



LINCOLNWOOD SCHOOL
DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting
AGENDA
Thursday, July 20, 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, July 20, 2023.*

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

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

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

ADMINISTRATORS/STAFF

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

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

- | | |
|--|---|
| a. Finance Committee Meeting Minutes - MAY 18, 2023 | 3 |
| b. Finance Committee Meeting Minutes - JUNE 8, 2023 | 8 |

Motion by member:_____ Seconded by:_____

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

- | | |
|--|----|
| a. Fund Balance Report - MAY 2023 | 11 |
|--|----|

5. OLD BUSINESS

- | | |
|--|----|
| a. Tentative Budget for Fiscal Year 2024 | 34 |
|--|----|

6. NEW BUSINESS

a. ELA Consultant Audit and Professional Development	98
b. Writable, Inc. Lincoln Hall	105
7. <u>INFORMATION/DISCUSSION</u> : District Purchasing Update(s) - <i>Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen</i>	<u>111</u>
a. Swift K12 Renewal for 2023-2024	
b. FitnessGram Renewal for 2023-2024	
c. Heartland School Systems Renewal for 2023-2024	
d. NewsELA for 2023-2024	
8. <u>INFORMATION/DISCUSSION</u> : District Finance Update - <i>Courtney Whited, Business Manager/CSBO</i>	<u>113</u>
a. First Student Transportation	
9. ADJOURNMENT	

Motion by member: _____ Seconded by: _____

Dr. David L. Russo, Superintendent of Schools

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



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

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

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

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

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 6:31 p.m

FINANCE COMMITTEE MEMBERS

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

FINANCE COMMITTEE MEMBERS NOT PRESENT

Jay Oleniczak (BOE), Co-Chair
Maja Kenjar, Community Member

ADMINISTRATORS/STAFF

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

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **April 20, 2023**

A motion was made, seconded and passed to approve the minutes from the April 20, 2023 Finance Committee meeting.

4. FUND BALANCE REPORT

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

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

The Committee asked if there would be a budget amendment reflecting underspending in some areas.

Courtney explained that the underspending is due to projects that did not start or were postponed. The Administration will determine if an amended budget is necessary and will follow up with a response.

5. OLD BUSINESS

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

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

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

6. NEW BUSINESS

a. FY24 & FY25 Audit Services

Courtney presented the FY24 & FY25 Audit Services.

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

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

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

c. FY24 Facility Rental Fee Waiver Request from LBSA

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

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

d. FY24 Preliminary Budget Assumptions

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

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

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

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

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

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

g. 2023-2024 Encyclopedia Britannica Renewal

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

h. Interactive Display Refresh

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

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

i. 2023-2024 Learning A-Z Product Renewal

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

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

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

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

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

k. 2022-2023 PebbleGo Renewal

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

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

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

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

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

n. Renaissance Learning Renewal of FastBridge for 2023-2024

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

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

7. District Finance Update

a. CLIC Cyber Liability Coverage for FY24

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

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

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

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

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

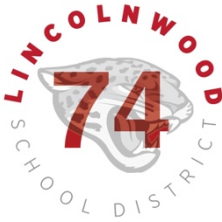
8. ADJOURNMENT.

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

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

Peter D. Theodore, Chair

Jay Oleniczak, Co-chair

	LINCOLNWOOD SCHOOL DISTRICT 74 BOARD OF EDUCATION Finance Committee Meeting Minutes Thursday, June 8, 2023 at <u>6:30 PM</u>	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
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Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Marvin Garlich Administration Building 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, June 8, 2023.

FINANCE COMMITTEE MEMBERS

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

FINANCE COMMITTEE MEMBERS NOT PRESENT

Peter D. Theodore (BOE), Chair
John P. Vranas (BOE)
Michael Bartholomew, Community Member
Maja Kenjar, Community Member
Steven Pawlow, Community Member

ADMINISTRATORS/STAFF

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

1. CALL TO ORDER/ROLL CALL.

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

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **MAY 18, 2023**

The Finance Committee did not take any action relative to the minutes due to the lack of a quorum.

4. FUND BALANCE REPORT

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

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

5. OLD BUSINESS

a. Draft of Fiscal Year 2024 Tentative Budget

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

b. E-Rate Category I – AT&T Business Class Internet Access – Signature Needed

Jordan Stephen, Director of Technology, explained that due to an accidental omission from AT&T, a new copy of the contract had to be submitted for signatures. This was originally approved at the May 4, 2023 Board of Education meeting and an additional signature is needed.

6. NEW BUSINESS

a. Workers' Compensation Insurance Coverage for Fiscal Year 2024

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

b. 2023-24 Collective Liability Insurance Cooperative (CLIC) Property/Casualty and Fiduciary Insurance Renewal

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

c. IXL Product Renewal 2023-2024

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

d. Brightly Maintenance Software Purchase for 2023-2026

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

e. 2023-2024 PowerSchool Enrollment Registration Renewal Contracts

The Finance Committee members in attendance stated their support of the Administrative recommendation to recommend to the Board of Education to approve the contract for PowerSchool

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

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

As Requested During the May 18, 2023 Finance Committee Meeting, the Following Figures were Exported from the District's Financial System and Compiled in Order to Show Food and Supply Costs Versus Lunch Credit Purchases (not Card Scans at the POS System in the Cafeteria)

Courtney explained that in conclusion our food service is basically breaking even. The Committee discussed the potential of having to raise the lunch fee to account for the cost of upgrading our food service.

a. The Niles Township School Treasurer's Office Sent a Statement to Districts About Personal Property Replacement Tax (PPRT) from the Illinois Department of Revenue.

Courtney presented the report along with recent historical PPRT data.

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

a. Nearpod Renewal for 2022-2023

b. Powerschool Schoology Renewal for 2023-2024

c. PowerSchool SIS Maintenance and Support Renewal for 2023-2024

d. Typing Training - Retired as recommended by the Instructional Coaching team.

e. LessonPix Renewal for 2023-2024

f. PLTW - STEM Curriculum for 2023-2024

g. Neptune Navigate Digital Citizenship Curriculum for 2023-2024

9. ADJOURNMENT.

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

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

Peter D. Theodore, Chair Absent

Jay Oleniczak, Co-chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2022-2023

Month: May
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	\$13,022,792.37	\$23,320,172.40	(\$18,633,469.40)	\$0.00	\$17,709,495.37
20	OPERATIONS & MAINTENANCE	\$3,494,768.89	\$2,549,364.95	(\$1,772,399.73)	\$0.00	\$4,271,734.11
30	DEBT SERVICE	\$829,925.65	\$1,772,852.11	(\$1,494,725.00)	\$0.00	\$1,108,052.76
40	TRANSPORTATION	\$1,442,825.96	\$1,669,870.45	(\$1,211,351.35)	\$0.00	\$1,901,345.06
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$448,606.14	\$546,817.43	(\$180,362.81)	\$0.00	\$815,060.76
52	SOCIAL SECURITY AND MEDICARE	\$139,099.31	\$615,590.90	(\$300,492.09)	\$0.00	\$454,198.12
60	CAPITAL PROJECTS	\$5,825,261.89	\$671,060.64	(\$2,015,782.83)	\$0.00	\$4,480,539.70
70	WORKING CASH	\$573,446.40	\$8,849.52	\$0.00	\$0.00	\$582,295.92
80	TORT IMMUNITY	\$249,408.82	\$393,645.38	(\$24,612.00)	\$0.00	\$618,442.20
90	FIRE PREVENTION & SAFETY	\$2,617,556.88	\$543,172.32	(\$98,512.00)	\$0.00	\$3,062,217.20
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$28,643,692.31	\$32,091,396.10	(\$25,731,707.21)	\$0.00	\$35,003,381.20

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 05/31/2023

Fiscal Year: 2022-2023

ASSETS

CASH & INVESTMENTS

Cash in Bank (+) \$34,760,305.05

Imprest Fund (+) \$10,333.64

Petty Cash (+) \$100.00

Sub-total : CASH & INVESTMENTS \$34,770,738.69

DUE FROM OTHER GOVERNMENTS

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

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

Total : ASSETS \$34,770,271.66

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$61,290.18

Sub-total : ACCOUNTS PAYABLE \$61,290.18

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$35,503.50

Payroll Liabilities (+) (\$329,903.22)

Sub-total : OTHER CURRENT LIABILITIES (\$294,399.72)

Total : LIABILITIES (\$233,109.54)

FUND BALANCE

Unreserved Fund Balance

Fund Balance (+) \$28,643,692.31

Sub-total : Unreserved Fund Balance \$28,643,692.31

NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+) \$6,359,688.89

Sub-total : NET INCREASE (DECREASE) \$6,359,688.89

Total : FUND BALANCE \$35,003,381.20

Total LIABILITIES + FUND BALANCE \$34,770,271.66

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$0.00	\$25,081,022.63	\$25,868,050.00	\$787,027.37	97.0%
Payments in Lieu of Taxes (+)	\$376,225.64	\$1,927,538.26	\$900,000.00	(\$1,027,538.26)	214.2%
Tuition Payments Received (+)	\$9,097.50	\$236,888.71	\$221,600.00	(\$15,288.71)	106.9%
Interest Revenue Received (+)	\$45,387.12	\$394,484.39	\$369,000.00	(\$25,484.39)	106.9%
Sales to Pupils & Adults (+)	\$23,355.45	\$209,398.68	\$200,000.00	(\$9,398.68)	104.7%
Activity Fees Received (+)	\$26,116.50	\$131,448.42	\$100,150.00	(\$31,298.42)	131.3%
Other Local Revenue (+)	\$21,711.48	\$202,839.24	\$330,430.00	\$127,590.76	61.4%
Rental Revenue (+)	\$23,235.50	\$118,796.18	\$89,600.00	(\$29,196.18)	132.6%
Sub-total : LOCAL SOURCES	\$525,129.19	\$28,302,416.51	\$28,078,830.00	(\$223,586.51)	100.8%
STATE SOURCES					
State Grants & Aid Received (+)	\$105,958.00	\$1,534,961.12	\$1,539,000.00	\$4,038.88	99.7%
Sub-total : STATE SOURCES	\$105,958.00	\$1,534,961.12	\$1,539,000.00	\$4,038.88	99.7%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$29,841.66	\$2,254,018.47	\$2,106,691.00	(\$147,327.47)	107.0%
Sub-total : FEDERAL SOURCES	\$29,841.66	\$2,254,018.47	\$2,106,691.00	(\$147,327.47)	107.0%
Total : REVENUE	\$660,928.85	\$32,091,396.10	\$31,724,521.00	(\$366,875.10)	101.2%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$614,332.66	\$6,015,290.68	\$7,735,177.00	\$1,719,886.32	77.8%
Employee Benefits (-)	\$101,379.54	\$930,441.75	\$1,430,774.00	\$500,332.25	65.0%
Termination Benefits (-)	\$108,281.89	\$344,859.96	\$397,000.00	\$52,140.04	86.9%
Purchased Services (-)	\$25,080.47	\$158,903.70	\$216,005.00	\$57,101.30	73.6%
Supplies & Materials (-)	\$36,251.71	\$274,742.14	\$549,480.00	\$274,737.86	50.0%
Capital Expenditures (-)	\$53,926.06	\$167,842.24	\$204,000.00	\$36,157.76	82.3%
Other Objects (-)	\$0.00	\$325.00	\$1,800.00	\$1,475.00	18.1%
Non-Capitalized Equipment (-)	\$17,339.16	\$22,922.57	\$117,500.00	\$94,577.43	19.5%
Sub-total : REGULAR K-12 PROGRAMS	(\$956,591.49)	(\$7,915,328.04)	(\$10,651,736.00)	(\$2,736,407.96)	74.3%
PRE-K PROGRAMS					
Salaries (-)	\$18,266.64	\$182,666.40	\$225,356.00	\$42,689.60	81.1%
Employee Benefits (-)	\$5,556.08	\$55,562.73	\$69,413.00	\$13,850.27	80.0%
Supplies & Materials (-)	\$496.99	\$3,011.30	\$4,300.00	\$1,288.70	70.0%
Non-Capitalized Equipment (-)	\$0.00	\$194.02	\$750.00	\$555.98	25.9%
Sub-total : PRE-K PROGRAMS	(\$24,319.71)	(\$241,434.45)	(\$299,819.00)	(\$58,384.55)	80.5%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$88,815.09	\$925,390.64	\$1,198,065.00	\$272,674.36	77.2%
Employee Benefits (-)	\$25,754.68	\$228,234.99	\$354,957.00	\$126,722.01	64.3%
Purchased Services (-)	\$0.00	\$535.75	\$600.00	\$64.25	89.3%
Supplies & Materials (-)	\$958.11	\$2,027.80	\$5,500.00	\$3,472.20	36.9%
Capital Expenditures (-)	\$0.00	\$2,338.09	\$6,000.00	\$3,661.91	39.0%
Other Objects (-)	\$0.00	\$180.00	\$200.00	\$20.00	90.0%
Non-Capital Equipment (-)	\$0.00	\$1,742.40	\$5,000.00	\$3,257.60	34.8%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : SPECIAL ED PROGRAMS K-12	(\$115,527.88)	(\$1,160,449.67)	(\$1,570,322.00)	(\$409,872.33)	73.9%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$45,018.96	\$450,189.60	\$585,251.00	\$135,061.40	76.9%
Employee Benefits (-)	\$8,491.22	\$78,976.41	\$110,875.00	\$31,898.59	71.2%
Purchased Services (-)	\$0.00	\$41,999.55	\$56,795.00	\$14,795.45	73.9%
Supplies & Materials (-)	\$3,124.08	\$8,835.58	\$12,250.00	\$3,414.42	72.1%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$56,634.26)	(\$580,001.14)	(\$765,171.00)	(\$185,169.86)	75.8%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$2,614.70	\$76,315.60	\$90,000.00	\$13,684.40	84.8%
Employee Benefits (-)	\$247.65	\$3,281.94	\$7,405.00	\$4,123.06	44.3%
Supplies & Materials (-)	\$0.00	\$6,886.70	\$5,500.00	(\$1,386.70)	125.2%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$0.00	\$3,500.00	\$3,600.00	\$100.00	97.2%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$2,862.35)	(\$89,984.24)	(\$108,005.00)	(\$18,020.76)	83.3%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$307.80	\$31,903.84	\$42,491.00	\$10,587.16	75.1%
Employee Benefits (-)	\$40.40	\$4,174.73	\$10,100.00	\$5,925.27	41.3%
Supplies & Materials (-)	\$0.00	\$1,709.61	\$3,117.00	\$1,407.39	54.8%
Sub-total : SUMMER SCHOOL PROGRAMS	(\$348.20)	(\$37,788.18)	(\$55,708.00)	(\$17,919.82)	67.8%
GIFTED PROGRAMS					
Salaries (-)	\$34,645.06	\$346,450.60	\$450,386.00	\$103,935.40	76.9%
Employee Benefits (-)	\$5,729.36	\$52,603.07	\$70,821.00	\$18,217.93	74.3%
Supplies & Materials (-)	\$0.00	\$3,185.22	\$4,250.00	\$1,064.78	74.9%
Sub-total : GIFTED PROGRAMS	(\$40,374.42)	(\$402,238.89)	(\$525,457.00)	(\$123,218.11)	76.6%
BILINGUAL PROGRAMS					
Salaries (-)	\$53,474.02	\$521,568.12	\$693,562.00	\$171,993.88	75.2%
Employee Benefits (-)	\$8,246.32	\$74,284.74	\$101,304.00	\$27,019.26	73.3%
Purchased Services (-)	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
Supplies & Materials (-)	\$7,983.90	\$13,871.02	\$1,750.00	(\$12,121.02)	792.6%
Sub-total : BILINGUAL PROGRAMS	(\$69,704.24)	(\$609,723.88)	(\$798,416.00)	(\$188,692.12)	76.4%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$31,086.38	\$310,863.80	\$404,123.00	\$93,259.20	76.9%
Employee Benefits (-)	\$3,681.63	\$34,063.10	\$41,196.00	\$7,132.90	82.7%
Supplies & Materials (-)	\$228.39	\$981.03	\$1,000.00	\$18.97	98.1%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$34,996.40)	(\$345,907.93)	(\$446,319.00)	(\$100,411.07)	77.5%
GUIDANCE SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
Sub-total : GUIDANCE SERVICES	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.0%
HEALTH SERVICES					

