal year end based upon:

- (1) A valuation date no more than 30 months plus one day prior to the close of the fiscal year end.
The valuation date is the date on which the participant data is collected, and the valuation calculations are processed.
- (2) A measurement date up to one year prior to the close of the fiscal year.

Valuation Date:	June 30, 2022
Measurement Date:	June 30, 2023
Measurement Period:	June 30, 2022 to June 30, 2023
Fiscal Year End:	June 30, 2023

Actuarial Funding Method and Assumptions

For this report, liabilities and annual costs were developed under the entry age normal method as required under GASB 74/75.

The actuarial assumptions were selected to be consistent with assumptions disclosed in valuations of similarly situated governmental employers, to be consistent with the experience of the Plan, if credible, and to represent the actuary's best estimate of future experience.

Two of the most significant assumptions affecting the measurement of retiree medical obligations are economic assumptions: the interest rate (also called discount rate), and the trend rate (the annual rate of increases in future health care costs). Two other very important assumptions are non-economic and both of which greatly affect the magnitude of retiree liabilities - the assumption regarding the ages at which employees will retire and commence benefits under the program, and the assumed level of participation (percentage of retirees electing to take coverage) in the plan. A description of each of the assumptions used is provided in Section Four of this report.

Significant Discount Rates

July 1, 2022:	3.69%
June 30, 2023:	3.86%

Under GASB Statement No. 75, liabilities are required to be discounted based upon the expected rate of return associated with funded benefits, and for unfunded benefits, the 20-year muni bond rates. Since the District's plan is unfunded, the 20-year muni index rate applies. Therefore, the liabilities valued as of July 1, 2022 are discounted at a 3.69% interest rate, and the liabilities valued as of June 30, 2023 are discounted at a rate of 3.86%.

SECTION ONE: OVERVIEW

ACTUARIAL CERTIFICATION

This is to certify that MWM Consulting Group has prepared an interim Actuarial Valuation of the Plan for the fiscal year ending June 30, 2023 for the primary purpose of providing financial accounting information required for compliance with GASB Statement No. 75. The results of this valuation have been prepared in conformance with our understanding of the relevant provisions of the GASB Statements Nos. 74 and 75.

The information and valuation results shown in this report are prepared with reliance upon information and data provided to us, which we believe to the best of our knowledge to be complete and accurate and include:

- Employee census data submitted by the District. This data was not audited by us but appears to be consistent with prior information, and sufficient and reliable for purposes of this report.
- Financial and Insurance data submitted by the District.
- Illinois statutory code provisions and Plan summaries as supplied by the District.

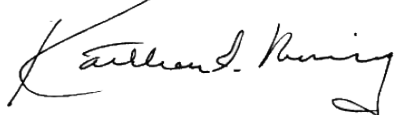
Actuarial valuations involve calculations that require assumptions about future events. We believe the assumptions and methods used are within the range of possible assumptions that are reasonable, appropriate for the purposes for which they have been used and accurately and fairly present the actuarial position of the healthcare Plan sponsored by the Lincolnwood School District No. 74 as of June 30, 2023. In our opinion, all methods, assumptions and calculations are in accordance with requirements of GASB Statements Nos. 74 and 75 and the procedures followed, and presentation of results are in conformity with generally accepted actuarial principles and practices. Results shown in this report could be materially different from the actual outcome if actual plan experience differs from the assumptions used.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law.

All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board and with applicable statutes.

This report should not be relied on for any purpose other than the purpose stated. The signing actuaries are independent of the plan sponsor and are Members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions herein.

MWM CONSULTING GROUP



Kathleen E Manning, FSA
Managing Principal & Consulting Actuary
MWM Consulting Group



Karl K. Oman, ASA
Consulting Actuary
MWM Consulting Group

11/3/2023

Date

Retiree Medical Plan

The Lincolnwood School District No. 74 sponsors health benefit plans for employees and retired former employees. The provisions of the programs are summarized in section 6 of this report. In general, the District subsidizes a portion of the cost for hospital and medical coverage for eligible retired employees and their dependents. The retiree health benefits, commonly called OPEB (Other than Pension Employee Benefits) are required to be accounted for under Governmental Accounting Standards Board (GASB) statements. The GASB accounting statement applicable to retiree health OPEB plans is GASB Statement No. 75.

Under GASB Statement No. 75, the entire unfunded OPEB liability, valued with market related muni bond rates, must be recognized on the financial statements.

Substantive Plan (Benefit Plan Provisions)

Under GASB, the benefit program to be valued is referred to as the Substantive Plan, which may or may not be set forth in a written document, but which includes the benefits which are understood by the employer, employees and other participants to be provided for under the program.

IMRF retirees and their dependents may continue coverage under District 74's group health program until age 65 by contributing a monthly premium. They may participate in any of the plans available to active employees. Retirees contribute either 30% or 100% (see Summary of Principal Plan Provisions in this report) of the blended average employee group cost. The District contributes any remaining blended average employee group cost. In addition, the District pays the difference between the actuarial cost of the health coverage for retirees and the blended average employee group cost.

The District will pay one of the below benefits for any teacher who has retired through TRS and who has been a full-time employee with the District for at least 15 years at the time of retirement:

1. Single premium cost for TRIP insurance, up to a maximum of \$5,000 annually until the retiree becomes Medicare-eligible; or
2. A lump sum payment of \$35,000 to be paid in January following the year in which the teacher retired.

For certain grandfathered TRS retirees, the District pays 100% of the premium for TRIP single or family coverage.

Accounting Standard

Under GASB Statement No. 75 the annual expense and OPEB liability for plans like the District's which are funded on a pay-as-you-go basis will likely be more volatile because the discount rate used to develop the normal costs and actuarial accrued liability will be based on a municipal bond index which fluctuates with the market.

The municipal bond index rate is 3.69% as of July 1, 2022 and 3.86% as of June 30, 2023. Plan sponsors who partially pre-fund benefits must discount liabilities using a blended discount rate that reflects the municipal bond rate index to the degree the pre-funding assets are not available to pay benefits and the long-term expected return on assets to the degree the pre-funding assets are available to pay benefits.

Funding Versus Accounting

Accounting standards affect the definition, measurement and allocation of liabilities and expenses that are published by employers in their annual financial statements. The accounting statements require employers to accrue costs on their books, but do not require employers to make contributions.

Funding Patterns

An employee hired at age 20 will not begin to receive retiree health benefits for decades, although the employee earns these benefits during his working years, before retirement. An employer with young employees and no retirees has no cash disbursements for retiree health benefits for many years, although the obligation for these benefits begins to accumulate with the first employee. Putting more money aside than will be paid out currently in anticipation of payouts in the future is called *pre-funding* an obligation. Whereas making payments only as each benefit amount comes due is called *pay-as-you-go* or *terminal* funding.

Systematic prefunding patterns for retirement benefits are developed according to various actuarial methodologies, which can call for increasing, decreasing or level patterns of annual contributions depending upon the demographics of the group and the financial considerations of an employer.

Accounting Valuation

This report is identified as an interim accounting valuation report determined for the sole purpose of meeting Plan and employer financial accounting requirements as prescribed under GASB Statements Nos. 74/75 and may not be appropriate for the determination of the contribution level or the Plan's funding requirements for other purposes.

Census Data

The calculations in this report are based upon data submitted by the District for active and retired employees and their dependents as of June 30, 2022.

Plan Costs

The costs of the benefit programs measured were based upon the premium rates and costs in effect at July 1, 2022.

Closed Group Valuation

This valuation has been prepared on a closed group valuation basis, meaning only the existing population has been considered.

Actuarial Cost Method

As required under GASB Statements Nos. 74/75, the Entry Age Normal actuarial method was used to develop the liabilities and expense components. The Entry Age Normal method was also used in prior valuations.

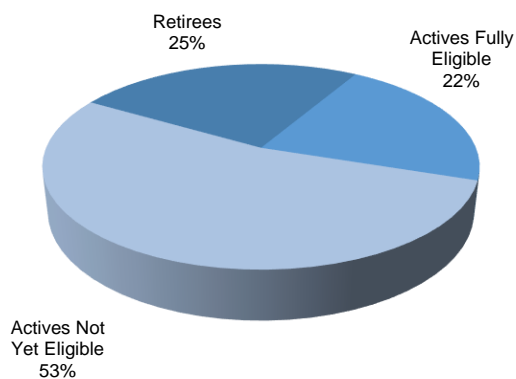
Actuarial Valuation Exhibits

Exhibits 1 and 2 display the actuarial present values liability amounts, accrued liability amounts, and selected valuation results as of the end of the year based on the end of year discount rate of 3.86%.

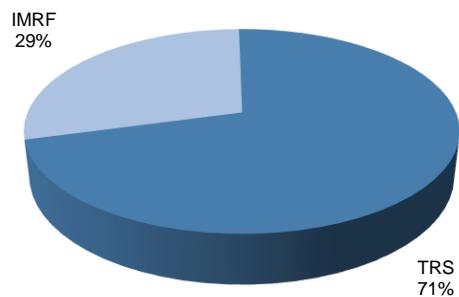
SECTION TWO: RESULTS AND ANALYSIS

Exhibit 1
Present Value of Future Benefits
As of June 30, 2023 for
Fiscal Year Ending June 30, 2023

By Employee Status		Total
Retirees	\$	611,193
Actives Fully Eligible		521,550
Actives Not Yet Eligible		1,293,082
Total	\$	2,425,825



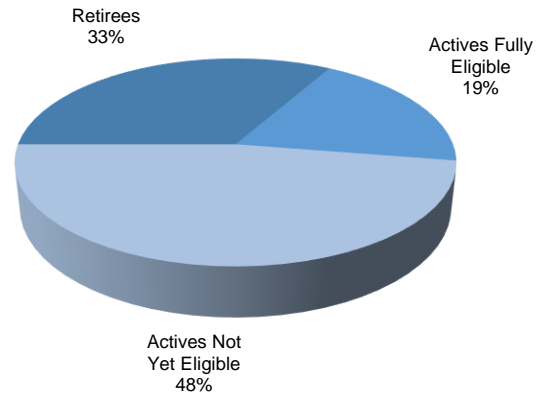
By Category		Total
TRS	\$	1,723,617
IMRF		702,208
Total	\$	2,425,825



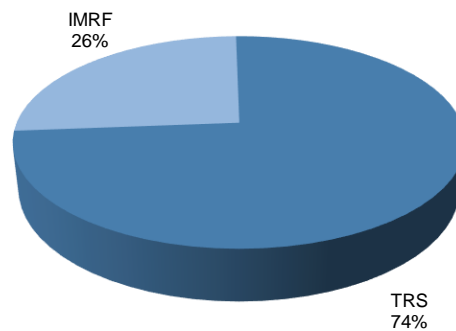
SECTION TWO: RESULTS AND ANALYSIS

Exhibit 2
Actuarial Accrued Liability
As of June 30, 2023 for
Fiscal Year Ending June 30, 2023

By Employee Status		Total
Retirees	\$	611,193
Actives Fully Eligible		352,862
Actives Not Yet Eligible		872,193
Total	\$	1,836,248



By Category		Total
TRS	\$	1,359,707
IMRF		476,541
Total	\$	1,836,248



GASB STATEMENT NO. 74 DISCLOSURE FOR FISCAL YEAR END 2023

GASB Statement No. 74 requires certain actuarial information be disclosed in the footnotes of financial statements of funded OPEB plans, or as required supplementary information. GASB Statement No. 74 financial disclosure information for the fiscal year end 2023 was based on the census and premium data provided for the June 30, 2022 valuation and updated to the measurement date under the GASB 74 actuarial assumptions and methodology.

This section of the report summarizes the GASB Statement No. 75 requirements and presents the schedules, exhibits and information required to comply with GASB Statement No. 75.

Summary of Accounting Standards

For OPEB plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 74 established standards of financial reporting for separately issued financial reports and specifies the required approach for measuring the OPEB liability. Similarly, GASB statement No. 75 established standards for state and local government employers to account for and disclose the net OPEB liability, OPEB expense, and other information associated with providing medical benefits to their employees (and former employees) on their basic financial statements.

Financial Statements

GASB Statement No. 75 requires state or local governments to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuation performed to determine the employer's contribution requirements).

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, and reflects annual service costs, interest costs and includes adjustments for deferred recognition of the liability and investment experience.

OPEB plans that prepare their own stand-alone financial statements are required to present two financial statements – a statement of fiduciary net position and a statement of changes in fiduciary net position in accordance with GASB Statement No. 74. The statement of fiduciary net position presents the asset and liabilities of the OPEB plan at the end of the OPEB plan's reporting period. The statement of changes in fiduciary net position presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expense and net increase or decrease in the fiduciary net position.

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets and deferred outflows and inflows of resources related to OPEBs.

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

GASB Statements Nos. 74 and 75 require the notes of the financial statements for the employers' OPEB plan include:

- A description of benefits provided by the plan
- The type of employees and number of members covered by the OPEB plan
- A description of the plan's funding policy, which includes member and employer contribution requirements
- The OPEB plan's investment policies
- The OPEB plan's fiduciary net position, net OPEB liability and the OPEB plan's fiduciary net position as a percentage of the total OPEB liability
- Significant assumptions and methods used to calculate the total OPEB liability
- Inputs to the discount rates
- Certain information about mortality assumptions and the date of experience studies

Retirement systems that issue stand-alone financial statements are required to disclose additional information in accordance with GASB Statement No. 74:

- The compositions of the OPEB plan's board and the authority under which benefit terms may be amended
- A description of how fair value is determined
- Information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets

Required Supplementary Information

GASB Statement No. 74 requires a 10-year fiscal history* of:

- Sources of changes in the net OPEB liability
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability and the net OPEB liability as a percent of covered employee payroll
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy

*These tables may be built prospectively as information becomes available.

Calculation of the Single Discount Rate

GASB Statements Nos. 74 /75 include a specific requirement for the discount rate that is used for the purpose of the measurement of the Total OPEB Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a risk free rate is required, such as a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating.

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 3.86% per year, and the municipal bond rate, if applicable, is 3.69% at July 1, 2022 and 3.86% at June 30, 2023.

Contribution Policy

The single discount rate is determined based upon the projection of assets, investment return, benefit payments and contributions. The contribution policy assumed for this valuation is pay as you go.

Measurement of the Net OPEB Liability

The net OPEB liability is to be measured as the total OPEB liability, less the amount of the OPEB plan's fiduciary net positions. Using more familiar actuarial terms, this will be the accrued liability less the market value of assets.

Timing of the Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least once every two years. The net OPEB liability and OPEB expense should be measured as of the OPEB plan's fiscal year end (measurement date) on a date that is within the employer's prior fiscal year. If the actuarial valuation used to determine the total OPEB liability is calculated as of the beginning of the year, the results are required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on the census data and financial information provided for the actuarial valuation performed as of June 30, 2022 and updated to the measurement date.

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

Financial Reporting Under GASB 74/75

Schedules of Required Supplementary Information Schedule of Changes in the Net OPEB Liability and Related Ratios Multiyear

Fiscal Year Ending	6/30/2023	6/30/2022
Total OPEB Liability		
Service Cost including Administrative Expenses	\$ 67,976	\$ 83,065
Interest on the Total OPEB Liability	67,928	42,125
Benefit Changes	0	0
Differences Between Expected and Actual Experience	0	130,845
Assumption Changes	(15,655)	(123,343)
Benefit Payments	(249,710)	(234,469)
Refunds	0	0
OPEB Plan Administrative Expense	0	0
Net Change in Total OPEB Liability	\$ (129,461)	\$ (101,777)
Total OPEB Liability - Beginning	\$ 1,965,709	\$ 2,067,486
Total OPEB Liability - Ending	\$ 1,836,248	\$ 1,965,709
Plan Fiduciary Net Position		
Employer Contributions	\$ 249,710	\$ 234,469
Employee Contributions	0	0
OPEB Plan Net Investment Income	0	0
Benefit Payments, Including Refunds of Member Contributions	(249,710)	(234,469)
Other	0	0
Administrative Expense	0	0
Net Change in Plan Fiduciary Net Position	\$ 0	\$ 0
Plan Fiduciary Net Position - Beginning	\$ 0	\$ 0
Plan Fiduciary Net Position - Ending	\$ 0	\$ 0
Net OPEB Liability - Ending	\$ 1,836,248	\$ 1,965,709
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
Covered-employee payroll	\$ 15,009,475	\$ 14,293,229
Net OPEB Liability as a Percentage of Covered-Employee Payroll	12.23%	13.75%
Notes to Schedule	10 fiscal years to be built prospectively	

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

The additional exhibits and information needed to comply with the GASB 75 disclosure requirements for the 2023 fiscal year end are included here.

NET OPEB LIABILITY AND RELATED RATIOS

Item	TRS	IMRF	Total
Total OPEB Liability	\$ 1,359,707	\$ 476,541	\$ 1,836,248
Plan Fiduciary Net Position	0	0	0
Net OPEB Liability	\$ 1,359,707	\$ 476,541	\$ 1,836,248
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%

GASB 74/75 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY

GASB Statements Nos. 74/75 requires a 10-year schedule of changes in the net OPEB liability. The statement provides that the required supplementary information should be presented for as many years for which information measured in conformity with the requirements of the Statement is available and that the schedules should not include information that is not measured in conformity with the requirements of the Statement.

The information prior to 2018 necessary to provide a schedule of changes in net OPEB liability measured in conformity with the requirements of GASB Statement No. 74 is not available. The 10-year schedule will be built prospectively.

Fiscal Year Ending 6/30	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a % of Covered Payroll
2023	\$1,836,248	\$0	\$1,836,248	0.00%	\$15,009,475	12.23%
2022	1,965,709	0	1,965,709	0.00%	14,293,229	13.75%
2021	2,067,486	0	2,067,486	0.00%	14,373,723	14.38%
2020	2,211,659	0	2,211,659	0.00%	14,079,363	15.71%
2019	5,126,180	0	5,126,180	0.00%	14,079,363	36.41%
2018	4,915,105	0	4,915,105	0.00%	13,522,519	36.35%

SENSITIVITY OF NET OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

GASB Statements Nos. 74/75 requires a disclosure of measures of the net OPEB liability calculated using

- a discount rate that is 1 percentage point higher than the discount rate used for the actuarial valuation; and
- a discount rate that is 1 percentage point lower than the discount rate used for the actuarial valuation.

The sensitivity of the net OPEB liability to changes in the Single Discount rate is presented in the below table. The table presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.86%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is 1-percentage-point lower or 1-percentage point higher:

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

SENSITIVITY OF NET OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE (Continued)

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
TRS	\$1,428,003	\$1,359,707	\$1,294,598
IMRF	<u>500,477</u>	<u>476,541</u>	<u>453,722</u>
Total	\$1,928,480	\$1,836,248	\$1,748,320

SENSITIVITY OF NET OPEB LIABILITY TO CHANGES IN THE HEALTHCARE TREND

GASB Statements Nos. 74/75 requires a disclosure of measures of the net OPEB liability calculated using:

- healthcare trend rates that are 1 percentage point higher than the trend rates used for the actuarial valuation; and
- healthcare trend rates that are 1 percentage point lower than the trend rates used for the actuarial valuation.

	1% Decrease 5.25% Decr. to 4.00%	Current Trend Rates 6.25% Decr. to 5.00%	1% Increase 7.25% Decr. to 6.00%
TRS	\$1,317,485	\$1,359,707	\$1,404,182
IMRF	<u>461,743</u>	<u>476,541</u>	<u>492,128</u>
Total	\$1,779,228	\$1,836,248	\$1,896,310

TEN YEAR SCHEDULE OF ACTUARIALLY DETERMINED CONTRIBUTIONS

GASB Statements Nos. 74/75 requires a schedule presenting a comparison of the actual employer contributions with the actuarially determined contributions over the past 10 fiscal years. The 10-year schedule is shown below.

Fiscal Year Ending 6/30	Actuarially Determined Contribution*	Employer Contribution in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Employer Contribution as a % of Covered Employee Payroll
2023	N/A	N/A	\$0	\$15,009,475	0.00%
2022	N/A	N/A	0	14,293,229	0.00%
2021	N/A	N/A	0	14,373,723	0.00%
2020	N/A	N/A	0	14,079,363	0.00%
2019	N/A	N/A	0	14,079,363	0.00%
2018	N/A	N/A	0	13,522,519	0.00%

* Pay-as-you-go

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

Financial Reporting Under GASB 74/75 OPEB Expense Fiscal Year Ending June 30, 2023

Fiscal Year Ending	6/30/2023	6/30/2022
<u>Expense</u>		
Service Cost	\$ 67,976	\$ 83,065
Administrative Expense	0	0
Interest on the Total OPEB Liability	67,928	42,125
Current-Period Benefit Changes	0	0
Employee Contributions	0	0
Projected Earnings on Plan Investments	0	0
Other Changes in Plan Fiduciary Net Position	0	0
Recognition of Outflow (Inflow) of Resources due to Liabilities	26,032	27,216
Recognition of Outflow (Inflow) of Resources due to Assets	0	0
Total OPEB Expense	\$ 161,936	\$ 152,406
<u>Reconciliation of Net OPEB Liability</u>		
Net OPEB Liability Beginning of Year	\$ 1,965,709	\$ 2,067,486
OPEB Expense	161,936	152,406
Employer Contributions	(249,710)	(234,469)
Deferred Investment Experience (inflows)/outflows	0	0
Deferred Liability Experience (inflows)/outflows	(19,729)	111,116
Deferred Assumption Changes (inflows)/outflows	(21,958)	(130,830)
Net OPEB Liability End of Year	\$ 1,836,248	\$ 1,965,709

SECTION THREE: ANNUAL REPORTING UNDER GASB STATEMENTS NOS. 74/75

OPEB Expense Fiscal Year Ending June 30, 2023 Schedule of Outflows and Inflows of Resources

A. Change in Outflows and (Inflows) of Resources during Current Plan Year				
Experience (Gain) / Loss	Initial Balance	Amortization Factor	Amortization	Balance at End of Year
1. Difference between expected and actual non-investment experience	\$ 0	13.2171	\$ 0	\$ 0
2. Assumption Changes	(15,655)	13.2171	(1,184)	(14,471)
3. Difference between expected and actual investment earnings	0	5.0000	0	0
4. Total	\$ (15,655)		\$ (1,184)	\$ (14,471)

B. Outflows and Inflows of Resources by Source to be recognized in Current OPEB Expense			
	Outflows of Resources	Inflows of Resources	Net Outflows (Inflows) of Resources
1. Difference between expected and actual non-investment experience	\$ 19,729	\$ 0	\$ 19,729
2. Assumption Changes	16,819	(10,516)	6,303
3. Difference between expected and actual investment earnings	0	0	0
4. Total	\$ 36,548	\$ (10,516)	\$ 26,032

C. Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future OPEB Expenses			
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Difference between expected and actual non-investment experience	\$ 204,797	\$ 0	\$ 204,797
2. Assumption Changes	122,664	(119,150)	3,514
3. Difference between expected and actual investment earnings	0	0	0
4. Total	\$ 327,461	\$ (119,150)	\$ 208,311

D. Deferred Outflows and Inflows of Resource by Year to be recognized in Future OPEB Expenses		
Year Ending June 30	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
2024	\$ 36,548	\$ (10,516)
2025	36,548	(10,516)
2026	36,548	(10,516)
2027	36,548	(10,516)
2028	36,548	(10,516)
Thereafter	144,721	(66,570)
Total	\$ 327,461	\$ (119,150)

SECTION FOUR: SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHOD

Actuarial Assumption Item	Annual Actuarial Valuation					
Actuarial Cost Method	The Actuarial Cost Method used in this valuation is the Entry Age Normal Actuarial Cost Method. Under this Method, a Normal Cost is developed by spreading the actuarial value of benefits expected to be received by each active participant over the total working lifetime of that participant, from hire to termination, as a level percentage of pay.					
Discount (Interest) Rate	A discount rate of 3.69% was used as of July 1, 2022 and 3.86% was used as of June 30, 2023.					
Salary Increase	Salaries are assumed to increase at the rate of 2.50% per annum.					
Monthly Health Plan Premium Costs (Blended)*	<u>Coverage</u>	<u>IMRF</u>		<u>TRS</u>		
		<u>PPO</u>	<u>HMO</u>	<u>MCP</u>	<u>TCHP (MCA)</u>	<u>TCHP (MCUA)</u>
	EE Only	\$1,086.85	\$695.10	\$299.92	\$699.96	\$349.98
	EE and SP	\$1,880.20	\$1,270.21	\$1,499.61	\$2,099.87	\$1,749.89
	EE & CH	\$1,880.20	\$1,343.79	N/A	N/A	N/A
	Family	\$2,543.15	\$1,919.82	N/A	N/A	N/A
* For valuation calculations, blended rates are adjusted to reflect the individual participant age through actuarial rate factors. The factors used are from the Society of Actuaries June 2013 report: "Health Care Costs – From Birth to Death"						
Mortality	Base Rates: IMRF-PubG; TRS-PubT. Improvement Scale: MP2021FG					
Disability	Representative Disability rates by Age and Sex:					
	<u>Age</u>	<u>TRS</u>		<u>IMRF</u>		
		<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	
	25	0.0001	0.0003	0.0000	0.0000	
	35	0.0002	0.0006	0.0001	0.0000	
	45	0.0005	0.0010	0.0003	0.0001	
	55	0.0014	0.0020	0.0007	0.0003	
	65	0.0025	0.0030	0.0009	0.0006	
Withdrawal	Representative Withdrawal rates by Age, Sex and Service:					
	<u>TRS-Male</u>			<u>TRS-Female</u>		
	<u>Age</u>	<u>Less than 5 Years of Service</u>	<u>5 or More Years of Service</u>	<u>Age</u>	<u>Less than 5 Years of Service</u>	<u>5 or More Years of Service</u>
	25	0.070	0.030	25	0.065	0.050
	30	0.065	0.030	30	0.070	0.048
	40	0.100	0.018	40	0.080	0.015
	50	0.120	0.013	50	0.080	0.015
	60	0.150	0.030	60	0.140	0.025
	<u>IMRF</u>					
	<u>Service</u>	<u>Male</u>	<u>Female</u>	<u>Service</u>	<u>Male</u>	<u>Female</u>
	0	0.245	0.285	5	0.088	0.103
	1	0.195	0.222	6	0.073	0.085
	2	0.150	0.178	7	0.070	0.080
	3	0.130	0.145			
	4	0.103	0.118			
					<u>8 or More YOS</u>	
				<u>Age</u>	<u>Male</u>	<u>Female</u>
				25	0.000	0.080
				35	0.035	0.058
				45	0.023	0.036
				55	0.015	0.025

SECTION FOUR: SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHOD

Actuarial Assumption Item	Annual Actuarial Valuation					
Retirement	Representative Retirement rates by Age and Service:					
	TRS Tier 1					
		Years of Service				
	Age	5-18	19-29	30-31	32-33	34+
	55	0.00	0.07	0.08	0.40	0.45
	60	0.20	0.30	0.40	0.60	0.40
	65	0.25	0.40	0.45	0.50	0.40
	70	1.00	1.00	1.00	0.50	0.30
	TRS Tier 2					
		Years of Service				
	Age	9-18	19-30	31	32+	
	55	0.00	0.00	0.00	0.00	
	62	0.13	0.15	0.20	0.25	
	65	0.08	0.10	0.15	0.20	
	67	0.20	0.40	0.70	0.70	
	70	1.00	1.00	1.00	1.00	
		IMRF Tier 1				
	Age	Reduced Early		Normal Retirement		
		Male	Female	Male	Female	
	55	0.071	0.06	0.37	0.26	
	56	0.071	0.06	0.28	0.20	
	57	0.071	0.06	0.21	0.17	
	58	0.071	0.06	0.21	0.17	
	59	0.071	0.06	0.23	0.19	
	60			0.13	0.11	
	61			0.13	0.10	
	62			0.21	0.18	
	63			0.19	0.18	
	64			0.18	0.17	
	65			0.25	0.26	
66			0.31	0.28		
67			0.26	0.26		
68			0.24	0.22		
69			0.22	0.23		
70			0.22	0.23		
71			0.22	0.21		
72			0.19	0.21		
73			0.20	0.23		
74			0.21	0.21		
75			0.21	0.22		
76			0.21	0.22		
77			0.21	0.22		
78			0.21	0.22		
79			0.21	0.22		
80			1.00	1.00		

SECTION FOUR: SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHOD

Actuarial Assumption Item	Annual Actuarial Valuation								
Retirement (cont.)	Age	IMRF - Tier 2							
		Reduced Early		Normal Retirement					
				Service Less Than 30 Years		Service Between 30-35 Years		Service 35 Years or More	
		Male	Female	Male	Female	Male	Female	Male	Female
	62	0.15	0.13						
	63	0.15	0.13						
	64	0.15	0.13						
	65	0.15	0.13						
	66	0.15	0.13						
	67			0.30	0.25	0.50	0.50	0.75	0.75
	68			0.30	0.25	0.50	0.50	0.75	0.75
	69			0.25	0.20	0.50	0.50	0.75	0.75
	70			0.20	0.18	0.50	0.50	0.75	0.75
	71			0.20	0.18	0.50	0.50	0.75	0.75
	72			0.20	0.18	0.50	0.50	0.75	0.75
	73			0.18	0.18	0.50	0.50	0.75	0.75
	74			0.18	0.18	0.50	0.50	0.75	0.75
	75			0.18	0.18	0.50	0.50	0.75	0.75
	76			0.18	0.18	0.50	0.50	0.75	0.75
	77			0.18	0.18	0.50	0.50	0.75	0.75
Participation	78			0.18	0.18	0.50	0.50	0.75	0.75
	79			0.18	0.18	0.50	0.50	0.75	0.75
	80			1.00	1.00	1.00	1.00	1.00	1.00
	100% of TRS employees eligible for a District Stipend were assumed to participate in the plan.								
	100% of all other employees currently enrolled in medical plans were assumed to participate in the plan.								
	33-1/3% of employees who waived coverage were assumed to participate in the plan at retirement.								
Plan Election	IMRF-100% of employees were assumed to continue in their current medical plan (HMO or PPO) at retirement through Medicare eligibility; 100% of retirees were assumed to continue in their medical plan through Medicare eligibility.								
	TRS Employees-100% of employees were assumed to receive the District Stipend to pay for TRIP medical coverage at retirement through Medicare eligibility, with assumed election percentages: MCP-27%, TCHP(MCA)-60%, TCHP(MCUA)-13%								
	TRS Grandfathered Retirees-100% of retirees were assumed to continue in their current medical plan through Medicare eligibility (MCP, TCHP (MCA) or TCHP (MCUA)).								
Spouse Information	50% of employees were assumed to have participating spouses. Females were assumed to be three years younger than males.								

SECTION FOUR: SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHOD

Actuarial Assumption Item	Annual Actuarial Valuation		
Health Care Cost Inflation Rates	<u>Period</u>	<u>Medical</u>	<u>Dental</u>
	2022	6.25%	3% per Year
	2023	6.00%	
	2024	5.75%	
	2025	5.50%	
	2026	5.25%	
	2027 and after	5.00%	

SECTION FIVE: PARTICIPANT DATA

PARTICIPANT SUMMARY AS OF JUNE 30, 2022

Status	TRS	IMRF	Total
Active Participants	126	49	175
Retired Participants	14	0	14
Total	140	49	189

SECTION FIVE: PARTICIPANT DATA

ACTIVE PARTICIPANT AGE AND SERVICE DISTRIBUTIONS AS OF JUNE 30, 2022

TRS

Age Group	Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 20										0
20 - 24	7									7
25 - 29	8									8
30 - 34	8	5								13
35 - 39	9	7	6							22
40 - 44	3	8	4	7	1					23
45 - 49	5	4	3	8	11					31
50 - 54	2		2		4	5				13
55 - 59	1		1		2	4				8
60 - 64	1									1
65 & Over										0
Total	0	0	0	0	0	0	0	0	0	126

Average Age: 41.96 years

Average Length of Service: 10.98 years

IMRF

Age Group	Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 20										0
20 - 24	1									1
25 - 29	7									7
30 - 34	1	1								2
35 - 39	1		1							2
40 - 44	1	1								2
45 - 49	3	1								4
50 - 54	4			1						5
55 - 59	4	1	2	2	2	1				12
60 - 64	1	2	1		4	2				10
65 & Over	1	1			1		1			4
Total	0	0	0	0	0	0	0	0	0	49

Average Age: 50.59 years

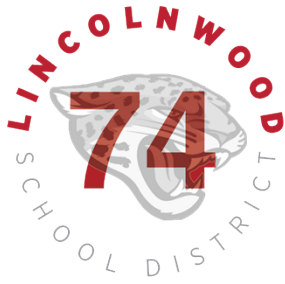
Average Length of Service: 9.94 years

SECTION SIX: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Item	Provision														
Eligibility	Full-Time Employees - IMRF (Cafeteria, Custodian, Support, Admin and Teacher Aide)														
	Full-Time Employees - TRS (Teacher and Special Teacher)														
	<u>IMRF Tier 1:</u>														
	Normal Retirement: Age 55 and 35 years of service; or Age 60 and 8 years of service.														
	Early Retirement: Age 55 and 8 years of service. Age 55 and 30 years of service.														
	<u>IMRF Tier 2:</u>														
	Normal Retirement: Age 62 and 35 years of service; or Age 67 and 10 years of service.														
	Early Retirement: Age 62 and 10 years of service. Age 62 and 30 years of service.														
	<u>TRS (Teacher and Special Teacher):</u> 15 years of service in District 74; and														
	<u>TRS Tier 1:</u>														
Coverage and Benefits	Normal Retirement: Age 55 and 35 years of service; or Age 60 and 10 years of service; or Age 62 and 5 years of service.														
	Early Retirement: Age 55 and 20 years of service.														
	<u>TRS Tier 2:</u>														
	Normal Retirement: Age 67 and 10 years of service.														
	Early Retirement: Age 62 and 10 years of service.														
	<u>Medical/Prescription Coverage</u>														
	IMRF: PPO or HMO														
	TRS: Managed Care Plan (MCP), TCHP (MCA) or TCHP (MCUA)														
	<u>Retirees - IMRF</u>														
	<u>Pre-65 Medical Coverage</u>														
For those employees who had ten years of service with the District as of June 1, 2011 and have been a full-time employee with the District for at least the following periods:															
<table><tr><td>Age</td><td>55</td><td>56</td><td>57</td><td>58</td><td>59</td><td>60</td></tr><tr><td>Years</td><td>20</td><td>19</td><td>18</td><td>17</td><td>16</td><td>15</td></tr></table>		Age	55	56	57	58	59	60	Years	20	19	18	17	16	15
Age	55	56	57	58	59	60									
Years	20	19	18	17	16	15									
The District will pay the same rate as is available to active employees for single or family premium coverage given the employee had such coverage at time of retirement. The current rate for active employees is 30% and the District pays the remaining 70%.															
For those employees who did not have ten years of service to the District as of June 1, 2011, the employer contribution for insurance coverage for retired support personnel shall be at the same rate as is available to active employees for single premium coverage.															

