



LINCOLNWOOD SCHOOL
DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting
AGENDA
Thursday, October 19, 2023 at
6:30 PM

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

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

*Agenda of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, to be held in the Marvin Garlich Administration Building
6950 N. East Prairie Road
Lincolnwood, Illinois 60712,
on Thursday, October 19, 2023.*

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

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

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

ADMINISTRATORS/STAFF

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

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **SEPTEMBER 21, 2023**

3

Motion by member:_____ Seconded by:_____

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

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

6

5. OLD BUSINESS

6. NEW BUSINESS

a. Resolution Authorizing the Transfer of \$2,000,000 from Fund 20 to Fund 60
b. 2023 Estimated Levy Draft

29
33

c. Language Live by Lexia Voyager Sopris, Inc. 59

7. INFORMATION/DISCUSSION: District Finance Update - *Courtney Whited, Business Manager/CSBO* 88

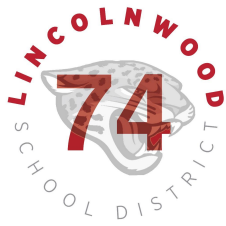
- a. The District's ISBE School Maintenance Project Grant Application for \$50,000 will Appear on the November Board of Education Agenda.
- b. District Administration will be Communicating with SD74 Alumnus Barry Berger to Arrange the Annual \$50,000 Planned Donation on *Giving Tuesday* (November 28, 2023). The Details will be on the November 16, 2023 Finance Committee Agenda.

8. ADJOURNMENT

Motion by member: _____ Seconded by: _____

Dr. David L. Russo, Superintendent of Schools

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



LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting Minutes
Thursday, September 21, 2023 at **6:30 PM**

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

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

*Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, was held in the Marvin Garlich Administration Building
6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, September 21, 2023.*

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 6:35 p.m.

FINANCE COMMITTEE MEMBERS

Peter D. Theodore (BOE), Chair
Jay Oleniczak (BOE), Co-Chair
John P. Vranas (BOE)
Steven Pawlow, Community Member

FINANCE COMMITTEE MEMBERS NOT PRESENT

Michael Bartholomew, Community Member
Maja Kenjar, Community Member
Paul Stellatos, Community Member

ADMINISTRATORS/STAFF

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

2. AUDIENCE TO VISITORS

Tina Vanderwarker, Executive Director, Early Childhood Alliance

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **AUGUST 24, 2023**

A motion was made, seconded, and passed to approve the minutes from the August 24, 2023, Finance Committee meeting.

4. FUND BALANCE REPORT

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

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for July 2023.

5. OLD BUSINESS

None

6. NEW BUSINESS

a. Resolution Regarding IDOT Hazardous Transportation Routes

A motion was made, seconded, and passed that the Finance Committee concurs with the Administration to

recommend to the Board of Education to adopt the Resolution regarding IDOT Hazardous Transportation Routes as presented.

b. Early Childhood Alliance

Dr. David L. Russo, Superintendent of Schools, introduced Tina Vanderwarker, Executive Director, Early Childhood Alliance (ECA). David explained the history and funding of the ECA. The goal of the organization is to connect families with appropriate support systems and information for all early childhood aged children. Tina gave a presentation to the Committee. Tina expressed that more than 64% of children who receive free and reduced lunch were not on track developmentally as they entered kindergarten based on Kids Assessment Data. The Committee asked for transparency in their finances, and structure of their governance board. Information about both these are critical moving forward. The Committee supported the District seeking a partnership with the Early Childhood Alliance.

A motion was made, seconded, and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education becoming a partner organization of the Early Childhood Alliance.

c. Strategic Plan Process Proposal

Dr. David L. Russo, Superintendent of Schools, presented the Strategic Plan Process Proposal. The current Strategic plan is set to expire this year. The Administration is recommending Educational Leadership Solutions (ELS). ELS has staff familiar with the Township and has recently worked successfully with two neighboring districts on their Strategic Planning Process.

A motion was made, seconded, and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Strategic Planning Process Proposal from Educational Leadership Solutions in the amount of \$13,900.

d. Stop the Bleed Kits

Dr. David L. Russo, Superintendent of Schools, explained that the District has been doing extensive safety training and crisis planning, including table top exercises with the Administration. One of the recommendations from the safety group was that as many of our staff members undergo Stop the Bleed training, and also that our classrooms have Stop the Bleed kits. David explained that the District will be able to use the remaining \$13,000 from ESSER III funds to subsidize the cost of these kits.

A motion was made, seconded, and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve this quote from School Health Corporation for Stop the Bleed kits in the amount of \$20,461.

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

- a. Zoom Renewal for 2023-2024
- b. Proquest/CultureGrams Renewal for 2023-2024
- c. Scholastic BookFlix Renewal for 2023-2024
- d. Heartland Business Systems Renewals for 2023-2024
- e. Lincoln Hall Musical - Northlight Theatre Artistic Staffing
- f. Explore Learning | Gizmos

8. ADJOURNMENT

A motion was made, seconded and passed to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:20 p.m.

The next Finance Committee meeting will be Thursday, September 21, 2023 at 6:30 p.m. The public is welcome.

Peter D. Theodore, Chair

Jay Oleniczak, Co-chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2023-2024

Month: August

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	\$1,191,313.09	(\$996,892.52)	\$0.00	\$14,379,433.97
20	OPERATIONS & MAINTENANCE	\$4,215,122.81	\$72,609.73	(\$525,231.52)	\$0.00	\$3,762,501.02
30	DEBT SERVICE	\$805,374.06	\$39,216.51	\$0.00	\$0.00	\$844,590.57
40	TRANSPORTATION	\$1,742,536.99	\$124,520.19	(\$138,056.01)	\$0.00	\$1,729,001.17
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$808,701.76	\$13,325.12	(\$17,471.68)	\$0.00	\$804,555.20
52	SOCIAL SECURITY AND MEDICARE	\$405,685.77	\$16,289.70	(\$22,938.04)	\$0.00	\$399,037.43
60	CAPITAL PROJECTS	\$4,594,191.64	\$259,223.00	(\$868,173.43)	\$0.00	\$3,985,241.21
70	WORKING CASH	\$586,340.43	\$1,603.05	\$0.00	\$0.00	\$587,943.48
80	TORT IMMUNITY	\$439,581.77	\$5,727.48	\$0.00	\$0.00	\$445,309.25
90	FIRE PREVENTION & SAFETY	\$2,946,220.34	\$17,067.37	(\$581,617.46)	\$0.00	\$2,381,670.25
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$30,728,768.97	\$1,740,895.24	(\$3,150,380.66)	\$0.00	\$29,319,283.55

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 08/31/2023

Fiscal Year: 2023-2024

ASSETS

CASH & INVESTMENTS

Cash in Bank (+) \$28,975,094.27

Imprest Fund (+) \$15,164.95

Petty Cash (+) \$100.00

Sub-total : CASH & INVESTMENTS \$28,990,359.22

DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+) (\$467.03)

Sub-total : DUE FROM OTHER GOVERNMENTS (\$467.03)

Total : ASSETS \$28,989,892.19

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$61,290.18

Sub-total : ACCOUNTS PAYABLE \$61,290.18

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$34,683.94

Payroll Liabilities (+) (\$425,365.48)

Sub-total : OTHER CURRENT LIABILITIES (\$390,681.54)

Total : LIABILITIES (\$329,391.36)

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) (+) (\$1,409,485.42)

Sub-total : NET INCREASE (DECREASE) (\$1,409,485.42)

Total : FUND BALANCE \$29,319,283.55

Total LIABILITIES + FUND BALANCE \$28,989,892.19

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$519,097.45	\$519,097.45	\$27,268,336.00	\$26,749,238.55	1.9%
Payments in Lieu of Taxes (+)	\$49,038.95	\$353,200.68	\$1,290,000.00	\$936,799.32	27.4%
Tuition Payments Received (+)	\$4,720.00	\$9,880.00	\$240,000.00	\$230,120.00	4.1%
Interest Revenue Received (+)	\$50,937.27	\$89,089.78	\$630,000.00	\$540,910.22	14.1%
Sales to Pupils & Adults (+)	\$23,734.35	\$23,157.98	\$200,000.00	\$176,842.02	11.6%
Activity Fees Received (+)	\$22,941.00	\$36,973.05	\$122,500.00	\$85,526.95	30.2%
Other Local Revenue (+)	\$21,426.28	\$37,053.26	\$295,222.00	\$258,168.74	12.6%
Rental Revenue (+)	\$23,475.00	\$39,219.95	\$98,000.00	\$58,780.05	40.0%
Sub-total : LOCAL SOURCES	\$715,370.30	\$1,107,672.15	\$30,144,058.00	\$29,036,385.85	3.7%
STATE SOURCES					
State Grants & Aid Received (+)	\$106,060.00	\$217,442.45	\$1,622,000.00	\$1,404,557.55	13.4%
Sub-total : STATE SOURCES	\$106,060.00	\$217,442.45	\$1,622,000.00	\$1,404,557.55	13.4%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$14,102.00	\$415,780.64	\$1,238,804.00	\$823,023.36	33.6%
Sub-total : FEDERAL SOURCES	\$14,102.00	\$415,780.64	\$1,238,804.00	\$823,023.36	33.6%
Total : REVENUE	\$835,532.30	\$1,740,895.24	\$33,004,862.00	\$31,263,966.76	5.3%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$517.15	\$1,628.65	\$8,010,572.00	\$8,008,943.35	0.0%
Employee Benefits (-)	\$2,688.38	\$6,105.16	\$1,372,227.00	\$1,366,121.84	0.4%
Termination Benefits (-)	\$19,626.73	\$37,583.86	\$403,608.00	\$366,024.14	9.3%
Purchased Services (-)	\$6,953.92	\$26,190.62	\$220,600.00	\$194,409.38	11.9%
Supplies & Materials (-)	\$29,631.84	\$97,740.93	\$660,788.00	\$563,047.07	14.8%
Capital Expenditures (-)	\$60,345.46	\$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 (-)	\$127.96	\$127.96	\$113,250.00	\$113,122.04	0.1%
Sub-total : REGULAR K-12 PROGRAMS	(\$119,891.44)	(\$290,830.89)	(\$11,040,845.00)	(\$10,750,014.11)	2.6%
PRE-K PROGRAMS					
Salaries (-)	\$0.00	\$0.00	\$278,422.00	\$278,422.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$72,205.00	\$72,205.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$4,200.00	\$4,200.00	0.0%
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	\$0.00	(\$1,837.70)	(\$357,177.00)	(\$355,339.30)	0.5%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$0.00	\$0.00	\$1,350,598.00	\$1,350,598.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$363,836.00	\$363,836.00	0.0%
Purchased Services (-)	\$0.00	\$0.00	\$800.00	\$800.00	0.0%
Supplies & Materials (-)	\$78.95	\$108.90	\$3,500.00	\$3,391.10	3.1%
Capital Expenditures (-)	\$1,845.00	\$1,845.00	\$5,500.00	\$3,655.00	33.5%
Other Objects (-)	\$250.00	\$250.00	\$200.00	(\$50.00)	125.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</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	(\$2,173.95)	(\$2,326.66)	(\$1,727,934.00)	(\$1,725,607.34)	0.1%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$0.00	\$0.00	\$606,768.00	\$606,768.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$98,830.00	\$98,830.00	0.0%
Purchased Services (-)	\$2,377.66	\$18,450.22	\$53,490.00	\$35,039.78	34.5%
Supplies & Materials (-)	\$0.00	\$306.50	\$9,965.00	\$9,658.50	3.1%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$2,377.66)	(\$18,756.72)	(\$769,053.00)	(\$750,296.28)	2.4%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$4,300.00	\$4,300.00	0.0%
Supplies & Materials (-)	\$1,764.58	\$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 (-)	\$0.00	\$0.00	\$3,500.00	\$3,500.00	0.0%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$1,764.58)	(\$1,764.58)	(\$115,800.00)	(\$114,035.42)	1.5%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$25,030.40	\$37,467.38	\$71,000.00	\$33,532.62	52.8%
Employee Benefits (-)	\$1,117.76	\$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	(\$26,148.16)	(\$39,122.26)	(\$77,045.00)	(\$37,922.74)	50.8%
GIFTED PROGRAMS					
Salaries (-)	\$0.00	\$0.00	\$502,478.00	\$502,478.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$93,752.00	\$93,752.00	0.0%
Supplies & Materials (-)	\$80.70	\$80.70	\$3,950.00	\$3,869.30	2.0%
Sub-total : GIFTED PROGRAMS	(\$80.70)	(\$80.70)	(\$600,180.00)	(\$600,099.30)	0.0%
BILINGUAL PROGRAMS					
Salaries (-)	\$0.00	\$0.00	\$689,408.00	\$689,408.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$110,064.00	\$110,064.00	0.0%
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	\$0.00	\$0.00	(\$812,672.00)	(\$812,672.00)	0.0%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$0.00	\$0.00	\$414,143.00	\$414,143.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$47,683.00	\$47,683.00	0.0%
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	\$0.00	(\$221.16)	(\$464,126.00)	(\$463,904.84)	0.0%
HEALTH SERVICES					
Salaries (-)	\$1,058.88	\$1,954.71	\$173,000.00	\$171,045.29	1.1%
Employee Benefits (-)	\$81.02	\$169.77	\$60,611.00	\$60,441.23	0.3%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</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 (-)	\$0.00	\$48.83	\$5,400.00	\$5,351.17	0.9%
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	(\$1,139.90)	(\$7,798.31)	(\$324,761.00)	(\$316,962.69)	2.4%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$0.00	\$0.00	\$185,478.00	\$185,478.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$39,511.00	\$39,511.00	0.0%
Purchased Services (-)	\$93.30	\$860.30	\$2,300.00	\$1,439.70	37.4%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%
Sub-total : PSYCHOLOGICAL SERVICES	(\$93.30)	(\$860.30)	(\$228,689.00)	(\$227,828.70)	0.4%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$0.00	\$0.00	\$284,658.00	\$284,658.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$42,774.00	\$42,774.00	0.0%
Purchased Services (-)	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
Supplies & Materials (-)	\$36.02	\$360.63	\$1,450.00	\$1,089.37	24.9%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$36.02)	(\$360.63)	(\$330,882.00)	(\$330,521.37)	0.1%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$0.00	\$0.00	\$86,000.00	\$86,000.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$5,870.00	\$5,870.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	\$0.00	\$0.00	(\$91,870.00)	(\$91,870.00)	0.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$19,921.98	\$40,391.16	\$377,126.00	\$336,734.84	10.7%
Employee Benefits (-)	\$4,230.47	\$8,533.74	\$62,781.00	\$54,247.26	13.6%
Purchased Services (-)	\$863.50	\$1,613.50	\$67,785.00	\$66,171.50	2.4%
Supplies & Materials (-)	\$36.65	\$36.65	\$2,000.00	\$1,963.35	1.8%
Other Objects (-)	\$0.00	\$0.00	\$4,425.00	\$4,425.00	0.0%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$25,052.60)	(\$50,575.05)	(\$514,117.00)	(\$463,541.95)	9.8%
EDUCATIONAL MEDIA					
Salaries (-)	\$0.00	\$0.00	\$283,667.00	\$283,667.00	0.0%
Employee Benefits (-)	\$0.00	\$0.00	\$33,184.00	\$33,184.00	0.0%
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	\$0.00	(\$2,553.92)	(\$336,351.00)	(\$333,797.08)	0.8%
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