Operating Statement with Budget

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Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Salaries (-)	\$15,575.70	\$153,936.35	\$159,352.00	\$5,415.65	96.6%
Employee Benefits (-)	\$5,718.84	\$58,581.50	\$65,795.00	\$7,213.50	89.0%
Purchased Services (-)	\$11,250.00	\$52,321.59	\$31,000.00	(\$21,321.59)	168.8%
Supplies & Materials (-)	\$188.84	\$4,881.89	\$5,300.00	\$418.11	92.1%
Capital Expenditures (-)	\$0.00	\$223.28	\$2,250.00	\$2,026.72	9.9%
Other Objects (-)	\$64.78	\$64.78	\$750.00	\$685.22	8.6%
Non-Capital Equipment (-)	\$0.00	\$0.00	\$1,600.00	\$1,600.00	0.0%
Sub-total : HEALTH SERVICES	(\$32,798.16)	(\$270,009.39)	(\$266,047.00)	\$3,962.39	101.5%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$13,814.16	\$138,141.60	\$179,584.00	\$41,442.40	76.9%
Employee Benefits (-)	\$3,063.63	\$27,987.02	\$37,804.00	\$9,816.98	74.0%
Purchased Services (-)	\$1,290.00	\$1,290.00	\$1,100.00	(\$190.00)	117.3%
Supplies & Materials (-)	\$67.80	\$1,382.37	\$1,850.00	\$467.63	74.7%
Sub-total : PSYCHOLOGICAL SERVICES	(\$18,235.59)	(\$168,800.99)	(\$220,338.00)	(\$51,537.01)	76.6%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$21,122.38	\$211,223.80	\$274,591.00	\$63,367.20	76.9%
Employee Benefits (-)	\$3,312.80	\$30,436.22	\$41,079.00	\$10,642.78	74.1%
Purchased Services (-)	\$0.00	\$443.16	\$360.00	(\$83.16)	123.1%
Supplies & Materials (-)	\$1,010.42	\$1,495.63	\$1,800.00	\$304.37	83.1%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$25,445.60)	(\$243,598.81)	(\$317,830.00)	(\$74,231.19)	76.6%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$12,230.48	\$65,926.47	\$101,000.00	\$35,073.53	65.3%
Employee Benefits (-)	\$580.42	\$4,000.00	\$9,732.00	\$5,732.00	41.1%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$12,810.90)	(\$69,926.47)	(\$110,732.00)	(\$40,805.53)	63.1%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$26,561.61	\$324,711.63	\$364,189.00	\$39,477.37	89.2%
Employee Benefits (-)	\$5,298.55	\$53,019.83	\$56,095.00	\$3,075.17	94.5%
Purchased Services (-)	\$41.92	\$26,469.58	\$73,126.00	\$46,656.42	36.2%
Supplies & Materials (-)	\$23.49	\$686.64	\$1,500.00	\$813.36	45.8%
Other Objects (-)	\$0.00	\$2,538.02	\$1,800.00	(\$738.02)	141.0%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$31,925.57)	(\$407,425.70)	(\$496,710.00)	(\$89,284.30)	82.0%
EDUCATIONAL MEDIA					
Salaries (-)	\$21,001.70	\$210,017.00	\$273,022.00	\$63,005.00	76.9%
Employee Benefits (-)	\$2,550.76	\$23,584.69	\$31,775.00	\$8,190.31	74.2%
Supplies & Materials (-)	\$1,049.86	\$10,960.10	\$16,000.00	\$5,039.90	68.5%
Sub-total : EDUCATIONAL MEDIA	(\$24,602.32)	(\$244,561.79)	(\$320,797.00)	(\$76,235.21)	76.2%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	\$0.00	\$62,173.25	\$62,000.00	(\$173.25)	100.3%
Purchased Services (-)	\$18,791.17	\$187,232.23	\$212,700.00	\$25,467.77	88.0%
Supplies & Materials (-)	\$0.00	\$1,127.60	\$2,500.00	\$1,372.40	45.1%
Capital Expenditures (-)	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Other Objects (-)	\$6,203.00	\$12,743.00	\$6,540.00	(\$6,203.00)	194.8%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$24,994.17)	(\$263,276.08)	(\$287,240.00)	(\$23,963.92)	91.7%
SUPERINTENDENT					
Salaries (-)	\$19,019.44	\$267,921.98	\$268,850.00	\$928.02	99.7%
Employee Benefits (-)	\$3,501.15	\$50,881.45	\$53,601.00	\$2,719.55	94.9%
Purchased Services (-)	\$0.00	\$9,196.15	\$3,900.00	(\$5,296.15)	235.8%
Supplies & Materials (-)	\$0.00	\$15.23	\$2,000.00	\$1,984.77	0.8%
Capital Expenditures (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Other Objects (-)	\$0.00	\$1,298.00	\$3,000.00	\$1,702.00	43.3%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : SUPERINTENDENT	(\$22,520.59)	(\$329,312.81)	(\$332,351.00)	(\$3,038.19)	99.1%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$0.00	\$1,103.00	\$69,000.00	\$67,897.00	1.6%
Sub-total : WORKERS COMPENSATION INSURANCE	\$0.00	(\$1,103.00)	(\$69,000.00)	(\$67,897.00)	1.6%
LOSS PREVENTION REDUCTION					
Other Objects (-)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
Sub-total : LOSS PREVENTION REDUCTION	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	\$0.00	\$23,509.00	\$150,000.00	\$126,491.00	15.7%
Sub-total : PROPERTY INSURANCE	\$0.00	(\$23,509.00)	(\$150,000.00)	(\$126,491.00)	15.7%
PRINCIPAL					
Salaries (-)	\$52,852.23	\$638,421.17	\$688,889.00	\$50,467.83	92.7%
Employee Benefits (-)	\$17,297.32	\$196,504.44	\$215,627.00	\$19,122.56	91.1%
Purchased Services (-)	\$498.00	\$3,471.70	\$5,050.00	\$1,578.30	68.7%
Supplies & Materials (-)	\$239.41	\$1,671.39	\$4,000.00	\$2,328.61	41.8%
Capital Expenditures (-)	\$513.54	\$513.54	\$1,500.00	\$986.46	34.2%
Other Objects (-)	\$0.00	\$1,202.00	\$2,400.00	\$1,198.00	50.1%
Non-Capitalized Equipment (-)	\$0.00	\$3,079.70	\$3,200.00	\$120.30	96.2%
Sub-total : PRINCIPAL	(\$71,400.50)	(\$844,863.94)	(\$920,666.00)	(\$75,802.06)	91.8%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$14,623.84	\$175,486.08	\$190,110.00	\$14,623.92	92.3%
Employee Benefits (-)	\$2,612.29	\$29,284.91	\$31,941.00	\$2,656.09	91.7%
Other Objects (-)	\$0.00	\$1,134.00	\$1,400.00	\$266.00	81.0%
Sub-total : OPERATION OF BUSINESS SERVICES	(\$17,236.13)	(\$205,904.99)	(\$223,451.00)	(\$17,546.01)	92.1%
FISCAL SERVICES					
Salaries (-)	\$18,014.26	\$212,545.78	\$231,039.00	\$18,493.22	92.0%
Employee Benefits (-)	\$7,855.03	\$87,249.99	\$93,417.00	\$6,167.01	93.4%
Purchased Services (-)	\$94,438.72	\$103,270.96	\$123,500.00	\$20,229.04	83.6%
Supplies & Materials (-)	\$797.55	\$4,570.66	\$5,500.00	\$929.34	83.1%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Capital Expenditures (-)	\$513.54	\$513.54	\$750.00	\$236.46	68.5%
Other Objects (-)	\$3,538.84	\$26,400.64	\$20,000.00	(\$6,400.64)	132.0%
Non-Capitalized Equipment (-)	\$483.30	\$1,031.97	\$1,500.00	\$468.03	68.8%
Sub-total : FISCAL SERVICES	(\$125,641.24)	(\$435,583.54)	(\$475,706.00)	(\$40,122.46)	91.6%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$131.78	\$608,311.70	\$596,118.00	(\$12,193.70)	102.0%
Capital Expenditures (-)	\$65,439.67	\$1,455,983.13	\$3,077,144.00	\$1,621,160.87	47.3%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$65,571.45)	(\$2,064,294.83)	(\$3,673,262.00)	(\$1,608,967.17)	56.2%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$40,856.93	\$477,747.40	\$526,163.00	\$48,415.60	90.8%
Employee Benefits (-)	\$13,235.31	\$156,042.94	\$171,678.00	\$15,635.06	90.9%
Purchased Services (-)	\$73,131.73	\$855,034.82	\$960,700.00	\$105,665.18	89.0%
Supplies & Materials (-)	\$22,086.17	\$313,888.99	\$453,014.00	\$139,125.01	69.3%
Capital Expenditures (-)	\$1,929.00	\$94,064.84	\$439,500.00	\$345,435.16	21.4%
Other Objects (-)	\$0.00	\$0.00	\$1,750.00	\$1,750.00	0.0%
Non-Capitalized Equipment (-)	\$649.20	\$2,561.39	\$30,000.00	\$27,438.61	8.5%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$151,888.34)	(\$1,899,340.38)	(\$2,582,805.00)	(\$683,464.62)	73.5%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$154,743.44	\$1,211,351.35	\$1,440,000.00	\$228,648.65	84.1%
Sub-total : PUPIL TRANSPORTATION	(\$154,743.44)	(\$1,211,351.35)	(\$1,440,000.00)	(\$228,648.65)	84.1%
FOOD SERVICES					
Salaries (-)	\$21,981.21	\$231,097.41	\$250,708.00	\$19,610.59	92.2%
Employee Benefits (-)	\$8,831.29	\$93,794.68	\$103,366.00	\$9,571.32	90.7%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Supplies & Materials (-)	\$23,010.02	\$221,107.49	\$262,000.00	\$40,892.51	84.4%
Capital Expenditures (-)	\$0.00	\$118.28	\$8,000.00	\$7,881.72	1.5%
Other Objects (-)	\$0.00	\$752.50	\$1,000.00	\$247.50	75.3%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
Sub-total : FOOD SERVICES	(\$53,822.52)	(\$546,870.36)	(\$629,574.00)	(\$82,703.64)	86.9%
INTERNAL SERVICES					
Purchased Services (-)	\$0.00	\$16,864.56	\$27,100.00	\$10,235.44	62.2%
Supplies & Materials (-)	\$477.87	\$649.87	\$1,500.00	\$850.13	43.3%
Sub-total : INTERNAL SERVICES	(\$477.87)	(\$17,514.43)	(\$28,600.00)	(\$11,085.57)	61.2%
INFORMATION SERVICES					
Salaries (-)	\$0.00	\$53,312.52	\$78,534.00	\$25,221.48	67.9%
Employee Benefits (-)	\$0.00	\$21,155.46	\$30,706.00	\$9,550.54	68.9%
Purchased Services (-)	\$2,000.00	\$23,662.31	\$34,250.00	\$10,587.69	69.1%
Supplies & Materials (-)	(\$70.84)	\$7,257.88	\$6,000.00	(\$1,257.88)	121.0%
Other Objects (-)	\$0.00	\$250.00	\$1,000.00	\$750.00	25.0%
Sub-total : INFORMATION SERVICES	(\$1,929.16)	(\$105,638.17)	(\$150,490.00)	(\$44,851.83)	70.2%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2023 through 05/31/2023