SECTION SIX: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Item	Provision
Coverage and Benefits (cont.)	<u>Post-65 Medical Coverage</u> Retirees are not allowed to remain on the District insurance once Medicare eligible.
	<u>Retirees - TRS</u>
	<u>Pre-65 Medical Coverage</u> Retirees are not allowed to remain on the District insurance and must seek outside coverage such as that offered through TRIP.
	The District will pay one of the below benefits for any teacher who has retired through TRS and who has been a full-time employee with the District for at least 15 years at the time of retirement:
	1. Single premium cost for TRIP insurance, up to a maximum of \$5,000 annually until the retiree becomes Medicare-eligible; or
	2. A lump sum payment of \$35,000 to be paid in January following the year in which the teacher retired.
	There may be current retirees who were grandfathered into the District paying 100% of the premium for single, spousal or family coverage - dependent on if the employee had this coverage level at the time of retirement - for any of the TRIP or TRAIL plans.
	Eligible Spouse/Dependent coverage may continue should the Retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The Spouse/Dependent is responsible for the full cost of coverage at no additional cost to the District.
	<u>Post-65 Medical Coverage</u> Retirees are not allowed to remain on the District insurance and must seek outside coverage such as that offered through TRIP or TRAIL. The District does not pay for any portion of premium costs once the retiree is Medicare-eligible.
	<u>Dental and Life Coverage</u> Types of Coverage: Dental and Life Insurance (\$50K for Teaching Staff, \$150K for Administrators and Varies for Superintendent).
	<u>Retirees - IMRF</u> Retiree pays the same rate as actives for the cost of dental coverage. The current rate for active employees is 15% and the District pays the remaining 85%. Coverage ends once the retiree is Medicare-eligible. Retirees are not eligible for life insurance coverage.
	<u>Retirees - TRS</u> Retirees are not eligible for dental or life insurance coverage. There may be current retirees who were grandfathered into the following benefit: If the employee had dental insurance and life insurance at the time of retirement, the District will pay 100% of the premium until age 65 for either single or family coverage - dependent on what level the employee had at the time of retirement.



Executive Summary Board of Education

DATE: December 7, 2023

TOPIC: 2024-25 School Fees Draft

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

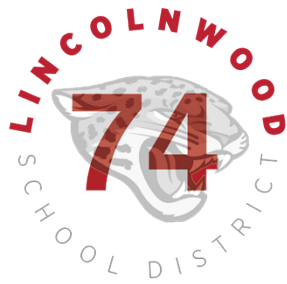
Purpose/Background:

To recommend the following change to the School Fee Schedule for the 2024-25 fiscal year.

Description	2020-21 Fees	2021-22 Fees	2022-23 Fees	2023-24 Fees	2024-25 Draft
Gr. Kdg - 5 Registration	\$160	\$160	\$160	\$160	\$160
Gr. 6 - 8 Registration	\$260	\$260	\$260	\$260	\$260
Graduation	\$40	\$40	\$40	\$40	\$40
Registration for Child #4+ in the Family	\$0	\$0	\$0	\$0	\$0
Pre-K Tuition	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200
Bus Fees	\$0	\$0	\$0	\$0	\$0
Lunch Program	\$2.50 per meal	\$2.50 per meal	\$2.50 per meal	\$2.50 per meal	\$3.00 per meal

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve the 2024-25 School Fee Schedule, as presented.



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Public Act 103-0291 Transportation Benefits Program Act

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

On January 1, 2024, District 74 is expected to comply with Public Act 103-0291, the Transportation Benefits Program Act. The Act states, "All covered employers shall provide a pre-tax commuter benefit to covered employees."

After 120 days of employment, employees may opt to use pre-tax dollars via payroll deductions to purchase transit passes. The District may comply by participating in a program offered by the Chicago Transit Authority or the Regional Transportation Authority. Ventra offers an online sign up process. The District Legal Counsel has reviewed Ventra's Transit Benefit Program's terms and conditions presented in the attachment and found them to be acceptable.

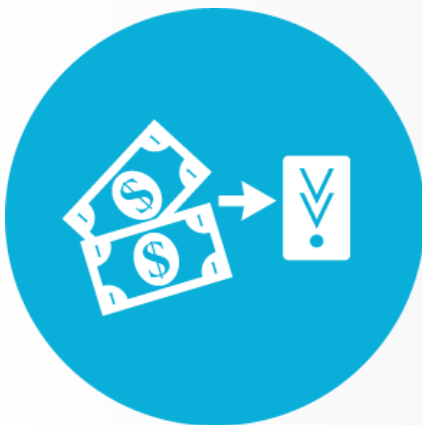
Fiscal Impact:

None

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the District's enrollment in Ventra's Transit Benefit Program beginning January 1, 2024.

Save Money with the Ventra® Transit Benefits Program



A Program that Benefits Everyone

The Ventra Transit Benefits Program is an employee benefit program administered by employers - big and small. It allows employees to set aside pre-tax income - up to \$300 per month - for travel on CTA, Pace and Metra, lowering their taxes and easing their commute.

The State of Illinois passed a law known as the Transit Benefits Program Act that requires some employers to offer their employees a pre-tax transit benefit. This means businesses with more than 50 full-time employees, located within a mile of fixed-route transit service inside the six-county RTA region, are required to offer employees the opportunity to make a monthly pre-tax payroll deduction for transit expenses. New hires will be eligible after 120 days of employment.

This Act goes into effect January 1, 2024. Employers can comply with this requirement by enrolling in the no-cost [Ventra Transit Benefits Program](#). [Read on to learn more.](#)

How It Works for Employees

Ventra's pre-tax transit benefit program can save employees money on their commute, along with other attractive benefits!



Set it and forget it with autoloan for transit value or a 30-Day CTA/Pace Pass – never think about your balance again.



Sit back and enjoy the ride – remove the stress of driving and finding parking.



Save money on car costs like gas, wear and tear, parking and insurance premiums.



Reduce your impact on the environment.

Contact your Human Resources department to learn more about this great program, or if your company doesn't currently take part in the Ventra Transit Benefits Program, inquire with your benefits manager about signing up.

How It Works for Employers

Ventra's pre-tax transit benefit program is a great way to extend a money-saving benefit to your employees, while providing attractive retention and recruiting tools. There is no cost to employers to enroll or participate.



Improve morale and reduce absenteeism by offering safe and reliable access to public transportation.



Enrollment can happen anytime throughout the year and there's no minimum employee participation.



Employers have access to a user-friendly administrator portal.



Recurring reload functionality allows for repeating monthly fare loads after one-time employee set up.

► [Click here to learn more](#)

► [Sign up here](#)

We're here for you!

If you are an employer who would like more information or have any questions about the Ventra Transit Benefits Program, contact us at:

✉ tbenrollment@transitchicago.com

☎ 312.681.4005

[Contact Us](#) | [FAQ](#) | [CTA](#) | [PACE](#) | [METRA](#) | [Fares](#) | [Privacy Policy](#) | [Terms](#) | [Languages](#) [EN] [PL] [Zh] [Es]



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VENTRA
TRANSIT BENEFIT PROGRAM
DEFINITIONS

Active Card means a Ventra Card held by an Active Participant.

Active Participant means an Employee designated by Employer as eligible for participation in the Employer Program by Employer's addition of the Employee's information on the Benefit List.

Application means Employer's application to participate in the Ventra Employer Transit Benefit Program.

Benefit Funding Account is the Employer bank account described in Employer's Application from which the cost of Program Benefits are to be withdrawn.

Benefit List means a list in computer file format specified by CTA containing the information specified by CTA, which is completed by Employer with information for an Active Participant using the Ventra Program.

Benefit Month means the month in which a Program Benefit becomes effective.

Business Day means a weekday on which banks are open for business in Illinois, excluding a Saturday, Sunday, or Illinois or federal public holiday.

CTA means the Chicago Transit Authority, a political subdivision of the State of Illinois. CTA also includes any CTA contractors and subcontractors to the extent they are operating CTA's Ventra System.

CTA/Pace Service Area refers to areas in which public transportation services are provided by CTA or Pace.

CTA Transit Benefit Manager means the point of contact for CTA for the Ventra Employer Transit Benefit Program as provided on CTA's Ventra Transit Benefit website.

Employees are Employees of Employer that have elected to participate in the Employer Program.

Employer means the Employer as identified in the Application.

Employer Current Participants are Employees who currently are enrolled to receive a Chicago Card or Chicago Card Plus through Employer.

Employer Program means the program established by the Employer to provide Transit Benefits to its Employees through the Ventra Employer Transit Benefit Program.

Employer Program Start Date is the first day of the first Benefit Month of the Employer Program.

Internal Revenue Code Internal Revenue Code of 1986, as amended, or any Treasury Regulations promulgated thereunder.

Load/Loading is the function of adding a Ventra Product to a Ventra Transit Benefit Account.

Notice means a Notice, demand or consent required or permitted hereunder; provided that such Notice (1) must be in writing, (2) shall be considered delivered and effective when (i) personally delivered; (ii) the day following transmission if sent by Facsimile with confirmed receipt; or (iii) three (3) calendar days after posting when sent by certified or registered US Mail; or (vi) upon delivery by registered private carrier with confirmed receipt (e.g. DHL, Federal Express, etc); and (3) if to Employer, shall be given to the Employer contact and at the contact information provided on the Application and if to CTA to the

CTA Transit Benefit Manager and at the contact information provided on CTA's Ventra Transit Benefit website.

OSFS Fare Media means any form of payment authorized to be used on the Ventra System.

Pace is the public transportation system that serves the suburbs of Chicago through fixed bus routes, vanpools, and Dial-a-Ride programs.

Program Benefit means the Loading of Ventra Products available for transit benefits (pursuant to the Ventra User Agreement) to a Ventra Transit Benefit Account under the Employer Program via the Ventra Direct Load Program.

Transit Benefit Account means an account that is associated to a Ventra Card through which Active Participants can manage their Ventra Products (available for transit benefits pursuant to the Ventra User Agreement), personal information, and notification preferences.

Transit Benefit Stored-Value is cash value accessed through a Transit Benefit Account that may be used as payment for public transit provided by Transit Operators.

Transit Operator means one of the various public transportation agencies in the CTA/Pace Service Area that operates public transport through which Program Benefits can be delivered to Active Participants' Ventra Transit Benefit Accounts.

Ventra Card is the form of Fare Media that can be associated with a Transit Benefit Account onto which Ventra Products (available for transit benefits pursuant to the Ventra User Agreement) can be loaded.

Ventra Direct Load Program means the bulk ordering, and loading, of Ventra Products (available for transit benefits pursuant to the Ventra User Agreement) to Active Participant's Transit Benefit Accounts through the order process of the Ventra Employer Transit Benefit Program.

Ventra Employer Transit Benefit Program means the transit benefit program implemented through the Ventra System.

Ventra Products means Transit Benefit Stored-Value, Periodic Passes, and data associated with a Ventra Transit Benefit Account that represents any other rights to use transit services that form part of the Ventra System.

Ventra Program means a unified fare collection and transfer system serving the people who use the CTA and Pace public transportation systems.

Ventra System means the open-loop, centralized, automated fare collection system using various forms of OSFS Fare Media, including the Ventra Card, as the transit fare payment media for the CTA and Pace public transportation systems.

Ventra User Agreement means the portions of the *Ventra Program – User Agreement Terms and Conditions for Transit* entitled "Transit Benefit Fare Program Participants" set out on the Ventra Website.

Ventra Transit Benefit Website means the website through which the Ventra Employer Transit Benefit System is administered.

Ventra Transition Period means the period through December 31, 2013 or as otherwise extended by CTA.

Ventra Website means the website through which the Ventra System is administered.

VENTRA EMPLOYER
TRANSIT BENEFIT PROGRAM
TERMS AND CONDITIONS

CTA has established the Ventra Employer Transit Benefit Program which will be available to an Employer on completion by the Employer of the Ventra Employer Transit Benefit Program Application and approval by CTA of such Application. The Ventra Employer Transit Benefit Program will only be administered by CTA with all Employers wanting to participate in the Ventra Direct Load Program. All participating Employers will be required to participate pursuant to the Terms and Conditions set forth herein and the Ventra User Agreement (both as established and modified by CTA from time to time). Under the Ventra Employer Transit Benefit Program funds will only be permitted to be added as Ventra Products and will not be usable to purchase anything other than public transit provided by Transit Operators nor will such funds be permitted to be transferred out of a Transit Benefit Account.

Employer agrees to the following as a condition to and in consideration for participation in the Ventra Employer Transit Benefit Program:

- A. **Benefit List.** Employer will upload an electronic order file (the Benefit List) to a website designated by CTA in the format designated by CTA. Employer will upload this file by the 20th of the month before the Benefit Month.
- B. **Benefit Funding Account.** Employer will provide CTA access to the Benefit Funding Account from which to withdraw funds to fund transit value to be loaded to the Active Participant's Transit Benefit Accounts. Employer will ensure that on any given day, the Benefit Funding Account contains enough money to cover the cost of all the transactions on the Benefit List for the Program Benefits that Active Participants have chosen on the Ventra Website.
- C. **Current Employer Participants.** Employer will offer all appropriate Ventra Products (available for transit benefits pursuant to the Ventra User Agreement) and services to Current Employer Participants. Employer will work to transition Current Employer Participants to the Ventra Program pursuant to CTA's Transit Benefit Transition Procedures available on the Ventra Transit Benefit Website.
- D. **Ventra Products.** Employer shall inform Active Participants of all Ventra Products (available for transit benefits pursuant to the Ventra User Agreement). Each Active Participant shall make the final decision, at the Active Participant's sole discretion, regarding which of such products and services the Active Participant elects. Employer shall have the final decision, at the Employer's sole discretion, regarding which of such products and services it makes available to its Employees.
- E. **Ventra User Agreement.** Employer will ensure that all Active Participants are made aware of the Ventra User Agreement on the Ventra Website and that Active Participants are notified of their responsibility to comply with the current version of the Ventra User Agreement. All Active Participants of Employer shall be customers of CTA and shall be subject to the Ventra User Agreement.
- F. **Ordering of Ventra Cards.** Employer may order Ventra Cards for distribution to Active Participants pursuant to the procedures provided on the Ventra Website or otherwise as instructed by CTA. The cost of such Ventra Cards as described herein shall not include the cost of any Ventra Products. The Employer shall be responsible for registering such cards to each Active Participant through the Benefit List and no credit of Transit Benefit Stored-Value (otherwise available to the general public in connection with registration of a new Ventra Card pursuant to the Ventra User Agreement) or other Ventra Products shall be available in connection with registration of any such cards. Ventra Cards shall

be provided to Active Participants during the Ventra Card Transition Period pursuant to CTA's Transit Benefit Transition Procedures available on the Ventra Transit Benefit Website.

G. **Ventra Card Stock Fee:** Employer may purchase Ventra Cards for Employer Current Participants and Active Participants at CTA's cost. All Ventra Card Stock Fees shall be paid in connection with Employer's submission of an order for Ventra Cards. In the event CTA offers Ventra Cards free of charge to any users of the Ventra Program, Employer shall not be charged Card Stock Fees for Employer Current Participants or Active Participants. At no time will the Card Stock Fee be greater than the fee charged to any other user of the Ventra Program.

H. **Funding of Program Benefits**

1. Employer will be provided, via email, with an invoice each month prior to the Benefit Month, showing the aggregate of all Active Participants Program Benefits for the upcoming Benefit Month.

2. CTA will withdraw all amounts owed as described in the preceding paragraph through ACH transfer, from Employer's Benefit Funding Account during the month prior to the Benefit Month to which the Program Benefits apply. CTA shall notify Employer (via email) of the amount to be deducted before the funds are withdrawn.

3. The timing of invoicing of Program Benefits and withdrawal of funds for payments shall be as set forth on the Ventra Transit Benefit Website.

I. **No Refunds and Transfer of Ventra Products.** Internal Revenue Service Regulations state that pre-tax transit benefits cannot be refunded to an Active Participant once an election is made. An election is made once the pre-tax transit benefits are loaded into Active Participant's Transit Benefit Account. Employer acknowledges that CTA will not provide a refund of Ventra Products in a Transit Benefit Account to an Active Participant and that any refunds will be provided only in accordance with the Ventra User Agreement. Employer will support this restriction with Active Participants. Ventra card replacement for lost, damaged or defective cards will be handled in accordance with the Ventra User Agreement.

J. **Compliance with IRS Provisions Regarding Transit Benefits.** CTA will administer the Ventra Transit Benefit Program in accordance with this agreement and the Ventra User Agreement. Employer understands and agrees that CTA makes no representation or warranty, and is not responsible for, compliance of the Employer Program (including the Ventra Employer Transit Benefit Program) with any tax law under the Internal Revenue Code of 1986. Employer should consult their own tax advisors in determining the tax effects (to both the employer and the Employee) of participation in the Employer Program. Should the CTA be held responsible by any taxing authority for any tax or taxes arising from, or associated with the Employer Program, Employer shall fully indemnify the CTA for any such tax or taxes, within thirty (30) calendar days of CTA providing Notice of such taxes.

K. **Right to Terminate.** Employer acknowledges and agrees that CTA may terminate Employer's participation in the Ventra Employer Transit Benefit Program at any time, and without cause, on providing ninety (90) calendar days advance written Notice. Employer may terminate its participation in the Ventra Employer Transit Benefit Program at any time on providing ninety (90) calendar days advance written Notice.

L. **Indemnification.** Employer shall defend, indemnify and hold harmless CTA, its officers, directors, employees, contractors, subcontractors and agents from and against any third party claims,

suits, demands, actions, judgments, awards, liabilities, losses, damages and expenses (including reasonable attorneys' fees and costs) arising out of relating to damages or causes of action arising out of its performance, failure to perform, or failure to comply with its obligations under these Terms and Conditions and the Ventra Employer Transit Benefit Program; provided that CTA shall give Notice to Employer promptly after becoming aware of any fact, condition or event that may give rise to a claim for which indemnification is sought and within seven (7) calendar days after the service of a citation or complaint or receipt of written notification of a claim or threatened claim in connection with any lawsuit, action or other proceeding that is filed or threatened to be filed against CTA. The failure of CTA to give timely Notice hereunder shall not affect rights to indemnification hereunder, except to the extent Employer demonstrates actual damage caused by such failure.

M. **No Assignment.** Employer shall notify CTA of any assignment of its approved Application and any rights to participate in the Ventra Employer Transit Benefit Program; provided that any such assignment shall become effective following completion of an Application by the assignee and approval thereof by CTA.

VENTRA EMPLOYER
TRANSIT BENEFIT PROGRAM
PROGRAM DESCRIPTION

- A. **Benefits List.** CTA will accept and process the Benefits List and retrieve the electronic funds provided by Employer in accordance with the requirements of these Terms and Conditions. Employer is responsible for the accuracy of all information, including customer information, on the Benefits List.
- B. **Review of Benefits List.** Upon receiving the Benefits List, CTA will electronically review it in accordance with its order file validation process to determine if any information on the list is non-conforming (bad information). CTA will also review the list to determine if any of the Program Benefits for an Active Participant on the Benefits List, when added to the value of Ventra Products on such Active Participant's Ventra Card, will be above the maximum amount allowable under the Ventra User Agreement, and if so such employees shall be rejected from the Benefits List and will no longer be Active Participants and no Program Benefits can be funded for such employees. If any non-conforming information is detected, it will be removed from the list and Employer will be notified of the details of those items that were removed in a format and frequency established by CTA. CTA's file validation process is available on the Ventra Transit Benefit Website.
- C. **Load of Program Benefits.** CTA will Load the Program Benefits into the Transit Benefit Account of each Active Participant only following Employer's upload of the Benefit List and Program Benefit Fees being paid by Employer subject to the requirements of the Terms and Conditions. The timing of Loading of Program Benefits shall be as set forth on the Ventra Transit Benefit Website.
- D. **Customer Information.** CTA shall keep confidential the customer information of Active Participant's in accordance with CTA's Ventra User Agreement.
- E. **Confidential Information.** The term "**Confidential Information**" means any and all nonpublic information, communicated by or on behalf of Employer to CTA in writing or electronic format, provided that: (x) such information is proprietary to Employer, and (y) such information is conspicuously marked "confidential" and is disclosed separately from (and not a part of) any other information disclosed or otherwise delivered to CTA. CTA agrees that it will (a) refrain from using the Confidential Information of Employer except to the extent necessary and appropriate to perform its obligations, or exercise its rights, under the Ventra Employer Transit Benefit Program, (b) except for Permitted Disclosures as described below, refrain from disclosing any Confidential Information of Employer, and (c) take reasonable security precautions to keep confidential the Confidential Information of Employer.

"Permitted Disclosures" include the following:

1. Disclosure to CTA's contractors to the extent that such disclosure is reasonably necessary for the applicable contractor to perform its obligations to CTA.

2. Disclosure required by and in accordance with a judicial or other governmental order. CTA shall use commercially reasonable efforts to advise Employer at the time of such disclosure.

3. Disclosure of any Employer Confidential Information that CTA is required to release and/or disclose under the Illinois Freedom of Information Act or other applicable law, as reasonably determined by CTA. CTA shall use commercially reasonable efforts to advise Employer at the time of such disclosure.



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Staff Desktop Refresh For 2023-2024 School Year

PREPARED BY: Jordan Stephen

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose:

The Board of Education approves all contracts and expenditures greater than \$10,000.

Background:

Over the last number of months, the team has been gathering information and proposals for the replacement of desktop computer equipment within each of the buildings in the District. These computer systems are used by our administrative assistants along with our buildings and grounds engineers, who require the Windows operating system to interface with our computer network and specialized software, including the Raptor visitor management system and the integration of our HVAC equipment.

Currently, the computers that are in these Locations are over 6 years old, out of warranty, and have been scheduled to be replaced with a unit that is modern and will continue to function for the foreseeable future. The locations of where this equipment will be installed is as follows:

- Administration Building: Maintenance Department (1)
- Lincoln Hall: Administrative Assistant (1), Maintenance Department (2), Nurse (1)
- Rutledge Hall: Administrative Assistant (1), Maintenance Department (1), Nurse (1)
- Todd Hall: Maintenance Department (1), Nurse (1)

Equipment Refresh:

- The Administrative team is recommending the following technology to be refreshed at each of the schools:
- The District will purchase 10 Dell Inspiron 24 All-In-One computer systems.
- All computers being removed from each of the buildings will be wiped and recycled during the summer.
- Depending on the conditions of the unit a couple of units will be placed into storage for a backup purpose

Fiscal Impact:

Item	SD74 Bundle Price
24 Inch Dell Inspiron 7720 All in One Desktop	\$969.42
3-Year Service and Support	included
Total Cost for Specialized Replacements	\$9,694.20

During the last refresh of these Windows based computer systems, the district spent \$17,138.55

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to continue with the replacement of the specialized computer equipment within the District in an amount not to exceed \$9,694.20.



Your Quote Is Ready

Your Personalized quote created by your sales representative is available for purchase.

Quickly and easily complete your order now through our secure online checkout before the expiration date on the Quote.

[Order Now](#)

Quote No.	3000164770652.2	Sales Rep	Madison Hunt
Total	\$9,694.20	Phone	(800) 456-3355, 512.513.3084
Customer #	530031200346	Email	Madison_Hunt@Dell.com
Quoted On	Oct. 25, 2023	Billing To	ACCOUNTS PAYABLE
Expires by	Nov. 09, 2023		LINCOLNWOOD SD 74
			8701 MENARD AVE
			MORTON GROVE, IL 60053-3052

Message from your Sales Rep

Please contact me at 512-513-3084 or at madison.hunt@dell.com if you have any questions or when you're ready to place an order. Thank you for shopping with Dell!

Regards,
Madison Hunt

Shipping Group

Shipping To	Shipping Method
JORDAN STEPHEN LINCOLNWOOD SD 74 6950 EAST PRAIRIE RD LINCOLNWOOD, IL 60712 (847) 675-8234	Express Delivery

Product	Unit Price	Quantity	Subtotal
Inspiron 7720 All In One	\$969.42	10	\$9,694.20

DBC as low as \$291 / month^

Subtotal:	\$9,694.20
Shipping:	\$0.00
Environmental Fee:	\$0.00
Non-Taxable Amount:	\$9,694.20
Taxable Amount:	\$0.00
Estimated Tax:	\$0.00
<hr/>	
Total:	\$9,694.20

Special Financing Offers Available
[Learn more](#) about Dell Business Credit offers

Shipping Group Details

Shipping To

JORDAN STEPHEN
LINCOLNWOOD SD 74
6950 EAST PRAIRIE RD
LINCOLNWOOD, IL 60712
(847) 675-8234

Shipping Method

Express Delivery

Inspiron 7720 All In One

Estimated delivery if purchased today:
Oct. 27, 2023

Description	SKU	Unit Price	Quantity	Subtotal
13th Generation Intel Core i5-1335U Processor (12MB Cache, up to 4.60 GHz)	338-CJXK	-	10	-
Windows 11 Pro, English, French, Spanish	619-AQLP	-	10	-
Intel Iris Xe Graphics with shared graphics memory	490-BGHN	-	10	-
16GB, 2x8GB, DDR4, 3200MHz	370-AFEC	-	10	-
512GB M.2 PCIe NVMe Solid State Drive	400-BPHG	-	10	-
Intel(R) Wi-Fi 6E AX211, 2x2, 802.11ax, Bluetooth(R) wireless card	555-BHGR	-	10	-
White	321-BJPN	-	10	-
Triangle Stand	452-BDVG	-	10	-
Dell Pro Wireless Keyboard and Mouse - KM5221W White - English	580-AKGU	-	10	-
Mouse Included	570-ABNJ	-	10	-
90 Watt AC Adapter	450-ALKZ	-	10	-
27-inch FHD (1920 x 1080) Anti-Glare Narrow Border Display with Wide Viewing Angle (IPS)	321-BEQP	-	10	-
Fixed Hardware Configuration	998-GNVT	-	10	-
Inspiron AIO DT 7720	210-BGMD	-	10	-
US Power Cord	470-AACI	-	10	-
Documentation, English/French w/ QR Code	340-CYGC	-	10	-
Regulatory Label	389-EDYE	-	10	-
White IR Web Camera	319-BBGU	-	10	-
Dell Cinema Color	658-BDZU	-	10	-
Intel(R) Wi-Fi 6E AX211, 2x2, 802.11ax, Bluetooth(R) wireless Driver	555-BJMJ	-	10	-
System Driver for Windows	631-BBHK	-	10	-
Shipping Materials	328-BFQR	-	10	-
Dell Limited Hardware Warranty Initial Year	801-0875	-	10	-
1Y ProSupport for PCs NextBusinessDay OnsiteService after RemoteDiagnosis - for business	801-0890	-	10	-
2Y ProSupport for PCs NextBusinessDay OnsiteService after RemoteDiagnosis - for business,Extended	801-0911	-	10	-
ProSupport: 7x24 Technical Support, 3 Years	801-0961	-	10	-
Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	10	-
Thank you choosing Dell ProSupport. For tech support, visit //support.dell.com/ProSupport	989-3449	-	10	-

No Microsoft Office License Included	658-BCSB	-	10	-
McAfee 30day Trial	658-BCCO	-	10	-
				<hr/>
			Subtotal:	\$9,694.20
			Shipping:	\$0.00
			Environmental Fee:	\$0.00
			Estimated Tax:	\$0.00
				<hr/>
			Total:	\$9,694.20

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions and terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dell.com/en-us/customer-services/product-warranty-and-service-descriptions.htm.

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringsspecificterms ("Offer Specific Terms").

In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.

^DELL BUSINESS CREDIT (DBC): Offered to business customers by WebBank, who determines qualifications for and terms of credit. Taxes, shipping and other charges are extra and vary. The Total Minimum Payment Due is the greater of either \$20 or 3% of the New Balance shown on the statement rounded up to the next dollar, plus all past due amounts. Dell and the Dell logo are trademarks of Dell Inc.

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

_____ **CONSENT**

_____ **1st READING**

_____ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

___ **Adopt as Presented** (change “revised” & “reviewed” date)

___ **Adopt with Additional District Edits** (change “revised” & “reviewed” date)

___ **Not Adopt** (change “reviewed” date)

Document Status: Draft Update

Operational Services

4:10 Fiscal and Business Management

The Business Manager is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education and publishing it before December 1, as required by State law.

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management through the use of computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic network shall complete an *Authorization for Access to the District's Electronic Network*.

Budget Planning

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board of Education, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Ill. State Board of Education's (ISBE) *School District Budget Form*. To the extent possible, the tentative budget shall be balanced as defined by ISBE guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by ISBE guidelines.

Preliminary Adoption Procedures

After receiving the Superintendent or designee's proposed budget, the Board of Education sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The Board of Education Secretary or designee shall make arrangements to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed including 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, and the public shall be invited to comment, question, or advise the Board of Education.

Final Adoption Procedures

The Board of Education adopts a budget before the end of the first quarter of each fiscal year (September 30), or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by ISBE; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within three years according to ISBE requirements.

The Board of Education adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board of Education members' names voting yea and nay shall be recorded in the minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website.
2. Notify parents/guardians that the budget is posted and provide the website's address.
3. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, with the County Clerk within 30 days of the budget's adoption.
4. Ensure disclosure to the public of 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, at the public hearing at which the Board certifies its operational levy.
5. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31. [PRESSPlus1](#)
6. Make all preparations necessary in order for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act, and file a Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
7. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to ISBE according to its requirements.

Any amendments to the budget or certificate of tax levy shall be made as provided in the School Code and Truth In Taxation Act.

Budget Amendments

The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Superintendent or designee shall implement the District's budget and provide the Board of Education with a quarterly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board of Education.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, if one exists.

LEGAL REF.:

[105 ILCS 5/10-17](#), [5/10-22.33](#), [5/17-1](#), [5/17-1.2](#), [5/17-1.3](#), [5/17-1.10](#), [5/17-2A](#), [5/17-3.2](#), [5/17-11](#), [5/20-5](#), [5/20-8](#), and [5/20-10](#).

[35 ILCS 200/18-55](#) et seq., Truth in Taxation Law. ²⁹¹

23 Ill.Admin.Code Part 100.

CROSS REF.: 4:20 (Fund Balances), 4:40 (Incurring Debt), 4:60 (Purchases), 6:235 (Access to Electronic Networks)

ADOPTED: September 10, 2002

REVISED: January 12, 2023

REVIEWED: January 12, 2023

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requiring a board to present "at a board meeting" a written report that includes the annual average expenditures of its operational funds, which include the educational, transportation, and operation and maintenance funds. The average expenditures are calculated based on the district's most recently audited annual financial report (AFR). For ease of administration, this sample policy language manages presentation of the report in conjunction with the meeting at which a board adopts its levy, or earlier, if a district's AFR is available. Consult the board attorney if a district's AFR is not available before December 31 (the date by which a reserve reduction plan must be filed, if applicable); the board may need to rely upon estimated numbers in that scenario. If a district's ratio of its combined cash reserves of its operational funds to its average annual expenditures of those funds over the past three fiscal years exceeds 2.5, then the board must adopt and file a plan with the Ill. State Board of Education to reduce its cash reserves to expenditures ratio to at or below 2.5 within three years.

Delete this paragraph if the district receives federal impact funding. Federal impact aid is designed to assist local school districts that have lost a portion of their local tax base because of federal ownership of property (e.g., military bases, low-rent housing properties, or concentrations of students that have parents/guardians in the uniformed services). For more information about federal impact aid, see www.oese.ed.gov/offices/office-of-formula-grants/impact-aid-program/ and www.nafisdc.org/impact-aid-resources/impact-aid-payments/. If the district receives federal impact funding, strike this list item in Edit Mode, and select "Adopted with Additional District Edits" as the Save Status.

Issue 113, October 2023

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Operational Services

4:30 Revenue and Investments

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments

The Chief Investment Officer may invest District funds in one or more of the following:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities.

The term "agencies of the United States of America" includes: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory

thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than ~~three years~~ 270 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in short-term obligations of corporations under this paragraph. [PRESSPlus1](#)
5. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature more than 270 days but less than three years from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in obligations of corporations under this paragraph.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
6. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.
8. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principle office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
9. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
10. The Illinois School District Liquid Asset Fund Plus.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of

said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

- a. Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:
12. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
13. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
14. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
15. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
16. The security interest must be perfected.
17. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
18. Agreements shall be for periods of 330 days or less.
19. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
20. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
21. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
22. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.
23. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 134 supersedes paragraphs 1-120 and controls in the event of conflict.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and

(5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, [30 ILCS 238/](#).

Selection of Depositories, Investment Managers, Dealers, and Brokers

The Chief Investment Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District may consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977, the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the federal Community Reinvestment Act of 1977;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, [30 ILCS 235/](#). The Superintendent or designee shall keep the Board informed of collateral agreements.

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board (GASB) Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report

The Chief Investment Officer shall establish a system²⁹⁷ of internal controls and written operational

procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Investment Officer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The School Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

Ethics and Conflicts of Interest

The School Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.:

[30 ILCS 235/](#), Public Funds Investment Act.

[30 ILCS 238/](#), Ill. Sustainable Investing Act.

[105 ILCS 5/8-7](#), [5/10-22.44](#), [5/17-1](#), and [5/17-11](#).

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: April 15, 1996

REVISED: February 6, 2020

REVIEWED: February 6, 2020

PRESSPlus Comments

PRESSPlus 1. Updated in response to 30 ILCS 235/2, amended by P.A. 102-285. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Operational Services

4:60 Purchases

All purchases in excess of \$10,000 need Board of Education approval.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

All contracts for supplies, materials, or work involving expenditure in excess of \$25,000 shall be made in accordance with the State law bidding procedure, unless specifically exempted. Sealed, competitive bidding, with certain statutory exceptions, is required. The Superintendent or designee shall prepare the necessary legal notices. The contract will be awarded to the lowest responsible bidder, considering conformity with specifications, delivery terms, quality, and serviceability. The Superintendent or designee shall report the results of the bidding to the Board of Education, together with a recommendation and supporting rationale. Contracts will be awarded by the Board of Education at an official meeting. Bid deposits of 10 percent of the bid amount, assuring good faith in bidding, and performance bonds to the extent of 100 percent of the contract amount, may be required.