Printed: 09/28/2023 1:46:15 PM

Report: rptGLOperatingStatementwithBudget

2023.1.23

Page:

3

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</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 (-)	\$9,727.60	\$19,133.82	\$230,000.00	\$210,866.18	8.3%
Supplies & Materials (-)	\$0.00	\$187.69	\$2,500.00	\$2,312.31	7.5%
Other Objects (-)	\$0.00	\$380.00	\$16,000.00	\$15,620.00	2.4%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$9,727.60)	(\$19,701.51)	(\$252,050.00)	(\$232,348.49)	7.8%
SUPERINTENDENT					
Salaries (-)	\$20,938.29	\$40,887.57	\$270,330.00	\$229,442.43	15.1%
Employee Benefits (-)	\$13,956.70	\$17,687.15	\$57,282.00	\$39,594.85	30.9%
Purchased Services (-)	\$1,880.59	\$2,080.59	\$7,500.00	\$5,419.41	27.7%
Supplies & Materials (-)	\$215.17	\$215.17	\$2,300.00	\$2,084.83	9.4%
Other Objects (-)	\$150.00	\$180.99	\$3,500.00	\$3,319.01	5.2%
Sub-total : SUPERINTENDENT	(\$37,140.75)	(\$61,051.47)	(\$340,912.00)	(\$279,860.53)	17.9%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$11,761.98	\$23,523.96	\$153,103.00	\$129,579.04	15.4%
Employee Benefits (-)	\$3,773.17	\$7,546.34	\$46,285.00	\$38,738.66	16.3%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$15,535.15)	(\$31,070.30)	(\$200,138.00)	(\$169,067.70)	15.5%
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 (-)	\$54,490.42	\$108,980.84	\$710,378.00	\$601,397.16	15.3%
Employee Benefits (-)	\$18,594.17	\$37,188.34	\$235,906.00	\$198,717.66	15.8%
Purchased Services (-)	\$191.04	\$462.88	\$5,050.00	\$4,587.12	9.2%
Supplies & Materials (-)	\$144.75	\$319.52	\$4,000.00	\$3,680.48	8.0%
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	(\$73,420.38)	(\$146,951.58)	(\$958,734.00)	(\$811,782.42)	15.3%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$15,215.56	\$30,431.12	\$197,803.00	\$167,371.88	15.4%
Employee Benefits (-)	\$2,758.15	\$5,516.30	\$33,823.00	\$28,306.70	16.3%
Other Objects (-)	\$0.00	\$129.79	\$1,300.00	\$1,170.21	10.0%
Sub-total : OPERATION OF BUSINESS SERVICES	(\$17,973.71)	(\$36,077.21)	(\$232,926.00)	(\$196,848.79)	15.5%
FISCAL SERVICES					
Salaries (-)	\$18,713.88	\$37,427.76	\$243,583.00	\$206,155.24	15.4%
Employee Benefits (-)	\$8,146.45	\$16,292.90	\$101,468.00	\$85,175.10	16.1%
Purchased Services (-)	\$389.75	\$526.00	\$108,600.00	\$108,074.00	0.5%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Supplies & Materials (-)	\$170.10	\$431.36	\$5,500.00	\$5,068.64	7.8%
Other Objects (-)	\$2,161.24	\$3,482.39	\$29,900.00	\$26,417.61	11.6%
Sub-total : FISCAL SERVICES	(\$29,581.42)	(\$58,160.41)	(\$489,051.00)	(\$430,890.59)	11.9%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$90,954.84	\$150,454.84	\$315,504.00	\$165,049.16	47.7%
Capital Expenditures (-)	\$269,962.41	\$723,642.76	\$1,689,139.00	\$965,496.24	42.8%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$360,917.25)	(\$874,097.60)	(\$2,004,643.00)	(\$1,130,545.40)	43.6%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$42,115.39	\$81,928.41	\$542,404.00	\$460,475.59	15.1%
Employee Benefits (-)	\$13,199.20	\$26,047.98	\$175,110.00	\$149,062.02	14.9%
Purchased Services (-)	\$123,352.05	\$278,707.74	\$1,011,473.00	\$732,765.26	27.6%
Supplies & Materials (-)	\$45,009.47	\$136,469.80	\$408,966.00	\$272,496.20	33.4%
Capital Expenditures (-)	\$258,720.87	\$589,745.28	\$1,588,362.00	\$998,616.72	37.1%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Non-Capitalized Equipment (-)	\$136.96	\$136.96	\$6,500.00	\$6,363.04	2.1%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$482,533.94)	(\$1,113,036.17)	(\$3,733,815.00)	(\$2,620,778.83)	29.8%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$27,858.30	\$138,056.01	\$1,451,000.00	\$1,312,943.99	9.5%
Sub-total : PUPIL TRANSPORTATION	(\$27,858.30)	(\$138,056.01)	(\$1,451,000.00)	(\$1,312,943.99)	9.5%
FOOD SERVICES					
Salaries (-)	\$7,176.63	\$7,176.63	\$259,800.00	\$252,623.37	2.8%
Employee Benefits (-)	\$5,716.88	\$5,716.88	\$134,163.00	\$128,446.12	4.3%
Purchased Services (-)	\$0.00	\$0.00	\$17,000.00	\$17,000.00	0.0%
Supplies & Materials (-)	\$9,206.42	\$9,305.14	\$262,500.00	\$253,194.86	3.5%
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 (-)	\$32,026.18	\$32,026.18	\$32,000.00	(\$26.18)	100.1%
Sub-total : FOOD SERVICES	(\$54,126.11)	(\$54,224.83)	(\$718,263.00)	(\$664,038.17)	7.5%
INTERNAL SERVICES					
Purchased Services (-)	\$341.84	\$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	(\$341.84)	(\$979.42)	(\$26,000.00)	(\$25,020.58)	3.8%
INFORMATION SERVICES					
Salaries (-)	\$6,041.08	\$12,082.16	\$78,534.00	\$66,451.84	15.4%
Employee Benefits (-)	\$3,797.36	\$7,594.72	\$47,297.00	\$39,702.28	16.1%
Purchased Services (-)	\$3,083.87	\$3,083.87	\$30,500.00	\$27,416.13	10.1%
Supplies & Materials (-)	\$2,236.06	\$2,495.37	\$8,000.00	\$5,504.63	31.2%
Other Objects (-)	\$295.00	\$295.00	\$500.00	\$205.00	59.0%
Sub-total : INFORMATION SERVICES	(\$15,453.37)	(\$25,551.12)	(\$164,831.00)	(\$139,279.88)	15.5%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 08/01/2023 through 08/31/2023

Fiscal Year: 2023-2024

	<u>08/01/2023 - 08/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$38,558.08	\$75,938.40	\$554,265.00	\$478,326.60	13.7%
Employee Benefits (-)	\$11,484.14	\$22,787.77	\$170,323.00	\$147,535.23	13.4%
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	(\$50,042.22)	(\$98,726.17)	(\$725,788.00)	(\$627,061.83)	13.6%
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 (-)	\$18,645.46	\$30,115.68	\$2,557,723.00	\$2,527,607.32	1.2%
Sub-total : PAYMENTS TO OTHER LEAs	(\$18,645.46)	(\$30,115.68)	(\$2,722,399.00)	(\$2,692,283.32)	1.1%
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	(\$1,372,055.81)	(\$3,150,380.66)	(\$33,861,000.00)	(\$30,710,619.34)	9.3%
NET INCREASE (DECREASE)	(\$536,523.51)	(\$1,409,485.42)	(\$856,138.00)	\$553,347.42	164.6%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 8/1/2023 To Date: 8/31/2023

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	\$517.15	\$1,628.65	\$7,547,252.79	\$461,690.56
200 - EMPLOYEE BENEFITS	\$1,245,577.00	\$2,670.34	\$6,079.18	\$1,192,112.63	\$47,385.19
300 - PURCHASED SERVICES	\$220,600.00	\$6,953.92	\$26,190.62	\$1,197.00	\$193,212.38
400 - SUPPLIES & MATERIALS	\$660,788.00	\$29,631.84	\$97,740.93	\$20,193.24	\$542,853.83
500 - CAPITAL OUTLAY	\$258,600.00	\$60,345.46	\$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	\$127.96	\$127.96	\$0.00	\$113,122.04
800 - TERMINATION/VACATION PAYMENTS	\$403,608.00	\$19,626.73	\$37,583.86	\$123,449.51	\$242,574.63
1125 - PRE-K PROGRAMS					
100 - SALARIES	\$278,422.00	\$0.00	\$0.00	\$244,386.35	\$34,035.65
200 - EMPLOYEE BENEFITS	\$60,905.00	\$0.00	\$0.00	\$65,129.06	(\$4,224.06)
400 - SUPPLIES & MATERIALS	\$4,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00
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	\$0.00	\$500.00
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	\$1,350,598.00	\$0.00	\$0.00	\$1,243,867.52	\$106,730.48
200 - EMPLOYEE BENEFITS	\$298,046.00	\$0.00	\$0.00	\$233,888.35	\$64,157.65
300 - PURCHASED SERVICES	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00
400 - SUPPLIES & MATERIALS	\$3,500.00	\$78.95	\$108.90	\$253.67	\$3,137.43
500 - CAPITAL OUTLAY	\$5,500.00	\$1,845.00	\$1,845.00	\$0.00	\$3,655.00
600 - OTHER OBJECTS	\$200.00	\$250.00	\$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	\$0.00	\$0.00	\$606,768.00	\$0.00
200 - EMPLOYEE BENEFITS	\$90,559.00	\$0.00	\$0.00	\$90,103.74	\$455.26
300 - PURCHASED SERVICES	\$53,490.00	\$2,377.66	\$18,450.22	\$34,333.00	\$706.78
400 - SUPPLIES & MATERIALS	\$9,965.00	\$0.00	\$306.50	\$0.00	\$9,658.50
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	\$100,000.00	\$0.00	\$0.00	\$16,416.69	\$83,583.31
200 - EMPLOYEE BENEFITS	\$1,100.00	\$0.00	\$0.00	\$138.99	\$961.01
400 - SUPPLIES & MATERIALS	\$6,500.0014	\$1,764.58	\$1,764.58	\$0.00	\$4,735.42