Fiscal Year: 2022-2023

	<u>05/01/2023 - 05/31/2023</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$42,755.89	\$484,083.45	\$534,698.00	\$50,614.55	90.5%
Employee Benefits (-)	\$13,328.65	\$149,766.25	\$183,891.00	\$34,124.75	81.4%
Purchased Services (-)	\$0.00	\$544.62	\$500.00	(\$44.62)	108.9%
Other Objects (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$56,084.54)	(\$634,394.32)	(\$719,589.00)	(\$85,194.68)	88.2%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : COMMUNITY SERVICES	\$0.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.0%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$0.00	\$161,500.00	\$164,000.00	\$2,500.00	98.5%
Other Objects (-)	\$25,533.18	\$2,528,946.38	\$2,439,019.00	(\$89,927.38)	103.7%
Sub-total : PAYMENTS TO OTHER LEAs	(\$25,533.18)	(\$2,690,446.38)	(\$2,603,019.00)	\$87,427.38	103.4%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$0.00	\$329,725.00	\$640,100.00	\$310,375.00	51.5%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	(\$329,725.00)	(\$640,100.00)	(\$310,375.00)	51.5%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$1,165,000.00	\$1,165,000.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	(\$1,165,000.00)	(\$1,165,000.00)	\$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Sub-total : DEBT SERVICE - OTHER	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)	0.0%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$11,224.92	\$135,927.30	\$147,376.00	\$11,448.70	92.2%
Employee Benefits (-)	\$3,551.22	\$40,071.76	\$43,347.00	\$3,275.24	92.4%
Other Objects (-)	\$0.00	\$400.00	\$1,000.00	\$600.00	40.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$14,776.14)	(\$176,399.06)	(\$191,723.00)	(\$15,323.94)	92.0%
Total : EXPENDITURES	(\$2,233,796.36)	(\$25,731,707.21)	(\$33,250,483.00)	(\$7,518,775.79)	77.4%
NET INCREASE (DECREASE)	(\$1,572,867.51)	\$6,359,688.89	(\$1,525,962.00)	(\$7,885,650.89)	416.8%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023 Range To Date Year To Date Encumbrance Budget Balance

10 - EDUCATIONAL

0 - EXPENDITURES

1100 - REGULAR K-12 PROGRAMS

100 - SALARIES	\$7,735,177.00	\$614,332.66	\$6,015,290.68	\$1,738,557.37	(\$18,671.05)
200 - EMPLOYEE BENEFITS	\$1,302,684.00	\$91,447.92	\$834,856.31	\$279,538.83	\$188,288.86
300 - PURCHASED SERVICES	\$216,005.00	\$25,080.47	\$158,903.70	\$13,279.00	\$43,822.30
400 - SUPPLIES & MATERIALS	\$549,480.00	\$36,251.71	\$274,742.14	\$101,636.89	\$173,100.97
500 - CAPITAL OUTLAY	\$204,000.00	\$53,926.06	\$167,842.24	\$32,860.10	\$3,297.66
600 - OTHER OBJECTS	\$1,800.00	\$0.00	\$325.00	\$0.00	\$1,475.00
700 - NON-CAPITAL EQUIPMENT	\$117,500.00	\$17,339.16	\$22,922.57	\$35,500.00	\$59,077.43
800 - TERMINATION/VACATION PAYMENTS	\$397,000.00	\$108,281.89	\$344,859.96	\$16,692.62	\$35,447.42

1125 - PRE-K PROGRAMS

100 - SALARIES	\$225,356.00	\$18,266.64	\$182,666.40	\$42,487.95	\$201.65
200 - EMPLOYEE BENEFITS	\$58,224.00	\$4,767.18	\$47,137.08	\$4,968.46	\$6,118.46
400 - SUPPLIES & MATERIALS	\$4,300.00	\$496.99	\$3,011.30	\$0.00	\$1,288.70
700 - NON-CAPITAL EQUIPMENT	\$750.00	\$0.00	\$194.02	\$0.00	\$555.98

1200 - SPECIAL ED PROGRAMS K-12

100 - SALARIES	\$1,198,065.00	\$88,815.09	\$925,390.64	\$211,848.99	\$60,825.37
200 - EMPLOYEE BENEFITS	\$286,424.00	\$21,179.91	\$177,956.25	\$37,414.32	\$71,053.43
300 - PURCHASED SERVICES	\$600.00	\$0.00	\$535.75	\$0.00	\$64.25
400 - SUPPLIES & MATERIALS	\$5,500.00	\$958.11	\$2,027.80	\$17.75	\$3,454.45
500 - CAPITAL OUTLAY	\$6,000.00	\$0.00	\$2,338.09	\$0.00	\$3,661.91
600 - OTHER OBJECTS	\$200.00	\$0.00	\$180.00	\$0.00	\$20.00
700 - NON-CAPITAL EQUIPMENT	\$5,000.00	\$0.00	\$1,742.40	\$0.00	\$3,257.60

1250 - REMEDIAL & SUPPLEMENTAL K-12

100 - SALARIES	\$585,251.00	\$45,018.96	\$450,189.60	\$135,057.40	\$4.00
200 - EMPLOYEE BENEFITS	\$102,383.00	\$7,874.42	\$72,769.48	\$24,421.73	\$5,191.79
300 - PURCHASED SERVICES	\$56,795.00	\$0.00	\$41,999.55	\$0.00	\$14,795.45
400 - SUPPLIES & MATERIALS	\$12,250.00	\$3,124.08	\$8,835.58	\$26.70	\$3,387.72

1500 - INTERSCHOLASTIC PROGRAMS

100 - SALARIES	\$90,000.00	\$2,614.70	\$76,315.60	\$23,438.85	(\$9,754.45)
200 - EMPLOYEE BENEFITS	\$1,200.00	\$14.98	\$791.86	\$205.49	\$202.65
400 - SUPPLIES & MATERIALS	\$5,500.00	\$0.00	\$6,886.70	\$0.00	(\$1,386.70)
500 - CAPITAL OUTLAY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	\$3,600.00	\$0.00	\$3,500.00	\$0.00	\$100.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$42,491.00	\$307.80	\$31,903.84	\$22,483.17	(\$11,896.01)
200 - EMPLOYEE BENEFITS	\$4,315.00	\$36.15	\$3,114.38	\$327.61	\$873.01
400 - SUPPLIES & MATERIALS	\$3,117.00	\$0.00	\$1,709.61	\$0.00	\$1,407.39
1650 - GIFTED PROGRAMS					
100 - SALARIES	\$450,386.00	\$34,645.06	\$346,450.60	\$103,935.40	\$0.00
200 - EMPLOYEE BENEFITS	\$64,287.00	\$5,255.80	\$47,838.36	\$16,379.53	\$69.11
400 - SUPPLIES & MATERIALS	\$4,250.00	\$0.00	\$3,185.22	\$300.44	\$764.34
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$693,562.00	\$53,474.02	\$521,568.12	\$154,916.50	\$17,077.38
200 - EMPLOYEE BENEFITS	\$91,365.00	\$7,458.78	\$66,882.91	\$23,564.55	\$917.54
300 - PURCHASED SERVICES	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
400 - SUPPLIES & MATERIALS	\$1,750.00	\$7,983.90	\$13,871.02	\$0.00	(\$12,121.02)
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	\$404,123.00	\$31,086.38	\$310,863.80	\$93,259.20	\$0.00
200 - EMPLOYEE BENEFITS	\$35,333.00	\$3,248.39	\$29,713.43	\$10,080.77	(\$4,461.20)
400 - SUPPLIES & MATERIALS	\$1,000.00	\$228.39	\$981.03	\$0.00	\$18.97
2120 - GUIDANCE SERVICES					
300 - PURCHASED SERVICES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2130 - HEALTH SERVICES					
100 - SALARIES	\$159,352.00	\$15,575.70	\$153,936.35	\$9,385.48	(\$3,969.83)
200 - EMPLOYEE BENEFITS	\$36,803.00	\$3,466.44	\$34,634.10	\$2,139.60	\$29.30
300 - PURCHASED SERVICES	\$31,000.00	\$11,250.00	\$52,321.59	\$0.00	(\$21,321.59)
400 - SUPPLIES & MATERIALS	\$5,300.00	\$188.84	\$4,881.89	\$0.00	\$418.11
500 - CAPITAL OUTLAY	\$2,250.00	\$0.00	\$223.28	\$0.00	\$2,026.72
600 - OTHER OBJECTS	\$750.00	\$64.78	\$64.78	\$0.00	\$685.22
700 - NON-CAPITAL EQUIPMENT	\$1,600.00	\$0.00	\$0.00	\$0.00	\$1,600.00
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	\$179,584.00	\$13,814.16	\$138,141.60	\$41,442.40	\$0.00
200 - EMPLOYEE BENEFITS	\$35,198.00	\$2,878.94	\$26,123.50	\$8,967.98	\$106.52
300 - PURCHASED SERVICES	\$1,100.00	\$1,290.00	\$1,290.00	\$0.00	(\$190.00)
400 - SUPPLIES & MATERIALS	\$1,850.00	\$67.80	\$1,382.37	\$0.00	\$467.63
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$274,591.00 ²⁰	\$21,122.38	\$211,223.80	\$63,367.20	\$0.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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

Account Type: EXPENDITURE

☐ Print accounts with zero balance

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☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$37,095.00	\$3,029.26	\$27,576.36	\$9,420.42	\$98.22
300 - PURCHASED SERVICES	\$360.00	\$0.00	\$443.16	\$0.00	(\$83.16)
400 - SUPPLIES & MATERIALS	\$1,800.00	\$1,010.42	\$1,495.63	\$0.00	\$304.37
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$101,000.00	\$12,230.48	\$65,926.47	\$7,525.81	\$27,547.72
200 - EMPLOYEE BENEFITS	\$900.00	\$91.07	\$269.88	\$25.36	\$604.76
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$364,189.00	\$26,561.61	\$324,711.63	\$31,076.65	\$8,400.72
200 - EMPLOYEE BENEFITS	\$41,959.00	\$4,267.54	\$39,808.12	\$3,361.07	(\$1,210.19)
300 - PURCHASED SERVICES	\$73,126.00	\$41.92	\$26,469.58	\$0.00	\$46,656.42
400 - SUPPLIES & MATERIALS	\$1,500.00	\$23.49	\$686.64	\$0.00	\$813.36
600 - OTHER OBJECTS	\$1,800.00	\$0.00	\$2,538.02	\$0.00	(\$738.02)
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$273,022.00	\$21,001.70	\$210,017.00	\$63,005.00	\$0.00
200 - EMPLOYEE BENEFITS	\$27,814.00	\$2,256.84	\$20,637.08	\$7,018.24	\$158.68
400 - SUPPLIES & MATERIALS	\$16,000.00	\$1,049.86	\$10,960.10	\$221.35	\$4,818.55
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	\$62,000.00	\$0.00	\$62,173.25	\$0.00	(\$173.25)
300 - PURCHASED SERVICES	\$212,700.00	\$18,791.17	\$187,232.23	\$0.00	\$25,467.77
400 - SUPPLIES & MATERIALS	\$2,500.00	\$0.00	\$1,127.60	\$0.00	\$1,372.40
500 - CAPITAL OUTLAY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
600 - OTHER OBJECTS	\$6,540.00	\$6,203.00	\$12,743.00	\$0.00	(\$6,203.00)
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$268,850.00	\$19,019.44	\$267,921.98	\$19,019.45	(\$18,091.43)
200 - EMPLOYEE BENEFITS	\$49,650.00	\$3,226.45	\$47,012.09	\$3,186.34	(\$548.43)
300 - PURCHASED SERVICES	\$3,900.00	\$0.00	\$9,196.15	\$0.00	(\$5,296.15)
400 - SUPPLIES & MATERIALS	\$2,000.00	\$0.00	\$15.23	\$0.00	\$1,984.77
500 - CAPITAL OUTLAY	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
600 - OTHER OBJECTS	\$3,000.00	\$0.00	\$1,298.00	\$0.00	\$1,702.00
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$147,376.00	\$11,224.92	\$135,927.30	\$11,336.63	\$112.07
200 - EMPLOYEE BENEFITS	\$38,258.00	\$3,210.26	\$35,553.47	\$3,210.59	(\$506.06)
600 - OTHER OBJECTS	\$1,000.00 ²¹	\$0.00	\$400.00	\$0.00	\$600.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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

Account Type: EXPENDITURE

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☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
2410 - PRINCIPAL					
100 - SALARIES	\$688,889.00	\$52,852.23	\$638,421.17	\$51,470.43	(\$1,002.60)
200 - EMPLOYEE BENEFITS	\$179,022.00	\$14,870.83	\$165,019.40	\$15,082.01	(\$1,079.41)
300 - PURCHASED SERVICES	\$5,050.00	\$498.00	\$3,471.70	\$0.00	\$1,578.30
400 - SUPPLIES & MATERIALS	\$4,000.00	\$239.41	\$1,671.39	\$0.00	\$2,328.61
500 - CAPITAL OUTLAY	\$1,500.00	\$513.54	\$513.54	\$0.00	\$986.46
600 - OTHER OBJECTS	\$2,400.00	\$0.00	\$1,202.00	\$0.00	\$1,198.00
700 - NON-CAPITAL EQUIPMENT	\$3,200.00	\$0.00	\$3,079.70	\$0.00	\$120.30
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	\$190,110.00	\$14,623.84	\$175,486.08	\$14,623.79	\$0.13
200 - EMPLOYEE BENEFITS	\$29,183.00	\$2,401.87	\$26,766.89	\$2,401.86	\$14.25
600 - OTHER OBJECTS	\$1,400.00	\$0.00	\$1,134.00	\$0.00	\$266.00
2520 - FISCAL SERVICES					
100 - SALARIES	\$231,039.00	\$18,014.26	\$212,545.78	\$18,014.08	\$479.14
200 - EMPLOYEE BENEFITS	\$54,870.00	\$5,310.99	\$54,230.10	\$5,316.25	(\$4,676.35)
300 - PURCHASED SERVICES	\$123,500.00	\$94,438.72	\$103,270.96	\$0.00	\$20,229.04
400 - SUPPLIES & MATERIALS	\$5,500.00	\$797.55	\$4,570.66	\$0.00	\$929.34
500 - CAPITAL OUTLAY	\$750.00	\$513.54	\$513.54	\$0.00	\$236.46
600 - OTHER OBJECTS	\$20,000.00	\$3,538.84	\$26,400.64	\$0.00	(\$6,400.64)
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$483.30	\$1,031.97	\$0.00	\$468.03
2560 - FOOD SERVICES					
100 - SALARIES	\$250,708.00	\$21,981.21	\$231,097.41	\$15,104.66	\$4,505.93
200 - EMPLOYEE BENEFITS	\$61,893.00	\$5,735.12	\$57,916.40	\$3,711.46	\$265.14
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$262,000.00	\$23,010.02	\$221,107.49	\$0.00	\$40,892.51
500 - CAPITAL OUTLAY	\$8,000.00	\$0.00	\$118.28	\$0.00	\$7,881.72
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$752.50	\$0.00	\$247.50
700 - NON-CAPITAL EQUIPMENT	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	\$27,100.00	\$0.00	\$16,864.56	\$0.00	\$10,235.44
400 - SUPPLIES & MATERIALS	\$1,500.00	\$477.87	\$649.87	\$0.00	\$850.13
2630 - INFORMATION SERVICES					
100 - SALARIES	\$78,534.00	\$0.00	\$53,312.52	\$0.00	\$25,221.48
200 - EMPLOYEE BENEFITS	\$17,646.00	\$0.00	\$12,106.25	\$0.00	\$5,539.75
300 - PURCHASED SERVICES	\$34,250.00 ²²	\$2,000.00	\$23,662.31	\$0.00	\$10,587.69