The Superintendent shall develop procedures which will allow the purchase of good quality products and services at the lowest cost, with consideration for service, quality, and delivery promptness, and in compliance with State law.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of ~~\$35,000~~^{25,000} [PRESSPlus1](#) must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21](#)(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21](#)(b-10).

7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:
 - a. In accordance with [105 ILCS 5/10-21.9\(f\)](#): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9\(c\)](#) and [5/21B-80\(c\)](#) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80\(b\)](#) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
 - b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94\(j\)\(3\)](#), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94\(g\)](#).
 - c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. [Design-build contracts must comply with 105 ILCS 5/15A-1 et seq. PRESSPlus2](#)
11. [Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.85. PRESSPlus3](#)
12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

[2 C.F.R. Part 200](#).

105 ILCS 5/10-20.19c, 5/10-20.21, [5/10-20.85](#), 5/10-21.9, 5/10-22.34c, [5/15A-1 et seq.](#), 5/19b-1 et seq., 5/22-94, and 5/24-5.

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 130/](#), Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Expansion Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

ADOPTED: September 10, 2002

REVISED: June 1, 2023

REVIEWED: June 1, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24. Under a *design-build* delivery system for a construction project, a board contracts with a *design-build entity* that furnishes architecture, engineering, land surveying, public art or interpretive exhibits, and other construction services, as required for the project. It allows a single contractor to manage both the design and construction of a project, creating the potential for greater efficiency. Contrast this method with the traditional *design-bid-build* delivery method, in which a board contracts with multiple entities and utilizes a competitive bidding process for certain contractors, such as a general contractor. 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24, does not impact a district's ability to use a qualification-based selection process under 50 ILCS 510/, Local Government Professional Services Act (LGPSA), to select design professionals or construction managers for design-build projects. 105 ILCS 5/15A-50. See sample policy 2:170, *Procurement of Architectural, Engineering, and Land Surveying Services*, available at PRESS Online by logging in at www.iasb.com. For design-build projects, consult with the board attorney as needed to ensure the district: (1) complies with the specific procedural requirements related to requests for proposals (RFPs) and evaluation of RFP submissions for these contracts, and (2) incorporates additional criteria for requests for proposals and evaluation of proposals based on local conditions and the specific project, as permitted by the statute. Note that under 105 ILCS 5/15A-20, added by P.A. 103-491, eff. 1-1-24, a board must employ or contract with an independent design professional or public art designer (as applicable) selected under the LGPSA to assist with developing the scope and criteria for performance for a request for proposal under a design-build delivery system. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.85, added by P.A. 103-393. See sample administrative procedure 4:60-AP1, *Purchases*, available at PRESS Online by logging in at www.iasb.com, for specific requirements. A *district-administered assessment* is one that requires all student test takers at any grade level to answer the same questions, or a selection of questions from a common bank of questions. It does *not* include the observational assessment tool used to satisfy the annual kindergarten assessment required by 105 ILCS 5/2-3.64a-10 or an assessment developed by district teachers or administrators that is used to measure student progress at an attendance center. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

General Personnel

5:30 Hiring Process and Criteria

The District hires the most qualified personnel consistent with budget and staffing requirements and in compliance with Board of Education policy on equal employment opportunity and minority recruitment. The Superintendent is responsible for recruiting personnel and making hiring recommendations to the Board. If the Superintendent's recommendation is rejected, the Superintendent must submit another. The Superintendent may select personnel on a short-term basis for a specific project or emergency condition before the Board of Education's approval. No individual will be employed who has been convicted of a criminal offense listed in [105 ILCS 5/21B-80\(c\)](#).

Applicants must complete a District application form in order to be considered for employment.

Job Descriptions

The Board maintains the Superintendent's job description and directs, through policy, the Superintendent, in his or her charge of the District's administration.

The Superintendent shall develop and maintain a current, comprehensive job description for each position, however, a provision in a collective bargaining agreement or individual contract will control in the event of a conflict.

Investigations

The Superintendent or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is performed on each applicant as required by State law. When the applicant is a successful superintendent candidate who has been offered employment by the Board, the Board President shall ensure that these checks are completed. The Superintendent or designee, or if the applicant is a successful superintendent candidate, then the Board President shall notify an applicant if the applicant is identified in either database. The School Code requires the Board President to keep a conviction record confidential and share it only with the Superintendent, North Cook Intermediate Service Center **Executive Director**, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, the Ill. Dept. of State Police and/or Statewide Sex Offender Database for purposes of clarifying the information, and/or the Teachers' Retirement System of the State of Illinois when required by law. The Board reserves its right to authorize additional background inquiries beyond a fingerprint-based criminal history records check when it deems it appropriate to do so, in accordance with applicable laws.

Each newly hired employee must complete a U.S. Citizenship and Immigration Services Form as required by federal law.

The District retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in [105 ILCS 5/21B-80](#) or who falsifies, or omits facts from, his or her employment application or other employment documents. If an indicated finding of abuse or neglect of a child has been issued by the Ill. Department of Children and Family Services or by a child welfare agency of another jurisdiction for any applicant

for student teaching, applicant for employment, or any District employee, then the Board must consider that person's status as a condition of employment.

The Superintendent shall ensure that the District does not engage in any investigation or inquiry prohibited by law and complies with each of the following:

1. The District uses an applicant's credit history or report from a consumer reporting agency only when a satisfactory credit history is an established bona fide occupational requirement of a particular position.
2. The District does not screen applicants based on their current or prior wages or salary histories, including benefits or other compensation, by requiring that the wage or salary history satisfy minimum or maximum criteria.
3. The District does not request or require a wage or salary history as a condition of being considered for employment, being interviewed, continuing to be considered for an offer of employment, an offer of employment, or an offer of compensation.
4. The District does not request or require an applicant to disclose wage or salary history as a condition of employment.
5. The District does not ask an applicant or applicant's current or previous employers about wage or salary history, including benefits or other compensation, unless the applicant's wage or salary history is a matter of public record, or is contained in a document completed by the applicant's current or former employer and then made available to the public by the employer, or then submitted or posted by the employer to comply with State or federal law; or the applicant is a current employee applying for a position with the same current employer.
6. The District does not ask an applicant or applicant's previous employers about claim(s) made or benefit(s) received under the Workers' Compensation Act.
7. The District does not request of an applicant or employee access in any manner to his or her personal online account, such as social networking websites, including a request for passwords to such accounts.
8. The District provides equal employment opportunities to all persons. See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

Sexual Misconduct Related Employment History Review (EHR) [PRESSPlus1](#)

Prior to hiring an applicant for a position involving *direct contact with children or students*, [PRESSPlus2](#) the Superintendent shall ensure that an EHR is performed as required by State law. When the applicant is a superintendent candidate, the Board President shall ensure that the EHR is initiated before a successful superintendent candidate is offered employment by the Board.

Physical Examinations

Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease. The physical fitness examination must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination performed no more than 90 days before submitting evidence of it to the District.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her

supervising physician to perform health examinations, if the examination is job-related and consistent with business necessity. The Board will pay the expenses of any such examination.

Orientation Program

The District's staff will provide an orientation program for new employees to acquaint them with the District's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

LEGAL REF.:

[42 U.S.C. §12112](#), Americans with Disabilities Act; [29 C.F.R. Part 1630](#).

[15 U.S.C. §1681](#) et seq., Fair Credit Reporting Act.

[8 U.S.C. §1324a](#) et seq., Immigration Reform and Control Act.

[105 ILCS 5/10-16.7](#), [5/10-20.7](#), [5/10-21.4](#), [5/10-21.9](#), [5/10-22.34](#), [5/10-22.34b](#), [5/21B-10](#), [5/21B-80](#), [5/21B-85](#), [5/22-6.5](#), [5/22-94](#), and [5/24-5](#).

[20 ILCS 2630/3.3](#), Criminal Identification Act.

[820 ILCS 55/](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 112/](#), Equal Pay Act of 2003. [PRESSPlus3](#)

Duldulao v. St. Mary of Nazareth Hospital, 136 Ill. App. 3d 763 (1st Dist. 1985), *aff'd in part and remanded* 115 Ill.2d 482 (Ill. 1987).

Kaiser v. Dixon, 127 Ill. App. 3d 251 (2nd Dist. 1984).

Molitor v. Chicago Title & Trust Co., 325 Ill. App. 124 (1st Dist. 1945).

CROSS REF.: 3:50 (Administrative Personnel Other than the Superintendent), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), [5:120 \(Employee Ethics; Code of Professional Conduct; and Conflict of Interest\)](#), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitute Teachers), 5:280 (Duties and Qualifications)

ADOPTED: September 10, 2002

REVISED: June 1, 2023

REVIEWED: June 1, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS [5/22-94](#), added by P.A. 102-702, eff. 7-1-23, requiring districts to initiate an EHR prior to hiring an applicant who will have *direct contact with*

children or students. See sample administrative procedure 5:30-AP3, *Sexual Misconduct Related Employment History Review(EHR)*, available at PRESS Online by logging in at www.iasb.com, for the process, timing, and positions requiring an EHR. See policy 4:60, *Purchases and Contracts*, and sample administrative procedure 4:60-AP4, *Sexual Misconduct Related Employment History Review(EHR) of Contractor Employees*, for EHR requirements for employees of contractors who have *direct contact with children or students*. **Issue 111, March 2023**

PRESSPlus 2. *Direct contact with children or students* is defined as “the possibility of care, supervision, guidance, or control of children or students or routine interaction with children or students.” 105 ILCS 5/22-94(b), added by P.A. 102-702, eff. 7-1-23. **Issue 111, March 2023**

PRESSPlus 3. The Equal Pay Act of 2003, 820 ILCS 112/10(b-25), added by P.A. 103-539, eff. 1-1-25, makes it unlawful for employers with 15 or more employees to fail to include the "pay scale and benefits" for a position in any specific job posting. "Pay scale and benefits" means the wage or salary, or the wage or salary range, and a general description of benefits and other compensation. To satisfy the posting requirement, an employer can include a hyperlink to a public webpage that includes the pay scale and benefit information. If an employer uses a third party to post its job postings, then the employer must provide the pay scale and benefits or a hyperlink containing the information to the third party. The Act also requires employers to inform current employees of promotion opportunities within 14 calendar days after the employer posts externally for the position. Employers are not prohibited from asking applicants about their wage or salary expectations for a position. **Issue 113, October 2023**

Press Plus Issue #113 October 2023 - Policy Committee Meeting 11/10/23

1. Action to be taken:

☐ **CONSENT**

☐ **1st READING**

☐ **STAY IN COMMITTEE**

2. Policy Committee to Determine:

☐ **Adopt as Presented** (change "revised" & "reviewed" date)

☐ **Adopt with Additional District Edits** (change "revised" & "reviewed" date)

☐ **Not Adopt** (change "reviewed" date)

Document Status: Draft Update

Board of Education

2:200 Types of Board of Education Meetings

General

For all meetings of the Board of Education and its committees, the Superintendent or designee shall satisfy all notice and posting requirements contained herein, as well as the Open Meetings Act. This shall include mailing meeting notifications to news media that have officially requested them, and to others as approved by the Board of Education. Unless otherwise specified, all meetings are held in the Village of Lincolnwood Council Chambers or District office. Board policy 2:220 *Board of Education Meeting Procedure*, governs meeting quorum requirements.

The Superintendent is designated on behalf of the Board and each Board committee to receive the training on compliance with the Open Meetings Act that is required by Section 1.05(a) of that Act. The Superintendent may identify other employees to receive the training. In addition, each Board member must complete a course of training on the Open Meetings Act as required by Section 1.05(b) or (c) of that Act.

Electronic Attendance

Board members may attend meetings of the Board of Education and its Committees by means of a telephonic conference and speaker telephone if the member is prevented from physically attending because of: (1) personal illness or disability; (2) employment purposes; (3) business of the public body; (4) a family emergency, or (5) another emergency.

If a Board Member wishes to attend a meeting telephonically, the member must notify the Board's secretary before the meeting, unless advance notice is not practical. For purposes of this rule, the administrative assistant to the Superintendent shall be considered, and is hereby designated, as the agent of the Board's secretary. Notice given to the administrative assistant to the Superintendent shall be sufficient.

A quorum of members must be physically present at the location of an open or closed meeting of the Board of Education. Minutes of all meetings shall reflect if a member was physically present or present by means of telephonic conference.

Upon receipt of notice of intent to participate telephonically, the Board secretary or his/her designees shall make appropriate arrangements for the Board Member to participate telephonically, such as by arranging a speaker-phone for the meeting room and obtaining contact information. The equipment shall provide output sufficient for persons attending the meeting and members of the audience, to hear the member speak and to also allow the member to hear other Board Members and any person who addresses the Board. The telephonic equipment shall be activated at the beginning of a meeting, or at the time requested by the member, so that the member can participate.

If the member who is attending telephonically would normally chair the meeting, a president pro tempore who is physically present may be appointed.

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When a member attends a meeting telephonically, all votes shall be by roll call vote. A telephonically-

attending member must identify him/her self by name and be recognized by the President before speaking.

This policy shall apply in like manner to any subsidiary committee, sub-committee or other agency of this body which is a "public body" under the Illinois Open Meetings Act. This policy shall constitute this public body's "rules" regarding electronic attendance as permitted by 5 ILCS 1.7(c).

Regular Meetings

The Board of Education establishes the time and place for its regular meetings at the beginning of each fiscal year. The Superintendent shall prepare and make available the calendar of regular Board of Education meetings in accordance with The School Code. The regular meeting calendar may be changed with 10 days' notice in accordance with State law.

A meeting agenda shall be posted at the District administrative office and the Village of Lincolnwood Council Chambers or other location where the meeting is to be held, at least 48 hours before the meeting. Items not specifically on the agenda may still be considered during the meeting.

Closed Meetings

The Board of Education and Board of Education committees may meet in a closed meeting to consider the following subjects:

1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with [the Open Meetings Act]. [5 ILCS 120/2\(c\)\(1\)](#), amended by P.A. 101-459.
2. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2\(c\)\(2\)](#).
3. The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance. [5 ILCS 120/2\(c\)\(3\)](#).
4. Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in this Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning. [5 ILCS 120/2\(c\)\(4\)](#).
5. Evidence or testimony presented to the Board regarding denial of admission to school events or property pursuant to 105 ILCS 5/24-24, provided that the Board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5). [PRESSPlus1](#)
6. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired. [5 ILCS 120/2\(c\)\(5\)](#).
7. The setting of a price for sale or lease of property owned by the public body. [5 ILCS 120/2\(c\)\(6\)](#).

8. The sale or purchase of securities, investments, or investment contracts. [5 ILCS 120/2\(c\)\(7\)](#).
9. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property. [5 ILCS 120/2\(c\)\(8\)](#).
10. Student disciplinary cases. [5 ILCS 120/2\(c\)\(9\)](#).
11. The placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2\(c\)\(10\)](#).
12. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. [5 ILCS 120/2\(c\)\(11\)](#).
13. The establishment of reserves or settlement of claims as provided in the Local Government and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member. [5 ILCS 120/2\(c\)\(12\)](#).
14. Self-evaluation, practices and procedures, or professional ethics, when meeting with a representative of a statewide association of which the public body is a member. [5 ILCS 120/2\(c\)\(16\)](#).
15. Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. [5 ILCS 120/2\(c\)\(21\)](#).
16. Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. [5 ILCS 120/2\(c\)\(29\)](#).

The Board may hold a closed meeting, or close a portion of a meeting, by a majority vote of a quorum, taken at an open meeting. The vote of each Board of Education member present, and the reason for the closed meeting, will be publicly disclosed at the time of the meeting and clearly stated in the motion and the meeting minutes.

A single motion calling for a series of closed meetings may be adopted by a Board of Education quorum when such meetings will involve the same particular matters and are scheduled to be held within 3 months of the vote.

No final Board of Education action will be taken at a closed meeting.

Reconvened or Rescheduled Meetings

A meeting may be rescheduled or reconvened. Public notice of a rescheduled or reconvened meeting shall be given in the same manner as that for a special meeting, except that no public notice is required when the original meeting is open to the public and (1) is to be reconvened within 24 hours, or (2) an announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in the agenda.

Special Meetings

Special meetings may be called by the President or by any 3 members of the Board of Education by

giving notice thereof, in writing, stating the time, place, and purpose of the meeting to remaining Board members by mail at least 48 hours before the meeting, or by personal service at least 24 hours before the meeting.

Public notice of a special meeting is given by posting a notice at the District's administration office at least 48 hours before the meeting and by notifying the news media that have filed a written request for notice. A meeting agenda shall accompany the notice.

All matters discussed by the Board at any special meeting must be related to a subject on the meeting agenda.

Emergency Meetings

Public notice of emergency meetings shall be given as soon as practicable, but in any event, before the meeting to news media that have filed a written request for notice.

Posting on the District's Website

In addition to the other notices specified in this policy, the Superintendent or designee shall post the following on the District website: (1) the annual schedule of regular meetings, which shall remain posted until the Board approves a new schedule of regular meetings; (2) a public notice of all Board meetings; and (3) the agenda for each meeting which shall remain posted until the meeting is concluded.

LEGAL REF.:

[5 ILCS 120/](#), Open Meetings Act.

[5 ILCS 140/](#), Freedom of Information Act.

[105 ILCS 5/10-6](#) and [5/10-16](#).

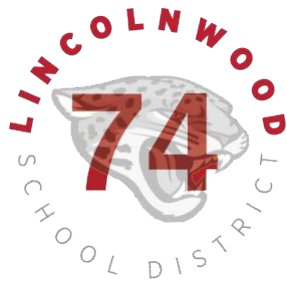
CROSS REF.: 2:110 (Qualifications Term, and Duties of Board Officers), 2:120 (Board Member Development), 2:210 (Organizational Board of Education Meetings), 2:220 (Board of Education Meeting Procedure), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 6:235 (Access to Electronic Networks), [8:30 \(Visitors to and Conduct on School Property\)](#)

ADOPTED: September 10, 2002

REVISED: December 5, 2019

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. **Issue 113, October 2023**



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: The Barry and Taffy Berger Foundation Donation

PREPARED BY: David Russo

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

SD74 alumnus, Barry Berger (Lincoln Hall '68), moved out West after graduating from Niles West. Upon completing his degree from Arizona State University, he settled in California. In the early 1980's, he started Accredited Home Care. Throughout the years Accredited grew by providing skilled and unskilled home health care services to the senior and developmentally disabled population. Accredited developed a delivery system for the state of California that saved the state millions and millions of dollars per year by providing a service that offered respite care to the developmentally disabled. Accredited provided skilled home health care including nursing, physical, occupation and speech therapy.

Mr. Berger has fond memories of and great appreciation for the upbringing and education he received from the Lincolnwood community and schools. In an effort to demonstrate his appreciation, he has pledged a donation totaling \$500,000 to the District. The pledge is for \$50,000 annually each "Giving Tuesday" from 2022-2031.

The District is looking at using the monies for projects that are already slated for completion on our Master Facilities Plan; as well as those ideas that will emerge in the coming years over the duration of the pledge period.

Fiscal Impact:

\$50,000

Recommendation:

It is the Administrative recommendation that the Board of Education accept this donation from the Barry and Taffy Berger Foundation in the amount of \$50,000.



Donation Approval

Donation Procedures:

1. Donations may be in the form of cash, checks, securities, materials, or property.
2. This form should be completed on the day a donation is received.
3. The person receiving the donation must email or fax this form to the Business Manager for approval on the day the donation is received.
4. The Board of Education will consider ratifying the Business Manager's approval at the next Board Meeting.

Current Date: 11/28/23

Donor: Barry Berger

Building: Administration

Donation Amount: \$50,000

Date of Donation: 11/28/23

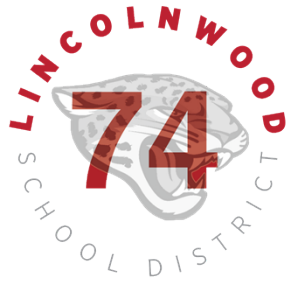
Person Receiving Donation: Dr. David Russo, Superintendent of Schools

Description:

The Barry and Taffy Berger Foundation has pledged \$50,000 annually from 2022-2031.

Business Manager Approval: 

Board of Education Approval: _____



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Subscription to Typing Club for the 2023-2027 School Years

PREPARED BY: Jordan Stephen

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

Typing is a skill that students need to practice with as they move and utilize technology throughout our District. In previous years teachers used a program called Typingtraining.com, but that program has fallen out of favor with most teachers because of its aged curriculum and difficulty in setup. Typing Club is a more modernized approach to learning and can be easily integrated into any class. Typing is a skillset that has traditionally been practiced in grades 3 and 4. These are also the grade levels that included keyboard cases with the student 1:1 iPads.

Created by the company Ed Club Inc., Typing Club is a website and application built for helping students of all ages learn to type quickly and accurately. Typing Club's teacher dashboard allows for whole-class typing instruction and practice. Teachers can assign lesson plans for each class, or give placement tests to students and assign specific lessons accordingly. Students can easily log in and practice anywhere they have internet access. Students will find Typing Club to be engaging when they have the freedom to play, experiment, and let the site do what it does best which is meet them at their personal learning level with rich, detailed, ongoing feedback.

A select group of teachers within Rutledge Hall reviewed many different software titles and selected Typing Club as their top choice to fill this niche. Typing Club is also one of the top choices selected by Common Sense Media's education division. Though there are various versions, the paid subscription offers the most flexibility and provides students with an ad-free experience.

District Legal Counsel reviewed the vendor Terms and Conditions and Privacy Policy. Counsel proposed the District's standard Amendment to the Agreement addressing terms such as Governing Law and Venue, and SOPPA language to ensure compliance with state law. The Amendment was agreed upon and accepted by the vendor. The District currently has an Exhibit E on file based upon the IL-DPA authored between Ed Club Inc. and Addison School District #4, as it reflects the same product and configuration that will be used in our District.

Fiscal Impact:

\$2,991.66 for Grades 3 and 4 for service between the dates of January 1, 2024 through June 30, 2027.

Recommendation:

It is the Administrative recommendation that the Board of Education approve the Typing Club contract in the amount of \$2,991.66 for service dates of January 1, 2024 through June 30, 2027.



QUOTE

Customer:

Lincolnwood School District #74
Jordan Stephen
6950 East Prairie Road
Lincolnwood, IL 60712
Phone: 847-675-8234

EdClub Inc.

1701 Pennsylvania Ave.
NW, Suite 200
Washington, DC 20006

Phone: 202-609-9919

Fax: 240-772-5885

Email: billing@edclub.com

Quote Number:

#516344

Quote Date:

Oct. 19, 2023

Expiration Date:

Nov. 18, 2023

Description	Qty	Unit Price	Amount
TypingClub student licenses for 42 months	240	\$14.66 (per student)	\$3,518.40
Subtotal:			\$3,519.60
15% Discount:			(\$527.94)
Tax:			\$0.00
Total USD:			\$2,991.66

Important: Please state your account's portal URL on your PO. If you do not have an account, please create one by using the following quick form: <https://s.typingclub.com/schools/signup.html>

Licenses active January 1st, 2024- June 30th, 2027

Above information is not an invoice and only an estimate of items described above. Please confirm your acceptance of this quote by submitting a PO via fax, email or mail:

EdClub Inc.

1701 Pennsylvania Ave. NW, Suite 200
Washington, DC 20006
Phone: 202-609-9919
Fax: 240-772-5885
E-mail: billing@edclub.com

Our Federal Tax ID# is 46-4621246

Our W-9 form is available under the billing section of your account as well as the following URL <http://static.typingclub.com/m/W-9.pdf>

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

This Amendment is entered into as of January 11, 2024, by and between the Board of Education of Lincolnwood School District No. 74 (“School District”) and EdClub, Inc. (“EdClub”) pursuant to the Quote number 516344 dated October 19, 2023, and the Typing Club Terms of Service (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. EdClub shall not materially modify or amend the Agreement (see www.edclub.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 EdClub prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary. EdClub acknowledges and agrees that the Agreement is not confidential or exempt from disclosure under the Illinois Freedom of Information Act or Open Meetings Act.
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. EdClub hereby agrees to this exclusive venue, to personal jurisdiction of this court, and to service of process in accordance with its rules of civil procedure, and EdClub waives any objection that this venue is not convenient. Any references to binding arbitration, the waiver of the right to a jury trial, or the waiver of claims which may be litigated on a class or representative basis shall be deleted from the Agreement as it currently exists or as it may be modified or amended in the future.
5. **Illinois Student Privacy Laws.** In addition to its obligation to maintain student data in accordance with applicable federal laws, EdClub 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, the School District has separately executed an Exhibit E “General Offer of Privacy Terms” to join in the IL-NDPA Agreement between EdClub and another Illinois public school district.

6. **Insurance.** During the term of this Agreement and any renewal thereof, EdClub 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**

EDCLUB, INC.

By: _____

By: Mohsen Attarpour

Its: _____

Its: Authorized Person

Date: _____

Date: 11/09/2023

Privacy Policy

Effective Date: May 25th, 2018

EdClub, Inc., doing business as TypingClub (collectively, "EdClub", "we", "our", or "us") is deeply committed to protecting the privacy of our users' personal information. This EdClub Privacy Policy ("Privacy Policy") applies to the EdClub Websites (typingclub.com; edclub.com; our mobile website; and any other web-based platforms (collectively, the "Websites") and governs our data collection, processing and usage. Access to and use of the Websites, and the services provided on the Website (collectively, the "Service"), will be subject to this Privacy Policy as set forth below.

We offer several ways to use the Services offered on our Websites. EdClub provides both a limited service ("Individual Edition") and two versions of a licensed service made available through your school ("School Editions"). Collectively, the Individual Edition and the School Editions are considered the "Services". The School Editions are available as a free, ad-supported version ("School Edition Basic") and a fee-based version without ads ("School Edition Pro"). The personal information that we collect, use, share, and disclose will depend on which of the Services you use and how you choose to use them.

PLEASE NOTE: Our Websites are general audience websites through which we do not knowingly collect information from children located in the United States under the age of 13 and children located in the European Union under the age of 16 (collectively, "Children" and each, a "Child"). However, portions of the Websites and certain Services, including, but not limited to, School Edition Basic and School Edition Pro, contain teaching and learning resources are designed for students who may be Children. Students may access the Websites directed to Children only after their teacher, school, or school district administrator has entered into an agreement with EdClub. The Websites that are directed to Children follow our Children's Privacy Policy, provided below and incorporated within this Privacy Policy. In addition, our use of student information is described in the "Information We Collect" section, below.

Information We Collect

We may collect information directly from users, from students, or from school officials. In addition, we may use "cookies" and other tracking mechanisms to collect information from the users directly from the browsers.

We collect information from you directly when you sign up for an account, use one of the Services, or choose to save information about your use of our Services. The following is the information collected, processed and stored through our Websites.

When you create an account on our Websites, we may collect the following information:

Basic Account Information for Educational Account Holders. You may establish a School or School District account with EdClub by providing us with certain information about you, such as:

Your Name, Your Email Address, Your Address, Your Phone Number, Other relevant contact information, Your School or Education Affiliation, Your Payment Information

Basic Account Information for Individual Users or Teachers. You may establish an Individual Edition account or your information may be provided to EdClub by a School or School District, such as: Your Name, Your Email Address, Your School or Education Affiliation

EdClub collects and processes this basic account information in order to provide you with an account, access to the Services, and communicate with you regarding our Services. An account is required to save and track your progress on our Services. However, you can use our Individual Edition without establishing an account; but, you cannot save and track your progress.

Performance Information. If you establish an account with us and choose to save your progress on our Services, we will collect information about your performance on our Services. If you use the Individual Edition and do not establish an account, we will use a cookie (described below) to collect information about your performance. This will enable us to return you to the correct webpage when you return to our sites. We will delete data we collect through the cookie within two (2) months after you last use the Individual Edition.

Social Media Account Information. You also can establish an account to use our Services by logging in through social networks and other services, such as Microsoft Single Sign-On, Facebook or Google+. If you do, we may collect certain personal information through the platform used to sign in, including your full name and email address.

Account Information about school officials and student users. After a teacher, school, or school district has entered into an agreement with EdClub, designated school officials can register students and/or the school to use either version of the School Edition. When school officials register Students, we collect basic account information (name, email address, and password) about the students, as well as the students' grade level. We also may collect personal information about the school official, such as the school official's name, email address, password, phone number, name of school and district. The teacher, school, or school district is required to obtain the consent of a parent or legal guardian of the Child before providing a Child's personal information. (Please see our "Children's Privacy Policy," below, for information about our collection and use of information from children under 16.)

Other Information. Regardless of whether you establish an account with us, we may collect certain information from you when you visit our Websites or use our Services so that we can maintain our Services and recognize you when you return to our Websites. In addition, as explained in more detail below, the Individual Edition and School Edition Basic use an advertising service provided by Google Analytics that will collect information in order to target ads to you. Such information may include your IP address, the identity of your Internet Service Provider, browser type, operating system, the referring web page, and pages visited while on our Websites.

Cookies

Our Websites may use "cookies" and other tracking mechanisms to collect information about you when you visit our Websites. Insofar as those cookies are not strictly necessary for the provision of and our affiliated websites, we ask you to consent to our use of cookies when you first visit our website.

About cookies. A cookie is a file containing an identifier (a string of letters and numbers) that is sent by a web server to a web browser and is stored by the browser. The identifier is then sent back to the server each time the browser requests a page from the server.

Cookies may be either "persistent" cookies or "session" cookies: a persistent cookie will be stored by a web browser and will remain valid until its set expiry date, unless deleted by the user before the expiry date; a session cookie, on the other hand, will expire at the end of the user session, when the web browser is closed.

Cookies do not typically contain any information that personally identifies a user, but personal information that we store about you may be linked to the information stored in and obtained from cookies.

Cookies that We Use. As explained in more detail below, depending on which version of our Services you use, EdClub and third-party advertisers may send one or more cookies to your browser to help customize your experience on our Websites or Services or to provide you with ads that may be of interest to you.

We use cookies for the following purposes:

Authentication and Personalization - we use cookies to identify you when you visit our Websites and as you navigate our Websites and Services and to store information about your preferences and to personalize our Websites and Services for you.

Security - we use cookies as an element of the security measures used to protect user accounts, including preventing fraudulent use of login credentials, and to protect our Websites and Services generally.

Advertising - we use cookies to help us to display content that will be relevant to you.

Analysis - we use cookies to help us to analyze the use and performance of our Websites and Services.

The EdClub and third party cookies you may encounter on our Websites include, but are not limited to:

www.typingclub.com (website navigation, security)

www.edclub.com (website navigation, security)

www.google.com (use tracking and content interests)

www.doubleclick.net (use tracking and content interests)

You may review the cookies in use by third-party service providers at any time by viewing site information from your browser. This is typically displayed to the left of in the address bar of your browser.

Managing cookies. Most browsers allow you to refuse to accept cookies and to delete cookies. The methods for doing so vary from browser to browser, and from version to version. Blocking all cookies will have a negative impact upon the usability of many websites.

Strictly Necessary Cookies: EdClub's Websites use cookies that are strictly necessary to the provision of the Services. When a user initially visits the Websites, EdClub uses a generic cookie based on the user's geographic location that does not individually identify the user. When a user interacts with the Services, a new cookie is generated that tracks a user's Internet Protocol ("IP") address. If a user creates an account, personal information provided by that user will be collected and associated with that user.

Additionally, EdClub uses cookies provided by Google and Doubleclick (as described below) that are necessary in order to provide the Services. For the Individual Edition and School Edition Basic, Google AdSense is necessary in order to provide the Services for no charge.

Please note that some of EdClub's features may not function properly when cookies are disabled or removed.

"Do Not Track". Some browsers have incorporated "Do Not Track" mechanisms. Most of these mechanisms, when turned on, send a signal to the website or online service indicating that the user does not wish to be tracked online. Our sites do not collect and store personal information about users' online activities over time and across third-party websites or online services. Our Websites only collect personal information related to a user if the user creates an account with EdClub. EdClub does retain de-identified data in order to maintain and improve the Services.

Therefore, "do not track" signals transmitted from web browsers do not apply to our Websites, and we do not alter any of our data collection and use practices upon receipt of such a signal. For more information about Do Not Track mechanisms, see <http://allaboutdnt.com/>.

How We Use and Share Information

We use the information described above to provide our Services to you, to communicate with you, and to manage and improve our Websites and Services.

Necessary Uses and Sharing of Your Information. When you create an account on our Services, you are given the option to consent to the use of your information as described in this Privacy Policy. Certain uses of your information are necessary in order to provide the Services to you. These include your name and contact information to create and maintain an account and Google Analytics (as described below). If you do not consent to the use of this information, we are unable to provide the Services to You.

Other Uses and Sharing of Your Information. EdClub uses your information to provide targeted advertisements to you when using the Individual Edition and School Edition Basic versions. When you create a paid account, your personal information will not be provided to Advertisers (as described below). And, except as provided below, we will not sell, share, or disclose information we collect from or about you.

Google Analytics. Our Websites use Google Analytics, a web analytics service provided by Google, Inc. ("Google"), that collects information about how visitors use the Websites. Google Analytics places a cookie on your web browser to identify you as a unique user. Only Google can use the cookie and access the information associated with the cookie. Google Analytics collects information only regarding the domain/IP address, or device identifier, of visitors to the Websites. It does not collect names or other identifying information.

We use the information Google Analytics provides to us only to improve the Websites and Services. We do not combine the information that Google Analytics collects with any personally identifiable information. The Google Analytics Terms of Use and the Google Privacy Policy restrict Google's ability to use and share information collected by Google Analytics about visitors to the Websites. You can prevent Google Analytics from recognizing your return visits to the sites by disabling cookies on your browser or by installing the Google Analytics browser add-on. Please refer to your browser settings for additional information on disabling cookies.

Advertisers. We provide advertisers with aggregated, de-identified information about the demographics and usage patterns of our users. In addition, we use Google AdSense to serve ads to users of our Individual Edition and the School Edition Basic. Google and third parties that advertise through Google may place and read cookies on your browser or use web beacons to collect information through an ad appearing on our Websites. These third parties, including advertisers, may collect, process, and store information, potentially including personal information, about your activities over time and across different Websites when you use the Services.

Any advertisements served by Google may be controlled using the DoubleClick cookie. These cookies allow Google to display ads based on your visits to this sites and other sites that use Google advertising services. However, we do not allow Google AdSense or any other service to target ads to Children using School Edition Basic.

Users may opt out of the use of the DoubleClick cookie by visiting Ads Settings. Deleting cookies can affect how you interact with our Websites as well as other websites. In addition, deleting cookies does not mean that you are permanently opted out of all advertising programs. Unless you set your browser to block cookies, cookies can be added to your browser the next time you visit a website that uses them. Please see the privacy policy for Google AdSense for additional information.