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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	\$0.00	\$0.00	\$0.00	\$3,500.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$71,000.00	\$25,030.40	\$37,467.38	\$0.00	\$33,532.62
200 - EMPLOYEE BENEFITS	\$1,145.00	\$330.27	\$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	\$0.00	\$0.00	\$502,478.00	\$0.00
200 - EMPLOYEE BENEFITS	\$86,949.00	\$0.00	\$0.00	\$86,428.74	\$520.26
400 - SUPPLIES & MATERIALS	\$3,950.00	\$80.70	\$80.70	\$1,677.34	\$2,191.96
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$689,408.00	\$0.00	\$0.00	\$685,542.65	\$3,865.35
200 - EMPLOYEE BENEFITS	\$100,030.00	\$0.00	\$0.00	\$98,405.57	\$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	\$0.00	\$0.00	\$414,143.00	\$0.00
200 - EMPLOYEE BENEFITS	\$41,899.00	\$0.00	\$0.00	\$41,625.72	\$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	\$1,058.88	\$1,954.71	\$188,102.04	(\$17,056.75)
200 - EMPLOYEE BENEFITS	\$36,101.00	\$0.00	\$0.00	\$16,814.35	\$19,286.65
300 - PURCHASED SERVICES	\$80,500.00	\$0.00	\$5,625.00	\$46.70	\$74,828.30
400 - SUPPLIES & MATERIALS	\$5,400.00	\$0.00	\$48.83	\$344.78	\$5,006.39
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	\$0.00	\$0.00	\$185,478.00	\$0.00
200 - EMPLOYEE BENEFITS	\$37,026.00	\$0.00	\$0.00	\$36,838.54	\$187.46
300 - PURCHASED SERVICES	\$2,300.00	\$93.30	\$860.30	\$76.70	\$1,363.00
400 - SUPPLIES & MATERIALS	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$284,658.00 ¹⁵	\$0.00	\$0.00	\$255,106.05	\$29,551.95

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 8/1/2023 To Date: 8/31/2023

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	\$0.00	\$0.00	\$38,449.93	\$481.07
300 - PURCHASED SERVICES	\$2,000.00	\$0.00	\$0.00	\$233.10	\$1,766.90
400 - SUPPLIES & MATERIALS	\$1,450.00	\$36.02	\$360.63	\$61.18	\$1,028.19
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$86,000.00	\$0.00	\$0.00	\$28,551.54	\$57,448.46
200 - EMPLOYEE BENEFITS	\$450.00	\$0.00	\$0.00	\$232.49	\$217.51
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$377,126.00	\$19,921.98	\$40,391.16	\$308,312.98	\$28,421.86
200 - EMPLOYEE BENEFITS	\$48,534.00	\$3,258.19	\$6,581.26	\$34,073.29	\$7,879.45
300 - PURCHASED SERVICES	\$67,785.00	\$863.50	\$1,613.50	\$0.00	\$66,171.50
400 - SUPPLIES & MATERIALS	\$2,000.00	\$36.65	\$36.65	\$0.00	\$1,963.35
600 - OTHER OBJECTS	\$4,425.00	\$0.00	\$0.00	\$0.00	\$4,425.00
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$283,667.00	\$0.00	\$0.00	\$282,539.64	\$1,127.36
200 - EMPLOYEE BENEFITS	\$29,216.00	\$0.00	\$0.00	\$29,041.03	\$174.97
400 - SUPPLIES & MATERIALS	\$19,000.00	\$0.00	\$2,553.92	\$4,801.22	\$11,644.86
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	\$9,727.60	\$19,133.82	\$0.00	\$210,866.18
400 - SUPPLIES & MATERIALS	\$2,500.00	\$0.00	\$187.69	\$0.00	\$2,312.31
600 - OTHER OBJECTS	\$16,000.00	\$0.00	\$380.00	\$0.00	\$15,620.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$270,330.00	\$20,938.29	\$40,887.57	\$219,442.08	\$10,000.35
200 - EMPLOYEE BENEFITS	\$53,282.00	\$13,654.10	\$17,096.29	\$34,661.68	\$1,524.03
300 - PURCHASED SERVICES	\$7,500.00	\$1,880.59	\$2,080.59	\$0.00	\$5,419.41
400 - SUPPLIES & MATERIALS	\$2,300.00	\$215.17	\$215.17	\$0.00	\$2,084.83
600 - OTHER OBJECTS	\$3,500.00	\$150.00	\$180.99	\$0.00	\$3,319.01
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$153,103.00	\$11,761.98	\$23,523.96	\$129,381.68	\$197.36
200 - EMPLOYEE BENEFITS	\$41,382.00	\$3,404.05	\$6,808.10	\$34,292.93	\$280.97
600 - OTHER OBJECTS	\$750.00 ¹⁶	\$0.00	\$0.00	\$0.00	\$750.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 8/1/2023 To Date: 8/31/2023

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	\$54,490.42	\$108,980.84	\$599,619.11	\$1,778.05
200 - EMPLOYEE BENEFITS	\$202,588.00	\$16,115.89	\$32,231.78	\$160,100.42	\$10,255.80
300 - PURCHASED SERVICES	\$5,050.00	\$191.04	\$462.88	\$0.00	\$4,587.12
400 - SUPPLIES & MATERIALS	\$4,000.00	\$144.75	\$319.52	\$0.00	\$3,680.48
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	\$15,215.56	\$30,431.12	\$167,371.06	\$0.82
200 - EMPLOYEE BENEFITS	\$30,973.00	\$2,539.15	\$5,078.30	\$25,760.16	\$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	\$18,713.88	\$37,427.76	\$205,903.42	\$251.82
200 - EMPLOYEE BENEFITS	\$66,309.00	\$5,504.25	\$11,008.50	\$55,098.64	\$201.86
300 - PURCHASED SERVICES	\$108,600.00	\$389.75	\$526.00	\$0.00	\$108,074.00
400 - SUPPLIES & MATERIALS	\$5,500.00	\$170.10	\$431.36	\$0.00	\$5,068.64
600 - OTHER OBJECTS	\$29,900.00	\$2,161.24	\$3,482.39	\$0.00	\$26,417.61
2560 - FOOD SERVICES					
100 - SALARIES	\$259,800.00	\$7,176.63	\$7,176.63	\$205,511.91	\$47,111.46
200 - EMPLOYEE BENEFITS	\$93,105.00	\$2,175.44	\$2,175.44	\$63,359.42	\$27,570.14
300 - PURCHASED SERVICES	\$17,000.00	\$0.00	\$0.00	\$0.00	\$17,000.00
400 - SUPPLIES & MATERIALS	\$262,500.00	\$9,206.42	\$9,305.14	\$0.00	\$253,194.86
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	\$32,026.18	\$32,026.18	\$0.00	(\$26.18)
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	\$24,500.00	\$341.84	\$979.42	\$0.00	\$23,520.58
400 - SUPPLIES & MATERIALS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2630 - INFORMATION SERVICES					
100 - SALARIES	\$78,534.00	\$6,041.08	\$12,082.16	\$66,451.84	\$0.00
200 - EMPLOYEE BENEFITS	\$34,788.00	\$2,877.92	\$5,755.84	\$28,796.50	\$235.66
300 - PURCHASED SERVICES	\$30,500.00	\$3,083.87	\$3,083.87	\$0.00	\$27,416.13
400 - SUPPLIES & MATERIALS	\$8,000.00	\$2,236.06	\$2,495.37	\$0.00	\$5,504.63
600 - OTHER OBJECTS	\$500.00 ¹⁷	\$295.00	\$295.00	\$0.00	\$205.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 8/1/2023 To Date: 8/31/2023

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

2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$554,265.00	\$38,558.08	\$75,938.40	\$478,164.65	\$161.95
200 - EMPLOYEE BENEFITS	\$109,878.00	\$7,592.92	\$15,184.58	\$94,452.72	\$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	\$18,645.46	\$30,115.68	\$0.00	\$2,527,607.32
10 - EDUCATIONAL Total:	\$24,181,070.00	\$484,524.19	\$996,892.52	\$17,229,005.26	\$5,955,172.22

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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

20 - OPERATIONS & MAINTENANCE

0 - EXPENDITURES

2540 - OPERATIONS & MAINTENANCE OF PLANTS

100 - SALARIES	\$542,404.00	\$42,115.39	\$81,928.41	\$415,203.81	\$45,271.78
200 - EMPLOYEE BENEFITS	\$92,037.00	\$6,968.31	\$13,936.62	\$69,792.88	\$8,307.50
300 - PURCHASED SERVICES	\$1,011,473.00	\$123,352.05	\$278,707.74	\$9,892.00	\$722,873.26
400 - SUPPLIES & MATERIALS	\$408,966.00	\$45,009.47	\$136,469.80	\$15,526.74	\$256,969.46
500 - CAPITAL OUTLAY	\$153,000.00	\$3,269.87	\$14,051.99	\$35,624.20	\$103,323.81
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
700 - NON-CAPITAL EQUIPMENT	\$6,500.00	\$136.96	\$136.96	\$0.00	\$6,363.04
20 - OPERATIONS & MAINTENANCE Total:	\$2,215,380.00	\$220,852.05	\$525,231.52	\$546,039.63	\$1,144,108.85

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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:8/1/2023 To Date:8/31/2023

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	\$27,858.30	\$138,056.01	\$0.00	\$1,312,943.99
40 - TRANSPORTATION Total:	\$1,451,000.00	\$27,858.30	\$138,056.01	\$0.00	\$1,312,943.99

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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	\$0.00	\$0.00	\$339.55	\$2,370.45
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$0.00	\$0.00	\$4,032.00	\$968.00
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$27,690.00	\$0.00	\$0.00	\$27,012.35	\$677.65
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$700.00	\$0.00	\$0.00	\$51.34	\$648.66
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$500.00	\$94.74	\$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	\$0.00	\$20.22	\$14,239.37	(\$1,259.59)
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$500.00	\$0.00	\$0.00	\$31.96	\$468.04
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$376.76	\$753.52	\$4,144.36	\$102.12
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,600.00	\$116.10	\$232.20	\$1,277.10	\$90.70
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$14,400.00	\$1,041.24	\$2,082.48	\$11,470.63	\$846.89
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$19,000.00	\$1,416.66	\$2,833.32	\$15,587.09	\$579.59
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$43,700.00	\$3,185.22	\$6,196.16	\$31,398.87	\$6,104.97
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$22,838.00	\$542.43	\$542.43	\$14,358.99	\$7,936.58
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,500.00	\$457.30	\$914.60	\$5,030.30	\$555.10
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$31,300.00	\$1,927.82	\$3,766.48	\$25,295.71	\$2,237.81
51 - IMRF Total:	\$194,638.00	\$9,158.27	\$17,471.68	\$154,269.62	\$22,896.70

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

Account Mask: ??????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

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☐ 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

\$18.04

\$25.98

\$105,194.12

\$18,719.90

1125 - PRE-K PROGRAMS

200 - EMPLOYEE BENEFITS

\$6,300.00

\$0.00

\$0.00

\$5,008.45

\$1,291.55

1200 - SPECIAL ED PROGRAMS K-12

200 - EMPLOYEE BENEFITS

\$38,100.00

\$0.00

\$0.00

\$35,921.43

\$2,178.57

1250 - REMEDIAL & SUPPLEMENTAL K-12

200 - EMPLOYEE BENEFITS

\$8,271.00

\$0.00

\$0.00

\$8,343.98

(\$72.98)

1500 - INTERSCHOLASTIC PROGRAMS

200 - EMPLOYEE BENEFITS

\$2,500.00

\$0.00

\$0.00

\$203.20

\$2,296.80

1600 - SUMMER SCHOOL PROGRAMS

200 - EMPLOYEE BENEFITS

\$1,900.00

\$692.75

\$1,028.29

\$0.00

\$871.71

1650 - GIFTED PROGRAMS

200 - EMPLOYEE BENEFITS

\$6,803.00

\$0.00

\$0.00

\$6,809.90

(\$6.90)