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

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☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
400 - SUPPLIES & MATERIALS	\$6,000.00	(\$70.84)	\$7,257.88	\$0.00	(\$1,257.88)
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$250.00	\$0.00	\$750.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$534,698.00	\$42,755.89	\$484,083.45	\$40,455.62	\$10,158.93
200 - EMPLOYEE BENEFITS	\$119,278.00	\$8,783.24	\$95,313.71	\$8,144.38	\$15,819.91
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$544.62	\$0.00	(\$44.62)
600 - OTHER OBJECTS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
3000 - COMMUNITY SERVICES					
300 - PURCHASED SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
400 - SUPPLIES & MATERIALS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	\$164,000.00	\$0.00	\$161,500.00	\$0.00	\$2,500.00
600 - OTHER OBJECTS	\$2,439,019.00	\$25,533.18	\$2,528,946.38	\$0.00	(\$89,927.38)
10 - EDUCATIONAL Total:	\$23,003,579.00	\$1,825,776.68	\$18,633,469.40	\$3,581,233.73	\$788,875.87

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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

Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023

Range To Date

Year To Date

Encumbrance

Budget Balance

20 - OPERATIONS & MAINTENANCE

0 - EXPENDITURES

2540 - OPERATIONS & MAINTENANCE OF PLANTS

100 - SALARIES	\$526,163.00	\$40,856.93	\$477,747.40	\$41,674.12	\$6,741.48
200 - EMPLOYEE BENEFITS	\$83,217.00	\$7,185.45	\$79,102.29	\$7,190.71	(\$3,076.00)
300 - PURCHASED SERVICES	\$960,700.00	\$73,131.73	\$855,034.82	\$0.00	\$105,665.18
400 - SUPPLIES & MATERIALS	\$453,014.00	\$22,086.17	\$313,888.99	\$5,122.90	\$134,002.11
500 - CAPITAL OUTLAY	\$186,500.00	\$1,929.00	\$44,064.84	\$0.00	\$142,435.16
600 - OTHER OBJECTS	\$1,750.00	\$0.00	\$0.00	\$0.00	\$1,750.00
700 - NON-CAPITAL EQUIPMENT	\$30,000.00	\$649.20	\$2,561.39	\$0.00	\$27,438.61
20 - OPERATIONS & MAINTENANCE Total:	\$2,241,344.00	\$145,838.48	\$1,772,399.73	\$53,987.73	\$414,956.54

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023

Range To Date

Year To Date

Encumbrance

Budget Balance

30 - DEBT SERVICE

0 - EXPENDITURES

5140 - DEBT SERVICE - INTEREST PAYMENTS

600 - OTHER OBJECTS

\$640,100.00

\$0.00

\$329,725.00

\$0.00

\$310,375.00

5200 - INTEREST ON BONDS OUTSTANDING

600 - OTHER OBJECTS

\$1,165,000.00

\$0.00

\$1,165,000.00

\$0.00

\$0.00

5400 - DEBT SERVICE LEASES

600 - OTHER OBJECTS

\$2,500.00

\$0.00

\$0.00

\$0.00

\$2,500.00

30 - DEBT SERVICE Total:

\$1,807,600.00

\$0.00

\$1,494,725.00

\$0.00

\$312,875.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023 Range To Date Year To Date Encumbrance Budget Balance

40 - TRANSPORTATION

0 - EXPENDITURES

2550 - PUPIL TRANSPORTATION

300 - PURCHASED SERVICES	\$1,440,000.00	\$154,743.44	\$1,211,351.35	\$0.00	\$228,648.65
40 - TRANSPORTATION Total:	\$1,440,000.00	\$154,743.44	\$1,211,351.35	\$0.00	\$228,648.65

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 5/1/2023 To Date: 5/31/2023

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FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023

Range To Date

Year To Date

Encumbrance

Budget Balance

51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$3,875.00	\$245.63	\$2,239.36	\$604.56	\$1,031.08
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,700.00	\$372.80	\$4,259.90	\$186.40	\$253.70
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$30,100.00	\$2,022.98	\$23,439.52	\$1,063.40	\$5,597.08
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$2,400.00	\$118.51	\$629.71	\$118.95	\$1,651.34
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$1,000.00	\$0.00	\$199.04	\$165.80	\$635.16
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$300.00	\$33.67	\$139.84	\$20.71	\$139.45
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$16,800.00	\$1,179.09	\$13,352.46	\$640.34	\$2,807.20
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$1,100.00	\$0.00	\$6.26	\$36.54	\$1,057.20
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,600.00	\$359.28	\$5,058.66	\$359.28	\$182.06
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,750.00	\$104.24	\$1,576.12	\$112.70	\$61.18
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$15,720.00	\$1,011.95	\$14,296.65	\$1,015.31	\$408.04
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$21,000.00	\$1,363.68	\$18,812.99	\$1,363.67	\$823.34
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$48,200.00	\$3,089.96	\$42,218.06	\$3,151.83	\$2,830.11
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$22,300.00	\$1,590.97	\$19,979.43	\$1,078.11	\$1,242.46
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$7,050.00	\$0.00	\$4,978.18	\$0.00	\$2,071.82
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$34,000.00	\$2,276.77	\$29,176.63	\$2,102.64	\$2,720.73
51 - IMRF Total:	\$215,895.00	\$13,769.53	\$180,362.81	\$12,020.24	\$23,511.95

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023

Range To Date

Year To Date

Encumbrance

Budget Balance

52 - SOCIAL SECURITY AND MEDICARE

0 - EXPENDITURES

1100 - REGULAR K-12 PROGRAMS

200 - EMPLOYEE BENEFITS

\$124,215.00

\$9,685.99

\$93,346.08

\$25,629.91

\$5,239.01

1125 - PRE-K PROGRAMS

200 - EMPLOYEE BENEFITS

\$6,489.00

\$416.10

\$4,165.75

\$680.18

\$1,643.07

1200 - SPECIAL ED PROGRAMS K-12

200 - EMPLOYEE BENEFITS

\$38,433.00

\$2,551.79

\$26,839.22

\$3,552.59

\$8,041.19

1250 - REMEDIAL & SUPPLEMENTAL K-12

200 - EMPLOYEE BENEFITS

\$8,492.00

\$616.80

\$6,206.93

\$1,843.87

\$441.20

1500 - INTERSCHOLASTIC PROGRAMS

200 - EMPLOYEE BENEFITS

\$3,805.00

\$114.16

\$1,860.37

\$773.56

\$1,171.07

1600 - SUMMER SCHOOL PROGRAMS

200 - EMPLOYEE BENEFITS

\$4,785.00

\$4.25

\$861.31

\$682.46

\$3,241.23

1650 - GIFTED PROGRAMS

200 - EMPLOYEE BENEFITS

\$6,534.00

\$473.56

\$4,764.71

\$1,416.34

\$352.95

1800 - BILINGUAL PROGRAMS

200 - EMPLOYEE BENEFITS

\$9,639.00

\$753.87

\$7,261.99

\$2,119.21

\$257.80

2110 - ATTENDANCE & SOCIAL WORK

200 - EMPLOYEE BENEFITS

\$5,863.00

\$433.24

\$4,349.67

\$1,297.64

\$215.69

2130 - HEALTH SERVICES

200 - EMPLOYEE BENEFITS

\$12,192.00

\$1,073.31

\$10,594.94

\$645.85

\$951.21

2140 - PSYCHOLOGICAL SERVICES

200 - EMPLOYEE BENEFITS

\$2,606.00

\$184.69

\$1,863.52

\$550.84

\$191.64

2150 - SPEECH PATHOLOGY & AUDIOLOGY

200 - EMPLOYEE BENEFITS

\$3,984.00

\$283.54

\$2,859.86

\$848.59

\$275.55

2190 - OTHER SUPPORT SERVICES - PUPILS

200 - EMPLOYEE BENEFITS

\$7,732.00

\$489.35

\$3,723.86

\$462.23

\$3,545.91

2210 - IMPROVEMENT OF INSTRUCTION

200 - EMPLOYEE BENEFITS

\$8,536.00

\$671.73

\$8,153.05

\$740.29

(\$357.34)

2220 - EDUCATIONAL MEDIA

200 - EMPLOYEE BENEFITS

\$3,961.00

\$293.92

\$2,947.61

\$877.79

\$135.60

2320 - SUPERINTENDENT

200 - EMPLOYEE BENEFITS

\$3,951.00

\$274.70

\$3,869.36

\$274.70

(\$193.06)

2330 - ADMINISTRATIVE SERVICES SPECIAL ED

28

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$3,339.00	\$236.72	\$2,942.17	\$245.26	\$151.57
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$20,885.00	\$1,414.54	\$17,188.39	\$1,395.84	\$2,300.77
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,758.00	\$210.42	\$2,518.02	\$210.42	\$29.56
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$17,547.00	\$1,180.36	\$14,206.90	\$1,192.14	\$2,147.96
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$40,261.00	\$2,959.90	\$34,722.59	\$3,022.43	\$2,515.98
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$19,173.00	\$1,505.20	\$15,898.85	\$1,040.69	\$2,233.46
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,010.00	\$0.00	\$4,071.03	\$0.00	\$1,938.97
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$30,613.00	\$2,268.64	\$25,275.91	\$2,112.12	\$3,224.97
52 - SOCIAL SECURITY AND MEDICARE Total:	\$391,803.00	\$28,096.78	\$300,492.09	\$51,614.95	\$39,695.96

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023 Range To Date Year To Date Encumbrance Budget Balance

60 - CAPITAL PROJECTS

0 - EXPENDITURES

2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$571,118.00	\$131.78	\$559,799.70	\$0.00	\$11,318.30
500 - CAPITAL OUTLAY	\$3,077,144.00	\$65,439.67	\$1,455,983.13	\$113,608.00	\$1,507,552.87
60 - CAPITAL PROJECTS Total:	\$3,648,262.00	\$65,571.45	\$2,015,782.83	\$113,608.00	\$1,518,871.17

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☒ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023

Range To Date

Year To Date

Encumbrance

Budget Balance

80 - TORT IMMUNITY

0 - EXPENDITURES

2362 - WORKERS COMPENSATION INSURANCE

300 - PURCHASED SERVICES

\$69,000.00

\$0.00

\$1,103.00

\$0.00

\$67,897.00

2366 - JUDGMENTS/SETTLEMENTS

600 - OTHER OBJECTS

\$5,000.00

\$0.00

\$0.00

\$0.00

\$5,000.00

2371 - PROPERTY INSURANCE

300 - PURCHASED SERVICES

\$150,000.00

\$0.00

\$23,509.00

\$0.00

\$126,491.00

80 - TORT IMMUNITY Total:

\$224,000.00

\$0.00

\$24,612.00

\$0.00

\$199,388.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

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

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023 Range To Date Year To Date Encumbrance Budget Balance

90 - FIRE PREVENTION & SAFETY

0 - EXPENDITURES

2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$25,000.00	\$0.00	\$48,512.00	\$0.00	(\$23,512.00)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	\$253,000.00	\$0.00	\$50,000.00	\$0.00	\$203,000.00
90 - FIRE PREVENTION & SAFETY Total:	\$278,000.00	\$0.00	\$98,512.00	\$0.00	\$179,488.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:5/1/2023 To Date:5/31/2023

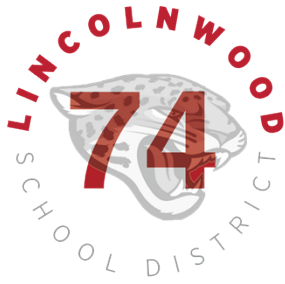
Account Mask: ??????????????????

Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	\$33,250,483.00	\$2,233,796.36	\$25,731,707.21	\$3,812,464.65	\$3,706,311.14

End of Report



Executive Summary Finance Committee Meeting

DATE: July 20, 2023

TOPIC: Tentative Budget for Fiscal Year 2024

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose

Annually, the Board of Education must approve the School District Budget. The Tentative FY24 Budget will be presented at the August 3, 2023 Board of Education meeting followed by a September 7, 2023 formal adoption at the Public Hearing held during the Board of Education meeting.

Background

Revenues: \$33,004,862

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

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

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

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

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

Expenditures: \$33,892,768

Salaries & Benefits

Overall, salaries are expected to be \$16,432,957 which is 5.35% above last year's actual amount of \$15,598,687. The Business Office conducted an in depth review of all salaries because this object represents 48.5% of the total planned expenditures. The prominent factors influencing this estimate are teachers' salary schedule level and class advancements, the 3% raises for returning LSSU members, three additional support positions, one recent retirement, one teacher added to the retirement track, new hires for resignations, an anticipation of fully staffing the open paraprofessional positions.