You can learn more about targeted advertising by visiting <http://www.aboutads.info/choices/>, which provides information regarding targeted advertising and offers an "opt-out" by

participating companies in the DAA Self-Regulatory Program. You may also opt out of tracking and receiving tailored advertisements on your mobile device by some mobile advertising companies and other similar entities by downloading the App Choices app at www.aboutads.info/appchoices. Please note that opting out through these mechanisms does not opt you out of being served advertising. You will continue to receive generic ads while visiting the sites and elsewhere online.

Service Providers. We may use certain third parties and contractors ("Service Providers") to assist us in providing and maintaining our Services. EdClub uses a Service Provider to store its data. Other than the storage of that data, EdClub does not provide personal information to Service Providers.

Schools and School Districts. If you use either version of our School Edition, we may disclose personal data about you and about your performance on our Websites to your school and school district. For information regarding the use of any information provided by EdClub to your school or school district, please contact a representative of your school or school district. We also may use aggregated, de-identified demographic and performance data to market our Services to other schools and school districts.

Additional Disclosures. We also may disclose personal information about you with your permission, as required by law, as necessary to enforce our Terms of Service or Privacy Policy, to investigate or defend against third-party claims or allegations, to protect the security and integrity of our Services and property, and to protect our rights or personal safety and that of our users or others.

How We Protect Your Personal Information

We take into account the state of the art, the costs of implementation and the nature, scope, context and purposes of processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, and implement appropriate technical, physical and organisational measures to ensure an appropriate level of security to protect the personal information that we collect and process, both while in transit and while in storage. No method of transmission over the Internet or method of electronic storage is 100% secure, however. Therefore, while we use reasonable security safeguards to protect your personal information, we cannot guarantee absolute security.

Children's Information

Children located in the United States under the age of 13 and children located in the European Union under the age of 16 are not permitted to use the Individual Edition without the consent of a parent or legal guardian. If you become aware that your Child has provided us with personal information in connection with the Individual Edition without your consent, please contact us at privacy@edclub.com. If we become aware that a Child has provided us with personal information in connection with the Individual Edition without the parents' consent or consent of a legal guardian, we will take steps to delete such information and terminate the Child's account.

Children's Privacy Policy

While most of the Websites are general audience websites that do not knowingly collect information from children located in the European Union under 16 and children located in the United States under the age of 13 (collectively, "Children" and each, a "Child"), portions of the Websites and certain Services, including, but not limited to, School Edition Basic and School Edition Pro, are directed to Children, and we may collect information directly from Children in connection with those portions of the Websites and Services. Therefore, we provide this Children's Privacy Policy to explain our privacy practices with respect to Children who access and use our Websites and Services.

Children may use either version of our School Edition provided that the holder of parental responsibility over the Child ("Parent") has provided consent and authorization, and the school has complied with its obligations under the Family Educational Rights and Privacy Act ("FERPA") and the Children's Online Privacy Protection Act ("COPPA"). If an appropriate school or school district official has consented to our collection of information from Children who are students in a manner consistent with COPPA, we will collect and use such personal information, but only for the use and benefit of the school and for no other commercial purpose. (We therefore do not allow Google AdSense or any other service to target ads to Children using School Edition Basic.) A school or school district must obtain the consent of a Parent or legal guardian prior to providing any Child's personal information. School officials or a Parent may revoke at any time their consent to allow Children to use the School Editions.

Upon a Parent's or a legal guardian's request, we will provide a description of the personal information we collect, give parents the opportunity to review their Child's personal information or have such information deleted and the opportunity to prevent further collection or use of their Child's personal information. Parents and legal guardians may exercise any of these options by visiting <https://www.typingclub.com/parents>

Through this Privacy Policy, we provide each school with all the notices required under COPPA, contained within this Privacy Policy. Parents also can request a copy of these notices and request access to their Child's Personal Information to review and/or have the information deleted by visiting <https://www.typingclub.com/review-data>

Collection & Use of Information from Children

The information we may collect on Children, either directly or from the school or school district, includes:

Required: First Name, User Name (which may be Email address)

Optional: Last Name, Email address, Password, Student ID, Class, Grade, School

Data on student activity within the Websites and Services, including performance and progress within the system.

We do not enable Children to make their Personal Information publicly available. We use the information collected on Children to:

Provide reports to teachers or school or school district administrators at the class, school, or district level;

Support teachers or school or school district administrators implementing our products or using our Services;

Monitor the use of our products and perform such analyses as might be necessary or helpful in improving product performance, efficiency, and security; and

Research how students use the Websites and Services and perform analysis directed at improving the educational effectiveness of our products and Services.

We will not use any information collected about Children to directly advertise or market to students or their parents.

In addition, we may automatically collect information about the devices Children under 16 use to interact with our Websites and Services. The information we automatically collect may include IP address or device identifier and activity on the Services, including the date and time of use. This information is de-identified and any usage information, device identifier, or other persistent identifier we collect is used for the sole purpose of providing support for the Websites and Services' internal operations.

Disclosure of Information from Children

EdClub may rely on third-party service providers who provide support for the internal operations of the Websites and Services, such as hosting the Websites, designing and/or operating our Services, tracking analytics, or performing other administrative services as outlined in the Privacy Policy. These third party service providers are held to the same obligations as EdClub with regard to information from Children, do not disclose or use information for any other purpose, and are subject to the terms of this agreement.

We do not provide links to external resources or chat rooms. Nor do our Services contain any offensive or inappropriate content. As a result, any school that uses the School Editions will be fully compliant with the Children's Internet Protection Act, with respect to the use of the School Editions.

For School Edition accounts, we will notify the Account Owner or Account Administrator to obtain consent prior to implementing any material changes to this Privacy Policy that increase our rights to use personal information we have previously collected about School Edition account holders.

Data Subject Rights

You can always opt not to disclose information to EdClub. However, some information may be needed to create an account with EdClub or to use our Services.

Cookies

You can accept or reject cookies through our Cookie Policy by visiting <https://www.typingclub.com/cookie-policy>, described above, or by changing the cookie settings on your web browser controls.

Marketing Communications

At any time, you can withdraw your consent and opt-out of receiving promotional or marketing communications from EdClub at any time, by using the unsubscribe link in the emails communications or by visiting this unsubscribe link.

If you have any account for our Services, EdClub will still send you non-promotional communications, like service related emails.

Exercising Your Data Subject Rights

You have the right to access, review, update, rectify, and delete any Personal Information that EdClub holds about you, or exercise any other data subject rights available to you under applicable data protection laws. In order to exercise your data subject rights, you can submit a request via email to privacy@typingclub.com. EdClub's Privacy Team will review any request and respond within a reasonable time.

For users who have not created an account with EdClub, EdClub does not retain your personal information.

For users who have created an account with EdClub, you can exercise your data rights directly in your account portal, or contact EdClub directly at privacy@typingclub.com.

For School Account Holders, you can exercise your data rights directly in your account portal, or contact EdClub directly at privacy@typingclub.com.

Please note that we may still use any aggregated and de-identified Personal Information that does not identify any individual. EdClub will also retain any Personal Information to the extent necessary to comply with EdClub's legal obligations, resolve disputes, and enforce EdClub's agreements, as outlined in this Privacy Policy.

Links to Third-Party Websites

As noted above, we use a third-party to deliver ads to you on the Individual Edition and on School Edition Basic. If you click on an ad, we are not responsible for any information that you provide to, or that is collected by, third parties. Such information will not be covered by this Privacy Policy, and we are not responsible for the content or privacy practices of websites that you reach through advertisements on our sites.

International Data Transfers

We maintain and operate our Websites and Services on servers located in the United States. If you choose to use our Websites or Services from regions outside the United States that have

laws governing data collection and use that differ from U.S. law, you acknowledge and agree that you are transferring personal information outside of that region to the United States and, by providing such information, you consent to the use of your personal data as identified in this Privacy Policy and the transfer of your personal data to the United States

Business Transfers

We may sell, transfer, or otherwise share some or all of our assets, including personal information, in connection with a merger, acquisition, reorganization, or sale of assets, or in the event of bankruptcy. Any such sale, transfer, or otherwise sharing of our assets shall be subject to the restrictions of this Privacy Policy and any applicable data protection laws

California Privacy Rights

California residents are entitled to ask us for a notice identifying the categories of Personal Information which we share with our affiliates and/or third parties for marketing purposes, and providing contact information for such affiliates and/or third parties. We do not share any personal information with third parties for the third parties' direct marketing purposes. If this practice changes, we will notify you by prominent posting on our digital properties. If you are a California resident and would like a copy of this notice, please contact us with privacy@typingclub.com

The portions of the digital properties directed to students and children under 13 do not enable or have a forum for the posting or sharing of content or information.

Changes to this Privacy Policy

We ask that you read this Privacy Policy from time to time. EdClub may modify this Privacy Policy at any time in its sole discretion. If we make material changes to this Privacy Policy that increase our rights to use personal information we have previously collected about you, we will obtain your consent either through an email to your registered email address or by prominent posting on our sites.

For School Edition accounts, we will notify the Account Owner or Account Administrator to obtain consent prior to implementing any material changes to this Privacy Policy that increase our rights to use personal information we have previously collected about School Edition account holders.

Contact

If you have any comments or questions about this Privacy Policy, please contact us at 1701 Pennsylvania Avenue, NW, Suite 200, Washington, DC 20006, or privacy@typingclub.com.

Typing Club Terms of Service

Terms of Service

Last Updated: July 31st, 2015

TypingClub.com is a product offered by EdClub, Inc., doing business as TypingClub ("TypingClub", "we", or "us"). TypingClub offers both a limited service ("Individual Edition") and a licensed service made available through your school ("School Edition" and collectively with Individual Edition, "Services"). The School Editions are available as a free, ad-supported version ("School Edition Basic") and a fee-based version without ads ("School Edition Pro").

The following terms of service ("Terms") apply to all of our Services. By accessing our website and using our Services you acknowledge that you have read and understand these Terms, and agreed to be bound by these Terms and our Privacy Policy. If you do not agree with these Terms, please discontinue use of the Services. TypingClub may revise these Terms from time to time at our sole discretion. We will provide notice to you if we determine, in our sole discretion, that any revision that we make to these Terms is material to you. By continuing to use the Services or access the TypingClub website, you agree to be bound by the revised Terms.

Grant of License

Subject to the terms provided herein, TypingClub grants you a non-exclusive, non-transferable license to use the Services. TypingClub reserves the right to update or modify the Services at any time, from time to time in its sole discretion, including without limitation to increase or change the functionality of the Services.

Privacy

Any information that you provide to TypingClub is subject to our Privacy Policy, which governs our collection and use of your information.

Registration

To the extent that we require you to register to access the Services, you agree to provide us with accurate and complete registration information and to register using your real name. Except when a school official registers students for use of one of the School Editions, each registration shall be for your personal use only and not on behalf of any other person or entity. You shall not permit any other person to use your registration to access the Services, and you are responsible for all use of the Services under your registration information.

Use of the Services by Children

Our Individual Edition is not directed to users under 13 ("Children" or "Child") and you must be 13 years of age or older to register an account to use the Individual Edition. If you become aware that your Child has provided us with personal information without your consent, please contact us at support@typingclub.com. If we become aware that a Child has provided us with personal information through the Individual Edition without the parents' consent or consent of a legal guardian, we will take steps to delete such information and terminate the Child's account.

Children may use our School Editions provided that a school official consents to such use on the parent's behalf in a manner consistent with the Children's Online Privacy Protection Act. School officials may revoke at any time their consent to allow Children to use the School Edition. Furthermore, upon parents' or a legal guardian's request, we will provide a description of the personal information we collect and give parents and legal guardians the opportunity to review their Child's personal information or have such information deleted. To do so, please contact us at support@typingclub.com.

Special Terms for School Officials

This Section is applicable only to users who are school officials, including teachers, who are accessing School Edition Basic and School Edition Pro in connection with the use of the School Editions by students at the school official's school or institution. You hereby acknowledge that you may have access to additional content and portions of the TypingClub website that may not be otherwise accessible to student users and that may include information about individual student users. You agree that you will access and use such information and the School Editions only in compliance with all applicable laws and to the extent necessary to perform your services as a school official or teacher at your institution. You may not disclose such information except in connection with the foregoing, as otherwise permitted herein, or as permitted in a separate agreement between TypingClub and you or your school or institution.

Restrictions on Use or Access

The Service and all content (the "Content") on the TypingClub website is the proprietary intellectual property of TypingClub and may be subject to copyright protections. Except as expressly permitted herein, you may not, nor may you assist other parties to, (a) use, copy, modify or create derivative works of the Services or Content or any part thereof, (b) distribute or transfer the Services or Content or any part thereof or sublicense your right to use the Services or Content, (c) reverse-engineer, disassemble, or attempt to derive the source code of the Services or Content or any part thereof, or (d) attempt to disable or circumvent any security or access control mechanism related to the Services or Content. The Content contained within the TypingClub website and software may not be used for any illegal purpose or for any purpose in breach of these Terms. You may not access our networks, computers, or Content in any manner that could damage, disable, overburden, or impair them, or interfere with any other person's use and enjoyment of our Services. You may not attempt to gain unauthorized access to any Content, other accounts, computer systems, or networks accessed through the Services.

Cancelling Service

If you are a user of the Individual Edition, you may cancel the service by simply going to "Settings" and selecting "Delete Account" to delete your account in its entirety. By selecting to delete your account, all of your personal information related to that account will be deleted.

Termination

TypingClub may suspend or terminate your account and your use of the Services and Content at any time and for any reason at TypingClub's sole discretion. TypingClub may terminate these Terms as they apply to you at any time and for any reason. Upon your receipt of a notice of

termination from TypingClub, you must immediately cease use of the Services. Sections 9-13 of these Terms shall survive the termination or expiration of these Terms for any reason.

Warranty Disclaimer

The Services are provided "AS-IS". TypingClub and its licensors expressly disclaim any warranties with respect to the Services and Content, including without limitation, any statutory or implied warranties of merchantability, fitness for a particular purpose, title and non-infringement. TypingClub does not warrant that the Services will meet your requirements, that the operation of the Services will be continuous or error-free, that the Services will operate as intended or at all under all conditions, that any defects in the Services will be corrected by licensor, or that our website will be virus-free. We expressly disclaim any responsibility or liability for any damages caused by viruses introduced onto your computer via our Services.

Limitation of Liability and Indemnification

In no event shall TypingClub or its licensors be liable to you or any other entity for indirect, special, incidental, punitive, or consequential damages (including, but not limited to, damages related to lost profits, loss of data, or loss of use) in connection with these Terms, the Services, and the Content, even if TypingClub has been advised of the possibility of such damages or losses. TypingClub's (and its licensors') liability in connection with these Terms, the Services, and the Content shall not exceed the amount actually paid by you to TypingClub for the use of the Services during the prior six months.

You shall defend, indemnify, and hold harmless TypingClub, its affiliates, employees, officers, directors, contractors, and agents from and against any and all claims or losses imposed on, incurred by, or asserted as a result of or relating to: (a) any noncompliance by you with these Terms; (b) your use of the Services; and (c) any third-party allegations (whether such allegations may be false, fraudulent, or groundless) regarding (a) or (b) above.

Governing Law

These Terms and your acceptance thereof shall be deemed made in, governed by, performed in, and construed and enforced in accordance with the laws of the State of Maryland, U.S.A., without giving effect to its conflicts of laws provisions or principles. Any action, suit or other proceeding arising under or relating to these Terms shall be brought in a court of competition jurisdiction in Maryland and you hereby consent to the sole jurisdiction of such courts. You agree that any proceedings to resolve or litigate any dispute will be conducted solely on an individual basis and you shall not participate in any class action against TypingClub or join or consolidate any claims that you have against TypingClub with the claims of any third parties. You also agree to waive the right to litigate disputes in court before a jury.

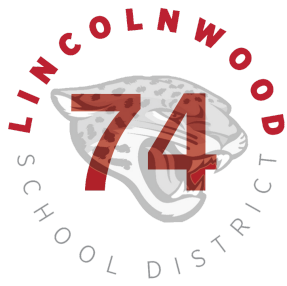
Notices

You shall send any notices regarding disputes or other communications to TypingClub by certified or registered mail to the following address: 1701 Pennsylvania Avenue, NW, Suite 200, Washington, DC 20006. TypingClub may provide notices to you using any means reasonably calculated to provide you with actual notice, including email.

Miscellaneous

Except to the extent otherwise set forth in a written and signed agreement between you and TypingClub, these Terms and our Privacy Policy constitute the entire agreement between TypingClub and you regarding the Services. These Terms supersede any prior contract or statements regarding your use of the Services. Notwithstanding the foregoing, if you have confidentiality obligations related to the Services, those obligations shall remain in effect. (For example, you may have confidentiality obligations as a beta tester of the Services.) If any part of these Terms is found invalid or unenforceable by a court of competent jurisdiction, such provision shall be interpreted to give the maximum permissible effect, and the remainder of these Terms shall remain in effect. We may freely assign this agreement at our discretion. You may not assign these Terms to any third party.

Please direct all inquiries to our office at 1701 Pennsylvania Ave. NW, Suite 200, Washington, DC 20006.



Executive Summary Board of Education Meeting

DATE: December 7, 2023

TOPIC: Drafts of the 2024-25, 2025-26, 2026-27 District Calendars for Lincolnwood School District 74

Board of Education and Community Review

PREPARED BY: Dominick Lupo

Recommended for:

- ☐ Action
- ☒ Discussion
- ☒ Information

Purpose:

The Board of Education must approve the final District Calendar for each school year.

Background:

The draft calendars consider creating solid weeks of instructional time, ISBE regulations, Township guidelines for breaks, and family-friendly release time throughout the school year. The proposed calendars were also developed using trends from previous years as a guide.

Fiscal Impact:

None

Recommendation: It is the Administrative recommendation that the Board Education review the drafts of the 2024-25, 2025-26, 2026-27 District Calendars for any revisions necessary. The final drafts of each school year calendar will be added to the January 11, 2024 Board of Education agenda for Board approval.

LINCOLNWOOD SCHOOL DISTRICT 74

2024-2025 School Calendar

August 2024

S	M	T	W	T	F	S
25	26	27	28	29	30	31

September 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Opening/Closing Days of School

Wednesday, August 28, 2024 First day of school
 Wednesday, June 11, 2025 Last day of school
 (pending no emergency days used)
 Wednesday, June 18, 2025 Possible last day of school if
 emergency days are used

Student Non-Attendance Days

Monday, August 26 Teacher Institute Day*
 Tuesday, August 27 Teacher Institute Day*
 Monday, September 2 Labor Day
 Monday, October 14 Columbus Day
 Tuesday, October 15 Teacher Institute Day*
 Tuesday, November 5 Election Day | No School
 Monday, November 25 No School
 Tuesday, November 26 No School
 Wednesday, November 27 Thanksgiving
 Thursday, November 28 No School
 Friday, November 29 No School
 Monday, December 23- Winter Break (10 days)
 Friday, January 3
 Monday, January 20 Martin Luther King, Jr. Day
 Monday, February 17 Presidents' Day
 Monday, March 3 Casimir Pulaski Day
 Monday, March 24- March 28 Spring Break (5 days)
 Friday, April 18 Teacher Institute Day*
 Monday, May 26 Memorial Day

AM ONLY - Student Attendance

Friday, September 20
 Thursday, October 31
 Friday, December 20
 Friday, February 14
 Friday, March 21

Parent-Teacher Conferences

Fall 2024 - Two Dates in November
 Spring 2025 - Two Dates in March

Please check individual school calendars online for specific dates at each school.

***All Staff are in attendance on Institute Days.**

February 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18			

LINCOLNWOOD SCHOOL DISTRICT 74

2025-2026 School Calendar

August 2025

S	M	T	W	T	F	S
24	25	26	27	28	29	30
31						

September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Opening/Closing Days of School

Wednesday, August 27, 2025
Tuesday, June 9, 2026

Tuesday, June 16, 2026

First day of school
Last day of school
(pending no emergency days used)
Possible last day of school if
emergency days are used

February 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Student Non-Attendance Days

Monday, August 25

Tuesday, August 26

Monday, September 1

Monday, October 13

Tuesday, October 14

Monday, November 24

Tuesday, November 25

Wednesday, November 26

Thursday, November 27

Friday, November 28

Monday, December 22-

Friday, January 2

Monday, January 19

Monday, February 16

Monday, March 2

Monday, March 23- March
27

Friday, April 24

Monday, May 25

Teacher Institute Day*

Teacher Institute Day*

Labor Day

Columbus Day

Teacher Institute Day*

No School

No School

No School

Thanksgiving

No School

Winter Break (10 days)

Martin Luther King, Jr. Day

Presidents' Day

Casimir Pulaski Day

Spring Break (5 days)

Teacher Institute Day*

Memorial Day

March 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2026

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16				

AM ONLY - Student Attendance

Friday, September 19

Friday, October 31

Friday, December 19

Friday, February 13

Friday, March 20

Parent-Teacher Conferences

Fall 2025 - Two Dates in November

Spring 2026 - Two Dates in March

*Please check individual school
calendars online for specific dates at
each school.*

*All Staff are in attendance on Institute Days.

LINCOLNWOOD SCHOOL DISTRICT 74

2026~2027 School Calendar

August 2026

S	M	T	W	T	F	S
23	24	25	26	27	28	29
30	31					

September 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Opening/Closing Days of School

Wednesday, August 26, 2026 First day of school
 Wednesday, June 9, 2027 Last day of school
 (pending no emergency days used)
 Wednesday, June 16, 2027 Possible last day of school if emergency days are used

Student Non-Attendance Days

Monday, August 24 Teacher Institute Day*
 Tuesday, August 25 Teacher Institute Day*
 Monday, September 7 Labor Day
 Monday, October 12 Columbus Day
 Tuesday, October 13 Teacher Institute Day*
 Tuesday, November 3 Election Day
 Monday, November 23 No School
 Tuesday, November 24 No School
 Wednesday, November 25 No School
 Thursday, November 26 Thanksgiving
 Friday, November 27 No School
 Monday, December 21- Winter Break (10 days)
 Friday, January 1
 Monday, January 18 Martin Luther King, Jr. Day
 Monday, February 15 Presidents' Day
 Monday, March 1 Casimir Pulaski Day
 Monday, March 29- April 2 Spring Break (5 days)
 Friday, May 7 Teacher Institute Day*
 Monday, May 31 Memorial Day

AM ONLY - Student Attendance

Friday, September 18
 Friday, October 30
 Friday, December 18
 Friday, February 12
 Friday, March 26

Parent-Teacher Conferences

Fall 2026 - Two Dates in November
 Spring 2027 - Two Dates in March

Please check individual school calendars online for specific dates at each school.

***All Staff are in attendance on Institute Days.**

February 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16			

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2023-2024

Month: September
 Year: 2023
 Fund Type:

☐ Include Cash Balance
☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$14,185,013.40	\$1,399,438.77	(\$3,193,320.08)	\$0.00	\$12,391,132.09
20	OPERATIONS & MAINTENANCE	\$4,215,122.81	\$77,887.15	(\$697,350.02)	\$0.00	\$3,595,659.94
30	DEBT SERVICE	\$805,374.06	\$40,448.99	\$0.00	\$0.00	\$845,823.05
40	TRANSPORTATION	\$1,742,536.99	\$127,043.26	(\$172,813.13)	\$0.00	\$1,696,767.12
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$808,701.76	\$14,499.18	(\$39,569.19)	\$0.00	\$783,631.75
52	SOCIAL SECURITY AND MEDICARE	\$405,685.77	\$16,872.00	(\$66,764.13)	\$0.00	\$355,793.64
60	CAPITAL PROJECTS	\$4,594,191.64	\$265,022.29	(\$1,025,038.62)	\$0.00	\$3,834,175.31
70	WORKING CASH	\$586,340.43	\$2,461.01	\$0.00	\$0.00	\$588,801.44
80	TORT IMMUNITY	\$439,581.77	\$6,377.30	\$0.00	\$0.00	\$445,959.07
90	FIRE PREVENTION & SAFETY	\$2,946,220.34	\$20,542.85	(\$1,148,468.46)	\$0.00	\$1,818,294.73
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$30,728,768.97	\$1,970,592.80	(\$6,343,323.63)	\$0.00	\$26,356,038.14

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 09/30/2023

Fiscal Year: 2023-2024

ASSETS

CASH & INVESTMENTS

Cash in Bank (+) \$25,833,226.60

Imprest Fund (+) \$15,069.39

Petty Cash (+) \$100.00

Sub-total : CASH & INVESTMENTS \$25,848,395.99

DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+) (\$467.03)

Sub-total : DUE FROM OTHER GOVERNMENTS (\$467.03)

Total : ASSETS \$25,847,928.96

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$61,290.18

Sub-total : ACCOUNTS PAYABLE \$61,290.18

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$34,992.41

Payroll Liabilities (+) (\$604,391.77)

Sub-total : OTHER CURRENT LIABILITIES (\$569,399.36)

Total : LIABILITIES (\$508,109.18)

FUND BALANCE

Unreserved Fund Balance

Fund Balance (+) \$30,728,768.97

Sub-total : Unreserved Fund Balance \$30,728,768.97

NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+) (\$4,372,730.83)

Sub-total : NET INCREASE (DECREASE) (\$4,372,730.83)

Total : FUND BALANCE \$26,356,038.14

Total LIABILITIES + FUND BALANCE \$25,847,928.96

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$0.00	\$519,097.45	\$27,268,336.00	\$26,749,238.55	1.9%
Payments in Lieu of Taxes (+)	\$0.00	\$353,200.68	\$1,290,000.00	\$936,799.32	27.4%
Tuition Payments Received (+)	\$27,385.00	\$37,265.00	\$240,000.00	\$202,735.00	15.5%
Interest Revenue Received (+)	\$42,255.84	\$131,345.62	\$630,000.00	\$498,654.38	20.8%
Sales to Pupils & Adults (+)	\$21,787.00	\$44,944.98	\$200,000.00	\$155,055.02	22.5%
Activity Fees Received (+)	\$5,185.23	\$42,158.28	\$122,500.00	\$80,341.72	34.4%
Other Local Revenue (+)	\$723.96	\$37,777.22	\$295,222.00	\$257,444.78	12.8%
Rental Revenue (+)	\$3,916.17	\$43,136.12	\$98,000.00	\$54,863.88	44.0%
Sub-total : LOCAL SOURCES	\$101,253.20	\$1,208,925.35	\$30,144,058.00	\$28,935,132.65	4.0%
STATE SOURCES					
State Grants & Aid Received (+)	\$106,060.00	\$323,502.45	\$1,622,000.00	\$1,298,497.55	19.9%
Sub-total : STATE SOURCES	\$106,060.00	\$323,502.45	\$1,622,000.00	\$1,298,497.55	19.9%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$22,384.36	\$438,165.00	\$1,238,804.00	\$800,639.00	35.4%
Sub-total : FEDERAL SOURCES	\$22,384.36	\$438,165.00	\$1,238,804.00	\$800,639.00	35.4%
Total : REVENUE	\$229,697.56	\$1,970,592.80	\$33,004,862.00	\$31,034,269.20	6.0%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$880,671.31	\$882,299.96	\$8,010,572.00	\$7,128,272.04	11.0%
Employee Benefits (-)	\$121,278.57	\$127,383.73	\$1,372,227.00	\$1,244,843.27	9.3%
Termination Benefits (-)	\$32,226.82	\$69,810.68	\$403,608.00	\$333,797.32	17.3%
Purchased Services (-)	\$6,960.36	\$33,150.98	\$220,600.00	\$187,449.02	15.0%
Supplies & Materials (-)	\$10,894.71	\$108,635.64	\$660,788.00	\$552,152.36	16.4%
Capital Expenditures (-)	\$0.00	\$121,453.71	\$258,600.00	\$137,146.29	47.0%
Other Objects (-)	\$0.00	\$0.00	\$1,200.00	\$1,200.00	0.0%
Non-Capitalized Equipment (-)	\$0.00	\$127.96	\$113,250.00	\$113,122.04	0.1%
Sub-total : REGULAR K-12 PROGRAMS	(\$1,052,031.77)	(\$1,342,862.66)	(\$11,040,845.00)	(\$9,697,982.34)	12.2%
PRE-K PROGRAMS					
Salaries (-)	\$29,661.72	\$29,661.72	\$278,422.00	\$248,760.28	10.7%
Employee Benefits (-)	\$9,240.72	\$9,240.72	\$72,205.00	\$62,964.28	12.8%
Supplies & Materials (-)	\$50.87	\$50.87	\$4,200.00	\$4,149.13	1.2%
Capital Expenditures (-)	\$0.00	\$1,837.70	\$1,850.00	\$12.30	99.3%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : PRE-K PROGRAMS	(\$38,953.31)	(\$40,791.01)	(\$357,177.00)	(\$316,385.99)	11.4%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$150,818.27	\$150,818.27	\$1,350,598.00	\$1,199,779.73	11.2%
Employee Benefits (-)	\$33,823.09	\$33,823.09	\$363,836.00	\$330,012.91	9.3%
Purchased Services (-)	\$472.80	\$472.80	\$800.00	\$327.20	59.1%
Supplies & Materials (-)	\$0.00	\$108.90	\$3,500.00	\$3,391.10	3.1%
Capital Expenditures (-)	\$0.00	\$1,845.00	\$5,500.00	\$3,655.00	33.5%
Other Objects (-)	\$0.00	\$250.00	\$200.00	(\$50.00)	125.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Non-Capital Equipment (-)	\$0.00	\$122.76	\$3,500.00	\$3,377.24	3.5%
Sub-total : SPECIAL ED PROGRAMS K-12	(\$185,114.16)	(\$187,440.82)	(\$1,727,934.00)	(\$1,540,493.18)	10.8%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$70,011.66	\$70,011.66	\$606,768.00	\$536,756.34	11.5%
Employee Benefits (-)	\$8,923.59	\$8,923.59	\$98,830.00	\$89,906.41	9.0%
Purchased Services (-)	\$27,117.00	\$45,567.22	\$53,490.00	\$7,922.78	85.2%
Supplies & Materials (-)	\$0.00	\$306.50	\$9,965.00	\$9,658.50	3.1%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$106,052.25)	(\$124,808.97)	(\$769,053.00)	(\$644,244.03)	16.2%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$2,217.06	\$2,217.06	\$100,000.00	\$97,782.94	2.2%
Employee Benefits (-)	\$142.43	\$142.43	\$4,300.00	\$4,157.57	3.3%
Supplies & Materials (-)	\$0.00	\$1,764.58	\$6,500.00	\$4,735.42	27.1%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	100.0%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$5,859.49)	(\$7,624.07)	(\$115,800.00)	(\$108,175.93)	6.6%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$0.00	\$37,467.38	\$71,000.00	\$33,532.62	52.8%
Employee Benefits (-)	\$0.00	\$1,654.88	\$3,545.00	\$1,890.12	46.7%
Supplies & Materials (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Sub-total : SUMMER SCHOOL PROGRAMS	\$0.00	(\$39,122.26)	(\$77,045.00)	(\$37,922.74)	50.8%
GIFTED PROGRAMS					
Salaries (-)	\$57,978.21	\$57,978.21	\$502,478.00	\$444,499.79	11.5%
Employee Benefits (-)	\$8,252.62	\$8,252.62	\$93,752.00	\$85,499.38	8.8%
Supplies & Materials (-)	\$1,223.57	\$1,304.27	\$3,950.00	\$2,645.73	33.0%
Sub-total : GIFTED PROGRAMS	(\$67,454.40)	(\$67,535.10)	(\$600,180.00)	(\$532,644.90)	11.3%
BILINGUAL PROGRAMS					
Salaries (-)	\$79,011.43	\$79,011.43	\$689,408.00	\$610,396.57	11.5%
Employee Benefits (-)	\$9,635.34	\$9,635.34	\$110,064.00	\$100,428.66	8.8%
Purchased Services (-)	\$0.00	\$0.00	\$3,200.00	\$3,200.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
Sub-total : BILINGUAL PROGRAMS	(\$88,646.77)	(\$88,646.77)	(\$812,672.00)	(\$724,025.23)	10.9%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$47,785.80	\$47,785.80	\$414,143.00	\$366,357.20	11.5%
Employee Benefits (-)	\$4,348.56	\$4,348.56	\$47,683.00	\$43,334.44	9.1%
Purchased Services (-)	\$0.00	\$0.00	\$300.00	\$300.00	0.0%
Supplies & Materials (-)	\$0.00	\$221.16	\$2,000.00	\$1,778.84	11.1%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$52,134.36)	(\$52,355.52)	(\$464,126.00)	(\$411,770.48)	11.3%
HEALTH SERVICES					
Salaries (-)	\$24,169.73	\$26,124.44	\$173,000.00	\$146,875.56	15.1%
Employee Benefits (-)	\$5,442.20	\$5,611.97	\$60,611.00	\$54,999.03	9.3%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Purchased Services (-)	\$0.00	\$5,625.00	\$80,500.00	\$74,875.00	7.0%
Supplies & Materials (-)	\$1,203.96	\$1,252.79	\$5,400.00	\$4,147.21	23.2%
Capital Expenditures (-)	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Non-Capital Equipment (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Sub-total : HEALTH SERVICES	(\$30,815.89)	(\$38,614.20)	(\$324,761.00)	(\$286,146.80)	11.9%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$21,401.31	\$21,401.31	\$185,478.00	\$164,076.69	11.5%
Employee Benefits (-)	\$3,455.21	\$3,455.21	\$39,511.00	\$36,055.79	8.7%
Purchased Services (-)	\$175.00	\$1,035.30	\$2,300.00	\$1,264.70	45.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
Sub-total : PSYCHOLOGICAL SERVICES	(\$25,031.52)	(\$25,891.82)	(\$228,689.00)	(\$202,797.18)	11.3%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$32,604.02	\$32,604.02	\$284,658.00	\$252,053.98	11.5%
Employee Benefits (-)	\$3,819.15	\$3,819.15	\$42,774.00	\$38,954.85	8.9%
Purchased Services (-)	\$233.10	\$233.10	\$2,000.00	\$1,766.90	11.7%
Supplies & Materials (-)	\$0.00	\$360.63	\$1,450.00	\$1,089.37	24.9%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$36,656.27)	(\$37,016.90)	(\$330,882.00)	(\$293,865.10)	11.2%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$10,378.96	\$10,378.96	\$86,000.00	\$75,621.04	12.1%
Employee Benefits (-)	\$634.55	\$634.55	\$5,870.00	\$5,235.45	10.8%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$11,013.51)	(\$11,013.51)	(\$91,870.00)	(\$80,856.49)	12.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$57,226.41	\$97,617.57	\$377,126.00	\$279,508.43	25.9%
Employee Benefits (-)	\$5,638.05	\$14,171.79	\$62,781.00	\$48,609.21	22.6%
Purchased Services (-)	\$16,249.73	\$17,863.23	\$67,785.00	\$49,921.77	26.4%
Supplies & Materials (-)	\$146.54	\$183.19	\$2,000.00	\$1,816.81	9.2%
Other Objects (-)	\$0.00	\$0.00	\$4,425.00	\$4,425.00	0.0%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$79,260.73)	(\$129,835.78)	(\$514,117.00)	(\$384,281.22)	25.3%
EDUCATIONAL MEDIA					
Salaries (-)	\$32,730.78	\$32,730.78	\$283,667.00	\$250,936.22	11.5%
Employee Benefits (-)	\$3,025.12	\$3,025.12	\$33,184.00	\$30,158.88	9.1%
Supplies & Materials (-)	\$0.00	\$2,553.92	\$19,000.00	\$16,446.08	13.4%
Non-Capital Equipment (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : EDUCATIONAL MEDIA	(\$35,755.90)	(\$38,309.82)	(\$336,351.00)	(\$298,041.18)	11.4%
ASSESSMENT & TESTING					
Purchased Services (-)	\$0.00	\$45,492.30	\$45,493.00	\$0.70	100.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$100.00	\$100.00	0.0%
Sub-total : ASSESSMENT & TESTING	\$0.00	(\$45,492.30)	(\$45,593.00)	(\$100.70)	99.8%
ADMIN SERVICES - BOARD OF ED					