1800 - BILINGUAL PROGRAMS

200 - EMPLOYEE BENEFITS

\$9,834.00

\$0.00

\$0.00

\$9,353.65

\$480.35

2110 - ATTENDANCE & SOCIAL WORK

200 - EMPLOYEE BENEFITS

\$5,784.00

\$0.00

\$0.00

\$5,782.49

\$1.51

2130 - HEALTH SERVICES

200 - EMPLOYEE BENEFITS

\$11,510.00

\$81.02

\$149.55

\$13,779.59

(\$2,419.14)

2140 - PSYCHOLOGICAL SERVICES

200 - EMPLOYEE BENEFITS

\$2,485.00

\$0.00

\$0.00

\$2,488.22

(\$3.22)

2150 - SPEECH PATHOLOGY & AUDIOLOGY

200 - EMPLOYEE BENEFITS

\$3,843.00

\$0.00

\$0.00

\$3,413.86

\$429.14

2190 - OTHER SUPPORT SERVICES - PUPILS

200 - EMPLOYEE BENEFITS

\$4,920.00

\$0.00

\$0.00

\$756.89

\$4,163.11

2210 - IMPROVEMENT OF INSTRUCTION

200 - EMPLOYEE BENEFITS

\$9,247.00

\$595.52

\$1,198.96

\$7,786.14

\$261.90

2220 - EDUCATIONAL MEDIA

200 - EMPLOYEE BENEFITS

\$3,968.00

\$0.00

\$0.00

\$3,952.94

\$15.06

2320 - SUPERINTENDENT

200 - EMPLOYEE BENEFITS

\$4,000.00

\$302.60

\$590.86

\$3,171.86

\$237.28

2330 - ADMINISTRATIVE SERVICES SPECIAL ED

23

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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	\$253.02	\$506.04	\$2,795.82	\$1.14
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$18,918.00	\$1,437.04	\$2,874.08	\$16,096.04	(\$52.12)
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,850.00	\$219.00	\$438.00	\$2,410.62	\$1.38
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$16,159.00	\$1,225.54	\$2,451.08	\$13,690.93	\$16.99
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$39,373.00	\$3,045.67	\$5,915.20	\$29,998.54	\$3,459.26
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$18,220.00	\$2,999.01	\$2,999.01	\$13,271.77	\$1,949.22
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,009.00	\$462.14	\$924.28	\$5,083.54	\$1.18
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$29,145.00	\$1,963.40	\$3,836.71	\$25,315.94	(\$7.65)
52 - SOCIAL SECURITY AND MEDICARE Total:	\$377,382.00	\$13,294.75	\$22,938.04	\$320,629.92	\$33,814.04

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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	\$85,030.67	\$144,530.67	\$0.00	\$124,973.33
500 - CAPITAL OUTLAY	\$1,689,139.00	\$269,962.41	\$723,642.76	\$24,460.88	\$941,035.36
60 - CAPITAL PROJECTS Total:	\$1,958,643.00	\$354,993.08	\$868,173.43	\$24,460.88	\$1,066,008.69

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

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:8/1/2023 To Date:8/31/2023

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	\$5,924.17	\$5,924.17	\$0.00	\$40,075.83
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	\$1,435,362.00	\$255,451.00	\$575,693.29	\$0.00	\$859,668.71
90 - FIRE PREVENTION & SAFETY Total:	\$1,481,362.00	\$261,375.17	\$581,617.46	\$0.00	\$899,744.54

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date:8/1/2023 To Date:8/31/2023

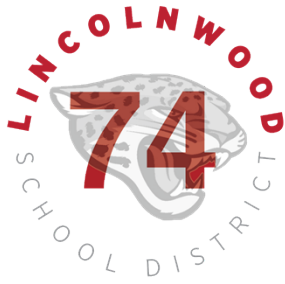
Account Mask: ??????????????????

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	\$1,372,055.81	\$3,150,380.66	\$18,274,405.31	\$12,436,214.03

End of Report



Executive Summary Finance Committee Meeting

DATE: October 19, 2023

TOPIC: Resolution Authorizing the Transfer of \$2,000,000 from Fund 20 to Fund 60

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

A resolution was drafted in order to complete the transfer cited in the District's FY24 budget. Legal counsel reminds the Committee and Board of Education, once the money is pledged and transferred into Capital Projects, it typically cannot be transferred back out.

Summer 2024 projects on the Master Facilities Plan are estimated to cost approximately \$5.35 million, most of which will require capital projects funds of \$4.8 million with the remaining \$550,000 to be purchased using Health Life Safety Funds.

Fiscal Impact:

\$2,000,000 of Fund 20/Operations & Maintenance transfers to Fund 60/Capital Projects on or before June 30, 2024.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs 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.

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

**RESOLUTION RE: THE TRANSFER OF \$2,000,000 FROM THE
OPERATIONS AND MAINTENANCE FUND TO THE CAPITAL PROJECTS FUND
PURSUANT TO 23 Ill. Admin Code §100.50**

WHEREAS, the Illinois Administrative Code (23 Ill. Admin Code §100.50) authorizes the permanent inter-fund transfer of money from the Operations and Maintenance Fund to the Capital Projects Fund when revenues or other sources of funds are pledged to pay for a capital project or acquisition; and

WHEREAS, this Board of Education finds and determines that it is necessary to pledge \$2,000,000 in the Operations and Maintenance Fund to pay for capital projects or acquisitions; and

WHEREAS, this Board of Education is now authorized to permanently transfer the sum of \$2,000,000 from the Operations and Maintenance Fund to the Capital Projects Fund pursuant to 23 Ill. Admin Code §100.50; and

WHEREAS, this Board of Education deems it advisable, necessary and for the best interests of the District that \$2,000,000 be transferred from the Operations and Maintenance Fund to the Capital Projects Fund.

NOW, THEREFORE, Be It Resolved by the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, as follows:

SECTION ONE. That the preambles to this Resolution are hereby incorporated by reference into this Section One as if fully set forth and stated herein *verbatim*.

SECTION TWO. That the Treasurer of this School District is hereby directed and authorized to transfer on or before June 30, 2024, the sum of \$2,000,000 from the Operations and Maintenance Fund to the Capital Projects Fund.

SECTION THREE. That this Resolution shall be in full force and effect forthwith upon its adoption.

ADOPTED: This 2nd day of November, 2023, by the following roll call vote:

AYES: _____

NAY: _____

ABSTAIN: _____

ABSENT: _____

President, Board of Education
Lincolnwood School District No. 74

Secretary, Board of Education
Lincolnwood School District No. 74

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

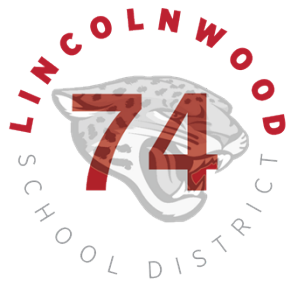
**RESOLUTION RE: THE TRANSFER OF \$2,000,000 FROM THE
OPERATIONS AND MAINTENANCE FUND TO THE CAPITAL PROJECTS FUND
PURSUANT TO 23 Ill. Admin Code §100.50**

as adopted by the Board at its meeting held on the 2nd day of November, 2023.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 2nd day of November, 2023.

Secretary, Board of Education



Executive Summary Finance Committee Meeting

DATE: October 19, 2023

TOPIC: 2023 Estimated Levy Draft

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Background:

The Administration annually presents the Board of Education with the Property Tax Levy. Essentially, the levy is a formal request intended to ask the Cook County Clerk to extend real estate tax collections to the District. The levy must be filed with Cook County on or before the last Tuesday in December which will be December 26, 2023.

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: SD74’s June 30, 2023 cash balance (as stated on the FY2024 budget), the 2023 levy calendar, historical levy data, the recommended 2023 levy calculations and the resulting fund balance projections.

NOTE: SD74’s 2022 levy extension figures were captured from a PRELIMINARY Agency Tax Rate Report provided by the Cook County Clerk’s Office on October 2, 2023. Clerk Yarbrough’s email message that announced this Preliminary Report explicitly stated “...this tax information is preliminary and subject to change.” Local Government Officials were directed to watch the Clerk’s “public website in the coming weeks for the FINAL Agency Tax Rate Report, EAV, Exemption Detail and New Property Reports.”

Fiscal Impact:

The recommended 2023 Levy for Capped Funds in the amount of \$25,931,000 and Non-capped Debt Service Funds in the amount of \$1,730,700 is estimated as follows:

	2022 Extension (Given/Draft)	2023 Proposed Levy (Ask)	% Change v. Prior Year Extension
Capped Funds	\$24,990,578	\$25,931,000	3.76% Less than 5%; Truth in Taxation not required
Debt Service	\$1,817,475	\$1,730,700	-4.77%
Total	\$26,808,053 <i>+PA Adj. \$418,279</i>	\$27,661,700 <i>+PA Adj. \$unknown</i>	3.18%

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to approve 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.

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



2023 Estimated Levy Draft

Finance Committee Meeting
October 19, 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	\$24,990,578	\$158,578

*According to PRELIMINARY Agency Tax Rate Report Released OCT 2, 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 PRELIMINARY Agency Tax Rate Report Released OCT 2, 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 PRELIMINARY Agency Tax Rate Report Released OCT 2, 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
0.1365	Transportation
0.0149	Municipal Retirement
0.0447	Social Security
0.0001	Working Cash
0.0267	Tort Immunity
0.0037	Life Safety
3.2183	Sub-total Capped Funds
0.2148	Debt Service Bond & Interest
3.4331	Estimated Total Tax Rate

2023 Draft	Tax Levy (The Ask)
21,600,000	Educational
400,000	Special Ed
2,105,000	Op. & Maintenance
1,100,000	Transportation
120,000	Municipal Retirement
360,000	Social Security/Medicare
1,000	Working Cash
215,000	Tort Immunity
30,000	Life Safety
25,931,000	Sub-total Capped Funds
3.76%	Levy vs. Prior Capped Ext.
1,730,700	Debt Service Bond & Interest
27,661,700	Total Levy 2023
420,000	P.A. 102-0519 Adj.
28,081,700	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

Consumer Price Index	5.00%
Actual Total EAV for 2022	\$804,228,126

Original Assumptions

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
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Estimated Total EAV for 2023	\$805,728,126	Includes New Property
Estimated Total EAV % change for 2023	0.19%	Includes New Property

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

	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	\$1,100,000		\$1,100,000.00
Working Cash	\$804.00	0.05	\$402,864.06	\$845.77	\$1,000		\$1,000.00
Municipal Retirement	\$151,194.00			\$159,049.80	\$120,000		\$120,000.00
Social Security	\$352,251.00			\$370,553.40	\$360,000		\$360,000.00
Fire Prevention & Safety *	\$242,876.00	0.10	\$805,728.13	\$255,495.45	\$30,000		\$30,000.00
Tort Immunity	\$211,511.00			\$222,500.77	\$215,000		\$215,000.00
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	\$25,931,000.00	3.76% NO

Levy Amount Below Estimated Extension	(\$358,048.44)
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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
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Bond & Interest Extension	\$1,817,475.00
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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%
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Total Extension	\$26,808,053.00
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Total Levy	\$27,661,700.00	3.18%
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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 *	\$ 30,000
Operations & Maintenance	\$ 2,105,000	Tort Immunity	\$ 215,000
Transportation	\$ 1,100,000	Special Education	\$ 400,000
Working Cash	\$ 1,000	Leasing	\$ 0
Municipal Retirement	\$ 120,000		\$ 0
Social Security	\$ 360,000	Other	\$ 0
		Total Levy	\$ 25,931,000

* 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 1,100,000 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 120,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 360,000 dollars to be levied as a special tax for social security purposes; and
the sum of 30,000 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 215,000 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	83.30%
Special Ed (10)	\$380,000	1.53%	\$400,000	1.54%
Op. & Maint. (20)	\$2,000,000	8.05%	\$2,105,000	8.12%
Transportation (40)	\$1,000,000	4.03%	\$1,100,000	4.24%
Municipal Ret. (51)	\$150,000	0.60%	\$120,000	0.46%
Social Security (52)	\$350,000	1.41%	\$360,000	1.39%
Working Cash (70)	\$1,000	0.00%	\$1,000	0.00%
Tort Immunity (80)	\$210,000	0.85%	\$215,000	0.83%
Life Safety (90)	\$241,000	0.97%	\$30,000	0.12%
Totals	\$24,832,000	100%	\$25,931,000	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	⁴⁸ \$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