As for benefits, PPO medical insurance increased by 6.4%, HMO medical increased by 7.5%, dental increased by 2.6%, and life insurance remained the same. Long-term disability and flexible spending account fees remain unchanged. Percentages related to the District's share of TRS, THIS, Medicare and Social Security will also remain stable. TRS on federally-funded salaries is now 10.9% instead of 10.6%. The District's IMRF rate will increase on January 1, 2024 from 7.57% to 7.93%. The overall cost of benefits is estimated to be up 10.35% to \$3,413,042. It will not likely be a 10.35% increase because there is ample room for new employees' medical/dental insurance elections that may not occur.

Purchased Services

At \$4,062,138, the approximate 2.57% increase in purchased services corresponds to increased capital and life safety projects for which architect/engineering and contractor services will be required, rising transportation costs and workers' compensation and liability insurance costs. Approximately \$59,500 will be covered by the ESSER III grant.

Supplies & Materials

Expenditures are projected to be \$1,446,049 which is a 25.81% increase. Approximately \$25,450 would be covered by grant funds. There is also an expectation that food service costs may increase with the focus back on scratch-made recipes. Curriculum materials, natural gas and electricity will also be substantial expenses.

Capital Outlay

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

Dues & Fees/Debt Payments

FY24 principal and interest payments of \$1,805,725 for the 2015, 2016, 2018, and 2021 series bonds are essentially the same as the \$1,805,100 SD74 paid in FY23. In addition, Niles Township District for Special Education #807 invoices will likely increase due to student counts and placements. Overall, expenditures from this object will likely total \$4,416,273 which is slightly less than FY23 actual expenditures of \$4,425,683.

Non-Capitalized Equipment

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

Termination Benefits

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

Fund Balance

As of June 30, 2023 the unaudited fund balance was \$30,631,481. The projected fund balance for June 30, 2024 is \$29,743,575 which is \$887,906 less. The District intends to spend down the fund balance, mostly because of the Board-approved capital projects finishing this summer and beginning next summer. The Illinois State Board of Education Budget Form indicates SD74 will be submitting a balanced budget.

General Comments

The legal process to adopt a budget requires public notice to the general public. Such notice shall be published August 3, 2023 for the September 7, 2023 Public Hearing at the Board of Education meeting. Any changes to the

Tentative Budget will need to be made before August 3 when it must be posted online and available at the District Office for viewing.

Fiscal Impact

\$30,631,481 Estimated Beginning Fund Balance July 1, 2023

+\$34,004,862 Budgeted Revenues

-\$33,892,768 Budgeted Expenditures

\$29,743,575 Anticipated Ending Fund Balance on June 30, 2024

Please see the attached FY24 Tentative Budget presentation for further details.

Recommendation:

It is the Administrative recommendation that the Finance Committee supports both the presentation of the Tentative Fiscal Year 2024 Budget to the Board of Education and the publication of the attached Legal Notice on August 3, 2023.



FY24 Tentative Budget

Finance Committee Meeting

July 20, 2023

Fiscal Year 2024 Budget Timeline

Date	Activity	Location
MAY 18	Review assumptions to consider for Preliminary Budgeting	Finance Mtg
JUN 08	Present Tentative Budget Draft for Discussion; Adjust accordingly	Finance Mtg
JUL 20	Present Tentative Budget; Request 30-day notice in newspaper	Finance Mtg
AUG 02	Display the Tentative Budget on District's Website	Website
AUG 03	Publish 30-day notice of Budget Availability & Budget Public Hearing	Newspaper
AUG 03	Present the Tentative Budget	Board Mtg
SEP 07	Public Hearing & Budget Adoption	Board Mtg
SEP 08	Display the Adopted Budget on the District's Website	Website
SEP 08	File certified copy of Budget with Cook County Clerk (may file online)	Cook Clerk
SEP 08	Submit Budget electronically to ISBE	ISBE

FY23 Review: Fund Balance Actuals*

Fund	Description	7/1/22 FB	Revenue	Expense	Transfers	6/30/23 FB
10	Ed.	\$13,022,792	\$23,565,531	-\$22,448,472		\$14,139,851
20	O&M	\$3,494,769	\$2,577,956	-\$1,909,728		\$4,162,997
30	Debt Serv.	\$829,926	\$1,780,548	-\$1,805,100		\$805,374
40	Transp.	\$1,442,826	\$1,683,077	-\$1,383,366		\$1,742,537
51	IMRF	\$448,606	\$552,479	-\$192,383		\$808,702
52	SS/Med.	\$139,099	\$618,746	-\$352,159		\$405,686
60	Cap. Proj.	\$5,825,262	\$702,104	-\$1,933,175		\$4,594,192
70	Wrk. Cash	\$573,446	\$12,894	\$0		\$586,340
80	Tort Imm.	\$249,409	\$397,941	-\$207,768		\$439,582
90	FP/HLS	\$2,617,557	\$564,442	-\$235,778		\$2,946,220
		\$28,643,692	\$32,455,717	-\$30,467,929	\$0	\$30,631,481

*FY23 transactions may be recorded which would affect the 6/30/23 Fund Balance, primarily WebStore revenue and other June revenue deposits

FY23 Review: Operating Fund Balance to Revenue Ratio

Operating Funds	Descriptions	6/30/23 FB	FY23 Revenue
10	Ed.	\$14,139,851	\$23,565,531
20	O&M	\$4,162,997	\$2,577,956
40	Transportation	\$1,742,537	\$1,683,077
70	Working Cash	\$586,340	\$12,894
	Total	\$20,631,726	\$27,839,457

Fund Balance **\$20,631,726**
Revenue Ratio **\$27,839,457**

0.74

*0.25 is minimum
established by
BOE Policy 4:20*

FY23 Review: Actual v. Budgeted Totals

	7/1/22 FB	Revenue	Expense	Transfers	6/30/23 FB
Actual	\$28,643,692	\$32,455,717	-\$30,467,929	\$0	\$30,631,481
<i>FY23 Budget</i>		<i>\$31,724,521</i>	<i>-\$33,250,483</i>	<i>\$0</i>	<i>\$27,117,730</i>

The +2.3% Revenue Delta:
SD74 collected \$731,196 MORE than budgeted primarily due to the following sources:

\$1.03M [CPPRT \$1.93M; Budgeted \$900K]
 \$267K [Interest \$635K; 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 -8.37% Expenditure Delta:
SD74 spent \$2,782,554 LESS than budgeted primarily due to the following expenses:

\$1.72M [Cap Proj. \$1.93M; Budgeted \$3.65M]
 \$555K [Ed Fund \$22.4M; Budgeted \$23M]
 \$331K [O&M Fund \$1.9M; Budgeted \$2.2M]

FY24 Tentative Budget Projections

Fund	Description	7/1/23 F.B.	Revenue	Expense	Transfers	6/30/24 Est. FB
10	Ed.	\$14,139,851	\$25,462,029	-\$24,199,109		\$15,402,771
20	O&M	\$4,162,997	\$2,005,113	-\$2,232,447	-\$2,000,000	\$1,935,663
30	Debt Serv.	\$805,374	\$1,803,945	-\$1,805,725		\$803,594
40	Transp.	\$1,742,537	\$1,504,532	-\$1,451,000		\$1,796,069
51	IMRF	\$808,702	\$163,578	-\$191,300		\$780,980
52	SS/Med.	\$405,686	\$352,433	-\$377,382		\$380,737
60	Cap. Proj.	\$4,594,192	\$1,255,233	-\$1,958,643	\$2,000,000	\$5,890,782
70	Wrk. Cash	\$586,340	\$13,150	\$0		\$599,490
80	Tort Imm.	\$439,582	\$209,834	-\$195,800		\$453,616
90	FP/HLS	\$2,946,220	\$235,015	-\$1,481,362		\$1,699,873
		\$30,631,481	\$33,004,862	-\$33,892,768	\$0	\$29,743,575

Fund & Object Lenses for Tentative FY24 Expenditures

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



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

Fund 90: Fire Prevention/Health/Life Safety

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

628.29% DELTA: FY23 Actuals to FY24 Budget

Fund 80: Tort Immunity

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

-5.76% DELTA: FY23 Actuals to FY24 Budget

Fund 70: Working Cash

No Expenditures from Fund 70 occur

Fund 60: Capital Projects

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

1.32% DELTA: FY23 Actuals to FY24 Budget

Fund 50: Municipal (IMRF, Social Security, Medicare)

FY24 Budget	Description	FY23 Actual Expenditures
\$191,300	DISTRICT SHARE of IMRF	\$192,383
\$153,209	DISTRICT SHARE of SOCIAL SECURITY	\$138,189
\$224,173	DISTRICT SHARE of MEDICARE	\$213,970
\$568,682	TOTAL EXPENDITURES	\$544,542

4.43% DELTA: FY23 Actuals to FY24 Budget

Fund 40: Transportation

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

4.89% DELTA: FY23 Actuals to FY24 Budget

Fund 30: Debt Service

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

0.03% DELTA: FY23 Actuals to FY24 Budget

Fund 20: Operations & Maintenance

FY24 Budget	Description	FY23 Actual Expenditures
\$542,404	100: Salaries	\$519,422
\$92,037	200: Benefits	\$86,293
\$1,011,540	300: Services	\$917,761
\$425,966	400: Supplies & Materials	\$339,031
\$153,000	500: Capital	\$44,065
\$1,000	600: Dues & Fees	\$595
\$6,500	700: Non-Capital	\$2,561
\$2,232,447	TOTAL EXPENDITURES	\$1,909,728

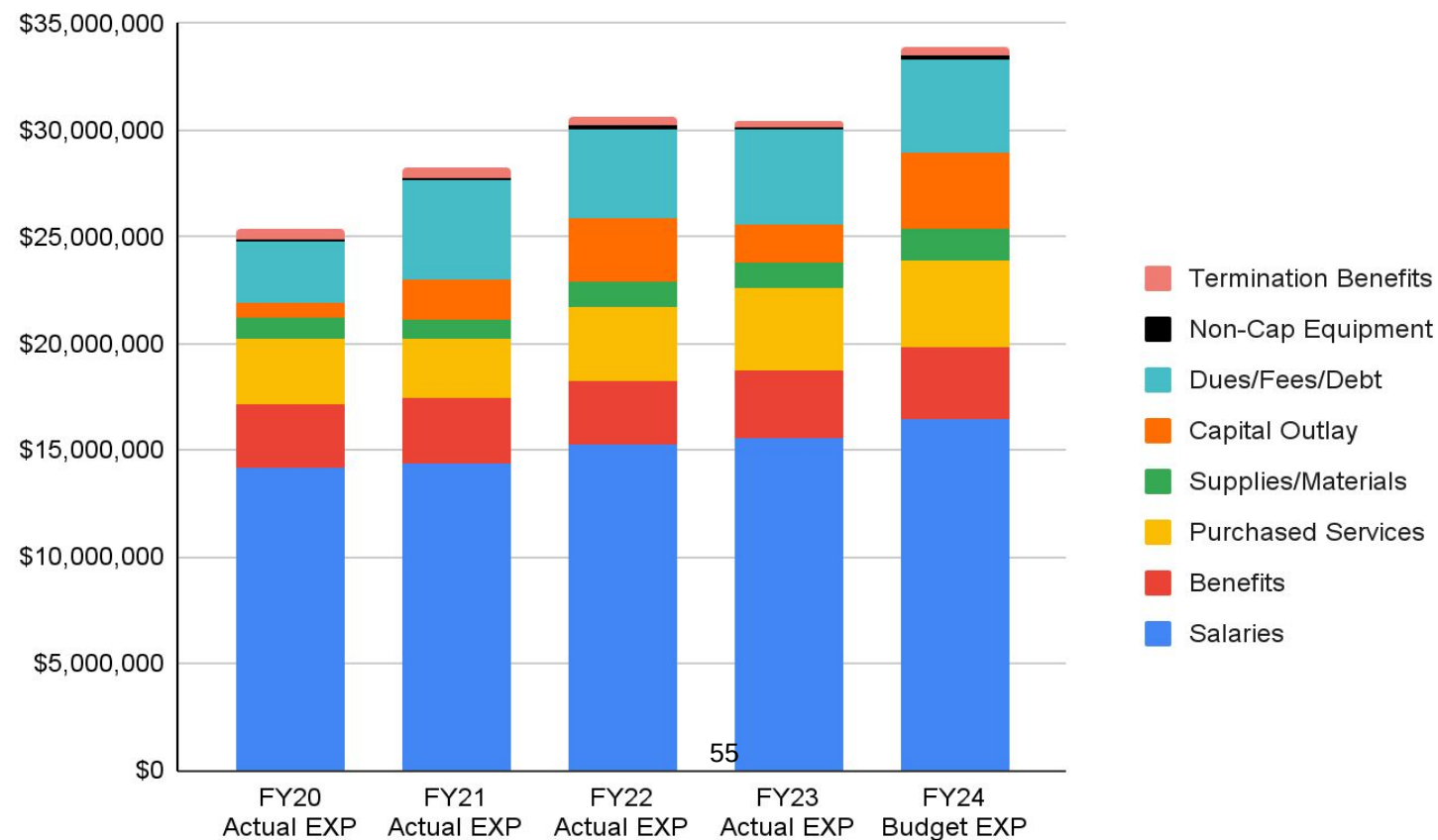
Fund 10: Educational

FY24 Budget	Description	FY23 Actual Expenditures
\$15,890,553	100: Salaries	\$15,079,265
\$2,752,323	200: Benefits	\$2,462,006
\$1,088,294	300: Services	\$843,019
\$1,020,083	400: Supplies & Materials	\$810,388
\$279,450	500: Capital over \$500	\$206,230
\$2,609,548	600: Dues & Fees	\$2,619,988
\$123,250	700: Non-Capital under \$500	\$66,023
\$435,608	800: Retirement Ins./SRB	\$361,553
\$24,199,109	TOTAL EXPENDITURES	\$22,448,472