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Employee Benefits (-)	\$0.00	\$0.00	\$3,550.00	\$3,550.00	0.0%
Purchased Services (-)	\$24,198.21	\$43,332.03	\$230,000.00	\$186,667.97	18.8%
Supplies & Materials (-)	\$93.80	\$281.49	\$2,500.00	\$2,218.51	11.3%
Other Objects (-)	\$0.00	\$380.00	\$16,000.00	\$15,620.00	2.4%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$24,292.01)	(\$43,993.52)	(\$252,050.00)	(\$208,056.48)	17.5%
SUPERINTENDENT					
Salaries (-)	\$29,923.92	\$70,811.49	\$270,330.00	\$199,518.51	26.2%
Employee Benefits (-)	\$4,092.41	\$21,779.56	\$57,282.00	\$35,502.44	38.0%
Purchased Services (-)	\$199.15	\$2,279.74	\$7,500.00	\$5,220.26	30.4%
Supplies & Materials (-)	\$238.30	\$453.47	\$2,300.00	\$1,846.53	19.7%
Other Objects (-)	\$0.00	\$180.99	\$3,500.00	\$3,319.01	5.2%
Sub-total : SUPERINTENDENT	(\$34,453.78)	(\$95,505.25)	(\$340,912.00)	(\$245,406.75)	28.0%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$17,642.97	\$41,166.93	\$153,103.00	\$111,936.07	26.9%
Employee Benefits (-)	\$4,090.25	\$11,636.59	\$46,285.00	\$34,648.41	25.1%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$21,733.22)	(\$52,803.52)	(\$200,138.00)	(\$147,334.48)	26.4%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$0.00	\$0.00	\$75,800.00	\$75,800.00	0.0%
Sub-total : WORKERS COMPENSATION INSURANCE	\$0.00	\$0.00	(\$75,800.00)	(\$75,800.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	\$0.00	\$0.00	\$120,000.00	\$120,000.00	0.0%
Sub-total : PROPERTY INSURANCE	\$0.00	\$0.00	(\$120,000.00)	(\$120,000.00)	0.0%
PRINCIPAL					
Salaries (-)	\$81,960.19	\$190,941.03	\$710,378.00	\$519,436.97	26.9%
Employee Benefits (-)	\$20,486.79	\$57,675.13	\$235,906.00	\$178,230.87	24.4%
Purchased Services (-)	\$199.00	\$661.88	\$5,050.00	\$4,388.12	13.1%
Supplies & Materials (-)	\$17.25	\$336.77	\$4,000.00	\$3,663.23	8.4%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$2,400.00	\$2,400.00	0.0%
Sub-total : PRINCIPAL	(\$102,663.23)	(\$249,614.81)	(\$958,734.00)	(\$709,119.19)	26.0%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$22,823.34	\$53,254.46	\$197,803.00	\$144,548.54	26.9%
Employee Benefits (-)	\$3,052.79	\$8,569.09	\$33,823.00	\$25,253.91	25.3%
Other Objects (-)	\$0.00	\$129.79	\$1,300.00	\$1,170.21	10.0%
Sub-total : OPERATION OF BUSINESS SERVICES	(\$25,876.13)	(\$61,953.34)	(\$232,926.00)	(\$170,972.66)	26.6%
FISCAL SERVICES					
Salaries (-)	\$28,121.50	\$65,549.26	\$243,583.00	\$178,033.74	26.9%
Employee Benefits (-)	\$9,606.38	\$25,899.28	\$101,468.00	\$75,568.72	25.5%
Purchased Services (-)	\$83.13	\$609.13	\$108,600.00	\$107,990.87	0.6%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Supplies & Materials (-)	\$483.86	\$915.22	\$5,500.00	\$4,584.78	16.6%
Other Objects (-)	\$2,033.84	\$5,512.54	\$29,900.00	\$24,387.46	18.4%
Sub-total : FISCAL SERVICES	(\$40,328.71)	(\$98,485.43)	(\$489,051.00)	(\$390,565.57)	20.1%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$0.00	\$150,454.84	\$315,504.00	\$165,049.16	47.7%
Capital Expenditures (-)	\$156,865.19	\$880,507.95	\$1,689,139.00	\$808,631.05	52.1%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$156,865.19)	(\$1,030,962.79)	(\$2,004,643.00)	(\$973,680.21)	51.4%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$62,688.26	\$144,616.67	\$542,404.00	\$397,787.33	26.7%
Employee Benefits (-)	\$16,382.32	\$42,430.30	\$175,110.00	\$132,679.70	24.2%
Purchased Services (-)	\$59,965.03	\$338,672.77	\$1,011,473.00	\$672,800.23	33.5%
Supplies & Materials (-)	\$36,987.01	\$173,456.81	\$408,966.00	\$235,509.19	42.4%
Capital Expenditures (-)	\$572,306.00	\$1,162,051.28	\$1,588,362.00	\$426,310.72	73.2%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Non-Capitalized Equipment (-)	\$0.00	\$136.96	\$6,500.00	\$6,363.04	2.1%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$748,328.62)	(\$1,861,364.79)	(\$3,733,815.00)	(\$1,872,450.21)	49.9%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$34,757.12	\$172,813.13	\$1,451,000.00	\$1,278,186.87	11.9%
Sub-total : PUPIL TRANSPORTATION	(\$34,757.12)	(\$172,813.13)	(\$1,451,000.00)	(\$1,278,186.87)	11.9%
FOOD SERVICES					
Salaries (-)	\$31,938.16	\$39,114.79	\$259,800.00	\$220,685.21	15.1%
Employee Benefits (-)	\$14,017.12	\$19,734.00	\$134,163.00	\$114,429.00	14.7%
Purchased Services (-)	\$0.00	\$0.00	\$17,000.00	\$17,000.00	0.0%
Supplies & Materials (-)	\$27,672.54	\$36,977.68	\$262,500.00	\$225,522.32	14.1%
Capital Expenditures (-)	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$800.00	\$800.00	0.0%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
Termination Benefits (-)	\$0.00	\$32,026.18	\$32,000.00	(\$26.18)	100.1%
Sub-total : FOOD SERVICES	(\$73,627.82)	(\$127,852.65)	(\$718,263.00)	(\$590,410.35)	17.8%
INTERNAL SERVICES					
Purchased Services (-)	\$0.00	\$979.42	\$24,500.00	\$23,520.58	4.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Sub-total : INTERNAL SERVICES	\$0.00	(\$979.42)	(\$26,000.00)	(\$25,020.58)	3.8%
INFORMATION SERVICES					
Salaries (-)	\$9,061.62	\$21,143.78	\$78,534.00	\$57,390.22	26.9%
Employee Benefits (-)	\$4,265.73	\$11,860.45	\$47,297.00	\$35,436.55	25.1%
Purchased Services (-)	(\$14.99)	\$3,068.88	\$30,500.00	\$27,431.12	10.1%
Supplies & Materials (-)	\$800.90	\$3,296.27	\$8,000.00	\$4,703.73	41.2%
Capital Expenditures (-)	\$513.54	\$513.54	\$0.00	(\$513.54)	0.0%
Other Objects (-)	\$125.00	\$420.00	\$500.00	\$80.00	84.0%

Operating Statement with Budget

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Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2023 through 09/30/2023

Fiscal Year: 2023-2024

	<u>09/01/2023 - 09/30/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : INFORMATION SERVICES	(\$14,751.80)	(\$40,302.92)	(\$164,831.00)	(\$124,528.08)	24.5%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$65,710.27	\$141,648.67	\$554,265.00	\$412,616.33	25.6%
Employee Benefits (-)	\$17,419.77	\$40,207.54	\$170,323.00	\$130,115.46	23.6%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$83,130.04)	(\$181,856.21)	(\$725,788.00)	(\$543,931.79)	25.1%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$830.00	\$830.00	0.0%
Sub-total : COMMUNITY SERVICES	\$0.00	\$0.00	(\$1,830.00)	(\$1,830.00)	0.0%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$0.00	\$0.00	\$164,676.00	\$164,676.00	0.0%
Other Objects (-)	\$17,358.66	\$47,474.34	\$2,557,723.00	\$2,510,248.66	1.9%
Sub-total : PAYMENTS TO OTHER LEAs	(\$17,358.66)	(\$47,474.34)	(\$2,722,399.00)	(\$2,674,924.66)	1.7%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$0.00	\$0.00	\$600,725.00	\$600,725.00	0.0%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	\$0.00	(\$600,725.00)	(\$600,725.00)	0.0%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$0.00	\$1,205,000.00	\$1,205,000.00	0.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	\$0.00	(\$1,205,000.00)	(\$1,205,000.00)	0.0%
Total : EXPENDITURES	(\$3,192,946.66)	(\$6,343,323.63)	(\$33,861,000.00)	(\$27,517,676.37)	18.7%
NET INCREASE (DECREASE)	(\$2,963,249.10)	(\$4,372,730.83)	(\$856,138.00)	\$3,516,592.83	510.8%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

10 - EDUCATIONAL

0 - EXPENDITURES

1100 - REGULAR K-12 PROGRAMS

100 - SALARIES	\$8,010,572.00	\$880,671.31	\$882,299.96	\$6,704,336.93	\$423,935.11
200 - EMPLOYEE BENEFITS	\$1,245,577.00	\$107,476.18	\$113,555.36	\$1,090,908.37	\$41,113.27
300 - PURCHASED SERVICES	\$220,600.00	\$6,960.36	\$33,150.98	\$8,849.57	\$178,599.45
400 - SUPPLIES & MATERIALS	\$660,788.00	\$10,894.71	\$108,635.64	\$37,286.09	\$514,866.27
500 - CAPITAL OUTLAY	\$258,600.00	\$0.00	\$121,453.71	\$1,054.42	\$136,091.87
600 - OTHER OBJECTS	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00
700 - NON-CAPITAL EQUIPMENT	\$113,250.00	\$0.00	\$127.96	\$901.89	\$112,220.15
800 - TERMINATION/VACATION PAYMENTS	\$403,608.00	\$32,226.82	\$69,810.68	\$109,205.30	\$224,592.02

1125 - PRE-K PROGRAMS

100 - SALARIES	\$278,422.00	\$29,661.72	\$29,661.72	\$214,724.63	\$34,035.65
200 - EMPLOYEE BENEFITS	\$60,905.00	\$8,017.18	\$8,017.18	\$57,111.88	(\$4,224.06)
400 - SUPPLIES & MATERIALS	\$4,200.00	\$50.87	\$50.87	\$228.01	\$3,921.12
500 - CAPITAL OUTLAY	\$1,850.00	\$0.00	\$1,837.70	\$0.00	\$12.30
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$0.00	\$1,307.55	(\$807.55)

1200 - SPECIAL ED PROGRAMS K-12

100 - SALARIES	\$1,350,598.00	\$150,818.27	\$150,818.27	\$1,127,197.93	\$72,581.80
200 - EMPLOYEE BENEFITS	\$298,046.00	\$25,491.15	\$25,491.15	\$214,517.40	\$58,037.45
300 - PURCHASED SERVICES	\$800.00	\$472.80	\$472.80	\$0.00	\$327.20
400 - SUPPLIES & MATERIALS	\$3,500.00	\$0.00	\$108.90	\$253.67	\$3,137.43
500 - CAPITAL OUTLAY	\$5,500.00	\$0.00	\$1,845.00	\$0.00	\$3,655.00
600 - OTHER OBJECTS	\$200.00	\$0.00	\$250.00	\$0.00	(\$50.00)
700 - NON-CAPITAL EQUIPMENT	\$3,500.00	\$0.00	\$122.76	\$440.00	\$2,937.24

1250 - REMEDIAL & SUPPLEMENTAL K-12

100 - SALARIES	\$606,768.00	\$70,011.66	\$70,011.66	\$536,756.34	\$0.00
200 - EMPLOYEE BENEFITS	\$90,559.00	\$7,945.07	\$7,945.07	\$82,158.67	\$455.26
300 - PURCHASED SERVICES	\$53,490.00	\$27,117.00	\$45,567.22	\$19,656.00	(\$11,733.22)
400 - SUPPLIES & MATERIALS	\$9,965.00	\$0.00	\$306.50	\$0.00	\$9,658.50

1500 - INTERSCHOLASTIC PROGRAMS

100 - SALARIES	\$100,000.00	\$2,217.06	\$2,217.06	\$15,133.24	\$82,649.70
200 - EMPLOYEE BENEFITS	\$1,100.00	\$19.23	\$19.23	\$122.30	\$958.47
400 - SUPPLIES & MATERIALS	\$6,500.00	\$0.00	\$1,764.58	\$0.00	\$4,735.42

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
500 - CAPITAL OUTLAY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
600 - OTHER OBJECTS	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$71,000.00	\$0.00	\$37,467.38	\$0.00	\$33,532.62
200 - EMPLOYEE BENEFITS	\$1,145.00	\$0.00	\$496.32	\$0.00	\$648.68
400 - SUPPLIES & MATERIALS	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
1650 - GIFTED PROGRAMS					
100 - SALARIES	\$502,478.00	\$57,978.21	\$57,978.21	\$444,499.79	\$0.00
200 - EMPLOYEE BENEFITS	\$86,949.00	\$7,451.57	\$7,451.57	\$78,977.17	\$520.26
400 - SUPPLIES & MATERIALS	\$3,950.00	\$1,223.57	\$1,304.27	\$996.13	\$1,649.60
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$689,408.00	\$79,011.43	\$79,011.43	\$606,531.22	\$3,865.35
200 - EMPLOYEE BENEFITS	\$100,030.00	\$8,537.95	\$8,537.95	\$89,867.62	\$1,624.43
300 - PURCHASED SERVICES	\$3,200.00	\$0.00	\$0.00	\$0.00	\$3,200.00
400 - SUPPLIES & MATERIALS	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	\$414,143.00	\$47,785.80	\$47,785.80	\$366,357.20	\$0.00
200 - EMPLOYEE BENEFITS	\$41,899.00	\$3,674.21	\$3,674.21	\$37,951.51	\$273.28
300 - PURCHASED SERVICES	\$300.00	\$0.00	\$0.00	\$247.50	\$52.50
400 - SUPPLIES & MATERIALS	\$2,000.00	\$0.00	\$221.16	\$0.00	\$1,778.84
2130 - HEALTH SERVICES					
100 - SALARIES	\$173,000.00	\$24,169.73	\$26,124.44	\$116,934.71	\$29,940.85
200 - EMPLOYEE BENEFITS	\$36,101.00	\$1,833.02	\$1,833.02	\$7,080.04	\$27,187.94
300 - PURCHASED SERVICES	\$80,500.00	\$0.00	\$5,625.00	\$46.70	\$74,828.30
400 - SUPPLIES & MATERIALS	\$5,400.00	\$1,203.96	\$1,252.79	\$592.06	\$3,555.15
500 - CAPITAL OUTLAY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
600 - OTHER OBJECTS	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	\$185,478.00	\$21,401.31	\$21,401.31	\$164,076.69	\$0.00
200 - EMPLOYEE BENEFITS	\$37,026.00	\$3,161.57	\$3,161.57	\$33,676.97	\$187.46
300 - PURCHASED SERVICES	\$2,300.00	\$175.00	\$1,035.30	\$76.70	\$1,188.00
400 - SUPPLIES & MATERIALS	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$284,658.00	\$32,604.02	\$32,604.02	\$222,502.03	\$29,551.95

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$38,931.00	\$3,370.15	\$3,370.15	\$35,079.78	\$481.07
300 - PURCHASED SERVICES	\$2,000.00	\$233.10	\$233.10	\$0.00	\$1,766.90
400 - SUPPLIES & MATERIALS	\$1,450.00	\$0.00	\$360.63	\$61.18	\$1,028.19
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$86,000.00	\$10,378.96	\$10,378.96	\$25,797.99	\$49,823.05
200 - EMPLOYEE BENEFITS	\$450.00	\$47.23	\$47.23	\$220.13	\$182.64
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$377,126.00	\$57,226.41	\$97,617.57	\$266,490.92	\$13,017.51
200 - EMPLOYEE BENEFITS	\$48,534.00	\$3,788.48	\$10,369.74	\$30,491.45	\$7,672.81
300 - PURCHASED SERVICES	\$67,785.00	\$16,249.73	\$17,863.23	\$0.00	\$49,921.77
400 - SUPPLIES & MATERIALS	\$2,000.00	\$146.54	\$183.19	\$0.00	\$1,816.81
600 - OTHER OBJECTS	\$4,425.00	\$0.00	\$0.00	\$0.00	\$4,425.00
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$283,667.00	\$32,730.78	\$32,730.78	\$250,936.22	\$0.00
200 - EMPLOYEE BENEFITS	\$29,216.00	\$2,562.45	\$2,562.45	\$26,496.05	\$157.50
400 - SUPPLIES & MATERIALS	\$19,000.00	\$0.00	\$2,553.92	\$7,700.26	\$8,745.82
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2230 - ASSESSMENT & TESTING					
300 - PURCHASED SERVICES	\$45,493.00	\$0.00	\$45,492.30	\$0.00	\$0.70
400 - SUPPLIES & MATERIALS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	\$3,550.00	\$0.00	\$0.00	\$0.00	\$3,550.00
300 - PURCHASED SERVICES	\$230,000.00	\$24,198.21	\$43,332.03	\$0.00	\$186,667.97
400 - SUPPLIES & MATERIALS	\$2,500.00	\$93.80	\$281.49	\$0.00	\$2,218.51
600 - OTHER OBJECTS	\$16,000.00	\$0.00	\$380.00	\$0.00	\$15,620.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$270,330.00	\$29,923.92	\$70,811.49	\$189,518.16	\$10,000.35
200 - EMPLOYEE BENEFITS	\$53,282.00	\$3,659.52	\$20,755.81	\$31,002.16	\$1,524.03
300 - PURCHASED SERVICES	\$7,500.00	\$199.15	\$2,279.74	\$0.00	\$5,220.26
400 - SUPPLIES & MATERIALS	\$2,300.00	\$238.30	\$453.47	\$0.00	\$1,846.53
600 - OTHER OBJECTS	\$3,500.00	\$0.00	\$180.99	\$0.00	\$3,319.01
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$153,103.00	\$17,642.97	\$41,166.93	\$111,738.71	\$197.36
200 - EMPLOYEE BENEFITS	\$41,382.00	\$3,530.27	\$10,338.37	\$30,762.66	\$280.97
600 - OTHER OBJECTS	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
2410 - PRINCIPAL					
100 - SALARIES	\$710,378.00	\$81,960.19	\$190,941.03	\$518,493.78	\$943.19
200 - EMPLOYEE BENEFITS	\$202,588.00	\$16,630.03	\$48,861.81	\$144,168.72	\$9,557.47
300 - PURCHASED SERVICES	\$5,050.00	\$199.00	\$661.88	\$0.00	\$4,388.12
400 - SUPPLIES & MATERIALS	\$4,000.00	\$17.25	\$336.77	\$0.00	\$3,663.23
500 - CAPITAL OUTLAY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
600 - OTHER OBJECTS	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	\$197,803.00	\$22,823.34	\$53,254.46	\$144,547.72	\$0.82
200 - EMPLOYEE BENEFITS	\$30,973.00	\$2,723.48	\$7,801.78	\$23,036.68	\$134.54
600 - OTHER OBJECTS	\$1,300.00	\$0.00	\$129.79	\$0.00	\$1,170.21
2520 - FISCAL SERVICES					
100 - SALARIES	\$243,583.00	\$28,121.50	\$65,549.26	\$177,794.59	\$239.15
200 - EMPLOYEE BENEFITS	\$66,309.00	\$5,532.32	\$16,540.82	\$49,566.32	\$201.86
300 - PURCHASED SERVICES	\$108,600.00	\$83.13	\$609.13	\$0.00	\$107,990.87
400 - SUPPLIES & MATERIALS	\$5,500.00	\$483.86	\$915.22	\$0.00	\$4,584.78
600 - OTHER OBJECTS	\$29,900.00	\$2,033.84	\$5,512.54	\$0.00	\$24,387.46
2560 - FOOD SERVICES					
100 - SALARIES	\$259,800.00	\$31,938.16	\$39,114.79	\$179,262.98	\$41,422.23
200 - EMPLOYEE BENEFITS	\$93,105.00	\$9,410.20	\$11,585.64	\$53,949.22	\$27,570.14
300 - PURCHASED SERVICES	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00
400 - SUPPLIES & MATERIALS	\$262,500.00	\$27,672.54	\$36,977.68	\$0.00	\$225,522.32
500 - CAPITAL OUTLAY	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
600 - OTHER OBJECTS	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
700 - NON-CAPITAL EQUIPMENT	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
800 - TERMINATION/VACATION PAYMENTS	\$32,000.00	\$0.00	\$32,026.18	\$5,250.00	(\$5,276.18)
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	\$24,500.00	\$0.00	\$979.42	\$0.00	\$23,520.58
400 - SUPPLIES & MATERIALS	\$1,500.00	\$0.00	\$0.00	\$499.00	\$1,001.00
2630 - INFORMATION SERVICES					
100 - SALARIES	\$78,534.00	\$9,061.62	\$21,143.78	\$57,390.22	\$0.00
200 - EMPLOYEE BENEFITS	\$34,788.00	\$2,886.57	\$8,642.41	\$25,909.93	\$235.66
300 - PURCHASED SERVICES	\$30,500.00	(\$14.99)	\$3,068.88	\$0.00	\$27,431.12
400 - SUPPLIES & MATERIALS	\$8,000.00	\$800.90	\$3,296.27	\$0.00	\$4,703.73
500 - CAPITAL OUTLAY	\$0.00	\$513.54	\$513.54	\$0.00	(\$513.54)

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	\$500.00	\$125.00	\$420.00	\$0.00	\$80.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$554,265.00	\$65,710.27	\$141,648.67	\$412,511.96	\$104.37
200 - EMPLOYEE BENEFITS	\$109,878.00	\$10,378.13	\$25,562.71	\$84,074.59	\$240.70
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
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	\$830.00	\$0.00	\$0.00	\$0.00	\$830.00
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	\$164,676.00	\$0.00	\$0.00	\$0.00	\$164,676.00
600 - OTHER OBJECTS	\$2,557,723.00	\$17,358.66	\$47,474.34	\$0.00	\$2,510,248.66
10 - EDUCATIONAL Total:	\$24,181,070.00	\$2,196,431.25	\$3,193,320.08	\$15,275,315.61	\$5,712,434.31

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024

Range To Date

Year To Date

Encumbrance

Budget Balance

20 - OPERATIONS & MAINTENANCE

0 - EXPENDITURES

2540 - OPERATIONS & MAINTENANCE OF PLANTS

100 - SALARIES	\$542,404.00	\$62,688.26	\$144,616.67	\$358,494.05	\$39,293.28
200 - EMPLOYEE BENEFITS	\$92,037.00	\$7,023.20	\$20,959.82	\$62,769.68	\$8,307.50
300 - PURCHASED SERVICES	\$1,011,473.00	\$59,965.03	\$338,672.77	\$19,089.50	\$653,710.73
400 - SUPPLIES & MATERIALS	\$408,966.00	\$36,987.01	\$173,456.81	\$23,935.67	\$211,573.52
500 - CAPITAL OUTLAY	\$153,000.00	\$5,455.00	\$19,506.99	\$37,368.20	\$96,124.81
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
700 - NON-CAPITAL EQUIPMENT	\$6,500.00	\$0.00	\$136.96	\$0.00	\$6,363.04
20 - OPERATIONS & MAINTENANCE Total:	\$2,215,380.00	\$172,118.50	\$697,350.02	\$501,657.10	\$1,016,372.88

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

30 - DEBT SERVICE

0 - EXPENDITURES

5140 - DEBT SERVICE - INTEREST PAYMENTS

600 - OTHER OBJECTS	\$600,725.00	\$0.00	\$0.00	\$0.00	\$600,725.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	\$1,205,000.00	\$0.00	\$0.00	\$0.00	\$1,205,000.00
30 - DEBT SERVICE Total:	\$1,805,725.00	\$0.00	\$0.00	\$0.00	\$1,805,725.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

40 - TRANSPORTATION

0 - EXPENDITURES

2550 - PUPIL TRANSPORTATION

300 - PURCHASED SERVICES	\$1,451,000.00	\$34,757.12	\$172,813.13	\$0.00	\$1,278,186.87
40 - TRANSPORTATION Total:	\$1,451,000.00	\$34,757.12	\$172,813.13	\$0.00	\$1,278,186.87

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024

Range To Date

Year To Date

Encumbrance

Budget Balance

51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$2,710.00	\$192.12	\$192.12	\$279.44	\$2,238.44
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$576.00	\$576.00	\$3,456.00	\$968.00
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$27,690.00	\$3,669.07	\$3,669.07	\$25,928.36	(\$1,907.43)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$700.00	\$51.34	\$51.34	\$55.32	\$593.34
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$500.00	\$0.00	\$130.27	\$0.00	\$369.73
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$13,000.00	\$1,829.64	\$1,849.86	\$8,852.06	\$2,298.08
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$500.00	\$31.96	\$31.96	\$34.09	\$433.95
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$565.14	\$1,318.66	\$3,579.22	\$102.12
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,600.00	\$174.15	\$406.35	\$1,102.95	\$90.70
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$14,400.00	\$1,578.85	\$3,661.33	\$9,954.98	\$783.69
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$19,000.00	\$2,128.82	\$4,962.14	\$13,459.23	\$578.63
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$43,700.00	\$4,741.11	\$10,937.27	\$27,110.33	\$5,652.40
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$22,838.00	\$2,385.65	\$2,928.08	\$12,262.16	\$7,647.76
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,500.00	\$685.95	\$1,600.55	\$4,344.35	\$555.10
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$31,300.00	\$3,487.71	\$7,254.19	\$21,812.35	\$2,233.46
51 - IMRF Total:	\$194,638.00	\$22,097.51	\$39,569.19	\$132,230.84	\$22,837.97

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 9/1/2023 To Date: 9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024

Range To Date

Year To Date

Encumbrance

Budget Balance

52 - SOCIAL SECURITY AND MEDICARE

0 - EXPENDITURES

1100 - REGULAR K-12 PROGRAMS

200 - EMPLOYEE BENEFITS	\$123,940.00	\$13,610.27	\$13,636.25	\$93,624.27	\$16,679.48
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1125 - PRE-K PROGRAMS

200 - EMPLOYEE BENEFITS	\$6,300.00	\$647.54	\$647.54	\$4,360.91	\$1,291.55
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1200 - SPECIAL ED PROGRAMS K-12

200 - EMPLOYEE BENEFITS	\$38,100.00	\$4,662.87	\$4,662.87	\$33,732.51	(\$295.38)
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1250 - REMEDIAL & SUPPLEMENTAL K-12

200 - EMPLOYEE BENEFITS	\$8,271.00	\$978.52	\$978.52	\$7,365.90	(\$73.42)
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1500 - INTERSCHOLASTIC PROGRAMS

200 - EMPLOYEE BENEFITS	\$2,500.00	\$71.86	\$71.86	\$185.77	\$2,242.37
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1600 - SUMMER SCHOOL PROGRAMS

200 - EMPLOYEE BENEFITS	\$1,900.00	\$0.00	\$1,028.29	\$0.00	\$871.71
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1650 - GIFTED PROGRAMS

200 - EMPLOYEE BENEFITS	\$6,803.00	\$801.05	\$801.05	\$6,008.85	(\$6.90)
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1800 - BILINGUAL PROGRAMS

200 - EMPLOYEE BENEFITS	\$9,834.00	\$1,097.39	\$1,097.39	\$8,259.36	\$477.25
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2110 - ATTENDANCE & SOCIAL WORK

200 - EMPLOYEE BENEFITS	\$5,784.00	\$674.35	\$674.35	\$5,108.15	\$1.50
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2130 - HEALTH SERVICES

200 - EMPLOYEE BENEFITS	\$11,510.00	\$1,779.54	\$1,929.09	\$8,715.44	\$865.47
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2140 - PSYCHOLOGICAL SERVICES

200 - EMPLOYEE BENEFITS	\$2,485.00	\$293.64	\$293.64	\$2,194.58	(\$3.22)
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2150 - SPEECH PATHOLOGY & AUDIOLOGY

200 - EMPLOYEE BENEFITS	\$3,843.00	\$449.00	\$449.00	\$2,964.86	\$429.14
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2190 - OTHER SUPPORT SERVICES - PUPILS

200 - EMPLOYEE BENEFITS	\$4,920.00	\$555.36	\$555.36	\$730.39	\$3,634.25
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2210 - IMPROVEMENT OF INSTRUCTION

200 - EMPLOYEE BENEFITS	\$9,247.00	\$1,284.43	\$2,483.39	\$6,731.58	\$32.03
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2220 - EDUCATIONAL MEDIA

200 - EMPLOYEE BENEFITS	\$3,968.00	\$462.67	\$462.67	\$3,493.84	\$11.49
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2320 - SUPERINTENDENT

200 - EMPLOYEE BENEFITS	\$4,000.00	\$432.89	\$1,023.75	\$2,738.97	\$237.28
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2330 - ADMINISTRATIVE SERVICES SPECIAL ED

357

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$3,303.00	\$385.83	\$891.87	\$2,410.57	\$0.56
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$18,918.00	\$2,277.91	\$5,151.99	\$13,887.01	(\$121.00)
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,850.00	\$329.31	\$767.31	\$2,081.31	\$1.38
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$16,159.00	\$1,945.24	\$4,396.32	\$11,746.66	\$16.02
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$39,373.00	\$4,618.01	\$10,533.21	\$25,837.89	\$3,001.90
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$18,220.00	\$2,221.27	\$5,220.28	\$11,887.38	\$1,112.34
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,009.00	\$693.21	\$1,617.49	\$4,390.33	\$1.18
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$29,145.00	\$3,553.93	\$7,390.64	\$21,766.98	(\$12.62)
52 - SOCIAL SECURITY AND MEDICARE Total:	\$377,382.00	\$43,826.09	\$66,764.13	\$280,223.51	\$30,394.36

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

60 - CAPITAL PROJECTS

0 - EXPENDITURES

2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$269,504.00	\$0.00	\$144,530.67	\$0.00	\$124,973.33
500 - CAPITAL OUTLAY	\$1,689,139.00	\$156,865.19	\$880,507.95	\$19,690.00	\$788,941.05
60 - CAPITAL PROJECTS Total:	\$1,958,643.00	\$156,865.19	\$1,025,038.62	\$19,690.00	\$913,914.38

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

80 - TORT IMMUNITY

0 - EXPENDITURES

2362 - WORKERS COMPENSATION INSURANCE

300 - PURCHASED SERVICES	\$75,800.00	\$0.00	\$0.00	\$0.00	\$75,800.00
2371 - PROPERTY INSURANCE					
300 - PURCHASED SERVICES	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00
80 - TORT IMMUNITY Total:	\$195,800.00	\$0.00	\$0.00	\$0.00	\$195,800.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

Account Mask: ?????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
90 - FIRE PREVENTION & SAFETY					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	\$46,000.00	\$0.00	\$5,924.17	\$0.00	\$40,075.83
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	\$1,435,362.00	\$566,851.00	\$1,142,544.29	\$0.00	\$292,817.71
90 - FIRE PREVENTION & SAFETY Total:	\$1,481,362.00	\$566,851.00	\$1,148,468.46	\$0.00	\$332,893.54

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:9/1/2023 To Date:9/30/2023

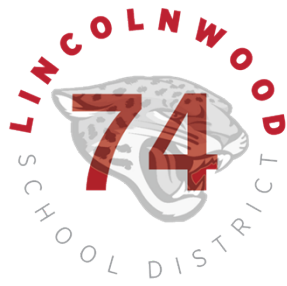
Account Mask: ?????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	\$33,861,000.00	\$3,192,946.66	\$6,343,323.63	\$16,209,117.06	\$11,308,559.31

End of Report



Executive Summary

Board of Education Meeting

DATE: December 7, 2023

TOPIC: Final 2023 Levy

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose:

The Administration annually presents the Board of Education with the Property Tax Levy.

Essentially, it is a formal request intended to ask the Cook County Clerk to extend real estate tax collections to the District. A Public Hearing will take place during the Board of Education meeting on December 7, 2023. The levy must be filed with Cook County before Tuesday, December 26, 2023.

Background:

Public Act 102-0895 requires each school district to “disclose to the public, at the public hearing at which the district certifies its budget and levy for the taxable year, 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” (105 ILCS 5/17-1.3).

The attachments are as follows: The 2023 levy calendar, historical levy data, the 2023 levy calculations and the resulting fund balance projections, the updated 2023 levy notice and SD74’s June 30, 2023 cash balance (as stated on the FY2024 budget).