Source: PMA Securities, LLC

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	FY24 Beginning Fund Balance July 1, 2024	FY25 Projected R.E. Tax Revenues	FY25 Projected Other Revenues	FY25 Projected Expenditures	FY25 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	-1,859,897	643,489
Trans.	1,742,537	1,088,685	415,847	-1,451,000		1,796,069	1,151,209	422,085	-1,494,530	1,874,833
IMRF	808,702	121,146	42,432	-194,638		777,642	102,843	43,068	-200,477	723,076
SS	405,686	318,317	34,116	-377,382		380,737	364,262	34,628	-388,703	390,923
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	216,919	9,208	-210,000	469,743
HLS	2,946,220	121,574	113,441	-1,481,362	52	1,699,873	-87,082	115,143	-600,000	1,127,934
TOTAL	30,728,769	27,268,336	5,736,526	-33,861,000	0	29,872,631	28,131,206	5,572,574	-36,191,951	27,384,460

**RESOLUTION REGARDING THE ESTIMATED AMOUNTS NECESSARY
TO BE LEVIED FOR TAX YEAR 2023**

WHEREAS, the Truth in Taxation Act requires that all taxing districts in the State of Illinois determine the estimated amount of taxes necessary to be levied for the year not less than twenty (20) days prior to the official adoption of the aggregate levy of the district; and

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of election costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended upon the levy of the preceding year, public notice shall be given and a public hearing shall be held on the District's intent to adopt a tax levy in an amount that is more than 105% of the extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes extended for tax year 2022, excluding debt service, was \$24,990,578.00; and

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be levied for the year 2023 is \$25,931,000.00, as follows:

Education	\$ 21,600,000.00
Operations & Maintenance	\$ 2,105,000.00
Transportation	\$ 1,100,000.00
Working Cash	\$ 1,000.00
I.M.R.F.	\$ 120,000.00
Social Security	\$ 360,000.00
Fire Prevention & Safety	\$ 30,000.00
Liability Insurance	\$ 215,000.00
Special Education	\$ 400,000.00
Lease/Rent	\$ 0.00

; and

WHEREAS, the Truth in Taxation Act, as amended, requires that all taxing districts in the State of Illinois provide data concerning the levies made for debt service pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments that evidence indebtedness; and

WHEREAS, the aggregate amount of property taxes extended for debt service for 2022 was \$1,817,475.00 and it is hereby determined that the estimated amount of taxes necessary to be levied for debt service for the year 2023 is \$1,730,700.00.

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 amount of taxes estimated to be levied for the year 2023 is \$25,931,000.00

Section 2: The aggregate amount of taxes estimated to be levied for the year 2023 does not exceed 105% of the taxes extended by the District in the year 2022.

Section 3: The aggregate amount of taxes estimated to be levied for the year 2023 for debt service does not exceed 105% of the taxes extended for debt service for the year 2022.

Section 4: Public hearing on this estimated tax levy for the year 2023 is hereby scheduled for Thursday, December 7, 2023, at 7:30 p.m. and notice of said public hearing shall be given in the manner provided by law.

Section 5: The attached Notice shall be published in an English-language newspaper of general circulation published in the District, or published in the county and having circulation in the District if there is no such newspaper published in the District, in the manner provided by law, and shall be in substantially the form attached hereto as Exhibit A;

Section 6: This Resolution shall be in full force and effect forthwith upon and after its adoption.

ADOPTED this 2nd day of November, 2023.

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

President, Board of Education

Secretary, Board of Education

EXHIBIT A

**Notice of Proposed Property Tax Increase
To be Published**

**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 \$25,931,000. This represents a 3.76% 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 \$27,661,700. This represents a 3.18% 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.

STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

CERTIFICATION OF MINUTES

I, the undersigned, do 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 (the “*Board*”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 2nd day of November, 2023, insofar as the same relates to a:

Resolution Regarding the Estimated Amounts Necessary
to be Levied for Tax Year 2023.

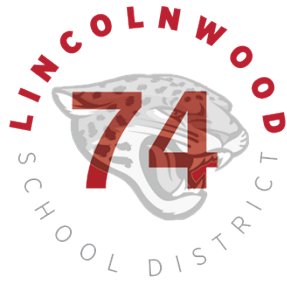
I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board on a day other than a Saturday, Sunday or legal holiday in the State of Illinois and at least 48 hours in advance of the holding of said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit 1*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 2nd day of November, 2023.

Secretary, Board of Education

EXHIBIT 1

**Open Meetings Act Notice of Board of Education Meeting
Posted In Advance of Meeting**



Executive Summary Finance Committee Meeting

DATE: October 17, 2023

TOPIC: Language Live by Lexia Voyager Sopris, Inc.

PREPARED BY: Dominick Lupo

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

LANGUAGE! Live® is a comprehensive literacy intervention for struggling students in grades 5–12. With a blended approach, LANGUAGE! Live's instruction reinforces the literacy foundations students need while strategically using authentic text to engage and accelerate them to grade-level proficiency.

This product will serve as the reading intervention curriculum for the middle school. Currently, there are twenty-five students enrolled in sections with our reading interventionist, and this product will be used with approximately fifteen of these students. The intervention programs are intended to be fluid in enrollment with the ultimate goal of giving students the appropriate supports in an effort to give these students the skills needed to exit the program. Therefore we are seeking twenty student subscriptions in order to account for this fluctuation throughout the year.

Currently, the reading intervention program uses the Reading Mastery program, but the team recognized that the limited scope of reading levels that the current programming reaches needs to be expanded in order to meet the needs of all intervention students. Language Live gives our program the ability to meet the needs of all students through an engaging, research-based curriculum design.

District Legal Counsel reviewed the Terms and Conditions and Privacy Policy and found them to be acceptable.

Counsel also offered a suggestion related to the National Data Privacy Agreement (IL-NDPA) necessitated by the Student Online Personal Protection Act (SOPPA). As a result, the vendors created an original NDPA document covering all the pertinent data and terms for their product, and legal counsel deemed this document to be appropriate in covering all of our student privacy requests.

Fiscal Impact:

This will result in a fiscal impact of \$3,724.60 for the 12-month subscription.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs 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.



LANGUAGE! Live

*Lexia Voyager Sopris Inc. Quote Number 00140437

Attn: Order Entry Department
17855 Dallas Pkwy, Suite 400
Dallas, Texas 75287
Phone: (800) 547-6747
Fax: (888) 819-7767
Email: CustomerService@voyagersopris.com

Created Date 9/29/2023
Expiration Date 10/31/2023

Quote To Dominick Lupo

Bill To Name Lincolnwood Sch Dist 74

Email dlupo@sd74.org

Bill To
6950 N East Prairie Rd Lincolnwood, IL 60712 US

Ship To Name Lincolnwood Sch Dist 74
6950 N East Prairie Rd Lincolnwood, IL 60712 US

Evelyn Troncoso
(888) 399-1995 ext 53607
evelyn.troncoso@voyagersopris.com
Ship To

Sales Executive

LANGUAGE! Live 2.0 Student Package, Level 2 - with 1 Year License 383216 20.00 \$71.00 \$1,420.00

LANGUAGE! Live 2.0 Teacher Start Up Package Level 1 and Level 2 with 1 Year 2.0

License 383161 2.00 \$983.00 \$1,966.00

Total Price \$3,386.00
S&H \$338.60
Tax \$0.00
Total Due \$3,724.60

Comments

***As of January 13, 2022, Voyager Sopris Learning, Inc. (Tax ID # 84-0770709), changed its name to Lexia Voyager Sopris Inc. As such, all business, all contracts, and documentation associated with this quote shall be executed under the Lexia Voyager Sopris Inc. name. (Same Tax ID # 84-0770709).**

****Prices included herein are exclusive of all applicable taxes, including sales tax, VAT or other duties or levies imposed by any federal, state or local authority, which are the responsibility of customer. Any taxes shown are estimates for informational purposes only. Customer will provide documentation in support of tax-exempt status upon request. Pricing is valid for 60 days unless otherwise specified on this quote. Unless otherwise provided herein, Voyager Sopris will invoice the total fees set forth above upon receipt of customer's PO/acceptance. Payment is due net 30 days of invoice.**

All academic school year licenses begin August 1 and end July 31 annually and all Summer subscription licenses begin May 1 and end July 31, regardless of purchase date.

Additional Support Services purchased separately from subscription licenses/packages (e.g., webinars or additional onsite and/or virtual training hours) must be used within 12 months from the received date of the PO acceptance of the applicable quote. A customer-designated account administrator contact name and email address are required for all subscriptions and service orders.



LANGUAGE! Live

Order Term

This order quote and the associated confirming purchase order or other customer confirmation of this quote serve as an agreement for this order which becomes effective upon its acceptance by both parties. Unless otherwise agreed by Voyager Sopris and customer in writing, the licenses, products, and/or services purchased pursuant to this quote will begin on or about the start date and continue in effect for the period set forth in this quote. Unless otherwise set forth in this quote or agreed to by Voyager Sopris and customer in writing: all subscription licenses under the order shall have the same start and end dates; all subscription products and services are deemed delivered upon provisioning of license availability; and all subscription licenses and associated services must be used within the subscription or service period specified herein - unused subscription licenses or services are not eligible for refund or credit. On-site training may be fulfilled with a virtual training equivalency, as needed, of up to six instructional hours per day.

Order Process

To submit an order, please fax this quote along with the applicable Purchase Order to 888-819-7767, send by email to customerservice@voyagersopris.com, or send to your sales representative's email address listed above. NOTE: Each Purchase Order must include the correct quote order number as provided on this quote, and should attach this quote.

Order Acceptance

All Voyager Sopris subscriptions, products and/or services are offered subject to Voyager Sopris' standard license and terms of use (the "License Terms"), available at: <https://www.voyagersopris.com/terms-conditions>, as supplemented by this quote. By placing an order, customer confirms its acceptance of the License Terms and this quote, which together with any previously awarded proposal and/or any other associated agreement entered into by Voyager Sopris and customer regarding the subscriptions, products and services in this quote, constitute the entire agreement between customer and Voyager Sopris regarding such subscriptions, products, and services (the "Agreement"). Customer and Voyager Sopris agree that the terms and conditions of the Agreement supersede any additional or inconsistent terms or provision in any customer drafted purchase order, or any communications, whether written or oral, between customer and Voyager Sopris relating to the subject matter hereof, which shall be of no effect. In the event of any conflict, the terms of the Agreement shall govern.

Standard Student Data Privacy Agreement

IL-NDPA v1.0a

School District or LEA

[Lincolnwood School District 74](#)

and

Provider

[Lexia Voyager Sopris Inc](#)

This Student Data Privacy Agreement (“DPA”) is entered into on the date of full execution (the “Effective Date”) and is entered into by and between:

[Lincolnwood SD 74], located at [6950 N East Prairie Rd
Lincolnwood, IL 60712] (the “Local Education Agency” or “LEA”) and
[Lexia Voyager Sopris Inc.], located at [17855 Dallas Parkway, Suite 400
Dallas, TX 75287] (the “Provider”).

WHEREAS, the Provider is providing educational or digital services to LEA.

WHEREAS, the Provider and LEA recognize the need to protect personally identifiable student information and other regulated data exchanged between them as required by applicable laws and regulations, such as the Family Educational Rights and Privacy Act (“FERPA”) at 20 U.S.C. § 1232g (34 CFR Part 99); the Children’s Online Privacy Protection Act (“COPPA”) at 15 U.S.C. § 6501-6506 (16 CFR Part 312), applicable state privacy laws and regulations and

WHEREAS, the Provider and LEA desire to enter into this DPA for the purpose of establishing their respective obligations and duties in order to comply with applicable laws and regulations.

NOW THEREFORE, for good and valuable consideration, LEA and Provider agree as follows:

1. A description of the Services to be provided, the categories of Student Data that may be provided by LEA to Provider, and other information specific to this DPA are contained in the Standard Clauses hereto.
2. **Special Provisions. Check if Required**
 - ☒ If checked, the Supplemental State Terms and attached hereto as **Exhibit “G”** are hereby incorporated by reference into this DPA in their entirety.
 - ☐ If checked, LEA and Provider agree to the additional terms or modifications set forth in **Exhibit “H”. (Optional)**
 - ☒ If Checked, the Provider, has signed **Exhibit “E”** to the Standard Clauses, otherwise known as General Offer of Privacy Terms
3. In the event of a conflict between the SDPC Standard Clauses, the State or Special Provisions will control. In the event there is conflict between the terms of the DPA and any other writing, including, but not limited to the Service Agreement and Provider Terms of Service or Privacy Policy the terms of this DPA shall control.
4. This DPA shall stay in effect for three years. Exhibit E will expire 3 years from the date the original DPA was signed.
5. The services to be provided by Provider to LEA pursuant to this DPA are detailed in **Exhibit “A”** (the “Services”).
6. **Notices.** All notices or other communication required or permitted to be given hereunder may be given via e-mail transmission, or first-class mail, sent to the designated representatives below.