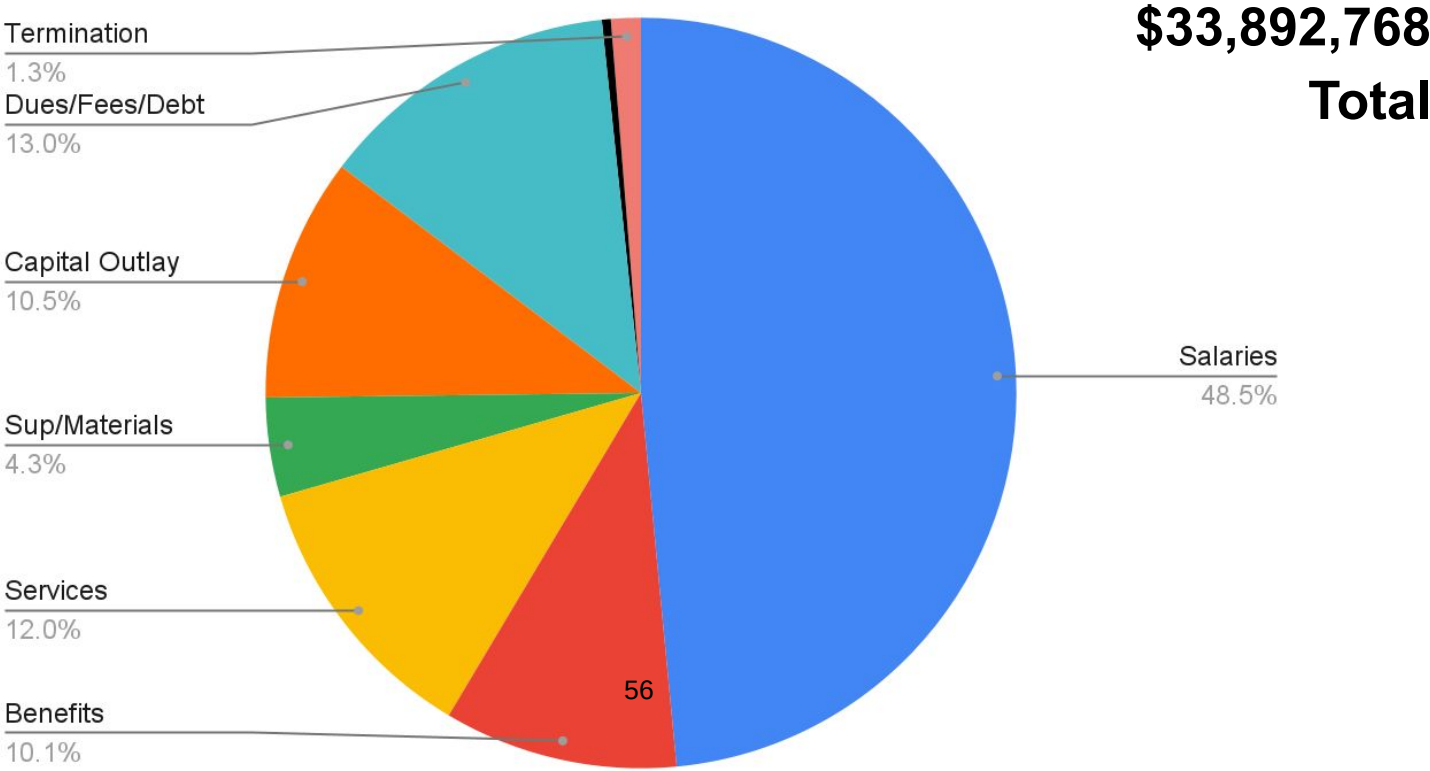
Historical Expenditures by OBJECT

Objects: All Funds	FY20 Actual EXP	FY21 Actual EXP	FY22 Actual EXP	FY23 Actual EXP	FY24 Budget EXP
Salaries	\$14,190,396	\$14,426,786	\$15,246,508	\$15,598,687	\$16,432,957
Benefits	\$2,941,604	\$3,012,856	\$2,963,159	\$3,092,842	\$3,413,042
Purchased Services	\$3,075,743	\$2,795,197	\$3,459,202	\$3,960,226	\$4,062,138
Supplies/Materials	\$988,445	\$842,460	\$1,210,546	\$1,149,419	\$1,446,049
Capital Outlay	\$710,393	\$1,882,264	\$2,961,667	\$1,810,936	\$3,556,951
Dues/Fees/Debt	\$2,914,559	\$4,725,195	\$4,181,697	\$4,425,683	\$4,416,273
Non-Cap Equipment	\$87,830	\$77,320	\$189,742	\$68,584	\$129,750
Termination Benefits	\$453,449	\$455,321	\$418,182	\$361,553	\$435,608
TOTAL	\$25,362,419	\$28,217,549	\$30,630,703	\$30,467,930	\$33,892,768

Historical Expenditures by OBJECT



Tentative FY24 Expenditures by OBJECT



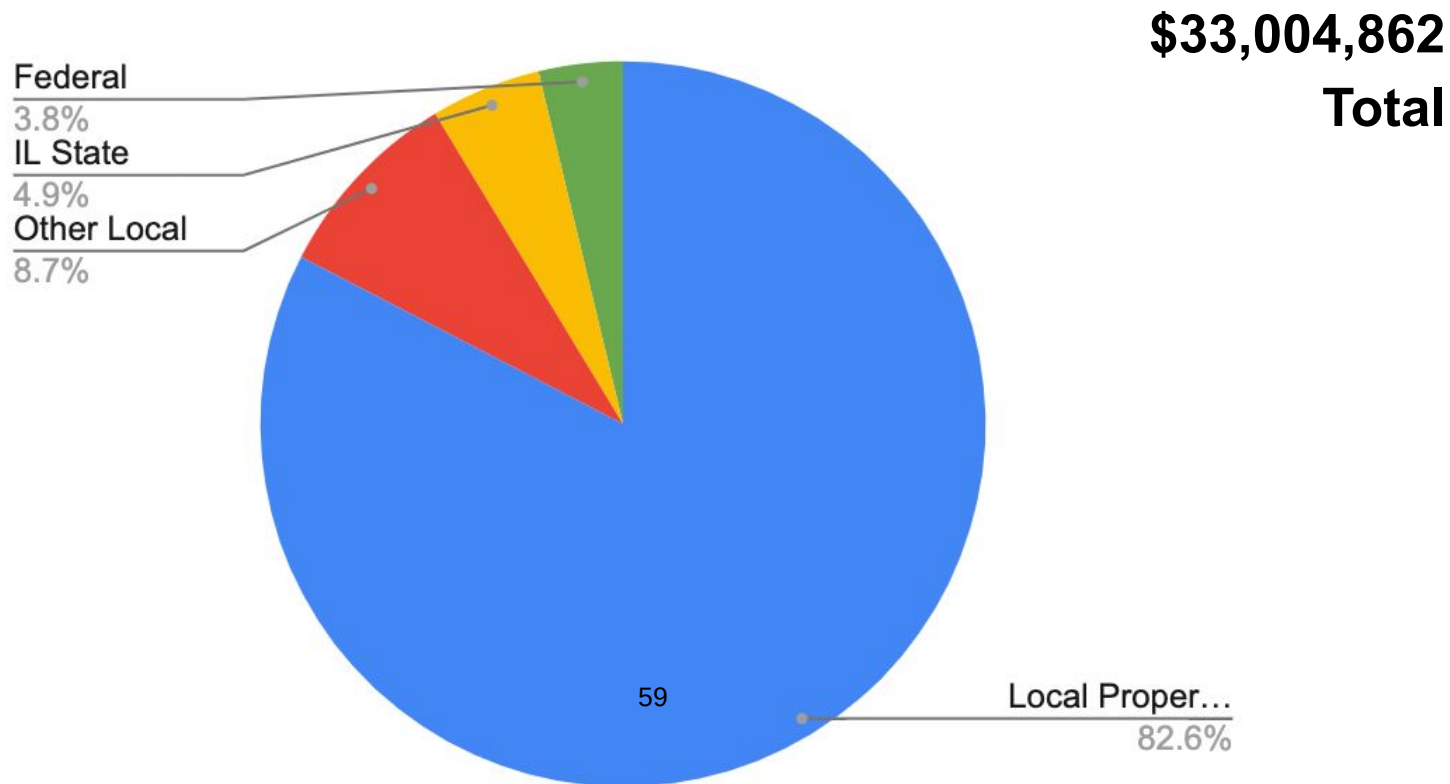
FY24 Tentative Revenues by SOURCE

FY24 Budget	vs. FY23	FY23 Actual	Description
\$27,268,336	8.7%	\$25,081,023	LOCAL R.E. TAXES
\$2,875,722	-17.0%	\$3,466,098	OTHER LOCAL
\$1,622,000	-1.2%	\$1,640,925	IL STATE SOURCES
\$1,238,804	-45.4%	\$2,267,671	FEDERAL SOURCES
\$33,004,862	1.7%	\$32,455,717	TOTAL

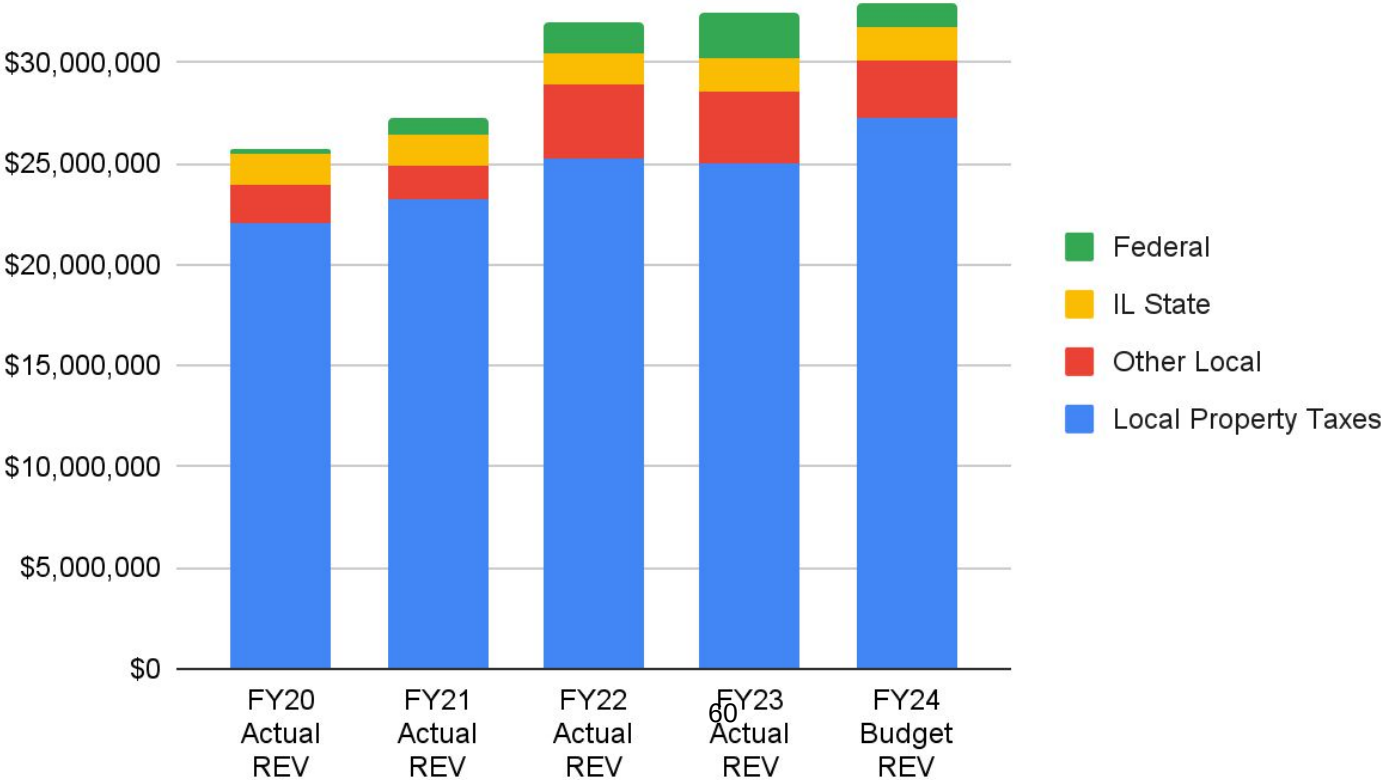
Historical Revenues by SOURCE

Revenue by Source	FY20 Actual REV	FY21 Actual REV	FY22 Actual REV	FY23 Actual REV	FY24 Budget REV
Local Property Taxes	\$22,054,854	\$23,260,768	\$25,220,399	\$25,081,023	\$27,268,336
Other Local	\$1,871,152	\$1,602,515	\$3,696,750	\$3,466,098	\$2,875,722
IL State	\$1,522,379	\$1,628,741	\$1,562,087	\$1,640,925	\$1,622,000
Federal	\$310,781	\$814,867	\$1,483,374	\$2,267,671	\$1,238,804
TOTAL	\$25,759,166	\$27,306,891	\$31,962,610	\$32,455,717	\$33,004,862
Bonds (not Revenue)	\$0	\$7,060,050	\$0	\$0	\$0