Fiscal Impact:

The recommended final 2023 levy is as follows:

	2022 Extension (Given/Draft)	2023 Proposed Levy (Ask)	% Change v. Prior Year Extension
Capped Funds	\$24,990,578	\$25,881,000	3.56% Truth in Taxation not required
Debt Service	\$1,817,475	\$1,730,700	-4.77%
Total	\$26,808,053 +PA Adj. \$418,279	\$27,611,700 +PA Adj. \$unknown	3.00%

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to adopt the 2023 Levy by approving the following:

- Resolution Authorizing Final Aggregate Tax Levy for the Year 2023
- Certificate of Tax Levy including Secretary's Certificate
- Truth-in-Taxation Law Certificate of Compliance of Final Levy 2023
- Resolution Authorizing Life Safety Levy including Secretary's Certificate
- Fund Balance with Cash Balance as of fiscal year ending 06/30/2023




2023 Levy

Board of Education Meeting
December 7, 2023

Levy 2023 Calendar

Dates	Events	Tasks
October 19	Finance Committee Meeting	Reach consensus on 2023 tax levy for November's Board Of Education meeting
November 2	Board of Education Meeting	Adopt Estimated Tax Levy by Resolution and get approval to publish the Notice
November 13	Publish Notice of Proposed Property Tax Increase (Not Required)	Approve Notice with <i>Lincolnwood Review</i> by Nov. 13 for Nov. 30 publication
November 16	Finance Committee Meeting	Final Levy Review
December 7	Board of Education Meeting w/ Public Hearing	Adopt Final 2023 Levy
December 8	Upload Levy on Cook County Clerk's Website	Submit Adopted Levy to Cook County Clerk before the 12/26/2023 deadline

Cook County Levy Cycle

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2022			Spring Collection of 2021 Taxes (55% of 2020 Extension)			FY22 Ends	FY23 Starts	Summer Collection of 2021 Taxes (2021 Extension - Spring Collection)				File 2022 Levy-Impacts 2022 Tax Bill Paid in 2023
2023			Spring Collection of 2022 Taxes (55% of 2021 Extension)			FY23 Ends	FY24 Starts	Summer Collection of 2022 Taxes (2022 Extension - Spring Collection)				File 2023 Levy-Impacts 2023 Tax Bill Paid in 2024
2024			Spring Collection of 2023 Taxes (55% of 2022 Extension)			FY24 Ends	FY25 Starts	Summer Collection of 2023 Taxes (2023 Extension - Spring Collection)				File 2024 Levy-Impacts 2024 Tax Bill Paid in 2025
2025			Spring Collection of 2024 Taxes (55% of 2023 Extension)			FY25 Ends	FY26 Starts	Summer Collection of 2024 Taxes (2024 Extension - Spring Collection)				File 2025 Levy-Impacts 2025 Tax Bill Paid in 2026

2022 Levy Review: Capped Funds Results

Capped Funds	2022 Levy (Ask)	*Extension (Given)	Delta
Educational	\$20,500,000	\$20,630,059	\$130,059
Special Ed.	\$380,000	\$382,812	\$2,812
Op. & Maint.	\$2,000,000	\$2,012,178	\$12,178
Transportation	\$1,000,000	\$1,006,893	\$6,893
IMRF	\$150,000	\$151,194	\$1,194
Social Security	\$350,000	\$352,251	\$2,251
Working Cash	\$1,000	\$804	-\$196
Tort Immunity	\$210,000	\$211,511	\$1,511
Health Life Safety	\$241,000	\$242,876	\$1,876
Total Capped	\$24,832,000	²⁶⁸ \$24,990,578	\$158,578

*According to the Agency Tax Rate Report Released OCT 16, 2023

2022 Levy Review: Non-Capped Funds Results

Non-Capped Funds	2022 "Levy" (Ask)	*Extension (Given)	<i>Delta</i>
Debt: Bonds' P&I	\$1,731,690	\$1,817,475	\$85,785
Levy Adj. PA102-0519	\$0	\$418,279	\$418,279
Total Non-Capped	\$1,731,690	\$2,235,754	\$504,064

*According to the Agency Tax Rate Report Released OCT 16, 2023

2022 Levy Review: Overall Results

All SD74 Funds	2022 Levy	*Extension	<i>Difference</i>
Capped Funds	\$24,832,000	\$24,990,578	<i>\$158,578</i>
Non-Capped Funds	\$1,731,690	\$2,235,754	<i>\$504,064</i>
Round Off Decimals		\$4,832	<i>\$4,832</i>
Overall	\$26,563,690	\$27,231,164	<i>\$667,474</i>

*According to the Agency Tax Rate Report Released OCT 16, 2023

Historical Tax Extensions and Estimated 2023 Levy

Lincolnwood School District 74

Equalized Assessed Value	2017 Actual	2018 Actual	2019 Actual/Tri	2020 Actual	2021 Actual	2022 Actual/Tri
Existing EAV	668,535,078	656,009,814	689,272,436	693,801,908	688,651,634	802,391,603
New/Growth/TIF	1,570,932	1,308,720	970,415	44,133,915	970,812	1,836,523
Total EAV	670,106,010	657,318,534	690,242,851	737,935,823	689,622,446	804,228,126

Historical Data	2017 Actual	2018 Actual	2019 Actual/Tri	2020 Actual	2021 Actual	2022 Actual/Tri
Consumer Price Index	2.1%	2.1%	1.9%	2.3%	1.4%	7% (5% limit)
EAV v. Prior Yr. EAV	1.6%	-2.1%	4.9%	0.5%	-6.7%	16.4%
New/Growth v. Existing EAV	0.2%	0.2%	0.1%	6.4%	0.1%	0.2%

Tax Rate	2017 Actual	2018 Actual	2019 Actual/Tri	2020 Actual	2021 Actual	2022 Actual/Tri
Educational	2.5637	2.6634	2.5663	2.5780	2.7507	2.5652
Special Ed	0.0455	0.0473	0.0457	0.0473	0.0521	0.0476
Op. & Maintenance	0.2882	0.3120	0.3047	0.3072	0.3372	0.2502
Transportation	0.0759	0.0637	0.0656	0.0763	0.1158	0.1252
Municipal Retirement	0.0265	0.0275	0.0266	0.0255	0.0290	0.0188
Social Security	0.0228	0.0389	0.0440	0.0477	0.0579	0.0438
Working Cash	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
Tort Immunity	0.0001	0.0001	0.0115	0.0161	0.0323	0.0263
Life Safety	0.0677	0.0704	0.0682	0.0706	0.0680	0.0302
Sub-total Capped Funds	3.091	3.223	3.133	3.169	3.443	3.107
One-Time PA 102-0519 Adj.					0.0437	0.0520
Debt Service/Bonds	0.1653	0.1972	0.2490	0.2328	0.2637	0.2260
Total Tax Rate	3.256	3.421	3.382	3.402	3.751	3.385

Tax Extension	2017 Actual	2018 Actual	2019 Actual/Tri	2020 Actual	2021 Actual	2022 Actual/Tri
Educational	17,179,507	17,507,021	17,713,702	19,024,100	18,969,444	20,630,059
Special Ed	304,898	310,911	315,440	349,230	359,293	382,812
Op. & Maintenance	1,931,245	2,050,833	2,103,169	2,266,659	2,325,406	2,012,178
Transportation	508,610	418,711	452,799	563,103	798,582	1,006,893
Municipal Retirement	177,578	180,762	183,604	187,822	199,990	151,194
Social Security	152,784	255,696	303,706	351,688	399,291	352,251
Working Cash	670	657	690	764	689	804
Tort Immunity	670	657	79,377	118,780	222,748	211,511
Life Safety	453,661	462,752	470,745	521,172	468,943	242,876
Sub-total Capped Funds	20,709,623	21,188,000	21,623,232	23,383,318	23,744,386	24,990,578
Current vs. Prior Capped P.A. 102-0519 Adj.	3.19%	2.31%	2.05%	8.14%	1.54%	5.25%
Debt Service/Bonds	1,107,685	1,296,232	1,718,705	1,717,915	1,818,589	1,817,475
Total Tax Extension	21,817,308	22,484,232	23,341,937	25,101,233	25,864,285	27,226,332
Truncated Add	1,343	2,635	2,077	3,344	3,453	4,832
Extension Grand Total	21,818,652	22,486,867	23,344,013	25,104,577	25,867,738	27,231,164

2023 Draft	Equalized Assessed Value
804,228,126	Est. +0.0% on 2022 EAV
1,500,000	Est. New/Growth/TIF
805,728,126	Estimated Total 2023 EAV

2023 Draft	Tax Levy Percent
6.5% (5% limit)	Consumer Price Index (CPI-U)
0.0%	Existing EAV v. Prior Yr. EAV
0.2%	New/Growth v. Existing EAV

2023 Draft	Estimated Tax Levy Rate
2.6808	Educational
0.0496	Special Ed
0.2613	Operations and Maintenance
0.1303	Transportation
0.0124	Municipal Retirement
0.0372	Social Security
0.0001	Working Cash
0.0248	Tort Immunity
0.0155	Life Safety
3.2121	Sub-total Capped Funds
0.2148	Debt Service Bond & Interest
3.4269	Estimated Total Tax Rate

2023 Draft	Tax Levy (The Ask)
21,600,000	Educational
400,000	Special Ed
2,105,000	Op. & Maintenance
1,050,000	Transportation
100,000	Municipal Retirement
300,000	Social Security/Medicare
1,000	Working Cash
200,000	Tort Immunity
125,000	Life Safety
25,881,000	Sub-total Capped Funds
3.56%	Levy vs. Prior Capped Ext.
	See below
1,730,700	Debt Service Bond & Interest
27,611,700	Total Levy 2023
420,000	P.A. 102-0519 Adj.
28,031,700	Grand Total

Assumptions Used to Calculate the 2023 Levy

Pertinent Factors	Assumptions	Details
PTELL-Tax Capped	Yes	Limited by 5% since CPI is 6.5%
Consumer Price Index	6.50%	CPI for 2022 year applies to 2023 Levy
<i>Actual Total EAV 2022</i>	<i>\$804,228,126</i>	<i>10/2/23 Draft Agency Tax Rate Report</i>
Estimated EAV 2023	\$804,228,126	2022 was a triennial year
% Change in EAV	0.0%	
Estimated New Property	\$1,500,000	Based on New/Growth history
Estimated Total EAV 2023	\$805,728,126	Estimated EAV + New Growth
Total Change from 2022	0.19%	Slight increase
Bonds Outstanding	4	Series: 2015, 2016, 2018, 2021
<i>Capped Extension 2022</i>	<i>\$24,990,578</i>	<i>10/2/23 Draft Agency Tax Rate Report</i>
<i>Debt Extension 2022</i>	<i>\$1,817,475</i>	<i>10/2/23 Draft Agency Tax Rate Report</i>
<i>Total Extension 2022</i>	<i>\$26,808,053</i>	<i>10/2/23 Draft Agency Tax Rate Report</i>

Please read the "Disclaimer" worksheet. Use of this workbook represents acceptance of the terms of the Disclaimer.
(Note: This notice will not print with the rest of the page.)

LEVY INPUT PAGE - ASSUMPTIONS

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Tax Levy Year

District Name

Enter District Name

District Number

Enter District Number

Aggregate or County 1

Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below

County 2

Enter County 2 Name to Itemize County Extension Below

County 3

Enter County 3 Name to Itemize County Extension Below

County 4

Enter County 4 Name to Itemize County Extension Below

Fill out County names as needed - leave other boxes blank

PTELL - Tax Capped

Choose Yes or No

Cook County Prior Year EAV Limit

Choose Yes or No

Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions

Original Tax Levy Certificate

Amended Tax Levy Certificate

Enter "x" in one box only

Lesser of 5% or Consumer Price Index

Lesser of 5% or CPI for Year Ending 2022, Applies to the 2023 Levy

Actual Rate Setting EAV for 2022

Enter Actual Rate Setting EAV for 2022

Estimated Existing EAV % Change for 2023

Enter Reassessment Percentage Before New Property

Estimated New Property for 2023

Enter Estimated New Property

Estimated Total EAV for 2023

Includes New Property

Total % Change From Prior Year

Includes New Property

No. of Tax Levied Bond Issues Outstanding

Flow-through to Certificate of Tax Levy, Verify Records with County Clerk(s)

Note, do not include the amount of PTAB revenue recapture added to the extension pursuant to Public Act 102-0519.

	Input Statutory Maximum Tax Rate	Total 2022 Extension for all Counties	Input 2022 Cook County Extension
Educational		\$20,630,059.00	20,630,059.00
Operations & Maintenance	0.55	\$2,012,178.00	2,012,178.00
Transportation		\$1,006,893.00	1,006,893.00
Working Cash	0.05	\$804.00	804.00
Municipal Retirement		\$151,194.00	151,194.00
Social Security		\$352,251.00	352,251.00
Fire Prevention & Safety *	0.10	\$242,876.00	242,876.00
Tort Immunity		\$211,511.00	211,511.00
Special Education	0.40	\$382,812.00	382,812.00
Leasing	0.10	\$0.00	-
Custom Fund Name		\$0.00	

Total Capped Extension for 2022

24,990,578.00

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2022

Total 2022 Extension

Include Abatements for Truth in Taxation (35 ILCS 200/18-70)

This Includes Abatements for the Property Tax Relief Grant

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

2023 LEVY CALCULATION PAGE

Limiting Rate: (Prior Year Extension x (1+Lesser of 5% or CPI))
(Total EAV - New Property)

Limiting Rate	3.2628
Estimated Capped Extension	\$26,289,048.44

Original Assumptions

Consumer Price Index	5.00%
Actual Total EAV for 2022	\$804,228,126

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Estimated Existing EAV % change for 2023	0.00%
Estimated Existing EAV Value for 2023	\$804,228,126

Estimated New Property for 2023	\$1,500,000
---------------------------------	-------------

Estimated Total EAV for 2023	\$805,728,126	Includes New Property
Estimated Total EAV % change for 2023	0.19%	Includes New Property

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension using Prior Year EAV	Weighted Extension Based on Prior Year Extension	Levy Amount \$	Levy Increase %	Final Levy Amount
Educational	\$20,630,059.00			\$21,701,963.85	\$21,600,000		\$21,600,000.00
Operations & Maintenance	\$2,012,178.00	0.55	\$4,431,504.69	\$2,116,727.55	\$2,105,000		\$2,105,000.00
Transportation	\$1,006,893.00			\$1,059,209.55	\$1,050,000		\$1,050,000.00
Working Cash	\$804.00	0.05	\$402,864.06	\$845.77	\$1,000		\$1,000.00
Municipal Retirement	\$151,194.00			\$159,049.80	\$100,000		\$100,000.00
Social Security	\$352,251.00			\$370,553.40	\$300,000		\$300,000.00
Fire Prevention & Safety *	\$242,876.00	0.10	\$805,728.13	\$255,495.45	\$125,000		\$125,000.00
Tort Immunity	\$211,511.00			\$222,500.77	\$200,000		\$200,000.00
Special Education	\$382,812.00	0.40	\$3,222,912.50	\$402,702.30	\$400,000		\$400,000.00
Leasing	\$0.00	0.10	\$805,728.13	\$0.00	\$0		\$0.00
	\$0.00	0.00	\$0.00	\$0.00	\$0		\$0.00

Capped Extension	\$24,990,578.00
------------------	-----------------

\$26,289,048.44

Truth in Taxation		
Capped Levy	\$25,881,000.00	3.56% NO

Levy Amount Below Estimated Extension	(\$408,048.44)
---------------------------------------	----------------

SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy	\$0.00
(Lake County Only, Included in Truth in Taxation Calculation)	

SEDOL IMRF Levy	\$0.00
-----------------	--------

Bond & Interest Extension	\$1,817,475.00
---------------------------	----------------

Estimated Bond and Interest Levy	\$1,730,700.00
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)	

Bond & Int. Levy	\$1,730,700.00 -4.77%
------------------	-----------------------

Total Extension	\$26,808,053.00
-----------------	-----------------

Total Levy	\$27,611,700.00 3.00%
------------	-----------------------

Original:

x

Amended:

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ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Lincolnwood SD	District Number 74	County Cook
---------------------------------	-----------------------	----------------

Amount of Levy

Educational	\$ 21,600,000	Fire Prevention & Safety *	\$ 125,000
Operations & Maintenance	\$ 2,105,000	Tort Immunity	\$ 200,000
Transportation	\$ 1,050,000	Special Education	\$ 400,000
Working Cash	\$ 1,000	Leasing	\$ 0
Municipal Retirement	\$ 100,000		\$ 0
Social Security	\$ 300,000	Other	\$ 0
		Total Levy	\$ 25,881,000

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 21,600,000 dollars to be levied as a special tax for educational purposes; and
the sum of 2,105,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,050,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 100,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 300,000 dollars to be levied as a special tax for social security purposes; and
the sum of 125,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 200,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 400,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2023

Signed this 7 day of December 2023.

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

4

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 74, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023 was filed in the office of the County Clerk of this County on 2023.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2023, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

Capped Fund Allocations on 2023 Levy Draft

Capped Funds	2022 Levy \$	2022 Levy %	2023 EST. LEVY \$	2023 EST. LEVY %
Educational (10)	\$20,500,000	82.55%	\$21,600,000	83.46%
Special Ed (10)	\$380,000	1.53%	\$400,000	1.55%
Op. & Maint. (20)	\$2,000,000	8.05%	\$2,105,000	8.13%
Transportation (40)	\$1,000,000	4.03%	\$1,050,000	4.06%
Municipal Ret. (51)	\$150,000	0.60%	\$100,000	0.39%
Social Security (52)	\$350,000	1.41%	\$300,000	1.16%
Working Cash (70)	\$1,000	0.00%	\$1,000	0.00%
Tort Immunity (80)	\$210,000	0.85%	\$200,000	0.77%
Life Safety (90)	\$241,000	0.97%	\$125,000	0.48%
Totals	\$24,832,000	100%	\$25,881,000	100%

Average Capped Fund Expenditures

Capped Funds	3-Year Average	FY23 Expenditures	FY22 Expenditures	FY21 Expenditures
Ed/SpEd (10)	\$21,422,176	\$22,443,554	\$21,720,275	\$20,102,699
Op. & Maint. (20)	\$1,951,258	\$1,909,728	\$2,001,750	\$1,942,296
Transportation (40)	\$1,189,243	\$1,383,366	\$1,313,563	\$870,799
Municipal Ret. (51)	\$237,188	\$192,383	\$232,051	\$287,131
Social Security (52)	\$338,847	\$352,159	\$340,488	\$323,894
Working Cash (70)	\$0	\$0	\$0	\$0
Tort Immunity (80)	\$181,305	\$207,768	\$154,473	\$181,675
Life Safety (90)	\$1,075,358	\$235,778	\$2,019,149	\$971,146
Totals	\$26,395,375	³⁷⁷ \$26,724,736	\$27,781,749	\$24,679,640

Debt Service/Bonds (Non-Capped)

Lincolnwood School District 74 Series 2015, 2016, 2018 and 2021 Bond Issues Debt Service By Levy Year

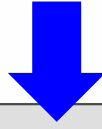
Levy Year	Series 2015 Debt Service	Series 2016 Debt Service	Series 2018 Debt Service	Series 2021 Debt Service	Capitalized Interest	District Contribution	Debt Service Levy
	-	-	-	-	-	-	-
2020	889,700.00	164,100.00	582,600.00	110,622.78	(57,523.85)	(53,098.93)	1,636,400.00
	-	-	-	-	-	-	-
2021	889,300.00	164,100.00	583,200.00	187,850.00	-	(92,760.39)	1,731,689.61
	-	-	-	-	-	-	-
2022	890,600.00	164,100.00	583,200.00	187,850.00	-	(94,060.39) ⁽¹⁾	1,731,689.61
	-	-	-	-	-	-	-
2023	891,150.00	164,100.00	177,600.00	497,850.00	-	-	1,730,700.00
	-	-	-	-	-	-	-
2024	890,950.00	164,100.00	177,600.00	181,650.00	-	-	1,414,300.00
	-	-	-	-	-	-	-
2025	-	1,059,100.00	177,600.00	181,650.00	-	-	1,418,350.00
	-	-	-	-	-	-	-

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Series 2016 extends to Levy 2029, Series 2018 extends to Levy 2034, Series 2021 extends to Levy 2038

Slide from AUG 2023 Budget Presentation to the Finance Committee

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
<i>FY23 Budget</i>		\$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]

Tax Year

As of June 30, 2023

Excerpt from NTST's Property Tax Levy Report

	Lincolnwood SD74	ALL Niles Twp. Schools
<u>2022 Levy</u>		
55% of 2021 Total Tax Ext.	14,227,015.06	170,064,047.22
Net Collections to Date	13,195,191.31	159,968,561.09
Uncollected Taxes	1,031,823.75	10,095,486.13
Collection Ratio	92.75%	94.06%
<u>2021 Levy</u>		
Total Tax Ext.	25,867,300.10	309,207,358.57
Net Collections to Date	25,267,036.91	304,749,807.17
Uncollected Taxes	600,263.19	4,457,551.40
Collection Ratio	97.68%	98.56%
<u>2020 Levy</u>		
Total Tax Ext.	25,099,401.79	299,960,634.02
Net Collections to Date	24,800,148.97	297,538,259.53
Uncollected Taxes	299,252.82	2,422,374.49
Collection Ratio	98.81%	99.19%
<u>2019 Levy</u>		
Total Tax Ext.	23,344,013.20	287,429,833.24
Net Collections to Date	23,612,709.11	283,634,464.19
Uncollected Taxes	-268,695.91	3,795,369.05
Collection Ratio	101.15%	98.68%
<u>2018 Levy</u>		
Total Tax Ext.	22,486,865.67	280,934,698.62
Net Collections to Date	21,911,844.11	275,763,719.87
Uncollected Taxes	575,021.56	5,170,978.75
Collection Ratio	97.44%	98.16%
<u>2017 Levy</u>		
Total Tax Ext.	21,818,223.10	280,438,568.86
Net Collections to Date	21,203,767.59	272,451,314.86
Uncollected Taxes	614,455.51	7,987,254.00
Collection Ratio	97.18%	97.15%

Fund Balance Projections Based on the Recommended Levy

FUNDS	FY24 Beginning Fund Balance July 1, 2023	FY24 Projected R.E. Tax Revenues	FY24 Projected Other Revenues	FY24 Projected Expenditures	FY24 Transfers	FY25 Beginning Fund Balance July 1, 2024	FY25 Projected R.E. Tax Revenues	FY25 Projected Other Revenues	FY25 Projected Expenditures	FY26 Beginning Fund Balance July 1, 2025
Ed	14,185,013	21,836,970	3,625,059	-24,181,070		15,465,972	22,542,921	3,549,435	-24,906,502	16,651,826
O&M	4,215,123	1,792,389	212,724	-2,215,380	-2,000,000	2,004,856	2,156,052	215,915	-2,281,841	2,094,981
Debt	805,374	1,787,376	16,569	-1,805,725		803,594	1,682,974	16,818	-1,715,000	788,385
Trans.	1,742,537	1,088,685	415,847	-1,451,000		1,796,069	1,073,709	422,085	-1,494,530	1,797,333
IMRF	808,702	121,146	42,432	-194,638		777,642	71,843	43,068	-200,477	692,076
SS	405,686	318,317	34,116	-377,382		380,737	271,262	34,628	-388,703	297,923
Capital	4,594,192	0	1,255,233	-1,958,643	2,000,000	5,890,782	0	1,154,061	-4,250,000	2,794,843
WC	586,340	1,117	12,033	0		599,490	1,108	12,213	0	612,812
Tort	439,582	200,762	9,072	-195,800		453,616	193,669	9,208	-210,000	446,493
HLS	2,946,220	121,574	113,441	-1,481,362	381	1,699,873	60,168	115,143	-600,000	1,275,184
TOTAL	30,728,769	27,268,336	5,736,526	-33,861,000	0	29,872,631	28,053,706	5,572,574	-36,047,054	27,451,857

Fund Balance Projections w/ Funds 30, 60, 90 Split Out

FUNDS	FY24 Beginning Fund Balance July 1, 2023	FY24 Projected R.E. Tax Revenues	FY24 Projected Other Revenues	FY24 Projected Expenditures	FY24 Transfers	FY25 Beginning Fund Balance July 1, 2024	FY25 Projected R.E. Tax Revenues	FY25 Projected Other Revenues	FY25 Projected Expenditures	FY26 Beginning Fund Balance July 1, 2025
Ed	14,185,013	21,836,970	3,625,059	-24,181,070		15,465,972	22,542,921	3,549,435	-24,906,502	16,651,826
O&M	4,215,123	1,792,389	212,724	-2,215,380	-2,000,000	2,004,856	2,156,052	215,915	-2,281,841	2,094,981
Trans.	1,742,537	1,088,685	415,847	-1,451,000		1,796,069	1,073,709	422,085	-1,494,530	1,797,333
IMRF	808,702	121,146	42,432	-194,638		777,642	71,843	43,068	-200,477	692,076
SS	405,686	318,317	34,116	-377,382		380,737	271,262	34,628	-388,703	297,923
WC	586,340	1,117	12,033	0		599,490	1,108	12,213	0	612,812
Tort	439,582	200,762	9,072	-195,800		453,616	193,669	9,208	-210,000	446,493
Funds 10, 20, 40, 51, 52, 70, 80	22,382,983	25,359,386	4,351,283	-28,615,270	-2,000,000	21,478,382	26,310,564	4,286,552	-29,482,054	22,593,444
Debt	805,374	1,787,376	16,569	-1,805,725		803,594	1,682,974	16,818	-1,715,000	788,385
Capital	4,594,192	0	1,255,233	-1,958,643	2,000,000	5,890,782	0	1,154,061	-4,250,000	2,794,843
HLS	2,946,220	121,574	113,441	-1,481,362		1,699,873	60,168	115,143	-600,000	1,275,184
Funds 30/60/90	8,345,786	1,908,950	1,385,243	-5,245,730	2,000,000	8,394,249	1,743,142	1,286,022	-6,565,000	4,858,413
TOTAL	30,728,769	27,268,336	5,736,526	-33,861,000	0	29,872,631	28,053,706	5,572,574	-36,047,054	27,451,857

**RESOLUTION AUTHORIZING FINAL AGGREGATE TAX
LEVY FOR THE YEAR 2023**

WHEREAS, the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (“the Board of Education”), is empowered to levy a tax on the real property within the Lincolnwood School District No. 74, Cook County, Illinois (“the School District”); and

WHEREAS, the Board of Education previously estimated the property taxes to be levied for 2023 and based on said estimate and the aggregate levy adopted below, no notice or public hearing are required under the *Truth in Taxation Law*.

WHEREAS, the District has disclosed to the public the cash reserve balance of all funds held by the District related to its operational levies and, if applicable, any obligations secured by those funds, at the hearing prior to the adoption of this levy for tax year 2023.

NOW, THEREFORE, Be It Resolved by the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, as follows:

Section 1: The aggregate property taxes to be levied for 2023, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: The Secretary of the Board, or designee, is authorized and directed to file with the Clerk of Cook County on or before the last Tuesday in December 2023: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2023.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 7th day of December, 2023, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Education

ATTEST:

Secretary, Board of Education

Original:

x

Amended:

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ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Lincolnwood SD	District Number 74	County Cook
---------------------------------	-----------------------	----------------

Amount of Levy

Educational	\$ 21,600,000	Fire Prevention & Safety *	\$ 125,000
Operations & Maintenance	\$ 2,105,000	Tort Immunity	\$ 200,000
Transportation	\$ 1,050,000	Special Education	\$ 400,000
Working Cash	\$ 1,000	Leasing	\$ 0
Municipal Retirement	\$ 100,000		\$ 0
Social Security	\$ 300,000	Other	\$ 0
		Total Levy	\$ 25,881,000

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 21,600,000 dollars to be levied as a special tax for educational purposes; and
the sum of 2,105,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,050,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 100,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 300,000 dollars to be levied as a special tax for social security purposes; and
the sum of 125,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 200,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 400,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2023

Signed this 7 day of December 2023.

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

4

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 74, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023 was filed in the office of the County Clerk of this County on 2023.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2023, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

SECRETARY’S CERTIFICATE

FINAL LEVY

I, John Vranas , the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Authorizing the Final Aggregate Tax Levy for the Year 2023, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 7th day of December 2023,

IN WITNESS WHEREOF, I hereunto affix my official signature this 7th day of December, 2023.

Secretary
Board of Education
Lincolnwood School District No. 74
Cook County, Illinois

STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

TRUTH-IN-TAXATION LAW

**CERTIFICATE OF COMPLIANCE
OF FINAL LEVY 2023**

As the undersigned, President of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and, as such presiding officer, I certify that the Resolution Authorizing Final Aggregate Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75 and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.
2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.
3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy were ***inapplicable***.

President, Board of Education

Date: _____

RESOLUTION AUTHORIZING LIFE SAFETY LEVY

WHEREAS, pursuant to Section 17-2.11 of the *School Code*, the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (“the Board of Education”), is empowered to levy a tax on the real property within the Lincolnwood School District No. 74, Cook County, Illinois (“the School District”), for authorized Fire Prevention and Safety (“Life Safety”) Fund purposes, whenever lawful Life Safety projects (including certified architect’s or engineer’s estimates) have been approved and ordered by the applicable regional superintendent and State Superintendent of Education and there are insufficient funds available in the Operations and Maintenance Fund or Fire Prevention and Safety Fund to finance such projects; and

WHEREAS, the applicable regional superintendent and State Superintendent of Education have previously approved and ordered lawful Life Safety projects (including certified architect’s or engineer’s estimates) for the School District, and the Board of Education finds that there are insufficient funds available in the Operations and Maintenance Fund or Fire Prevention and Safety Fund to finance such projects.

NOW, THEREFORE, Be It Resolved by the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, as follows:

Section 1: The recitals above and the certificates of the regional superintendent and State Superintendent of Education authorizing and ordering the School District’s lawful Life Safety projects are incorporated into this Resolution as though fully set forth herein.

Section 2: A tax for Life Safety purposes shall be levied for 2023 as set forth herein and in the District’s annual Certificate of Tax Levy.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 7th day of December, 2023, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS

COUNTY OF COOK)
) **SS**

SECRETARY’S CERTIFICATE

RESOLUTION AUTHORIZING LIFE SAFETY LEVY

I, John Vranas, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Authorizing Life Safety Levy is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 7th day of December, 2023.

IN WITNESS WHEREOF, I hereunto affix my official signature this 7th day of December, 2023.

Secretary
Board of Education
Lincolnwood School District No. 74
Cook County, Illinois

**Notice of Proposed Property Tax Increase for
Lincolnwood School District No. 74**

- I. A public hearing to approve a proposed property tax levy increase for Lincolnwood School District No. 74 for 2023 will be held on Thursday, December 7, 2023, at 7:30 p.m. at Village of Lincolnwood Council Chambers, 6900 N. Lincoln Avenue, Lincolnwood, Illinois 60712. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. David Russo, Superintendent, 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, telephone number 847-675-8234.
- II. The corporate and special purpose property taxes extended or abated for 2022 were \$24,990,578. The proposed corporate and special purpose property taxes to be levied for 2023 are \$25,881,000. This represents a 3.56% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2022 were \$1,817,475. The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$1,730,700. This represents a 4.77% decrease from the previous year.
- IV. The total property taxes extended or abated for 2022 were \$26,808,053. The estimated total property taxes to be levied for 2023 are \$27,611,700. This represents a 3.00% increase over the previous year.