The designated representative for the LEA for this DPA is:

Name: Dominick Lupo Title: Assistant Superintendent

Address: 6950 N. East Prairie Rd., Lincolnwood, IL 60712

Phone: 847-745-3712 Email: dlupo@sd74.org

The designated representative for the Provider for this DPA is:

Name: Mathew Bacon Title: Vice President

Address: 17855 Dallas Parkway, Suite 400, Dallas, TX 75287

Phone: 800.547.6747 Email: contracts@lexialearning.com

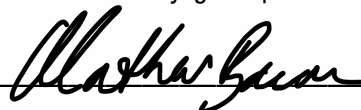
IN WITNESS WHEREOF, LEA and Provider execute this DPA as of the Effective Date.

LEA:

By: _____ Date: _____

Printed Name: _____ Title/Position: _____

Provider: Lexia Voyager Sopris Inc

By:  _____ Date: 10/9/2023

Printed Name: Mathew Bacon Title/Position: Vice President

STANDARD CLAUSES

Version 1.0

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of DPA.** The purpose of this DPA is to describe the duties and responsibilities to protect Student Data including compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA, with respect to its use of Student Data
2. **Student Data to Be Provided.** In order to perform the Services described above, LEA shall provide Student Data as identified in the Schedule of Data, attached hereto as **Exhibit "B"**.
3. **DPA Definitions.** The definition of terms used in this DPA is found in **Exhibit "C"**. In the event of a conflict, definitions used in this DPA shall prevail over terms used in any other writing, including, but not limited to the Service Agreement, Terms of Service, Privacy Policies etc.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA.** All Student Data transmitted to the Provider pursuant to the Service Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data transmitted to the Provider, including any modifications or additions or any portion thereof from any source, are subject to the provisions of this DPA in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement, shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEA as it pertains to the use of Student Data, notwithstanding the above.
2. **Parent Access.** To the extent required by law the LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review Education Records and/or Student Data correct erroneous information, and procedures for the transfer of student-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner (and no later than forty five (45) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent or student, whichever is sooner) to the LEA's request for Student Data in a student's records held by the Provider to view or correct as necessary. In the event that a parent of a student or other individual contacts the Provider to review any of the Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.
3. **Separate Account.** If Student-Generated Content is stored or maintained by the Provider, Provider shall, at the request of the LEA, transfer, or provide a mechanism for the LEA to transfer, said Student-Generated Content to a separate account created by the student.

4. **Law Enforcement Requests.** Should law enforcement or other government entities (“Requesting Party(ies)”) contact Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party, unless lawfully directed by the Requesting Party not to inform the LEA of the request.
5. **Subprocessors.** Provider shall enter into written agreements with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA.

ARTICLE III: DUTIES OF LEA

1. **Provide Data in Compliance with Applicable Laws.** LEA shall provide Student Data for the purposes of obtaining the Services in compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time.
2. **Annual Notification of Rights.** If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its annual notification of rights.
3. **Reasonable Precautions.** LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted Student Data.
4. **Unauthorized Access Notification.** LEA shall notify Provider promptly of any known unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance.** The Provider shall comply with all applicable federal, state, and local laws, rules, and regulations pertaining to Student Data privacy and security, all as may be amended from time to time.
2. **Authorized Use.** The Student Data shared pursuant to the Service Agreement, including persistent unique identifiers, shall be used for no purpose other than the Services outlined in Exhibit A or stated in the Service Agreement and/or otherwise authorized under the statutes referred to herein this DPA.
3. **Provider Employee Obligation.** Provider shall require all of Provider’s employees and agents who have access to Student Data to comply with all applicable provisions of this DPA with respect to the Student Data shared under the Service Agreement. Provider agrees to require and maintain an appropriate confidentiality agreement from each employee or agent with access to Student Data pursuant to the Service Agreement.
4. **No Disclosure.** Provider acknowledges and agrees that it shall not make any re-disclosure of any Student Data or any portion thereof, including without limitation, user content or other non-public information and/or personally identifiable information contained in the Student Data other than as directed or

permitted by the LEA or this DPA. This prohibition against disclosure shall not apply to aggregate summaries of De-Identified information, Student Data disclosed pursuant to a lawfully issued subpoena or other legal process, or to subprocessors performing services on behalf of the Provider pursuant to this DPA. Provider will not Sell Student Data to any third party.

5. **De-Identified Data**: Provider agrees not to attempt to re-identify de-identified Student Data. De-Identified Data may be used by the Provider for those purposes allowed under FERPA and the following purposes: (1) assisting the LEA or other governmental agencies in conducting research and other studies; and (2) research and development of the Provider's educational sites, services, or applications, and to demonstrate the effectiveness of the Services; and (3) for adaptive learning purpose and for customized student learning. Provider's use of De-Identified Data shall survive termination of this DPA or any request by LEA to return or destroy Student Data. Except for Subprocessors, Provider agrees not to transfer de-identified Student Data to any party unless (a) that party agrees in writing not to attempt re-identification, and (b) prior written notice has been given to the LEA who has provided prior written consent for such transfer. Prior to publishing any document that names the LEA explicitly or indirectly, the Provider shall obtain the LEA's written approval of the manner in which de-identified data is presented.
6. **Disposition of Data**. Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree. Upon termination of this DPA, if no written request from the LEA is received, Provider shall dispose of all Student Data after providing the LEA with reasonable prior notice. The duty to dispose of Student Data shall not extend to Student Data that had been De-Identified or placed in a separate student account pursuant to section II 3. The LEA may employ a "Directive for Disposition of Data" form, a copy of which is attached hereto as **Exhibit "D"**. If the LEA and Provider employ Exhibit "D," no further written request or notice is required on the part of either party prior to the disposition of Student Data described in Exhibit "D".
7. **Advertising Limitations**. Provider is prohibited from using, disclosing, or selling Student Data to (a) inform, influence, or enable Targeted Advertising; or (b) develop a profile of a student, family member/guardian or group, for any purpose other than providing the Service to LEA. This section does not prohibit Provider from using Student Data (i) for adaptive learning or customized student learning (including generating personalized learning recommendations); or (ii) to make product recommendations to teachers or LEA employees; or (iii) to notify account holders about new education product updates, features, or services or from otherwise using Student Data as permitted in this DPA and its accompanying exhibits

ARTICLE V: DATA PROVISIONS

1. **Data Storage**. Where required by applicable law, Student Data shall be stored within the United States. Upon request of the LEA, Provider will provide a list of the locations where Student Data is stored.
2. **Audits**. No more than once a year, or following unauthorized access, upon receipt of a written request from the LEA with at least ten (10) business days' notice and upon the execution of an appropriate confidentiality agreement, the Provider will allow the LEA to audit the security and privacy measures that are in place to ensure protection of Student Data or any portion thereof as it pertains to the delivery of services to the LEA . The Provider will cooperate reasonably with the LEA and any local, state, or federal

agency with oversight authority or jurisdiction in connection with any audit or investigation of the Provider and/or delivery of Services to students and/or LEA, and shall provide reasonable access to the Provider's facilities, staff, agents and LEA's Student Data and all records pertaining to the Provider, LEA and delivery of Services to the LEA. Failure to reasonably cooperate shall be deemed a material breach of the DPA.

3. **Data Security.** The Provider agrees to utilize administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security. The provider shall implement an adequate Cybersecurity Framework based on one of the nationally recognized standards set forth set forth in **Exhibit "F"**. Exclusions, variations, or exemptions to the identified Cybersecurity Framework must be detailed in an attachment to **Exhibit "H"**. Additionally, Provider may choose to further detail its security programs and measures that augment or are in addition to the Cybersecurity Framework in **Exhibit "F"**. Provider shall provide, in the Standard Schedule to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.
4. **Data Breach.** In the event of an unauthorized release, disclosure or acquisition of Student Data that compromises the security, confidentiality or integrity of the Student Data maintained by the Provider the Provider shall provide notification to LEA within seventy-two (72) hours of confirmation of the incident, unless notification within this time limit would disrupt investigation of the incident by law enforcement. In such an event, notification shall be made within a reasonable time after the incident. Provider shall follow the following process:
 - (1) The security breach notification described above shall include, at a minimum, the following information to the extent known by the Provider and as it becomes available:
 - i. The name and contact information of the reporting LEA subject to this section.
 - ii. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
 - iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
 - iv. Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided; and
 - v. A general description of the breach incident, if that information is possible to determine at the time the notice is provided.
 - (2) Provider agrees to adhere to all federal and state requirements with respect to a data breach related to the Student Data, including, when appropriate or required, the required responsibilities and procedures for notification and mitigation of any such data breach.
 - (3) Provider further acknowledges and agrees to have a written incident response plan that reflects best practices and is consistent with industry standards and federal and state law for responding to a data breach, breach of security, privacy incident or unauthorized acquisition or use of Student Data or any portion thereof, including personally identifiable information and agrees to provide LEA, upon request, with a summary of said written incident response plan.

- (4) LEA shall provide notice and facts surrounding the breach to the affected students, parents or guardians.
- (5) In the event of a breach originating from LEA's use of the Service, Provider shall cooperate with LEA to the extent necessary to expeditiously secure Student Data.

ARTICLE VI: GENERAL OFFER OF TERMS

Provider may, by signing the attached form of "General Offer of Privacy Terms" (General Offer, attached hereto as **Exhibit "E"**), be bound by the terms of **Exhibit "E"** to any other LEA who signs the acceptance on said Exhibit. The form is limited by the terms and conditions described therein.

ARTICLE VII: MISCELLANEOUS

1. **Termination**. In the event that either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any service agreement or contract if the other party breaches any terms of this DPA.
2. **Effect of Termination Survival**. If the Service Agreement is terminated, the Provider shall destroy all of LEA's Student Data pursuant to Article IV, section 6.
3. **Priority of Agreements**. This DPA shall govern the treatment of Student Data in order to comply with the privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. In the event there is conflict between the terms of the DPA and the Service Agreement, Terms of Service, Privacy Policies, or with any other bid/RFP, license agreement, or writing, the terms of this DPA shall apply and take precedence. In the event of a conflict between Exhibit H, the SDPC Standard Clauses, and/or the Supplemental State Terms, Exhibit H will control, followed by the Supplemental State Terms. Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.
4. **Entire Agreement**. This DPA and the Service Agreement constitute the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties. Neither failure nor delay on the part of any Party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.

5. **Severability.** Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the Parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.
6. **Governing Law; Venue and Jurisdiction.** THIS DPA WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF THE LEA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS FOR THE COUNTY OF THE LEA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS DPA OR THE TRANSACTIONS CONTEMPLATED HEREBY.
7. **Successors Bound:** This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of such business. In the event that the Provider sells, merges, or otherwise disposes of its business to a successor during the term of this DPA, the Provider shall provide written notice to the LEA no later than sixty (60) days after the closing date of sale, merger, or disposal. Such notice shall include a written, signed assurance that the successor will assume the obligations of the DPA and any obligations with respect to Student Data within the Service Agreement. The LEA has the authority to terminate the DPA if it disapproves of the successor to whom the Provider is selling, merging, or otherwise disposing of its business.
8. **Authority.** Each party represents that it is authorized to bind to the terms of this DPA, including confidentiality and destruction of Student Data and any portion thereof contained therein, all related or associated institutions, individuals, employees or contractors who may have access to the Student Data and/or any portion thereof.
9. **Waiver.** No delay or omission by either party to exercise any right hereunder shall be construed as a waiver of any such right and both parties reserve the right to exercise any such right from time to time, as often as may be deemed expedient.

EXHIBIT "A"
DESCRIPTION OF SERVICES

Lexia Voyager Sopris Inc. ® Saas-based educational subscriptions and ancillary materials and services, as set forth in each applicable accepted quote.

See attached quote 00140437.