Tentative FY24 Revenues by SOURCE



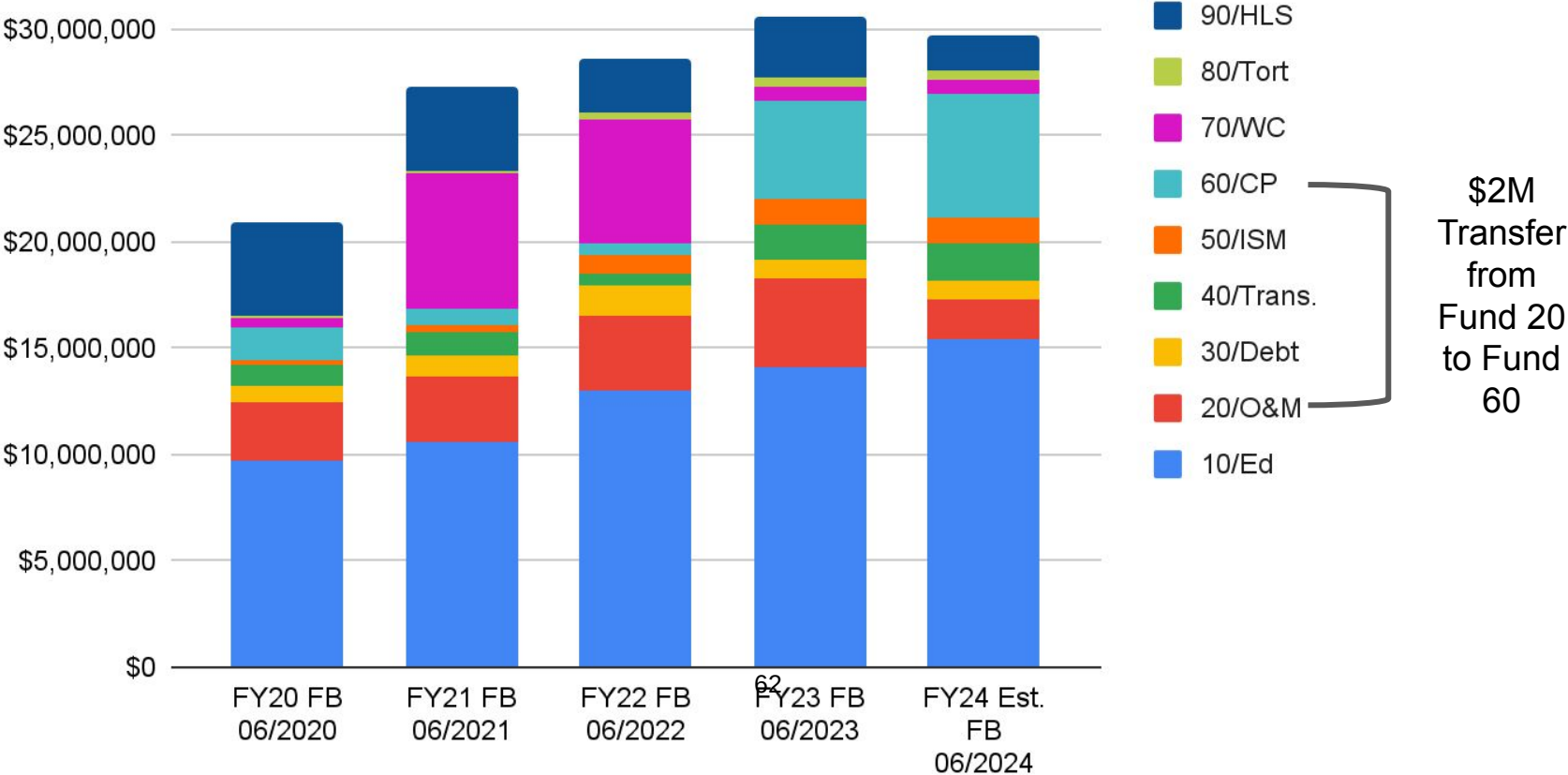
History of Revenue by Source



Fund Balance History

Fund	FY20 FB 06/2020	FY21 FB 06/2021	FY22 FB 06/2022	FY23 FB 06/2023	FY24 Est. FB 06/2024
10/Ed	\$9,669,192	\$10,612,790	\$13,022,792	\$14,139,851	\$15,402,771
20/O&M	\$2,769,202	\$3,073,580	\$3,494,769	\$4,162,997	\$1,935,663
30/Debt	\$826,111	\$920,382	\$1,442,826	\$805,374	\$803,594
40/Trans.	\$931,371	\$1,201,985	\$573,446	\$1,742,537	\$1,796,069
50/ISM	\$216,730	\$244,978	\$829,926	\$1,214,388	\$1,161,717
60/CP	\$1,603,456	\$757,792	\$587,705	\$4,594,192	\$5,890,782
70/WC	\$402,694	\$6,463,875	\$5,825,262	\$586,340	\$599,490
80/Tort	\$64,776	\$17,744	\$249,409	\$439,582	\$453,616
90/HLS	\$4,398,543	\$4,018,659	\$2,617,557	\$2,946,220	\$1,699,873
	\$20,882,075	\$27,311,785	⁶¹ \$28,643,692	\$30,631,481	\$29,743,575

Fund Balance History



FY24 Tentative Budget Summary

Fund	Description	7/1/23 F.B.	Revenue	Expense	Transfers	6/30/24 Est. FB
10	Ed.	\$14,139,851	\$25,462,029	-\$24,199,109		\$15,402,771
20	O&M	\$4,162,997	\$2,005,113	-\$2,232,447	-\$2,000,000	\$1,935,663
30	Debt Serv.	\$805,374	\$1,803,945	-\$1,805,725		\$803,594
40	Transp.	\$1,742,537	\$1,504,532	-\$1,451,000		\$1,796,069
51	IMRF	\$808,702	\$163,578	-\$191,300		\$780,980
52	SS/Med.	\$405,686	\$352,433	-\$377,382		\$380,737
60	Cap. Proj.	\$4,594,192	\$1,255,233	-\$1,958,643	\$2,000,000	\$5,890,782
70	Wrk. Cash	\$586,340	\$13,150	\$0		\$599,490
80	Tort Imm.	\$439,582	\$209,834	-\$195,800		\$453,616
90	FP/HLS	\$2,946,220	\$235,015	-\$1,481,362		\$1,699,873
		\$30,631,481	\$33,004,862	-\$33,892,768	\$0	\$29,743,575

FY24 Tentative Budget: Ratio of Fund Balance to Revenue

Operating Funds	Descriptions	6/30/24 Est. FB	FY24 Est. Rev.
10	Ed.	\$15,402,771	\$25,462,029
20	O&M	\$1,935,663	\$2,005,113
40	Transportation	\$1,796,069	\$1,504,532
70	Working Cash	\$599,490	\$13,150
	Total	\$19,733,994	\$28,984,824

Fund Balance to
Revenue Ratio

$$\frac{\$19,733,994}{\$28,984,824} = 0.681$$

*0.25 is minimum
established by
BOE Policy 4:20*

District Type:
☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:
☐ Cash
☒ Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No

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

District Name: Lincolnwood SD 74

District RCDT No: 05016074002

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

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

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

AND WHEREAS a public hearing was held as to such budget on the 7th day of September, 2023, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 7th day of September, 2023 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2023		14,139,851	4,162,997	805,374	1,742,537	1,214,388	4,594,192	586,340	439,582	2,946,220	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	23,254,820	2,000,947	1,803,945	1,124,532	516,011	1,035,804	13,150	209,834	185,015	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,192,000	0	0	380,000	0	0	0	0	50,000	
8	FEDERAL SOURCES	4000	1,015,209	4,166	0	0	0	219,429	0	0	0	
9	Total Direct Receipts/Revenues ⁸		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	15,292,095				234,448			0		
14	SUPPORT SERVICES	2000	6,182,785	2,232,447		1,451,000	334,234	1,958,643		195,800	1,481,362	
15	COMMUNITY SERVICES	3000	1,830	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,722,399	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,805,725	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		24,199,109	2,232,447	1,805,725	1,451,000	568,682	1,958,643		195,800	1,481,362	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		24,199,109	2,232,447	1,805,725	1,451,000	568,682	1,958,643		195,800	1,481,362	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,262,920	(227,334)	(1,780)	53,532	(52,671)	(703,410)	13,150	14,034	(1,246,347)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						2,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	2,000,000	0	0	0	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		2,000,000								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	2,000,000	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	(2,000,000)	0	0	0	2,000,000	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		15,402,771	1,935,663	803,594	1,796,069	1,161,717	5,890,782	599,490	453,616	1,699,873	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		18,143									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		18,143									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		14,157,994	4,162,997	805,374	1,742,537	1,214,388	4,594,192	586,340	439,582	2,946,220	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	23,254,820	2,000,947	1,803,945	1,124,532	516,011	1,035,804	13,150	209,834	185,015	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	1,192,000	0	0	380,000	0	0	0	0	50,000	
96	FEDERAL SOURCES	4000	1,015,209	4,166	0	0	0	219,429	0	0	0	
97	Total Direct Receipts/Revenues ⁸		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		25,462,029	2,005,113	1,803,945	1,504,532	516,011	1,255,233	13,150	209,834	235,015	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	15,292,095				234,448			0		
102	SUPPORT SERVICES	2000	6,182,785	2,232,447		1,451,000	334,234	1,958,643		195,800	1,481,362	
103	COMMUNITY SERVICES	3000	1,830	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,722,399	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,805,725	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		24,199,109	2,232,447	1,805,725	1,451,000	568,682	1,958,643		195,800	1,481,362	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
109	Total Disbursements/Expenditures		24,199,109	2,232,447	1,805,725	1,451,000	568,682	1,958,643		195,800	1,481,362	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,262,920	(227,334)	(1,780)	53,532	(52,671)	(703,410)	13,150	14,034	(1,246,347)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	2,000,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	2,000,000	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	(2,000,000)	0	0	0	2,000,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		15,420,914	1,935,663	803,594	1,796,069	1,161,717	5,890,782	599,490	453,616	1,699,873	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120												
121	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
122	Object Name											
124	Salaries	100	15,890,553	542,404		0		0		0	0	16,432,957
125	Employee Benefits	200	2,752,323	92,037		0	568,682	0		0	0	3,413,042
126	Purchased Services	300	1,088,294	1,011,540	0	1,451,000		269,504		195,800	46,000	4,062,138
127	Supplies & Materials	400	1,020,083	425,966		0		0		0	0	1,446,049
128	Capital Outlay	500	279,450	153,000		0		1,689,139		0	1,435,362	3,556,951
129	Other Objects	600	2,609,548	1,000	1,805,725	0	0	0		0	0	4,416,273
130	Non-Capitalized Equipment	700	123,250	6,500		0		0		0	0	129,750
131	Termination Benefits	800	435,608	0		0				0		435,608
132	Total Expenditures		24,199,109	2,232,447	1,805,725	1,451,000	568,682	1,958,643		195,800	1,481,362	33,892,768

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		14,132,038	4,005,615	805,374	1,742,537	1,214,388	4,440,026	586,340	439,582	3,083,487
4	Total Direct Receipts & Other Sources ⁸		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
12	Total Amount Available		39,594,067	6,010,728	2,609,319	3,247,069	1,730,399	7,695,259	599,490	649,416	3,318,502
13	Total Direct Disbursements & Other Uses ⁹		24,199,109	4,232,447	1,805,725	1,451,000	568,682	1,958,643	0	195,800	1,481,362
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		24,199,109	4,232,447	1,805,725	1,451,000	568,682	1,958,643	0	195,800	1,481,362
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		15,394,958	1,778,281	803,594	1,796,069	1,161,717	5,736,616	599,490	453,616	1,837,140
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		18,143								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		18,143								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		18,143								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		14,150,181	4,005,615	805,374	1,742,537	1,214,388	4,440,026	586,340	439,582	3,083,487
30	Total Direct Receipts & Other Sources ⁸		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		25,462,029	2,005,113	1,803,945	1,504,532	516,011	3,255,233	13,150	209,834	235,015
33	Total Amount Available		39,612,210	6,010,728	2,609,319	3,247,069	1,730,399	7,695,259	599,490	649,416	3,318,502
34	Total Direct Disbursements & Other Uses ⁹		24,199,109	4,232,447	1,805,725	1,451,000	568,682	1,958,643	0	195,800	1,481,362
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		24,199,109	4,232,447	1,805,725	1,451,000	568,682	1,958,643	0	195,800	1,481,362
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		15,413,101	1,778,281	803,594	1,796,069	1,161,717	5,736,616	599,490	453,616	1,837,140

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
116	Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,123,000								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
124	Total Unrestricted Grants-In-Aid		1,123,000	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	26,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0								
129	Special Education - Personnel	3110	0								
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130	0								
132	Special Education - Summer School	3145	0								
133	Special Education - Other <i>(Describe & Itemize)</i>	3199									
134	Total Special Education		26,000	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other <i>(Describe & Itemize)</i>	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	42,000								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		42,000				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other <i>(Describe & Itemize)</i>	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				120,000					
155	Transportation - Special Education	3510				260,000					
156	Transportation - Other <i>(Describe & Itemize)</i>	3599									
157	Total Transportation		0	0		380,000	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									50,000
170	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	1,000								
171	Total Restricted Grants-In-Aid		69,000	0	72 0	380,000	0	0	0	0	50,000
172	Total Receipts/Revenues from State Sources	3000	1,192,000	0	72 0	380,000	0	0	0	0	50,000

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,025,909	1,245,577	231,100	660,788	258,600	1,200	113,250	403,608	10,940,032
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	278,422	60,905	0	4,200	1,850		500		345,877
8	Special Education Programs (Functions 1200 - 1220)	1200	1,350,598	298,046	800	3,500	5,500	200	3,500		1,662,144
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	606,768	90,559	53,490	9,965	0		0		760,782
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	100,000	1,100		6,500	1,500	3,500			112,600
15	Summer School Programs	1600	71,000	1,145	0	2,500					74,645
16	Gifted Programs	1650	502,478	86,949	0	3,950					593,377
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	689,408	100,030	3,200	10,000	0	0	0		802,638
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	11,624,583	1,884,311	288,590	701,403	267,450	4,900	117,250	403,608	15,292,095
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	11,624,583	1,884,311	288,590	701,403	267,450	4,900	117,250	403,608	15,292,095
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	414,143	41,899	300	2,000					458,342
39	Guidance Services	2120			0						0
40	Health Services	2130	169,002	36,101	92,500	5,400	3,000	750	1,500		308,253
41	Psychological Services	2140	185,478	37,026	2,300	1,400					226,204
42	Speech Pathology & Audiology Services	2150	284,658	38,931	2,000	1,450					327,039
43	Other Support Services - Pupils (Describe & Itemize)	2190	86,000	450							86,450
44	Total Support Services - Pupil	2100	1,139,281	154,407	97,100	10,250	3,000	750	1,500	0	1,406,288
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	377,126	48,534	67,785	2,000	0	4,425	0		499,870
47	Educational Media Services	2220	283,667	29,216	0	19,000	0		500		332,383
48	Assessment & Testing	2230			45,493	100					45,593
49	Total Support Services - Instructional Staff	2200	660,793	77,750	113,278	21,100	0	4,425	500	0	877,846
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		3,550	230,000	2,500	0	16,000	0		252,050
52	Executive Administration Services	2320	270,330	53,282	7,500	2,300	0	3,500	0		336,912
53	Special Area Administration Services	2330	153,103	41,382				750			195,235
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	423,433	98,214	237,500	4,800	0	20,250	0	0	784,197
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	710,378	202,588	5,050	4,000	1,000	2,400	0		925,416
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	710,378	202,588	5,050	4,000	1,000	2,400	0	0	925,416
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	197,803	30,973			0	1,300	0		230,076
62	Fiscal Services	2520	243,583	66,309	108,600	5,500	0	16,000	0		439,992