Please note: This Notice must appear not more than 14 days nor less than 7 days prior to the date of the public hearing. The Notice shall be no less than 1/8 page in size. The smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The Notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2022-2023

Month: June

Year: 2023

Fund Type:

☒ Include Cash Balance

☐ FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>	<u>Cash Balance</u>	<u>Variance</u>
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

LINCOLNWOOD SCHOOL DISTRICT 74
BILLS PAYABLE

Education Fund	1,696,363.03
Building Fund	194,931.20
Debt Service	-
Transportation Fund	156,189.93
I.M.R.F./Soc. Sec.	-
Capital Projects	74,943.07
Tort Fund	8,655.00
Life Safety Fund	<u>143,925.43</u>
Grand Total	2,275,007.66

The undersigned hereby certify that the foregoing is a true and correct list of bills payable, approved and ordered paid by the Board of Education, School District #74, Cook County, at a meeting duly called and held on December 7, 2023, in the amount of **2,275,007.66**

President, Kevin Daly

Secretary, John P. Vranas

Members:

Maxie Boynton

Myra A Foutris

Rupal Shah Mandal

Jay Oleniczak

Peter D. Theodore

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE						
7400028337	11/16/2023	1111	ACCESS MASTER	20.0.2540.302.00.0000.00	ACCESS CONTROL	\$3,135.00
7400028337	11/16/2023	1111	ACCESS MASTER	20.0.2540.302.00.0000.00	RENEW CAMERA VIEW	\$49.00
7400028337	11/16/2023	1111	ACCESS MASTER	20.0.2540.302.00.0000.00	LINCOLN HALL-CAMERA ADDITIONS	\$196.00
7400028337	11/16/2023	1111	ACCESS MASTER	20.0.2540.302.00.0000.00	CAMERA SYSTEM	\$2,178.95
Check Total:						\$5,558.95
7400028277	11/02/2023	1094	ACTIVE ELECTRIC SUPPLY CO., INC.	20.0.2540.400.00.0000.03	PANHEAD/FLATHEAD/EZ ANCHOR	\$1,016.03
Check Total:						\$1,016.03
7400028278	11/02/2023	1094	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	WHITE POLY	\$82.80
7400028278	11/02/2023	1094	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	HAMS	\$213.80
7400028278	11/02/2023	1094	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	WHITE RING SPRINKLE DO	\$323.20
7400028278	11/02/2023	1094	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	WHITE RING SPRINKLE DO	(\$16.16)
7400028278	11/02/2023	1094	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	WHITE POLY	\$69.00
Check Total:						\$672.64
7400028338	11/16/2023	1111	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	WHITE POLY	\$151.80
7400028338	11/16/2023	1111	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	HAMS	\$320.70
7400028338	11/16/2023	1111	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	HOT DOG	\$244.00
7400028338	11/16/2023	1111	ALPHA BAKING COMPANY	10.0.2560.410.00.0000.00	RETURNED/HAM	(\$149.66)
Check Total:						\$566.84
NCB		1095	ALTITUDE TRAMPOLINE PARK	10.0.1100.450.47.0000.03	GIFT CARD	\$10.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.1200.700.00.0000.00	KIDS IPAD CASE	\$15.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.05.0000.00	TONER CARTRIDGE	\$505.78
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.05.0000.00	TONER CARTRIDGE	\$303.96
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.05.0000.00	\$-50 PROMOTION APPLIED-TONER CARTRIDGE	(\$50.00)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	PROJECTOR LAMP BULB	\$94.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	RING CABLE MANAGER	\$43.99

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1095	AMAZON.COM	10.0.1200.700.00.0000.00	FOOT REST FOR UNDER	\$35.47
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.01	KLEENEX	\$85.87
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.01	\$-3.91 SUBSCRIBE & SAVE- KLEENEX	(\$3.91)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	USB CHARGER	\$96.02
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	\$-2.4 PROMOTION APPLIED- USB CHARGER	(\$2.40)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	REPLACEMENT BATTERY	\$30.66
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	PROJECTOR LAMP BULB	\$86.25
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.412.05.0000.00	MICROPHONE STAND WITH TRIPOD BASE/TABLET	\$126.66
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.21.0000.01	BEADING LACES	\$77.94
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.02	CONSTRUCTION PAPER/PAINT BRUSHES FOR	\$544.35
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	GHOST BOOK	\$13.49
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.449.00.0000.02	SCENTED BOOKMARKS	\$33.58
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.03	PACKING TAPE	\$13.59
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.16.0000.03	GYM LOCKER LOCK	\$10.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1125.450.09.0000.01	PUMPKIN PIE SPICE	\$4.60
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.24.0000.02	SHIPPING BOXES	\$176.64
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	THE PRISON HEALER	\$10.79
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.14.0000.02	COLORLED PENCILS/ 8-POCKET	\$43.75
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.02	CARDSTOCK PAPER	\$82.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.02	DOWN TABLE TOP SCISSORS	\$23.90
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	SPECTRUM READING COMPREHENSION	\$6.79
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.19.0000.03	INK AND PAPER	\$37.31
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	LONG WAY DOWN	\$6.79

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.74.0000.02	3 RING PENCIL POUCH/MINI NOTEPADS	\$92.49
NCB	11/10/2023	1095	AMAZON.COM	10.0.2630.400.00.0000.00	SKINNYPOP	\$47.61
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.02	SAFETY VESTS	\$65.94
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	THE COMPLETE COMMON CORE STATE STANDARDS	\$10.46
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	TUNNEL OF BONES	\$8.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.03	KLEENEX	\$132.08
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.21.0000.01	FRUIT STEM REMOVER	\$53.88
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.01	MINI ZIPPER MESH BAGS LIPSTICK	\$19.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1125.450.09.0000.01	BOARD GAME FOR KIDS	\$37.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.2630.400.00.0000.00	GOLDEN STATE ART/PENS FOR KIDS	\$439.49
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	PLASTIC BOOK BASKETS	\$57.45
NCB	11/10/2023	1095	AMAZON.COM	10.0.1500.400.00.0000.00	PAPER CLIPS	\$17.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.02	STACKABLE 56 QUART STORAGE TOTE	\$91.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.19.0000.03	PHOTO PRINTER	\$159.19
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.03	FLAT SHEETS/ICE CREAM STICKS/ICE CREAMSTICKS	\$49.97
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	ALADDIN/FAR FROM AGRABAH, SAEED, AISHA	\$9.96
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	THE UNFORGETTABLE LOGAN FOSTER	\$9.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.01	RETURN/SCISSORS	(\$33.40)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	CLEANING CARD FOR LABEL WRITER LABEL PRINTER	\$19.07
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$8.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.20.0000.03	SCISSORS FOR KIDS	\$48.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.700.00.0000.01	REFUND/DESK CHAIR	(\$68.78)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.700.00.0000.01	REFUND/DESK CHAIR	(\$34.39)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	TACTICAL RAFFLE TICKETS	\$8.91
NCB	11/10/2023	1095	AMAZON.COM	10.0.2110.400.00.0000.00	KIDS YOGA WOODEN DICE/FIDGET STRESS TOYS	\$137.87
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.12.0000.01	PLASTIC FOLDERS	\$25.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$9.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$8.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.19.0000.03	WOODEN BLOCKS	\$206.77
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	SCOTCH BOOK TAPE	\$7.89
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$7.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.12.0000.01	TINS	\$33.60
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	DANCING CARL, PAULSEN, GARY	\$8.72
NCB	11/10/2023	1095	AMAZON.COM	10.0.2110.400.00.0000.02	PHYSICAL HAND THERAPY PUTTY KIT	\$36.65
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.449.00.0000.02	SQUISHIES	\$199.32
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.74.0000.02	PUFFY STICKER	\$200.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.21.0000.01	WOOD BEADS/THERAPY	\$215.16
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.01	WASHABLE MARKERS	\$12.74
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.12.0000.01	MESH ZIPPER POUCH	\$161.94
NCB	11/10/2023	1095	AMAZON.COM	10.0.1125.450.09.0000.01	HOLE PUNCH SHAPES CRAFT SET	\$39.78
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	THE UNFORGETTABLE LOGAN FOSTER AND THE	\$11.49
NCB	11/10/2023	1095	AMAZON.COM	10.0.2130.300.00.0000.01	STORAGE BAGS	\$13.80
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	A HAUNTING IN VENICE	\$14.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.2630.400.00.0000.00	SKINNYPOP	\$428.77
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	TOOBALOO AUDITORY FEEDBACK PHONE	\$34.80

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$5.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	FLIGHT/THE COMPLETE HISTORY OF AVIATION,	\$19.70
NCB	11/10/2023	1095	AMAZON.COM	10.0.1200.700.00.0000.00	KIDS CASE FOR IPAD	\$15.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$8.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	PROMISE BOYS, BROOKS, NICK	\$44.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.22.0000.03	\$-8.8 COUPON SAVINGS-PROMISE BOYS, BROOKS,	(\$8.80)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.20.0000.03	RULERS	\$18.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.02	SAFETY VESTS	\$80.20
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.15.0000.02	TOOTHPASTE	\$9.08
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.15.0000.02	HALLOWEEN CRAFTS	\$65.94
NCB	11/10/2023	1095	AMAZON.COM	10.0.1650.400.00.0000.03	STICKERS	\$8.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	SPORT STICKERS FOR KIDS/INSPIRATIONAL	\$18.97
NCB	11/10/2023	1095	AMAZON.COM	10.0.2320.400.00.0000.00	LARGE DESK CALENDAR 2023-2024	\$47.90
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	SOCCER NET	\$119.83
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	TRAINING BANDIT KID	\$89.90
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	\$-6.74 Pro-rated PROMOTION APPLIED-	(\$6.74)
NCB	11/10/2023	1095	AMAZON.COM	10.0.2310.340.00.0000.00	TABLE CHAIR	\$79.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	TRAINING STRENGTH BAND	\$89.13
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.03	BLACK PLASTIC TARP	\$38.05
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.11.0000.01	SHEET PROTECTORS	\$47.58
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.03	FLAT SHEETS ONLY	\$49.97
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.03	REFUND/PERFECT STIX	(\$12.99)
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.23.0000.03	REFUND/GLAREA TWIN FLAT SHEETS	(\$36.98)

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.19.0000.01	ADHESIVE DOTS	\$5.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	PLAYERS FLAG FOOTBALL BELTS	\$203.96
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.439.00.0000.03	PENS	\$8.98
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.400.19.0000.01	WRAP WAX PAPER/TEA	\$120.34
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	SPEED BADMINTON	\$60.72
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.450.11.0000.01	WHITE BASKET W/TITANIUM INSERTS	\$38.39
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.439.00.0000.03	DRY ERASER/EARBUDS	\$50.97
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	PICKLEBALL NET & BADMINTON NET 2	\$599.75
NCB	11/10/2023	1095	AMAZON.COM	10.0.2320.400.00.0000.00	THANK YOU GIFT BAGS	\$15.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.2310.340.00.0000.00	GIFT CARDS	\$50.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	DISC GOLF DRIVER/FRISBEE	\$153.81
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	TRAINING EXERCISE BANDS	\$20.95
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.26.0000.03	GRIPPER-GRIP ZONE 8.5 TIE-DYE	\$125.10
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.410.25.0000.01	DESK CALENDAR	\$29.99
NCB	11/10/2023	1095	AMAZON.COM	20.0.2540.400.00.0000.04	DUCT FAN	\$242.97
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.439.00.0000.03	MODELING CLAY FOR KIDS	\$9.99
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.411.00.0000.02	KLEENEX	\$144.00
NCB	11/10/2023	1095	AMAZON.COM	10.0.2520.400.00.0000.00	BUSINESS PAPER/EXPANDING FILE	\$96.53
NCB	11/10/2023	1095	AMAZON.COM	10.0.1100.439.00.0000.03	CRAYOLA AIR DRY CLAY FOR KIDS	\$21.61
NCB	11/10/2023	1116	AMERIPRISE FINANCIAL SERVICES INC.	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$995.25
Check Total:						\$9,325.63
7400028279	11/02/2023	1094	AMY SENIOR	10.0.2310.300.00.0000.00	TECH SER-BOE/11/2/23 IN PERSON	\$80.00
Check Total:						\$80.00

Lincolnwood School District 74

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028339	11/16/2023	1111	ANDERSON LOCK	20.0.2540.400.00.0000.03	STANDARD CUT KEY	\$213.40
Check Total:						\$213.40
7400028280	11/02/2023	1094	APPLE INC	10.0.1100.310.05.0000.00	PROFESSIONAL SERVICES – TECHNOLOGY	\$49.00
Check Total:						\$49.00
7400028340	11/16/2023	1111	ARENA SPORTS USA, INC.	10.0.1500.400.00.0000.00	JBBJ3 Reversible Sublimated Jerseys JBBS37 Reversible	\$1,799.80
7400028340	11/16/2023	1111	ARENA SPORTS USA, INC.	10.0.1500.400.00.0000.00	Set up Fee	\$50.00
7400028340	11/16/2023	1111	ARENA SPORTS USA, INC.	10.0.1500.400.00.0000.00	Shipping Fee	\$49.81
7400028340	11/16/2023	1111	ARENA SPORTS USA, INC.	10.0.1500.400.00.0000.00	Credit for previous uniform	(\$280.00)
7400028340	11/16/2023	1111	ARENA SPORTS USA, INC.	10.0.1500.400.00.0000.00	VOLLEYBALL SHORTS	\$280.00
Check Total:						\$1,899.61
7400028341	11/16/2023	1111	AT&T	20.0.2540.340.00.0000.00	TELEPHONE	\$125.64
Check Total:						\$125.64
7400028281	11/02/2023	1094	AT&T MOBILITY	20.0.2540.340.00.0000.00	TELEPHONE	\$178.92
Check Total:						\$178.92
7400028342	11/16/2023	1111	AT&T-3	20.0.2540.340.00.0000.00	TELEPHONE	\$1,391.00
Check Total:						\$1,391.00
NCB	11/10/2023	1116	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$9,723.16
NCB	11/10/2023	1116	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$1,050.00
NCB	11/10/2023	1116	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$865.00
Check Total:						\$11,638.16
7400028343	11/16/2023	1111	BANNER PLUMBING SUPPLY CO. INC	20.0.2540.416.00.0000.02	Sloan Foam Soap	\$1,460.16
Check Total:						\$1,460.16
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Window Graphics: Todd Hall – Main Entrance	\$855.00
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Window Graphics: Rutledge Hall – Main Entrance	\$1,105.00

Lincolnwood School District 74

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7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Window Graphics: Lincoln Hall – Main Entrance	\$2,305.00
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Window Graphics: Lincoln Hall – West Entrance	\$1,680.00
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Stair Graphics: Lincoln Hall – Gym Stair	\$675.00
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	Door Wrap: Lincoln Hall – Gym Doors	\$1,945.00
7400028344	11/16/2023	1111	BANNERVILLE	20.0.2540.300.00.0000.00	*Installation costs included in listed price	\$0.00
Check Total:						\$8,565.00
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$67.50
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$54.00
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$67.50
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$25.70
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$108.00
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$67.50
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.85
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$67.50
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	GAL HOMO	\$14.85
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.85
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$54.00
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.85
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$40.50
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.85
7400028282	11/02/2023	1094	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$40.50
Check Total:						\$658.95
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$104.40
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$65.25

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$104.40
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$65.25
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$39.15
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$39.15
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$78.30
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$78.30
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$78.30
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$78.30
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$65.25
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	LOW FAT	\$12.55
7400028345	11/16/2023	1111	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	SKIM CHOCOLATE	\$26.10
Check Total:						\$935.10
NCB		1095	BOOK CREATOR	10.0.1100.316.05.0000.00	BOOK CREATOR(1000	\$52.93
NCB		1095	BOOK CREATOR	10.0.1100.316.05.0000.00	BOOK CREATOR(1000	\$52.55
NCB		1095	BP	20.0.2540.464.00.0000.00	GAS FOR DIST TRUCK	\$116.38
Check Total:						\$221.86
7400028283	11/02/2023	1094	BRUCKER COMPANY	20.0.2540.400.00.0000.03	Blower Assembly, Ziehl-Abegg Model	\$5,258.00
7400028283	11/02/2023	1094	BRUCKER COMPANY	20.0.2540.400.00.0000.03	Blower Assembly, Ziehl-Abegg Model	(\$478.00)
Check Total:						\$4,780.00
7400028284	11/02/2023	1094	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 24x32 0.7mil Black	\$625.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028284	11/02/2023	1094	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 33x34 0.85mil Black	\$380.00
7400028284	11/02/2023	1094	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 38x58 1.9mil Black	\$927.00
Check Total:						\$1,932.00
NCB		1095	BUREAU OF EDUCATION & RESEARCH, INC.	10.0.2220.400.00.0000.01	CONFERENCE	\$295.00
Check Total:						\$295.00
7400028285	11/02/2023	1094	BUSINESSSOLVER.COM	10.0.2520.300.00.0000.00	ANCILLARY PLAN SERVICES PEPM	\$28.50
Check Total:						\$28.50
NCB		1095	CARBON COPY CLONER	10.0.1100.316.05.0000.00	CARBON COPY CLONER VOLUME LICENSE	\$28.95
Check Total:						\$28.95
7400028286	11/02/2023	1094	CASSANDRA STRINGS, INC.	10.0.1100.323.31.0000.00	SCHOOL INSTRUMENT REPAIR/VIOLIN/RESTRING	\$56.94
7400028286	11/02/2023	1094	CASSANDRA STRINGS, INC.	10.0.1100.323.31.0000.00	SCHOOL BOW REPAIR/WHITE HORSE HAIR	\$34.95
Check Total:						\$91.89
7400028346	11/16/2023	1111	CASSANDRA STRINGS, INC.	10.0.1100.425.00.0000.03	Pops Bass Rosin	\$34.00
Check Total:						\$34.00
NCB		1095	CE4LESS	10.0.2410.640.00.0000.02	1 YEAR UNLIMITED SUBSCRIPTION	\$59.99
Check Total:						\$59.99
7400028347	11/16/2023	1111	CHANDANI & BURNS, LLC	10.0.2150.300.00.0000.00	SPEECH AND LANGUAGE THERAPY	\$4,200.00
Check Total:						\$4,200.00
7400028287	11/02/2023	1094	CHICAGO SHAKESPEARE THEATER	10.0.1100.314.04.0000.03	8TH GRADE PERFORMANCE OF WILLIAM SHAKESPEARE'S	\$1,593.75
Check Total:						\$1,593.75
7400028348	11/16/2023	1111	CHICAGO TRIBUNE COMPANY	10.0.2520.300.00.0000.00	CLASSIFIED LISTINGS, ONLINE/IL GOVT LEGAL	\$112.05
Check Total:						\$112.05

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

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☐ Exclude Manual Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB		1095	CHICK-FIL-A	10.0.1100.450.47.0000.03	CFA CARD	\$10.00
NCB		1095	CLASSCRAFT STUDIOS INC.	10.0.1100.410.21.0000.03	REFUND/YEARLY PREMIUM SIGNUP	(\$103.38)
Check Total:						(\$93.38)
7400028288	11/02/2023	1094	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.04	QUARTERLY BILLING FB/A RADIO	\$240.00
7400028288	11/02/2023	1094	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.02	QUARTERLY BILLING FB/A RADIO	\$240.00
7400028288	11/02/2023	1094	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.01	QUARTERLY BILLING FB/A RADIO	\$240.00
Check Total:						\$720.00
NCB	11/10/2023	1114	COLE TAYLOR BAN_SIT	10.3.0499.300.00.0000.00	STATE TAX	\$23,929.20
NCB	11/10/2023	1114	COLE TAYLOR BAN_SIT	20.3.0499.300.00.0000.00	STATE TAX	\$864.01
NCB	11/03/2023	1118	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$871.94
NCB	11/03/2023	1118	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$511.70
NCB	11/03/2023	1118	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT ADJ	(\$0.03)
NCB	11/03/2023	1118	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$871.94
NCB	11/03/2023	1118	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$563.30
NCB	11/13/2023	1120	COLE TAYLOR BANK	10.3.0499.100.20.0000.00	THIS	\$896.20
NCB	11/13/2023	1120	COLE TAYLOR BANK	10.3.0499.100.20.0000.00	THIS Adjust	(\$0.69)
NCB	11/13/2023	1121	COLE TAYLOR BANK	10.3.0499.100.10.0000.00	TRS Pension Adjust	(\$2.71)
NCB	11/13/2023	1121	COLE TAYLOR BANK	10.3.0499.100.10.0000.00	TEACHERS PENSION	\$49,470.90
NCB	11/03/2023	1118	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$9,564.96
NCB	11/03/2023	1118	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$2,589.52
NCB	11/13/2023	1120	COLE TAYLOR BANK	10.3.0499.100.20.0000.00	THIS	\$7,211.55
NCB	11/13/2023	1121	COLE TAYLOR BANK	10.3.0499.100.10.0000.00	TEACHERS PENSION	\$408.95
NCB	11/13/2023	1121	COLE TAYLOR BANK	10.3.0499.100.10.0000.00	Fed fund adjustment for Lupo Grant	\$234.37
NCB	11/03/2023	1118	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$9,802.60
NCB	11/03/2023	1118	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	\$2,606.25

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

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☐ Exclude Manual Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	10.3.0499.800.20.0000.00	MEDICARE	\$16,650.78
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	20.3.0499.800.20.0000.00	TERMINATION/VACATION PAYMENTS	\$588.04
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	10.3.0499.200.00.0000.00	FEDERAL TAX	\$52,310.60
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	20.3.0499.200.00.0000.00	FEDERAL TAX	\$1,939.97
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	10.3.0499.700.10.0000.00	SOC.SEC.	\$10,616.08
NCB	11/10/2023	1113	COLE TAYLOR BANK_FIT	20.3.0499.700.10.0000.00	NON-CAPITAL EQUIPMENT	\$2,514.46
Check Total:						\$195,013.89
7400028349	11/16/2023	1111	COMED	20.0.2540.466.00.0000.00	ELECTRICITY	\$9,991.93
Check Total:						\$9,991.93
NCB		1095	CONTINUED.COM	10.0.2410.640.00.0000.02	YEARLY MEMBERSHIP IN CEU PROGRAM	\$99.00
Check Total:						\$99.00
7400028350	11/16/2023	1111	CONTOUR LANDSCAPING, INC.	20.0.2540.310.00.0000.00	11/1 AM-ICE CONTROL	\$615.00
7400028350	11/16/2023	1111	CONTOUR LANDSCAPING, INC.	20.0.2540.310.00.0000.00	FALL FERTILIZING	\$1,764.00
7400028350	11/16/2023	1111	CONTOUR LANDSCAPING, INC.	20.0.2540.310.00.0000.00	WEEKLY MAINTENANCE VISIT/10/02/23,10/09/23,1	\$3,984.00
7400028350	11/16/2023	1111	CONTOUR LANDSCAPING, INC.	20.0.2540.310.00.0000.00	COURTYARD PLANTINGS AT	\$9,865.00
Check Total:						\$16,228.00
7400028289	11/02/2023	1094	COOK COUNTY DEPARTMENT OF	20.0.2540.320.00.0000.04	LUNT AVENUE NB/FLASHING BEACON	\$120.00
7400028289	11/02/2023	1094	COOK COUNTY DEPARTMENT OF	20.0.2540.320.00.0000.04	LUNT AVENUE SB/FLASHING BEACON	\$120.00
Check Total:						\$240.00
7400028290	11/02/2023	1094	COURTNEY FALLON	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT/CROSS-CU	\$947.90
7400028290	11/02/2023	1094	COURTNEY FALLON	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT/PROVIDIN	\$1,013.34
Check Total:						\$1,961.24
NCB		1095	CROWNE PLAZA	10.0.2210.312.00.0000.00	HOTEL/CONFERENCE	\$317.32
NCB		1095	CRUMBL COOKIES	10.0.2310.315.00.0000.00	COOKIES/SAD NEWS	\$54.97

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

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☐ Exclude Manual Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
Check Total:						\$372.29
7400028351	11/16/2023	1111	CURRICULUM ASSOCIATES, INC.	10.0.1100.410.22.0000.01	Quick Words	\$37.25
Check Total:						\$37.25
7400028291	11/02/2023	1094	DAN KIESES	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS CULVER/2/8/23	\$122.00
Check Total:						\$122.00
7400028352	11/16/2023	1111	DAVID RUSSO	10.0.2320.312.00.0000.00	MILEAGE REIMBURSEMENT	\$273.79
Check Total:						\$273.79
7400028336	11/10/2023	1112	DISTRICT 74	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$180.50
7400028336	11/10/2023	1112	DISTRICT 74	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$4.75
7400028336	11/10/2023	1112	DISTRICT 74	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$11.40
7400028336	11/10/2023	1112	DISTRICT 74	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$7.60
Check Total:						\$204.25
NCB		1095	DOLLAR TREE STORES, INC.	10.0.1100.423.36.0000.03	DECANTER VASE/MEURING CUP	\$38.75
NCB		1095	DOLLAR TREE STORES, INC.	10.0.1100.450.57.0000.03	COOKIE CUT/FALL SENT/FALL LEAVES	\$15.00
NCB		1095	DONE DEAL PROMOTIONS	10.0.1100.449.00.0000.02	T-SHIRTS	\$2,665.40
Check Total:						\$2,719.15
7400028353	11/16/2023	1111	DUPAGE FEDERATION ON HUMAN SERV REFORM	10.0.1200.300.00.0000.00	TELEPHONIC INTERPRETATION SERVICES	\$42.55
Check Total:						\$42.55
NCB		1095	EASYPLANT	10.0.2310.340.00.0000.00	ANTHURIUM	\$53.90
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$4,746.06
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$207.09
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$20.29
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$39.96
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$439.48

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$15.78
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.602.00.0000.00	EMPLOYEE BENEFIT- LIFE	\$293.98
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$9,647.50
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$749.48
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$30,020.84
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$1,778.65
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$865.22
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$54.00
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$81,605.86
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$2,509.36
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$82,311.24
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$2,509.36
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$3,342.21
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.602.00.0000.00	EMPLOYEE BENEFIT- LIFE	\$278.98
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$479.82
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$54.00
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$39.96
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.602.00.0000.00	EMPLOYEE BENEFIT- LIFE	\$114.24
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$198.47

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

☐ Print Employee Vendor Names

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$9,647.50
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$865.22
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$439.48
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$15.78
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$29,322.51
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$1,778.65
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$749.48
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$3,164.56
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$439.56
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$749.48
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	(\$8,197.24)
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$3,342.21
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$9,647.50
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$39.96
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.600.00.0000.00	EMPLOYEE BENEFIT-	\$865.22
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	10.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$4,746.06
NCB	11/01/2023	1103	EDUCATIONAL BENEFIT COOPERATIVE	20.3.0499.601.00.0000.00	EMPLOYEE BENEFIT-	\$207.09
						Check Total: \$280,198.75
7400028354	11/16/2023	1111	EDWARDS YMCA	10.0.1100.314.04.0000.02	FIELD TRIPS/RH	\$3,294.00
						Check Total: \$3,294.00
7400028355	11/16/2023	1111	FEDEX	10.0.1200.300.00.0000.00	DELIVERY CHARGES	\$60.77
						Check Total: \$60.77

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028292	11/02/2023	1094	FEDEX-1	10.0.1100.450.12.0000.01	DELIVERY CHARGES FOR PO#240037	\$138.00
Check Total:						\$138.00
7400028356	11/16/2023	1111	FILTER SERVICES INC.	20.0.2540.400.00.0000.01	PLEATED FILTERS	\$1,286.39
Check Total:						\$1,286.39
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.331.00.0000.00	TRANSPORTATION/HOME TO SCHOOL/OCTOBER 2023	\$105,923.02
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO CULVER GIRLS VOLLEYBALL	\$155.33
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO PARKVIEW BOYS SOCCER JV	\$148.72
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO NOTRE DAME COLLEGE PREP	\$198.30
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPOTATION/LH LINCOLN JR HIGH CROSS	\$143.43
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH PARKVIEW GIRLS	\$158.64
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH PARKVIEW GIRLS	\$165.25
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO MCCRACKEN BOYS SOCCER V	\$137.48
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH IRISH AMERICAN HERITAGE	\$167.23
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH EAST PRAIRIE SCHOOL GIRLS	\$132.20
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH IRISH AMERICAN HERITAGE	\$154.01
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH IRISH AMERICAN HERITAGE	\$161.94

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH IRISH AMERICAN HERITAGE	\$163.26
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/RH FIELD MUSEUM	\$358.92
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/RH FIELD MUSEUM	\$363.55
7400028357	11/16/2023	1111	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/RH FIELD MUSEUM	\$366.85
Check Total:						\$108,898.13
NCB		1095	FIVE BELOW	10.0.1100.450.47.0000.03	CLEAR SLIME/MALLOWCREME	\$59.00
Check Total:						\$59.00
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The 156-Story Treehouse : Holiday Havoc! (#2105PB6)	\$15.86
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Mr. Lemoncello's very first game (#2467ZB8)	\$16.67
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Professor Pitt Is a Nitwit! (#2403ZC8)	\$16.74
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Shelter (#1634NSX)	\$79.96
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	A smart, smart school (#2876BB0)	\$18.50
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Stacey's Mistake A Graphic Novel (#2283PCX)	\$60.09
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Tales from a Not-so-posh Paris Adventure (#1949BB4)	\$39.56
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The wild robot protects (#2544BB8)	\$16.74
7400028358	11/16/2023	1111	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Book Cataloging and Processing	\$15.82
Check Total:						\$279.94

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028293	11/02/2023	1094	GE RIDDIFORD COMPANY	90.0.2540.511.00.0000.00	2023 ADMIN,RH, TH ROOFING RENOVATIONS	\$123,315.50
Check Total:						\$123,315.50
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	BAGEL	(\$62.94)
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	CUTLERY KIT	\$341.74
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	JELLY/ CREAM CHEESE/BUTTERMILK	\$1,008.33
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	MITT OVN HT/ MITT OVN	\$45.14
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	GLOVE	\$23.93
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	APRON	\$31.78
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	OVEN MITT	\$123.53
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	CREAM CHEESE CUP/BUTTER	\$1,547.59
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	LINER PAN	\$161.08
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	SPICE CHILI POWDER	\$9.26
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	CORN CUT/CO TRAY PPR/CONT PLAS	\$347.00
7400028294	11/02/2023	1094	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	CREAM CHEESE/BUTTER CUP/BAGEL	\$679.12
Check Total:						\$4,255.56
7400028359	11/16/2023	1111	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	CUTLERY KIT/DETRGNT POT	\$141.02
7400028359	11/16/2023	1111	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	CREAM CHEESE/ROMAINE LETTUCE/SOUR CREAM	\$1,208.75
7400028359	11/16/2023	1111	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	CUTLERY/CONT PLAS	\$478.07
7400028359	11/16/2023	1111	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	BUTTER CUP/BAGEL/CHEESE	\$892.43
Check Total:						\$2,720.27
7400028295	11/02/2023	1094	GSF USA, INC.	20.0.2540.322.00.0000.00	MONTHLY JANITORIAL SERVICES-9/1/2023 TO	\$39,357.39
Check Total:						\$39,357.39
7400028360	11/16/2023	1111	GSF USA, INC.	20.0.2540.322.00.0000.00	MONTHLY JANITORIAL SERVICES/11/1/2023 TO	\$39,357.39
Check Total:						\$39,357.39

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028361	11/16/2023	1111	HAGG PRESS	10.0.2630.300.00.0000.00	5,000 copies of The Jaguar - Fall 2023	\$3,956.00
7400028361	11/16/2023	1111	HAGG PRESS	10.0.2630.300.00.0000.00	POSTAGE	\$259.80
Check Total:						\$4,215.80
7400028296	11/02/2023	1094	HEARTLAND BUSINESS SYSTEMS	10.0.1100.310.05.0000.00	MITEL COLLABORATION 11-REGULAR	\$480.00
7400028296	11/02/2023	1094	HEARTLAND BUSINESS SYSTEMS	10.0.1100.310.05.0000.00	MITEL COLLABORATION 11-TRAVEL-STANDARD	\$120.00
Check Total:						\$600.00
7400028362	11/16/2023	1111	HEARTLAND BUSINESS SYSTEMS	10.0.1100.310.05.0000.00	MITEL COLLABORATION 11	\$160.00
Check Total:						\$160.00
7400028297	11/02/2023	1094	HOH WATER TECHNOLOGY, INC.	20.0.2540.400.00.0000.02	CS-57, 5 gallon Pail	\$1,433.10
Check Total:						\$1,433.10
7400028363	11/16/2023	1111	HOH WATER TECHNOLOGY, INC.	20.0.2540.400.00.0000.02	Band Clamp Filter Housing 5X10	\$1,739.25
7400028363	11/16/2023	1111	HOH WATER TECHNOLOGY, INC.	20.0.2540.400.00.0000.02	MICRON FILTER CARTRIDGE	\$578.00
7400028363	11/16/2023	1111	HOH WATER TECHNOLOGY, INC.	20.0.2540.400.00.0000.03	MICRON FILTER CARTRIDGE	\$584.10
Check Total:						\$2,901.35
7400028298	11/02/2023	1094	I.D.P.H.-VISION AND HEARING	10.0.2130.640.00.0000.01	VISION & HEARING CERTIFICATION FOR RN	\$400.00
Check Total:						\$400.00
7400028299	11/02/2023	1094	IGS ENERGY	20.0.2540.465.00.0000.00	NATURAL GAS	\$824.63
Check Total:						\$824.63
7400028364	11/16/2023	1111	IGS ENERGY	20.0.2540.466.00.0000.00	ELECTRICITY	\$8,076.78
Check Total:						\$8,076.78
NCB		1095	ILLINOIS ASSOCIATION OF SCHOOL BOARDS	10.0.2310.312.00.0000.00	NORTH COOK DIVISION MEETING/10/30/23/JV	\$70.00
NCB		1095	ILLINOIS ASSOCIATION OF SCHOOL BOARDS	10.0.2320.312.00.0000.00	NORTH COOK DIVISION MEETING/10/30/23/DR	\$70.00
NCB		1095	ILLINOIS PRINCIPALS ASSOCIATION	10.0.2410.640.00.0000.02	IPA ADMINISTRATOR	\$429.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB		1095	ILLINOIS PRINCIPALS ASSOCIATION	10.0.2210.312.00.0000.01	SCHOOL SUPPORT STAFF WORKSHOP	\$199.00
					Check Total:	\$768.00
7400028300	11/02/2023	1094	ILLINOIS PUBLIC RISK FUND	80.0.2362.300.00.0000.00	AUDITED WORKERS COMPENSATION/7/01/22-2	\$8,403.00
7400028300	11/02/2023	1094	ILLINOIS PUBLIC RISK FUND	80.0.2362.300.00.0000.00	AUDITED ADMINISTRATIVE FEE/7/01/22-23	\$252.00
					Check Total:	\$8,655.00
7400028365	11/16/2023	1111	ILLINOIS STATE POLICE	10.0.2310.300.00.0000.00	FINGER PRINTING FEES	\$500.00
					Check Total:	\$500.00
7400028366	11/16/2023	1111	IMAGETEC	10.0.2570.323.00.0000.00	OVERAGE CHARGE/10/7/2023 TO	\$2,135.93
					Check Total:	\$2,135.93
7400028367	11/16/2023	1111	JACLYN MCGOEY	10.0.2630.300.00.0000.00	MILEAGE REIMBURSEMENT	\$13.10
					Check Total:	\$13.10
7400028368	11/16/2023	1111	JAMES THOMPSON-WILDA	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS CULVER/11/13/23	\$92.00
7400028368	11/16/2023	1111	JAMES THOMPSON-WILDA	10.0.1100.338.42.0000.03	GIRLS BAKETBALL/LH VS PARKVIEW	\$92.00
					Check Total:	\$184.00
NCB		1095	JEWEL-OSCO	10.0.1100.450.57.0000.03	HASS AVOCADOS/FROZEN	\$15.99
NCB		1095	JEWEL-OSCO	10.0.1125.493.09.0000.01	CHEERIOS/KELLOGGS APPLE	\$106.03
NCB		1095	JEWEL-OSCO	10.0.1100.450.57.0000.03	SEASONING MIX/GOYA SLSA	\$18.57
					Check Total:	\$140.59
7400028369	11/16/2023	1111	JIM ZARNICK	10.0.2310.300.00.0000.00	PRELIMINARY BACKGROUND-TOMA	\$225.00
7400028369	11/16/2023	1111	JIM ZARNICK	10.0.2310.300.00.0000.00	PRELIMINARY BACKGROUND-PATEL	\$200.00
7400028369	11/16/2023	1111	JIM ZARNICK	10.0.2310.300.00.0000.00	PRELIMINARY BACKGROUND	\$225.00
7400028369	11/16/2023	1111	JIM ZARNICK	10.0.2310.300.00.0000.00	SURVEILLANCE	\$3,400.00
					Check Total:	\$4,050.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB		1095	JOLLY LEARNING LTD	10.0.1100.410.22.0000.01		\$313.92
Check Total:						\$313.92
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Mystery High Plus (Grades 9 & Up)	\$302.40
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Biography Middle Plus (Grades 5-8)	\$302.40
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Graphic Novels Middle Plus (Grades 5-8)	\$293.02
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	High-Interest Nonfiction Middle Plus (Grades 5-8)	\$302.40
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Sports Middle Plus (Grades 5-8)	\$284.62
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Hi-Lo PG Middle/High (Grades 6-12)	\$175.08
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	H68 Category - Series Nonfiction- Nonfiction	\$312.24
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	C68 Category - Series Nonfiction - Science -	\$312.24
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	S68 Category - Series Nonfiction - Social Studies -	\$312.24
7400028370	11/16/2023	1111	JUNIOR LIBRARY GUILD	10.0.2220.400.00.0000.03	Fantasy/Science Fiction High Plus (Grades 9 & Up)	\$302.40
Check Total:						\$2,899.04
7400028371	11/16/2023	1111	JW PEPPER	10.0.1100.410.32.0000.03	Zum Gali Gali Two Part by Greg Gilpin	\$64.11
7400028371	11/16/2023	1111	JW PEPPER	10.0.1100.410.32.0000.03	Sisi Ni Moja Two-Part Mixed Large Print by Jacob	\$4.10
7400028371	11/16/2023	1111	JW PEPPER	10.0.1100.410.32.0000.03	Sisi Ni Moja Two-Part Mixed by Jacob Narverud	\$58.28
Check Total:						\$126.49