EXHIBIT "B"
SCHEDULE OF DATA

Category of Data	Elements	Check if Used by Your System
Application Technology Meta Data	IP Addresses of users, Use of cookies, etc.	☒
	Other application technology meta data-Please specify:	☐
Application Use Statistics	Meta data on user interaction with application	☒
Assessment	Standardized test scores	☐
	Observation data	☐
	Other assessment data-Please specify: Benchmark Assessment data	☒
Attendance	Student school (daily) attendance data	☐
	Student class attendance data	☐
Communications	Online communications captured (emails, blog entries)	☐
Conduct	Conduct or behavioral data	☐
Demographics	Date of Birth	☒
	Place of Birth	☒
	Gender	☒
	Ethnicity or race	☒
	Language information (native, or primary language spoken by student)	☒
	Other demographic information-Please specify: Bilingual status	☒
Enrollment	Student school enrollment	☒
	Student grade level	☒
	Homeroom	☐
	Guidance counselor	☐
	Specific curriculum programs	☐
	Year of graduation	☐
	Other enrollment information-Please specify:	☐
Parent/Guardian Contact Information	Address	☐
	Email	☐

Category of Data	Elements	Check if Used by Your System	
	Phone	☐	☐
Parent/Guardian ID	Parent ID number (created to link parents to students)	☐	☐
Parent/Guardian Name	First and/or Last	☐	☐
Schedule	Student scheduled courses	☐	☐
	Teacher names	☐	☐
Special Indicator	English language learner information	☒	☐
	Low income status	☒	☐
	Medical alerts/ health data	☐	☐
	Student disability information	☒	☐
	Specialized education services (IEP or 504)	☒	☐
	Living situations (homeless/foster care)	☐	☐
	Other indicator information-Please specify: Other customized student group information	☒	☐
Student Contact Information	Address	☐	☐
	Email	☐	☐
	Phone	☐	☐
Student Identifiers	Local (School district) ID number	☒	☐
	State ID number	☐	☐
	Provider/App assigned student ID number	☐	☐
	Student app username	☒	☐
	Student app passwords	☒	☐
Student Name	First and/or Last	☒	☐
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	☒	☐
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	☐	☐
Student Survey Responses	Student responses to surveys or questionnaires	☐	☐
Student work	Student generated content; writing, pictures, etc.	☒	☐
	Other student work data -Please specify:	☐	☐
Transcript	Student course grades	☒	☐
	Student course data	☒	☐

Category of Data	Elements	Check if Used by Your System
	Student course grades/ performance scores	☒
	Other transcript data - Please specify:	☐
Transportation	Student bus assignment	☐
	Student pick up and/or drop off location	☐
	Student bus card ID number	☐
	Other transportation data – Please specify:	☐
Other	Please list each additional data element used, stored, or collected by your application:	☐
None	No Student Data collected at this time. Provider will immediately notify LEA if this designation is no longer applicable.	☐

EXHIBIT "C"

DEFINITIONS

De-Identified Data and De-Identification: Records and information are considered to be De-Identified when all personally identifiable information has been removed or obscured, such that the remaining information does not reasonably identify a specific individual, including, but not limited to, any information that, alone or in combination is linkable to a specific student and provided that the educational agency, or other party, has made a reasonable determination that a student's identity is not personally identifiable, taking into account reasonable available information.

Educational Records: Educational Records are records, files, documents, and other materials directly related to a student and maintained by the school or local education agency, or by a person acting for such school or local education agency, including but not limited to, records encompassing all the material kept in the student's cumulative folder, such as general identifying data, records of attendance and of academic work completed, records of achievement, and results of evaluative tests, health data, disciplinary status, test protocols and individualized education programs.

Metadata: means information that provides meaning and context to other data being collected; including, but not limited to: date and time records and purpose of creation Metadata that have been stripped of all direct and indirect identifiers are not considered Personally Identifiable Information.

Operator: means the operator of an internet website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used for K–12 school purposes. Any entity that operates an internet website, online service, online application, or mobile application that has entered into a signed, written agreement with an LEA to provide a service to that LEA shall be considered an "operator" for the purposes of this section.

Originating LEA: An LEA who originally executes the DPA in its entirety with the Provider.

Provider: For purposes of the DPA, the term "Provider" means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Student Data. Within the DPA the term "Provider" includes the term "Third Party" and the term "Operator" as used in applicable state statutes.

Student Generated Content: The term "Student-Generated Content" means materials or content created by a student in the services including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of student content.

School Official: For the purposes of this DPA and pursuant to 34 CFR § 99.31(b), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of Student Data including Education Records; and (3) Is subject to 34 CFR § 99.33(a) governing the use and re-disclosure of Personally Identifiable Information from Education Records.

Service Agreement: Refers to the Contract, Purchase Order or Terms of Service or Terms of Use.

Student Data: Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to,

information in the student's educational record or email, first and last name, birthdate, home or other physical address, telephone number, email address, or other information allowing physical or online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, individual purchasing behavior or preferences, food purchases, political affiliations, religious information, text messages, documents, student identifiers, search activity, photos, voice recordings, geolocation information, parents' names, or any other information or identification number that would provide information about a specific student. Student Data includes Meta Data. Student Data further includes "Personally Identifiable Information (PII)," as defined in 34 C.F.R. § 99.3 and as defined under any applicable state law. Student Data shall constitute Education Records for the purposes of this DPA, and for the purposes of federal, state, and local laws and regulations. Student Data as specified in **Exhibit "B"** is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or De-Identified, or anonymous usage data regarding a student's use of Provider's services.

Subprocessor: For the purposes of this DPA, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection, analytics, storage, or other service to operate and/or improve its service, and who has access to Student Data.

Subscribing LEA: An LEA that was not party to the original Service Agreement and who accepts the Provider's General Offer of Privacy Terms.

Targeted Advertising: means presenting an advertisement to a student where the selection of the advertisement is based on Student Data or inferred over time from the usage of the operator's Internet web site, online service or mobile application by such student or the retention of such student's online activities or requests over time for the purpose of targeting subsequent advertisements. "Targeted Advertising" does not include any advertising to a student on an Internet web site based on the content of the web page or in response to a student's response or request for information or feedback.

Third Party: The term "Third Party" means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Education Records and/or Student Data, as that term is used in some state statutes. However, for the purpose of this DPA, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."

EXHIBIT "D"
DIRECTIVE FOR DISPOSITION OF DATA

n/a

Provider to dispose of data obtained by Provider pursuant to the terms of the Service Agreement between LEA and Provider. The terms of the Disposition are set forth below:

1. Extent of Disposition

☐ Disposition is partial. The categories of data to be disposed of are set forth below or are found in an attachment to this Directive:

[]

☐ Disposition is Complete. Disposition extends to all categories of data.

2. Nature of Disposition

☐ Disposition shall be by destruction or deletion of data.

☐ Disposition shall be by a transfer of data. The data shall be transferred to the following site as follows:

[]

3. Schedule of Disposition

Data shall be disposed of by the following date:

☐ As soon as commercially practicable.

☐ By []

4. Signature

Authorized Representative of LEA

Date

5. Verification of Disposition of Data

Authorized Representative of Company

Date

EXHIBIT "E"
GENERAL OFFER OF PRIVACY TERMS

1. Offer of Terms

Provider offers the same privacy protections found in this DPA between it and (Lexia Learning Systems LLC) which is dated , to any other LEA (Lincolnwood SD74) who accepts this General Offer of Privacy Terms ("General Offer") through its signature below. This General Offer shall extend only to privacy protections, and Provider's signature shall not necessarily bind Provider to other terms, such as price, term, or schedule of services, or to any other provision not addressed in this DPA. The Provider and the Subscribing LEA may also agree to change the data provided by Subscribing LEA to the Provider to suit the unique needs of the Subscribing LEA. The Provider may withdraw the General Offer in the event of: (1) a material change in the applicable privacy statutes; (2) a material change in the services and products listed in the originating Service Agreement; or three (3) years after the date of Provider's signature to this Form. Subscribing LEAs should send the signed **Exhibit "E"** to Provider at the following email address: contracts@lexialearning.com.

PROVIDER:

BY:  Date: 9/22/2023

Printed Name: Nick Gaehde Title/Position: President

2. Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA for the term of the DPA between the and

****PRIOR TO ITS EFFECTIVENESS, SUBSCRIBING LEA MUST DELIVER NOTICE OF ACCEPTANCE TO PROVIDER PURSUANT TO ARTICLE VII, SECTION 5. ****

Subscribing LEA:

BY: _____ Date: _____

Printed Name: _____ Title/Position: _____

SCHOOL DISTRICT NAME: Lincolnwood School District 74

DESIGNATED REPRESENTATIVE OF LEA:

Name: _____

Title: _____

Address: _____

Telephone Number: _____

Email: _____

EXHIBIT “F”
DATA SECURITY REQUIREMENTS

Adequate Cybersecurity Frameworks
2/24/2020

The Education Security and Privacy Exchange (“Edspex”) works in partnership with the Student Data Privacy Consortium and industry leaders to maintain a list of known and credible cybersecurity frameworks which can protect digital learning ecosystems chosen based on a set of guiding cybersecurity principles* (“Cybersecurity Frameworks”) that may be utilized by Provider .

Cybersecurity Frameworks

	MAINTAINING ORGANIZATION/GROUP	FRAMEWORK(S)
☐	National Institute of Standards and Technology	NIST Cybersecurity Framework Version 1.1
☐	National Institute of Standards and Technology	NIST SP 800-53, Cybersecurity Framework for Improving Critical Infrastructure Cybersecurity (CSF), Special Publication 800-171
☒	International Standards Organization	Information technology — Security techniques — Information security management systems (ISO 27000 series)
☐	Secure Controls Framework Council, LLC	Security Controls Framework (SCF)
☐	Center for Internet Security	CIS Critical Security Controls (CSC, CIS Top 20)
☐	Office of the Under Secretary of Defense for Acquisition and Sustainment (OUSD(A&S))	Cybersecurity Maturity Model Certification (CMMC, ~FAR/DFAR)

Please visit <http://www.edspex.org> for further details about the noted frameworks.

*Cybersecurity Principles used to choose the Cybersecurity Frameworks are located here

EXHIBIT "G" - Supplemental SDPC (Student Data Privacy Consortium) State Terms for Illinois

Version IL-NDPAv1.0a (Revised March 15, 2021)

This **Exhibit G**, Supplemental SDPC State Terms for Illinois ("Supplemental State Terms"), effective simultaneously with the attached Student Data Privacy Agreement ("DPA") by and between

Lincolnwood SD 74 (the "Local Education Agency" or "LEA") and Lexia Voyager Sopris Inc. (the "Provider"), is incorporated in the attached DPA and amends the DPA (and all supplemental terms and conditions and policies applicable to the DPA) as follows:

1. **Compliance with Illinois Privacy Laws.** In performing its obligations under the Agreement, the Provider shall comply with all Illinois laws and regulations pertaining to student data privacy, confidentiality, and maintenance, including but not limited to the Illinois School Student Records Act ("ISSRA"), 105 ILCS 10/, Mental Health and Developmental Disabilities Confidentiality Act ("MHDDCA"), 740 ILCS 110/, Student Online Personal Protection Act ("SOPPA"), 105 ILCS 85/, Identity Protection Act ("IPA"), 5 ILCS 179/, and Personal Information Protection Act ("PIPA"), 815 ILCS 530/, and Local Records Act ("LRA"), 50 ILCS 205/.

2. **Definition of "Student Data."** In addition to the definition set forth in **Exhibit C**, Student Data includes any and all information concerning a student by which a student may be individually identified under applicable Illinois law and regulations, including but not limited to (a) "covered information," as defined in Section 5 of SOPPA (105 ILCS 85/5), (b) "school student records" as that term is defined in Section 2 of ISSRA (105 ILCS 10/2(d)) (c) "records" as that term is defined under Section 110/2 of the MHDDCA (740 ILCS 110/2), and (d) "personal information" as defined in Section 530/5 of PIPA.

3. **School Official Designation.** Pursuant to Article I, Paragraph 1 of the DPA Standard Clauses, and in accordance with FERPA, ISSRA and SOPPA, in performing its obligations under the DPA, the Provider is acting as a school official with legitimate educational interest; is performing an institutional service or function for which the LEA would otherwise use its own employees; is under the direct control of the LEA with respect to the use and maintenance of Student Data; and is using Student Data only for an authorized purpose and in furtherance of such legitimate educational interest.

4. **Limitations on Re-Disclosure.** The Provider shall not re-disclose Student Data to any other party or affiliate without the express written permission of the LEA or pursuant to court order, unless such disclosure is otherwise permitted under SOPPA, ISSRA, FERPA, and MHDDCA. Provider will not sell or rent Student Data. In the event another party, including law enforcement or a government entity, contacts the Provider with a request or subpoena for Student Data in the possession of the Provider, the Provider shall redirect the other party to seek the data directly from the LEA. In the event the Provider is compelled to produce Student Data to another party in compliance with a court order, Provider shall notify the LEA at least five (5) school days in advance of the court ordered disclosure and, upon request, provide the LEA with a copy of the court order requiring such disclosure.

5. **Notices.** Any notice delivered pursuant to the DPA shall be deemed effective, as applicable, upon receipt as evidenced by the date of transmission indicated on the transmission material, if by e-mail; or four (4) days after mailing, if by first-class mail, postage prepaid.