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028301	11/02/2023	1094	KENJI A. MORI	10.0.1100.230.00.0000.00	TUITION	\$911.10
					REIMBURSEMENT/LEADER'S	
7400028301	11/02/2023	1094	KENJI A. MORI	10.0.1100.230.00.0000.00	TUITION	\$921.44
					REIMBURSEMENT/LEADER'S	
7400028301	11/02/2023	1094	KENJI A. MORI	10.0.1100.230.00.0000.00	TUITION	\$1,024.26
					REIMBURSEMENT/SCHOOL	
7400028301	11/02/2023	1094	KENJI A. MORI	10.0.1100.230.00.0000.00	TUITION	\$885.60
					REIMBURSEMENT/INTRO TO	
					Check Total:	\$3,742.40
7400028372	11/16/2023	1111	KEVIN PLACH	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH	\$61.00
					VS LINCOLN JR	
					Check Total:	\$61.00
7400028302	11/02/2023	1094	LAKESHORE LEARNING MATERIALS, LLC	10.0.1100.400.10.0000.01	Nameplate sleeves	\$84.96
7400028302	11/02/2023	1094	LAKESHORE LEARNING MATERIALS, LLC	10.0.1125.700.09.0000.01	Table and Chair Set	\$1,307.55
					Check Total:	\$1,392.51
NCB	11/10/2023	1116	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$300.00
NCB	11/10/2023	1116	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$3,758.33
NCB	11/10/2023	1116	LINCOLN INVESTMENT PLANNING	20.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$700.00
NCB	11/10/2023	1116	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$1,091.12
					Check Total:	\$5,849.45
7400028303	11/02/2023	1094	LITTLE TOMMY'S PLUMBING SHOP	20.0.2540.320.00.0000.02	VIDEO MAIN LINE SEWER	\$380.00
					Check Total:	\$380.00
7400028373	11/16/2023	1111	LITTLE TOMMY'S PLUMBING SHOP	20.0.2540.320.00.0000.02	MAINTENANCE	\$1,400.00
					Check Total:	\$1,400.00
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.03	HANDY BOX/ENERGIZER	\$168.91
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.01	WHITE LATTICE CAP/ROUGH SAWN TRIM	\$381.91

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.01	LOWES BUCKET/SATIN INK	\$86.96
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.02	GRAY SWIVEL CAS/GRAY SWL CASTE	\$110.12
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	MOUNTING TAPE	\$247.27
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	URETHANE DOOR TRI	\$30.85
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	URETHANE DOOR TRI	\$27.98
NCB		1095	LOWE'S HOME CENTERS, INC.	10.0.1100.400.19.0000.03	CHALK/DRY ERASE/TOUGH BLACK DUCT	\$205.86
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.04	2-CYCLE OIL	\$26.28
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.01	SATIN INK	\$12.96
NCB		1095	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	URETHANE DOOR TRI	(\$30.85)
NCB		1095	LULU PRESS, INC.	10.0.2520.400.00.0000.00	ILLINOIS SCHOOL FINANCE BOOK	\$38.54
Check Total:						\$1,306.79
7400028304	11/02/2023	1094	MARISA DONATO	10.0.1100.230.00.0000.00	TUITION	\$621.00
REIMBURSEMENT/FOUNDATI						
7400028304	11/02/2023	1094	MARISA DONATO	10.0.1100.230.00.0000.00	TUITION	\$546.02
REIMBURSEMENT/VIDEO						
Check Total:						\$1,167.02
7400028305	11/02/2023	1094	MARK RACITI	10.0.1100.411.00.0000.03	REIMBURSEMENT FOR	\$54.00
RECESS EQUIPMENT/8						
Check Total:						\$54.00
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$2,341.62
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$72.61
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$2,433.91
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$25.00
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$129.75
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$104.75
NCB	11/10/2023	1117	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$129.75
Check Total:						\$5,237.39

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery First Grade Book A	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery First Grade Book B	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery First Grade Book C	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery Kindergarten Book A	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery Kindergarten Book B	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery Kindergarten Book C	\$416.27
7400028306	11/02/2023	1094	MCGRAW- HILL SCHOOL EDUCATION LLC	10.0.1100.410.22.0000.01	Reading Mastery Reading/Literature Strand	\$370.21
Check Total:						\$2,867.83
NCB		1095	MICHAELS	10.0.1100.450.47.0000.03	MRKR SET/SHARPIE PAINT	\$39.90
Check Total:						\$39.90
7400028374	11/16/2023	1111	MICHELLE LANGE-GAD	10.0.1100.439.00.0000.03	YEARLY SUBSCRIPTION REIMBURSEMENT/GIMKIT	\$59.88
Check Total:						\$59.88
7400028375	11/16/2023	1111	MONARCH ELECTRIC CONSTRUCTION CO.	20.0.2540.320.00.0000.02	MAINTENANCE/ELEVATOR SHUNT TRIP CIRCUIT	\$779.31
Check Total:						\$779.31
7400028376	11/16/2023	1111	MUTUAL OF OMAHA	10.3.0499.603.00.0000.00	LTD/11/02/2023	\$3,470.11
Check Total:						\$3,470.11
NCB		1095	MYKIDSBANK.COM	10.0.1100.410.23.0000.03	SCHOOLWIDE PLAN	\$190.00
NCB		1095	NEARPOD INC.	10.0.1250.300.00.4300.00	SUBSCRIPTION RENEWAL	\$3,360.00
Check Total:						\$3,550.00
7400028377	11/16/2023	1111	NICOR GAS	20.0.2540.465.00.0000.00	NATURAL GAS/10/01/2023-11/01/2	\$287.70

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Voucher Range: -

Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028377	11/16/2023	1111	NICOR GAS	20.0.2540.465.00.0000.00	NATURAL GAS/10/01/2023-11/01/2	\$291.54
7400028377	11/16/2023	1111	NICOR GAS	20.0.2540.465.00.0000.00	NATURAL GAS/10/01/23-11/01/23/	\$1,191.23
Check Total:						\$1,770.47
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.300.35.4620.00	PURCHASED SERVICES/IDEA FLOW	\$14,676.00
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.320.35.0000.00	PURCHASE SERVICES/LOCAL	\$57,931.06
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.671.35.0000.00	ESTIMATED INSTRUCTIONAL/LOCAL	\$575,123.00
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.671.35.4600.00	ESTIMATED INSTRUCTIONAL/IDEA PREK	\$9,416.00
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.671.35.4620.00	ESTIMATED INSTRUCTIONAL/IDEA FLOW	\$269,423.00
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.672.35.0000.00	MEMBERSHIP/LOCAL	\$93,691.00
7400028307	11/02/2023	1094	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.673.35.0000.00	PHYSICAL PLANT/LOCAL	\$17,616.00
Check Total:						\$1,037,876.06
7400028308	11/02/2023	1094	NORTH SHORE TRANSIT	40.0.2550.331.35.0000.00	MONTHLY ROUTE COST-SEPTEMBER 2023	\$38,397.80
7400028308	11/02/2023	1094	NORTH SHORE TRANSIT	40.0.2550.331.35.0000.00	OCT-23 ROUTE BILLING/TH ROUTE-02 AM/PM	\$6,608.00
7400028308	11/02/2023	1094	NORTH SHORE TRANSIT	40.0.2550.331.35.0000.00	OCT-23 PARA BILLING/TH ROUTE-02 AM/PM	\$2,286.00
Check Total:						\$47,291.80
7400028333	11/10/2023	1110	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$6,174.68
7400028333	11/10/2023	1110	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$1,189.82
7400028333	11/10/2023	1110	NORTH SUBURBAN TEACHERS' UNION	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$254.30
Check Total:						\$7,618.80

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028397	11/24/2023	1122	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$6,227.91
7400028397	11/24/2023	1122	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$1,189.82
7400028397	11/24/2023	1122	NORTH SUBURBAN TEACHERS' UNION	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$254.30
Check Total:						\$7,672.03
7400028309	11/02/2023	1094	NORTHLIGHT THEATRE	10.0.1100.300.78.0000.00	DEPOSIT	\$1,100.00
Check Total:						\$1,100.00
7400028378	11/16/2023	1111	O'HARE MECHANICAL CONTRACTORS INC.	20.0.2540.550.00.0000.04	WORK PERFORMED ON TICKET#3296	\$579.00
Check Total:						\$579.00
7400028310	11/02/2023	1094	OCONOMOWOC DEVELOPMENTAL TRAINING	10.0.4120.670.35.3100.00	TUITION-REGULAR	\$7,077.40
7400028310	11/02/2023	1094	OCONOMOWOC DEVELOPMENTAL TRAINING	10.0.4120.670.35.4625.00	RESIDENTIAL	\$14,463.36
Check Total:						\$21,540.76
NCB		1095	PADLET	10.0.1100.410.23.0000.02	PADLET PRO ANNUAL	\$96.00
NCB		1095	PADLET	10.0.1100.410.23.0000.02	PADLET PRO ANNUAL	\$96.00
NCB		1095	PADLET	10.0.1100.410.23.0000.02	PADLET PRO ANNUAL	\$96.00
NCB		1095	PADLET	10.0.1100.410.23.0000.02	PADLET PRO ANNUAL	\$96.00
NCB		1095	PADLET	10.0.1100.410.23.0000.02	PADLET PRO ANNUAL	\$96.00
Check Total:						\$480.00
7400028379	11/16/2023	1111	PETER LEMBESSIS	10.0.2560.410.00.0000.00	EXPENSE REIMB/COSTCO	\$179.13
Check Total:						\$179.13
7400028380	11/16/2023	1111	PETRARCA, GLEASON, BOYLE & IZZO, LLC	10.0.2310.318.00.0000.00	SCHOOL LAW	\$7,042.50
7400028380	11/16/2023	1111	PETRARCA, GLEASON, BOYLE & IZZO, LLC	10.0.2310.318.00.0000.00	PROPERTY TAXES	\$90.00
Check Total:						\$7,132.50
NCB	11/10/2023	1116	PLANMEMBER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$75.00
NCB	11/10/2023	1116	PLANMEMBER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$150.00
NCB	11/10/2023	1116	PLANMEMBER	20.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$600.00
Check Total:						\$825.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Fiscal Year: 2023-2024

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Dollar Limit: \$0.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028311	11/02/2023	1094	POPP BINDING AND LAMINATING	10.0.2570.414.00.0000.03	25" x 500'x 1.5mil 1" core general purpose roll of film	\$509.90
7400028311	11/02/2023	1094	POPP BINDING AND LAMINATING	10.0.2570.414.00.0000.03	\$-10 SAVE \$10.00 ON AN ORDER OF \$75.00- 25" x	(\$10.00)
Check Total:						\$499.90
7400028312	11/02/2023	1094	PRECISION WINDOW TINTING LLC	20.0.2540.320.00.0000.03	SX-2040/MAINTENANCE SERVICE	\$930.00
Check Total:						\$930.00
7400028381	11/16/2023	1111	PROJECT LEAD THE WAY	10.0.1100.400.19.0000.02	STEM - SUPPLIES & MATERIALS	\$262.50
Check Total:						\$262.50
7400028382	11/16/2023	1111	PURCHASE POWER	10.0.2570.340.00.0000.00	POSTAGE	\$1,005.00
Check Total:						\$1,005.00
7400028313	11/02/2023	1094	QUENCH USA INC.	10.0.2410.300.00.0000.01	QUENCH 730-U	\$95.06
Check Total:						\$95.06
7400028383	11/16/2023	1111	QUENCH USA INC.	10.0.2410.300.00.0000.01	QUENCH 730-U	\$95.06
Check Total:						\$95.06
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	GRAPE JELLY/BUTTER/STRAW FLEX	\$128.08
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	LEMONS/ONIONS/TZATZIKI	\$132.43
NCB		1095	RESTAURANT DEPOT	10.0.2560.400.00.0000.00	SQUEEZ	\$205.90
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	MAYO PCH/HALAL BF	\$304.26
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	BAGELS/PARM CHEESE/HALAL BF FRANK	\$405.38
NCB		1095	RESTAURANT DEPOT	10.0.2560.400.00.0000.00	LIME SQUEEZER	\$8.38
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	SOUR CREAM/PEAS &	\$268.93
NCB		1095	RESTAURANT DEPOT	10.0.2560.400.00.0000.00	CAMWEAR SEAL COVER	\$132.30
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	GARLC/ROMAINE LETTUCE	\$389.90
NCB		1095	RESTAURANT DEPOT	10.0.1100.423.36.0000.03	BAKING CUPS	\$96.04
NCB		1095	RESTAURANT DEPOT	10.0.2560.400.00.0000.00	LID CONT	\$171.98
NCB		1095	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	PARM CHEESE	\$501.90

Lincolnwood School District 74

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
Check Total:						\$2,745.48
7400028314	11/02/2023	1094	ROBBINS SCHWARTZ	10.0.2310.318.00.0000.00	YISRAEL C./SPECIAL ED	\$6,647.00
Check Total:						\$6,647.00
7400028315	11/02/2023	1094	ROBERT L. KOEWLER	10.0.1100.338.42.0000.03	BOYS SOCCER/9/22/2023	\$63.00
Check Total:						\$63.00
NCB		1095	ROYAL FIREWORKS PUBLISHING	10.0.1650.400.00.0000.03	FORMAT EBOOK	\$32.00
NCB		1095	SAM'S CLUB	10.0.1100.410.23.0000.03	RICE	\$6.78
NCB		1095	SAM'S CLUB	10.0.2520.640.00.0000.00	YEARLY MEMBERSHIP	\$110.00
NCB		1095	SAM'S CLUB	10.0.1100.450.47.0000.03	PRINGLES/TAKIS FUEHOF	\$229.44
NCB		1095	SAM'S CLUB	10.0.1100.450.17.0000.03	DORITOS/LUNCHBLE KIT	\$24.99
Check Total:						\$403.21
7400028316	11/02/2023	1094	SCHLEGL'S	10.0.2310.315.00.0000.00	PUMKIN COOKIES	\$1,125.00
Check Total:						\$1,125.00
7400028317	11/02/2023	1094	SCHOLASTIC INC	10.0.1100.410.22.0000.01	Scholastic News Part 2	\$988.35
7400028317	11/02/2023	1094	SCHOLASTIC INC	10.0.1100.410.22.0000.01	Scholastic News-Edition 3	\$65.89
7400028317	11/02/2023	1094	SCHOLASTIC INC	10.0.1100.410.22.0000.01	StoryWords Print and Digital	\$164.67
Check Total:						\$1,218.91
7400028318	11/02/2023	1094	SCHOOL DISTRICT #74	10.2.0111.000.00.0000.00	REIMB/GREATWORKS	\$680.50
Check Total:						\$680.50
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.300.00.0000.01	clear vinyl exam gloves medium	\$32.45
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	clear vinyl exam gloves large	\$19.47
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	Sani Hands ALC	\$43.96
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	pleated paper cup	\$8.49
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	5oz Flat bottom plastic cup	\$36.90
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	castile soap towelettes	\$29.94

Lincolnwood School District 74

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	hygea personal cleasing cloths	\$17.96
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	Zipper seal top bags	\$22.45
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	Gallon ziploc	\$19.98
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	bandages	\$52.99
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	Kendall Curity sponge	\$29.96
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.01	Kendall curity sponge4x4	\$41.98
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.02	School Health Adhesive Bandage Cabinet, Empty	\$43.27
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.02	Healthy Eating from Head to Toe Bulletin Board Kit	\$37.72
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.02	emesis bags	\$21.08
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.02	tooth box	\$19.97
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	10.0.2130.400.00.0000.02	flushable wipes	\$8.85
7400028384	11/16/2023	1111	SCHOOL HEALTH CORPORATION	20.0.2540.400.00.0000.02	MAINTENANCE SUPPLIES – RUTLEDGE	\$363.98
Check Total:						\$851.40
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	coflex self adherent latex free bandage	\$10.65
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	bacitracin ointment	\$8.45
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	vasaline	\$2.77
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	first aid burn cream	\$18.02
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	plastic 5oz cups	\$14.48
7400028385	11/16/2023	1111	SCHOOL NURSE SUPPLY, INC.	10.0.2130.400.00.0000.02	JOHNSON & JOHNSON ANTISEPTIC CLEANSING	\$6.04
Check Total:						\$60.41

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.450.12.0000.01	School Smart Skip-A-Line Ruled Composition Book,	\$477.50
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Versatemp Heavy-Bodied Tempera	\$10.62
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Heavy Body Acrylic Paint, Assorted Colors, Half	\$200.08
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Versatemp Premium Heavy-Bodied Tempera	\$60.70
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Washable Versatemp Heavy Bodied Tempera	\$29.52
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Washable Versatemp Tempera Paints,	\$82.78
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Plastic Paint Scraper Set, 3 x 5 Inches,	\$24.81
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Heavy Duty Denim Child Apron, 20 x 17 Inches, Blue	\$132.40
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Flow Heavy Body Acrylic Paint, Assorted Colors,	\$253.88
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Chroma Washable Glitter Tempera Paint Set, Pint, Set	\$46.09
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Prang Semi-Moist Washable Watercolor Variety	\$96.59
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Versatemp Heavy-Bodied Tempera	\$10.62
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Creativity Street Wiggle Eyes, Painted Lid, Assorted	\$20.42
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Watercolor Pad, 90 lb, 9 x 12 Inches, White, 24	\$39.30
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Colored Pencils, Assorted Colors, Set	\$45.52

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Crayola Ultra-Clean Washable Marker Classpack,	\$176.00
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Glue Stick, 0.28 Ounces, White and	\$51.60
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sakura Cray-Pas Junior Artist Oil Pastel Colorpack,	\$206.16
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sharpie Fine Permanent Markers, Black, Pack of 36	\$147.08
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Vinyl Block Erasers, 2-1/2 x 7/8 x 1/2	\$22.04
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Full Size Standard High Temperature	\$30.42
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sharpie Fine Permanent Markers, Fine Tip, Assorted	\$534.00
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	Sax Manila Drawing Paper, 60 lb, 18 x 24 Inches, Pack	\$101.42
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Paper Die Cut Round Lace Doily, 6 Inches,	\$22.53
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Railroad Board, 22 x 28 Inches,	\$46.98
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	School Smart Railroad Boards, 22 x 28 Inches,	\$46.98
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.02	ART SUPPLIES - RUTLEDGE	\$92.99
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.17.0000.03	Stanley Bostitch Anti-Microbial Metal	\$13.79
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.17.0000.03	Stanley Bostitch QuietSharp Executive Electric Pencil	\$34.98
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.17.0000.03	School Smart Mechanical Pencils with Eraser, 0.7 mm	\$110.36

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.17.0000.03	Trend Enterprises Awesome Assortment superSpots and	\$19.52
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	KleenSlate Small Dry Erase Whiteboard Markers with	\$21.18
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	School Smart Lefty Kids Scissor, Blunt Tip, 5 Inches,	\$4.54
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	Trend Enterprises Bugs and Blooms Scratch N Sniff	\$9.65
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	EXPO Low Odor Dry Erase Marker, Chisel Tip, Assorted	\$21.53
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	School Smart Graph Paper, 8-1/2 x 11 Inches, 15 lbs, 1	\$11.03
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	SI Manufacturing Fraction Equivalency Cards, Pack of	\$12.69
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	Teacher Created Resources Power Pen Learning Cards,	\$12.90
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	Teacher Created Resources Power Pen	\$17.73
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	School Smart Magnetic Whiteboard Eraser, 2 x 4	\$7.00
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	School Smart Dry Erase Pen Style Marker, Fine Tip,	\$10.14
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1250.400.00.0000.02	School Smart Dry Erase Boards, Unruled, 9 x 12	\$9.09
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Sharpies-Metallic	\$11.02
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Dr Grip Pen	\$14.76
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Dr. Grip Pen	\$14.76
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Pencils	\$14.69
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Pencils	\$33.10
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Dry EraseErasers	\$11.28

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

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Fiscal Year: 2023-2024

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Dry Erase Markers	\$29.30
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Sharpies	\$6.00
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Binder Clips	\$1.46
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Binder Clips Large	\$1.80
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Electric Pencil Sharpner	\$32.22
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Post It Notes	\$17.52
7400028319	11/02/2023	1094	SCHOOL SPECIALTY	10.0.1100.410.24.0000.03	Sax Sulphite Drawing Paper, 90 lb, 9 x 12 Inches,	\$22.56
Check Total:						\$3,535.63
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.302.00.0000.00	100 fobs – 501–600	\$632.50
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.01	INSTALLED MOTION DETECTOR AT TH AT THE	\$735.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	INSTALLED MOTION DETECTOR AT RH AT THE	\$735.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.03	CHECKED THE MOTION DETECTOR AT LH AT THE	\$735.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.03	ANNUAL INSPECTION AND TEST OF THE INTRUSION	\$2,240.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	ANNUAL INSPECTION AND TEST OF THE INTRUSION	\$1,680.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.01	ANNUAL INSPECTION AND TEST OF THE INTRUSION	\$1,680.00
7400028320	11/02/2023	1094	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.04	THE FACP WAS GOING IN AND OUT OF TROUBLE. THE	\$855.00
Check Total:						\$9,292.50
7400028386	11/16/2023	1111	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	MAINTENANCE–RH	\$640.00
7400028386	11/16/2023	1111	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.01	MAINTENANCE	\$840.00
7400028386	11/16/2023	1111	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	MAINTENANCE	\$1,004.00
Check Total:						\$2,484.00
7400028321	11/02/2023	1094	SIMON LESSER	10.0.1100.338.42.0000.03	VARSITY GIRLS SOCCER VS CULVER/5/3/23	\$63.00

Lincolnwood School District 74

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028321	11/02/2023	1094	SIMON LESSER	10.0.1100.338.42.0000.03	GIRL'S JR SOCCER GAME/5/15/23	\$63.00
					Check Total:	\$126.00
7400028322	11/02/2023	1094	SKOKIE PAINT, INC.	20.0.2540.400.00.0000.01	PAINT	\$231.95
					Check Total:	\$231.95
7400028387	11/16/2023	1111	SMITHEREEN COMPANY	20.0.2540.320.00.0000.04	TARGET PESTS/ADMIN BUILDING	\$45.00
7400028387	11/16/2023	1111	SMITHEREEN COMPANY	20.0.2540.320.00.0000.02	TARGET PESTS/REGULARLY SCHEDULED PC SERVICE	\$71.00
7400028387	11/16/2023	1111	SMITHEREEN COMPANY	20.0.2540.320.00.0000.03	TARGET PESTS/REGULARLY SCHEDULED PC SERVICE	\$78.00
7400028387	11/16/2023	1111	SMITHEREEN COMPANY	20.0.2540.320.00.0000.01	TARGET PESTS/TODD HALL	\$61.00
					Check Total:	\$255.00
NCB		1095	SMORE.COM	10.0.2630.300.00.0000.00	ONE YEAR ON PLAN EDUCATOR PRO	\$166.22
NCB		1095	STARBUCKS	10.0.1100.450.47.0000.03	GIFT CARD	\$10.00
					Check Total:	\$176.22
7400028334	11/10/2023	1110	STATE DISBURSEMENT UNIT	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$395.00
					Check Total:	\$395.00
7400028398	11/24/2023	1122	STATE DISBURSEMENT UNIT	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	\$395.00
					Check Total:	\$395.00
7400028323	11/02/2023	1094	STERLING C. YATES, JR.	10.0.1100.338.42.0000.03	SOCCER OFFICIAL/VARSITY SOCCER/5/3/23	\$63.00
7400028323	11/02/2023	1094	STERLING C. YATES, JR.	10.0.1100.338.42.0000.03	SOCCER OFFICIAL/LH VS OLD ORCHARD/9/5/23	\$63.00
					Check Total:	\$126.00
7400028324	11/02/2023	1094	STUDIO GC	60.0.2530.319.00.0000.00	2023 ADMIN,RH, TH ROOFING RENOVATIONS	\$2,328.87
7400028324	11/02/2023	1094	STUDIO GC	90.0.2530.319.00.0000.00	2023 ADMIN,RH, TH	\$609.93
7400028324	11/02/2023	1094	STUDIO GC	60.0.2530.319.00.0000.00	2023 LH,TH TUCKPOINTING	\$499.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028324	11/02/2023	1094	STUDIO GC	60.0.2530.319.00.0000.00	2023 TH,RH,LH GENERAL WORK	\$1,327.13
7400028324	11/02/2023	1094	STUDIO GC	60.0.2530.319.00.0000.00	2023 TH & RH GENERAL WORK FF&E	\$163.07
7400028324	11/02/2023	1094	STUDIO GC	60.0.2530.319.00.0000.00	2024 GENERAL WORK	\$70,625.00
7400028324	11/02/2023	1094	STUDIO GC	90.0.2530.319.00.0000.00	2024 GENERAL WORK	\$20,000.00
Check Total:						\$95,553.00
7400028325	11/02/2023	1094	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	BEEF MEATBALL	\$910.50
Check Total:						\$910.50
7400028388	11/16/2023	1111	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.400.00.0000.00	PAD/SPONGE	\$192.05
7400028388	11/16/2023	1111	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	AMER CHEESE/ CREAM	\$2,775.85
7400028388	11/16/2023	1111	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	DRESSING	\$3,098.00
7400028388	11/16/2023	1111	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.400.00.0000.00	MIX/ PASTA/ SMUCKER JELLY	\$665.76
7400028388	11/16/2023	1111	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	CLEANER/CONTAINERS	\$4,398.02
Check Total:						\$11,129.68
NCB	11/13/2023	1119	TEACHERS RETIREMENT SYSTEM	10.3.0499.100.10.0000.00	TEACHERS PENSION	\$232.82
NCB	11/13/2023	1119	TEACHERS RETIREMENT SYSTEM	10.3.0499.100.10.0000.00	TEACHERS PENSION	\$300.00
Check Total:						\$532.82
7400028389	11/16/2023	1111	TENNANT SALES AND SERVICE COMPANY	20.0.2540.542.00.0000.00	LABOR	\$263.62
7400028389	11/16/2023	1111	TENNANT SALES AND SERVICE COMPANY	20.0.2540.320.00.0000.03	MAINTENANCE	\$1,266.25
Check Total:						\$1,529.87
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.410.00.0000.00	CREDIT	(\$47.45)
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.410.00.0000.00	CHEESE/ APPLES/ PASTA/ CAU LIFLOWER	\$727.50
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.400.00.0000.00	FOIL	\$68.80

Lincolnwood School District 74

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.410.00.0000.00	MAYONNAISE/OIL/BANANAS	\$856.80
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.410.00.0000.00	PEPPER	\$35.50
7400028326	11/02/2023	1094	TESTA PRODUCE	10.0.2560.410.00.0000.00	LIME	\$810.35
					JUICE/APPLES/OIL/GRAPES	
					Check Total:	\$2,451.50
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	MISSING TOMATOES	(\$27.00)
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	CARROT STICKS	\$84.10
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	ONIONS/CARROTS/BASIL	\$598.20
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	POTATOES/GARLIC/CAULIFL OWER	\$1,148.35
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	PICKLES/SOUR CREAM/CELERY STICKS	\$605.45
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	CARROT STICKS/TOMATOES	\$112.10
7400028390	11/16/2023	1111	TESTA PRODUCE	10.0.2560.410.00.0000.00	BEEF/GARLIC/CHEESE/PEPPE RS	\$541.65
					Check Total:	\$3,062.85
7400028391	11/16/2023	1111	THE COVE SCHOOL	10.0.4120.670.35.3100.00	TUITION	\$13,406.82
7400028391	11/16/2023	1111	THE COVE SCHOOL	10.0.4120.670.35.3100.00	TUITION	\$2,553.76
					Check Total:	\$15,960.58
NCB		1095	THE FAUCET SHOPPE	20.0.2540.400.00.0000.01	TIGER GRIP/COVER/LUBE	\$157.29
					Check Total:	\$157.29
7400028327	11/02/2023	1094	TK ELEVATOR CORPORTATION	20.0.2540.320.00.0000.02	GOLD-FULL	\$570.00
7400028327	11/02/2023	1094	TK ELEVATOR CORPORTATION	20.0.2540.320.00.0000.03	GOLD-FULL	\$570.00
					Check Total:	\$1,140.00
NCB		1095	TRACERS	10.0.2310.300.00.0000.00	RESIDENCY SOFTWARE	\$39.00
					Check Total:	\$39.00
7400028328	11/02/2023	1094	ULINE	20.0.2540.416.00.0000.01	Lobby Broom/Dust Pan Combo	\$226.49
7400028328	11/02/2023	1094	ULINE	20.0.2540.416.00.0000.01	Standard Angle Broom	\$140.21
7400028328	11/02/2023	1094	ULINE	20.0.2540.416.00.0000.01	Magic Eraser 36 pads/case	\$291.20
7400028328	11/02/2023	1094	ULINE	20.0.2540.416.00.0000.01	Power Sponge #3000	\$220.00

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028328	11/02/2023	1094	ULINE	20.0.2540.416.00.0000.01	HE Powder Lemon 50lbs	\$178.50
Check Total:						\$1,056.40
NCB	11/10/2023	1116	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$937.50
NCB	11/10/2023	1116	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$50.00
NCB	11/10/2023	1116	VALIC	20.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$50.00
NCB	11/10/2023	1116	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	\$987.50
Check Total:						\$2,025.00
7400028329	11/02/2023	1094	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.01	DELIVERY CHARGES FOR PO#240085	\$7.50
7400028329	11/02/2023	1094	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.03	DELIVERY CHARGES FOR PO3240099	\$7.50
Check Total:						\$15.00
7400028392	11/16/2023	1111	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.01	FUEL OR ENERGY SURCHARGE(PO#240175)	\$10.50
7400028392	11/16/2023	1111	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.03	40 cartons of white paper 8 1/2 x 11	\$1,904.00
Check Total:						\$1,914.50
NCB		1095	VILLAGE CROSSING 18 UNIT 6878	10.0.1100.450.47.0000.03	GIFT CARD	\$11.00
Check Total:						\$11.00
7400028393	11/16/2023	1111	VILLAGE OF LINCOLNWOOD	20.0.2540.370.00.0000.00	WATER/10/25/2023/LH	\$554.34
7400028393	11/16/2023	1111	VILLAGE OF LINCOLNWOOD	20.0.2540.370.00.0000.00	WATER/10/25/2023/TH	\$846.75
7400028393	11/16/2023	1111	VILLAGE OF LINCOLNWOOD	20.0.2540.370.00.0000.00	WATER/10/25/2023/LH JR	\$12.84
7400028393	11/16/2023	1111	VILLAGE OF LINCOLNWOOD	20.0.2540.370.00.0000.00	WATER/10/24/2023/RH	\$662.64
7400028393	11/16/2023	1111	VILLAGE OF LINCOLNWOOD	20.0.2540.370.00.0000.00	WATER/10/25/2023/ADMIN	\$121.14
Check Total:						\$2,197.71
NCB		1095	VIMEO INC.	10.0.1100.470.05.0000.00	VIMEO PLUS	\$84.00
Check Total:						\$84.00
7400028335	11/10/2023	1110	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	\$252.34
7400028335	11/10/2023	1110	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	\$22.94
7400028335	11/10/2023	1110	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	\$252.34
7400028335	11/10/2023	1110	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	\$22.94

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028335	11/10/2023	1110	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	\$45.88
					Check Total:	\$596.44
NCB		1095	VISTAPRINT.COM	10.0.2310.400.00.0000.00	BOE KD STAMP	\$22.29
NCB		1095	VISTAPRINT.COM	10.0.2310.400.00.0000.00	REFUND ON TAX CHARGE	(\$1.31)
					Check Total:	\$20.98
7400028394	11/16/2023	1111	VOYAGER SOPRIS, INC	10.0.1100.420.00.0000.00	Language Live Student License	\$1,420.00
7400028394	11/16/2023	1111	VOYAGER SOPRIS, INC	10.0.1100.420.00.0000.00	Language Live - Teacher Start Up Package Level 1	\$2,304.60
					Check Total:	\$3,724.60
NCB		1095	WALGREENS	10.0.2320.400.00.0000.00	USED WRONG CREDIT CARD	\$5.00
NCB		1095	WALMART	10.0.1100.423.36.0000.03	HAMBURGER BUNS/RAMEN NOODLES	\$44.04
NCB		1095	WALMART	10.0.1100.423.36.0000.03	CHOC MINI/APPLE	\$64.09
NCB		1095	WALMART	10.0.1100.423.36.0000.03	MOLASSES	\$22.86
NCB		1095	WALMART	10.0.1100.423.36.0000.03	MINI CHIPS/ELBOWS	\$146.85
NCB		1095	WALMART	10.0.1100.423.36.0000.03	BKNG PWDR/OATMEAL/TOM PASTE	\$23.03
					Check Total:	\$305.87
7400028395	11/16/2023	1111	WALTER F. TENER	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS GOLF/11/7/23	\$61.00
7400028395	11/16/2023	1111	WALTER F. TENER	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS CULVER/11/13/23	\$92.00
					Check Total:	\$153.00
7400028330	11/02/2023	1094	WAREHOUSE DIRECT	20.0.2540.416.00.0000.02	TISSUE/TOWEL/BAGS/LINER	\$190.68
					Check Total:	\$190.68
NCB		1095	WCEPS	10.0.2210.312.00.0000.03	REGISTRATION	\$150.00
					Check Total:	\$150.00
7400028331	11/02/2023	1094	WELLS FARGO VENDOR FINANCIAL SERV.,LLC	10.0.1100.325.00.0000.00	EQUIPMENT RENTAL/11/08/2023-12/0	\$2,048.72
					Check Total:	\$2,048.72

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE

Date Range: 11/01/2023 - 11/30/2023

Sort By: Vendor

Fiscal Year: 2023-2024

Voucher Range: -

Dollar Limit: \$0.00

☐ Print Employee Vendor Names

☐ Exclude Voided Checks

☐ Exclude Manual Checks

☒ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400028396	11/16/2023	1111	WILLIAM MURPHY	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS PARKVIEW	\$92.00
						Check Total: \$92.00
7400028332	11/02/2023	1094	ZABIHA HALAL MEAT PROCESSORS	10.0.2560.410.00.0000.00	CRESCENT DARK MEAT/ANGUS GROUND BEEF	\$1,568.00
						Check Total: \$1,568.00
						Bank Total: \$2,275,007.66

Fund	Amount
10	\$1,696,363.03
20	\$194,931.20
40	\$156,189.93
60	\$74,943.07
80	\$8,655.00
90	\$143,925.43
Fund Totals:	\$2,275,007.66

End of Report

Disbursements Grand Total: \$2,275,007.66