6. **Parent Right to Access and Challenge Student Data.** The LEA shall establish reasonable procedures pursuant to which a parent, as that term is defined in 105 ILCS 10/2(g), may inspect and/or

copy Student Data and/or challenge the accuracy, relevance or propriety of Student Data, pursuant to Sections 5 and 7 of ISSRA (105 ILCS 10/5; 105 ILCS 10/7) and Section 33 of SOPPA (105 ILCS 85/33). The Provider shall respond to any request by the LEA for Student Data in the possession of the Provider when Provider cooperation is required to afford a parent an opportunity to inspect and/or copy the Student Data, no later than 5 business days from the date of the request. In the event that a parent contacts the Provider directly to inspect and/or copy Student Data, the Provider shall refer the parent to the LEA, which shall follow the necessary and proper procedures regarding the requested Student Data.

7. **Corrections to Factual Inaccuracies.** In the event that the LEA determines that the Provider is maintaining Student Data that contains a factual inaccuracy, and Provider cooperation is required in order to make a correction, the LEA shall notify the Provider of the factual inaccuracy and the correction to be made. No later than 90 calendar days after receiving the notice of the factual inaccuracy, the Provider shall correct the factual inaccuracy and shall provide written confirmation of the correction to the LEA.

8. **Security Standards.** The Provider shall implement and maintain commercially reasonable security procedures and practices that otherwise meet or exceed industry standards designed to protect Student Data from unauthorized access, destruction, use, modification, or disclosure, including but not limited to the unauthorized acquisition of computerized data that compromises the security, confidentiality, or integrity of the Student Data (a "Security Breach"). For purposes of the DPA and this Exhibit G, "Security Breach" does not include the good faith acquisition of Student Data by an employee or agent of the Provider or LEA for a legitimate educational or administrative purpose of the Provider or LEA, so long as the Student Data is used solely for purposes permitted by SOPPA and other applicable law, and so long as the Student Data is restricted from further unauthorized disclosure.

9. **Security Breach Notification.** In addition to the information enumerated in Article V, Section 4(1) of the DPA Standard Clauses, any Security Breach notification provided by the Provider to the LEA shall include:

- a. A list of the students whose Student Data was involved in or is reasonably believed to have been involved in the breach, if known; and
- b. The name and contact information for an employee of the Provider whom parents may contact to inquire about the breach.

10. **Reimbursement of Expenses Associated with Security Breach.** In the event of a Security Breach that is attributable to the Provider, the Provider shall reimburse and indemnify the LEA for any and all costs and expenses that the LEA incurs in investigating and remediating the Security Breach, without regard to any limitation of liability provision otherwise agreed to between Provider and LEA, including but not limited to costs and expenses associated with:

- a. Providing notification to the parents of those students whose Student Data was compromised and regulatory agencies or other entities as required by law or contract;
- b. Providing credit monitoring to those students whose Student Data was exposed in a manner during the Security Breach that a reasonable person would believe may impact the student's credit or financial security;
- c. Legal fees, audit costs, fines, and any other fees or damages imposed against the LEA

as a result of the security breach; and

- d. Providing any other notifications or fulfilling any other requirements adopted by the Illinois State Board of Education or under other State or federal laws.

11. Transfer or Deletion of Student Data. The Provider shall review, on an annual basis, whether the Student Data it has received pursuant to the DPA continues to be needed for the purpose(s) of the Service Agreement and this DPA. If any of the Student Data is no longer needed for purposes of the Service Agreement and this DPA, the Provider will provide written notice to the LEA as to what Student Data is no longer needed. The Provider will delete or transfer Student Data in readable form to the LEA, as directed by the LEA (which may be effectuated through Exhibit D of the DPA), within 30 calendar days if the LEA requests deletion or transfer of the Student Data and shall provide written confirmation to the LEA of such deletion or transfer. Upon termination of the Service Agreement between the Provider and LEA, Provider shall conduct a final review of Student Data within 60 calendar days.

If the LEA receives a request from a parent, as that term is defined in 105 ILCS 10/2(g), that Student Data being held by the Provider be deleted, the LEA shall determine whether the requested deletion would violate State and/or federal records laws. In the event such deletion would not violate State or federal records laws, the LEA shall forward the request for deletion to the Provider. The Provider shall comply with the request and delete the Student Data within a reasonable time period after receiving the request.

Any provision of Student Data to the LEA from the Provider shall be transmitted in a format readable by the LEA.

12. Public Posting of DPA. Pursuant to SOPPA, the LEA shall publish on its website a copy of the DPA between the Provider and the LEA, including this Exhibit G.

13. Subcontractors. By no later than (5) business days after the date of execution of the DPA, the Provider shall provide the LEA with a list of any subcontractors to whom Student Data may be disclosed or a link to a page on the Provider's website that clearly lists any and all subcontractors to whom Student Data may be disclosed. This list shall, at a minimum, be updated and provided to the LEA by the beginning of each fiscal year (July 1) and at the beginning of each calendar year (January 1).

14. DPA Term.

- a. **Original DPA.** Paragraph 4 on page 2 of the DPA setting a three-year term for the DPA shall be deleted, and the following shall be inserted in lieu thereof: "This DPA shall be effective upon the date of signature by Provider and LEA, and shall remain in effect as between Provider and LEA 1) for so long as the Services are being provided to the LEA or 2) until the DPA is terminated pursuant to Section 15 of this Exhibit G, whichever comes first. The Exhibit E General Offer will expire three (3) years from the date the original DPA was signed."
- b. **General Offer DPA.** The following shall be inserted as a new second sentence in Paragraph 1 of Exhibit E: "The provisions of the original DPA offered by Provider and accepted by Subscribing LEA pursuant to this Exhibit E shall remain in effect as between Provider and Subscribing LEA 1) for so long as the Services are being provided to Subscribing LEA, or 2) until the DPA is terminated pursuant to Section 15 of this Exhibit G, whichever comes first."

15. **Termination.** Paragraph 1 of Article VII shall be deleted, and the following shall be inserted in lieu thereof: "In the event either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or been terminated. One party may terminate this DPA upon a material breach of this DPA by the other party. Upon termination of the DPA, the Service Agreement shall terminate.'
16. **Privacy Policy.** The Provider must publicly disclose material information about its collection, use, and disclosure of Student Data, including, but not limited to, publishing a terms of service agreement, privacy policy, or similar document.
17. **Minimum Data Necessary Shared.** The Provider attests that the Student Data request by the Provider from the LEA in order for the LEA to access the Provider's products and/or services is limited to the Student Data that is adequate, relevant, and limited to what is necessary in relation to the K-12 school purposes for which it is processed.
18. **Student and Parent Access.** Access by students or parents/guardians to the Provider's programs or services governed by the DPA or to any Student Data stored by Provider shall not be conditioned upon agreement by the parents/guardians to waive any of the student data confidentiality restrictions or a lessening of any of the confidentiality or privacy requirements contained in this DPA.
19. **Data Storage.** Provider shall store all Student Data shared under the DPA within the United States.
20. **Exhibits A and B.** The Services described in Exhibit A and the Schedule of Data in Exhibit B to the DPA satisfy the requirements in SOPPA to include a statement of the product or service being provided to the school by the Provider and a listing of the categories or types of covered information to be provided to the Provider, respectively.

EXHIBIT "H"
Additional Terms or Modifications
Version 1.0a

LEA and Provider agree to the following additional terms and modifications:

This is a free text field that the parties can use to add or modify terms in or to the DPA. If there are no additional or modified terms, this field should read "None."

None.



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*Lexia Voyager Sopris Inc.
Attn: Order Entry Department
17855 Dallas Pkwy, Suite 400
Dallas, Texas 75287
Phone: (800) 547-6747
Fax: (888) 819-7767
Email: CustomerService@voyagersopris.com

Quote Number 00140437
Created Date 6/30/2023
Expiration Date 8/31/2023

Quote To Dominick Lupo
Email dlupo@sd74.org

Bill To Name Lincolnwood Sch Dist 74
Bill To 6950 N East Prairie Rd
Lincolnwood, IL 60712
US
Ship To Name Lincolnwood Sch Dist 74
Ship To 6950 N East Prairie Rd
Lincolnwood, IL 60712
US

Sales Executive

Evelyn Troncoso
(888) 399-1995 ext 53607
evelyn.troncoso@voyagersopris.com

Description	Product Code	Quantity	Sales Price	Total Price
LANGUAGE! Live 2.0 Student Package, Level 2 - with 1 Year License	383216	20.00	\$71.00	\$1,420.00
LANGUAGE! Live 2.0 Teacher Start Up Package Level 1 and Level 2 with 1 Year 2.0 License	383161	2.00	\$983.00	\$1,966.00

Total Price \$3,386.00
S&H \$338.60
Tax \$0.00
Total Due \$3,724.60

Comments

***As of January 13, 2022, Voyager Sopris Learning, Inc. (Tax ID # 84-0770709), changed its name to Lexia Voyager Sopris Inc. As such, all business, all contracts, and documentation associated with this quote shall be executed under the Lexia Voyager Sopris Inc. name. (Same Tax ID # 84-0770709).**

****Prices included herein are exclusive of all applicable taxes, including sales tax, VAT or other duties or levies imposed by any federal, state or local authority, which are the responsibility of customer. Any taxes shown are estimates for informational purposes only. Customer will provide documentation in support of tax-exempt status upon request. Pricing is valid for 60 days unless otherwise specified on this quote. Unless otherwise provided herein, Voyager Sopris will invoice the total fees set forth above upon receipt of customer's PO/acceptance. Payment is due net 30 days of invoice.**

All academic school year licenses begin August 1 and end July 31 annually and all Summer subscription licenses begin May 1 and end July 31, regardless of purchase date.

- Additional Support Services purchased separately from subscription licenses/packages (e.g., webinars or additional onsite and/or virtual training hours) must be used within 12 months from the received date of the PO acceptance of the applicable quote.
- A customer-designated account administrator contact name and email address are required for all subscriptions and service orders.



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Order Term

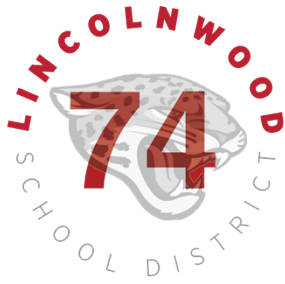
This order quote and the associated confirming purchase order or other customer confirmation of this quote serve as an agreement for this order which becomes effective upon its acceptance by both parties. Unless otherwise agreed by Voyager Sopris and customer in writing, the licenses, products, and/or services purchased pursuant to this quote will begin on or about the start date and continue in effect for the period set forth in this quote. Unless otherwise set forth in this quote or agreed to by Voyager Sopris and customer in writing: all subscription licenses under the order shall have the same start and end dates; all subscription products and services are deemed delivered upon provisioning of license availability; and all subscription licenses and associated services must be used within the subscription or service period specified herein - unused subscription licenses or services are not eligible for refund or credit. On-site training may be fulfilled with a virtual training equivalency, as needed, of up to six instructional hours per day.

Order Process

To submit an order, please fax this quote along with the applicable Purchase Order to 888-819-7767, send by email to customerservice@voyagersopris.com, or send to your sales representative's email address listed above. NOTE: Each Purchase Order must include the correct quote order number as provided on this quote, and should attach this quote.

Order Acceptance

All Voyager Sopris subscriptions, products and/or services are offered subject to Voyager Sopris' standard license and terms of use (the "License Terms"), available at: <https://www.voyagersopris.com/terms-conditions>, as supplemented by this quote. By placing an order, customer confirms its acceptance of the License Terms and this quote, which together with any previously awarded proposal and/or any other associated agreement entered into by Voyager Sopris and customer regarding the subscriptions, products and services in this quote, constitute the entire agreement between customer and Voyager Sopris regarding such subscriptions, products, and services (the "Agreement"). Customer and Voyager Sopris agree that the terms and conditions of the Agreement supersede any additional or inconsistent terms or provision in any customer drafted purchase order, or any communications, whether written or oral, between customer and Voyager Sopris relating to the subject matter hereof, which shall be of no effect. In the event of any conflict, the terms of the Agreement shall govern.



Finance Committee Meeting

DATE: October 19, 2023

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose/Background:

To provide the Finance Committee updates related to District finances.

1. The District's ISBE School Maintenance Project Grant application for \$50,000 will appear on the November Board of Education agenda.
2. District Administration will be communicating with SD74 alumnus Barry Berger to arrange for the annual \$50,000 planned donation on *Giving Tuesday* (November 28, 2023). The details will be on the November 16, 2023 Finance Committee agenda.