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	257,900	93,105	17,000	262,500	8,000	800	4,000	32,000	675,305
66	Internal Services	2570			24,500	1,500					26,000
67	Total Support Services - Business	2500	699,286	190,387	150,100	269,500	8,000	18,100	4,000	32,000	1,371,373
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	78,534	34,788	30,500	8,000	0	500			152,322
72	Staff Services	2640									0
73	Data Processing Services	2660	554,265	109,878	500	200	0	500	0		665,343
74	Total Support Services - Central	2600	632,799	144,666	31,000	8,200	0	1,000	0	0	817,665
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,265,970	868,012	634,028	317,850	12,000	46,925	6,000	32,000	6,182,785
77	COMMUNITY SERVICES (ED)	3000			1,000	830					1,830
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			164,676			2,557,723			2,722,399
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			164,676			2,557,723			2,722,399
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			164,676			2,557,723			2,722,399
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		15,890,553	2,752,323	1,088,294	1,020,083	279,450	2,609,548	123,250	435,608	24,199,109
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		15,890,553	2,752,323	1,088,294	1,020,083	279,450	2,609,548	123,250	435,608	24,199,109
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,262,920
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,262,920

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	542,404	92,037	1,011,540	425,966	153,000	1,000	6,500		2,232,447
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	542,404	92,037	1,011,540	425,966	153,000	1,000	6,500	0	2,232,447
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	542,404	92,037	1,011,540	425,966	153,000	1,000	6,500	0	2,232,447
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		542,404	92,037	1,011,540	425,966	153,000	1,000	6,500	0	2,232,447
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(227,334)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140						600,725			600,725
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						600,725			600,725
173	Debt Service - Interest on Long-Term Debt	5200						1,205,000			1,205,000
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400			77			0			0
176	Total Debt Service	5000			0			1,805,725			1,805,725
177	PROVISION FOR CONTINGENCIES (DS)	6000									0

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

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
236	Attendance & Social Work Services	2110		5,784							5,784
237	Guidance Services	2120									0
238	Health Services	2130		24,510							24,510
239	Psychological Services	2140		2,485							2,485
240	Speech Pathology & Audiology Services	2150		3,843							3,843
241	Other Support Services - Pupils (Describe & Itemize)	2190		5,420							5,420
242	Total Support Services - Pupil	2100		42,042							42,042
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		14,247							14,247
245	Educational Media Services	2220		3,968							3,968
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		18,215							18,215
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,000							4,000
251	Special Area Administrative Services	2330		4,903							4,903
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		8,903							8,903
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		33,318							33,318
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		33,318							33,318
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		2,850							2,850
261	Fiscal Services	2520		35,159							35,159
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		83,073							83,073
264	Pupil Transportation Services	2550									0
265	Food Services	2560		37,720							37,720
266	Internal Services	2570									0
267	Total Support Services - Business	2500		158,802							158,802
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		12,509							12,509
272	Staff Services	2640									0
273	Data Processing Services	2660		60,445							60,445
274	Total Support Services - Central	2600		72,954							72,954
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		334,234							334,234
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			568,682				0			568,682
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(52,671)
294	79										
295	60 - CAPITAL PROJECTS (CP)										

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			269,504		1,689,139				1,958,643
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	269,504	0	1,689,139	0	0		1,958,643
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	269,504	0	1,689,139	0	0		1,958,643
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(703,410)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs - Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			195,800						195,800
365	Total Support Services - General Administration	2300	0	0	195,800	0	0	0	0	0	195,800
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
387	Total Support Services	2000	0	0	195,800	0	0	0	0	0	195,800
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			81			0			0

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

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

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	25,462,029	2,005,113	1,504,532	13,150	28,984,824
Direct Expenditures	24,199,109	2,232,447	1,451,000		27,882,556
Difference	1,262,920	(227,334)	53,532	13,150	1,102,268
Estimated Fund Balance - June 30, 2024	15,402,771	1,935,663	1,796,069	599,490	19,733,993

Balanced budget; no Deficit Reduction Plan is required.

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L									
1	*School Districts Only 05016074002 District Number Lincolnwood SD 74		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024					ESTIMATED BUDGET FY2024-2025													
2	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total									
3	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,139,851	4,162,997	1,742,537	586,340	20,631,725	15,402,771	1,935,663	1,796,069	599,490	19,733,993									
4	RECEIPTS/REVENUES	Acct #																			
5	LOCAL SOURCES	1000	23,254,820	2,000,947	1,124,532	13,150	26,393,449					0									
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0									
7	STATE SOURCES	3000	1,192,000	0	380,000	0	1,572,000					0									
8	FEDERAL SOURCES	4000	1,015,209	4,166	0	0	1,019,375					0									
9	Total Receipts/Revenues		25,462,029	2,005,113	1,504,532	13,150	28,984,824	0	0	0	0	0									
10	DISBURSEMENTS/EXPENDITURES	Funct #																			
11	INSTRUCTION	1000	15,292,095				15,292,095					0									
12	SUPPORT SERVICES	2000	6,182,785	2,232,447	1,451,000		9,866,232					0									
13	COMMUNITY SERVICES	3000	1,830	0	0		1,830					0									
14	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,722,399	0	0		2,722,399					0									
15	DEBT SERVICES	5000	0	0	0		0					0									
16	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0									
17	Total Disbursements/Expenditures		24,199,109	2,232,447	1,451,000		27,882,556	0	0	0		0									
18	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,262,920	(227,334)	53,532	13,150	1,102,268	0	0	0	0	0									
19	OTHER SOURCES/USES OF FUNDS																				
20	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0									
21	OTHER USES OF FUNDS (8000)		0	2,000,000	0	0	2,000,000					0									
22	TOTAL OTHER SOURCES/USES OF FUNDS		0	(2,000,000)	0	0	(2,000,000)	0	0	0	0	0									
23	ESTIMATED ENDING FUND BALANCE		15,402,771	1,935,663	1,796,069	599,490	19,733,993	15,402,771	1,935,663	1,796,069	599,490	19,733,993									

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only 05016074002 District Number Lincolnwood SD 74		ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2																
3																
4																
5																
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		15,402,771	1,935,663	1,796,069	599,490	19,733,993	15,402,771	1,935,663	1,796,069	599,490	19,733,993	20,631,725	19,733,993	19,733,993	19,733,993
8	RECEIPTS/REVENUES	Acct #														
9	LOCAL SOURCES	1000					0					0	26,393,449	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0					0	0	0	0	0
11	STATE SOURCES	3000					0					0	1,572,000	0	0	0
12	FEDERAL SOURCES	4000					0					0	1,019,375	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0	28,984,824	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #														
15	INSTRUCTION	1000					0					0	15,292,095	0	0	0
16	SUPPORT SERVICES	2000					0					0	9,866,232	0	0	0
17	COMMUNITY SERVICES	3000					0					0	1,830	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0					0	2,722,399	0	0	0
19	DEBT SERVICES	5000					0					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000					0					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0		0	0	0	0	0	0	27,882,556	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	1,102,268	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)						0					0	0	0	0	0
25	OTHER USES OF FUNDS (8000)						0					0	2,000,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	(2,000,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		15,402,771	1,935,663	1,796,069	599,490	19,733,993	15,402,771	1,935,663	1,796,069	599,490	19,733,993	19,733,993	19,733,993	19,733,993	19,733,993

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

**Fiscal Year 2023-2024
through Fiscal Year 2026-2027**

Lincolnwood SD 74 05016074002

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

1. Background and Narrative of Budget Reductions:

N/A

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan

LINCOLNWOOD SCHOOL DIST 74

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

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

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

1)	What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)
	Goals: More than 50% of District students will meet their individual academic growth goal for reading and math from fall 2023 to spring 2024 as calculated on the NWEA/MAP assessment platform. Measures: SD74 will use local assessments, NWEA MAP, to monitor student progress and growth throughout the school year.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Increase number and/or quality of professional development opportunities	Focus increased time and attention on special student groups
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

Part II: Planned Use of Evidence-Based Funding

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

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

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

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

		Data Source 1		Data Source 2		Data Source 3	
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student grades or other local academic performance data		Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members	Yes	Other School Staff	Yes	Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)							
		Priority Investment 1		Priority Investment 2		Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers		Professional Development		Instructional Materials	
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table							
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan. Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.							
Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Required]	Budgeted FY 2024 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$4,153,206.19	\$900,000.00				
	Specialist Teachers	\$830,641.23					
	Instructional Facilitator	\$431,455.17					
	Core Intervention Teacher	\$191,597.78					
	Substitute Teachers	\$153,901.90					
	Guidance Counselor	\$268,710.94					
	Nurse	\$102,148.38					
	Supervisory Aide	\$159,572.48					
	Librarian	\$219,725.04					

	Librarian Aide	\$119,679.36			
	Principal	\$328,113.84			
	Assistant Principal	\$282,999.42			
	School Site Staff	\$191,476.85			
	Subtotal	\$7,433,228.58	\$900,000.00		
Per Student Investments	Gifted	\$106,796.70			Enter optional context for per student investment decisions.
	Professional Development	\$149,953.75	\$32,000.00		
	Instructional Materials	\$322,700.47	\$149,000.00		
	Assessments	\$34,789.27			
	Computer & Tech Equipment	\$342,494.36			
	Student Activities	\$183,487.14			
	Maintenance & Operations	\$1,471,946.01			
	Central Office	\$1,059,273.29			
	Employee Benefits	\$3,177,558.51			
	Subtotal*	\$6,911,161.90	\$181,000.00		
Additional Investments	Low-Income Intervention Teacher	\$253,986.83			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$253,986.83			
	Low-Income Extended Day Teacher	\$264,569.62			
	Low-Income Summer School Teacher	\$264,569.62			
	EL Intervention Teacher	\$138,332.11	\$42,000.00		
	EL Pupil Support Staff	\$138,332.11			
	EL Extended Day Teacher	\$144,379.42			
	EL Summer School Teacher	\$144,379.42			
	EL Core Teacher	\$173,104.12			
	Sp Ed Teacher	\$642,526.22			
	Sp Ed Instructional Assistant	\$254,956.03			
	Sp Ed Psychologist	\$99,600.28			
	Subtotal	\$2,772,722.61	\$42,000.00		
	Other Investments				
	Total**	\$17,117,113.23	\$1,123,000.00		
Tier Funding Check (Cell G90) Complete, G90=G31					
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.					
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district. Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.					
		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.	
1)	FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$151,340.00	Estimated	
		English Learners	\$160,910.00	Estimated	
		Special Education	\$75,670.00	Estimated	
2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	
		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher	Yes

		[Optional - Enter \$]	[Optional - Enter \$]	
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)			
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher
		[Optional - Enter \$]		[Optional - Enter \$]
		English Learner Pupil Support Staff		English Learner Summer School Teacher
		[Optional - Enter \$]		[Optional - Enter \$]
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)			
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist
		[Optional - Enter \$]		[Optional - Enter \$]
		Special Education Instructional Assistant	Yes	Other Investments
		[Optional - Enter \$]		[Optional - Enter \$]
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)			
Plan Assurances				
Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.				
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.				
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."				
	Required	Yes		
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."				
	Required	Yes		
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."				
	Required	Yes		
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.				
	Required	BPAC Meeting (MM/DD/YYYY)	8/31/23	
		Name of Chair	Nida Tabba	

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A <u>different</u> response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A <u>different</u> response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	#REF!	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

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

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

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

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

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

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

[See: School Code, Section 10-20.21 - Contracts](#)

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

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

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

End of Balancing

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

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

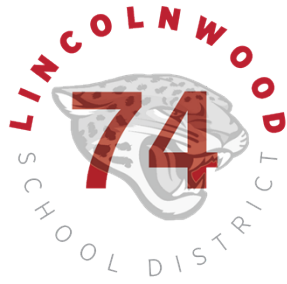
PUBLIC NOTICE IS HEREBY GIVEN BY the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2023, and ending June 30, 2024, will be on file and conveniently available for public inspection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

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

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

DATED this 3rd day of August, 2023.

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



Executive Summary Finance Committee Meeting

DATE: July 20, 2023

TOPIC: ELA Consultant | Audit and Professional Development

PREPARED BY: Dominick Lupo

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

The Board of Education approves all contracts.

Over the next two years, the District will be embarking upon a full kindergarten through 8th grade curriculum review and adoption cycle of the District's literacy programs. Next year we will be looking at the middle school reading program, and the following year we will be reviewing the kindergarten through 5th grade program.

Literacy is the foundation of academic development for all subjects; therefore, the district is looking for the best way to review our current materials and instructional practices to identify strengths and areas for growth. With that goal in mind, we reached out to other township administrators for recommendations of literacy audit facilitators. In the process, we were introduced to Pat Pollack (National Senior Director of Professional Learning Partnerships with Schoolwide Inc.). After interviews with several consultants, the administration has recommended Ms. Pollack to facilitate this process. She comes highly regarded and has produced outstanding work within the township.

Ms. Pollack rose to the top with her plan for the audit of our current programming, as well as for her plan for professional development as it relates to our literacy programming. We met with Ms. Pollack on four separate occasions and have had multiple communications via Zoom and email. Her plan includes the following:

- Ms. Pollack gathers feedback about current programming from teachers and students
- While the audit is happening, professional learning support will occur simultaneously

- Staff will be provided with professional learning topics that will inform the program selection
- Collaborative decisions and professional reflections will be shared to ensure participation and ownership of the process

The Goals:

- Identify areas for growth in order to increase student achievement
- Develop a learning progression of skills
- Develop working definitions of common teaching methods to inform the materials selection process.

Fiscal Impact:

The plan will include five on-site days of PD plus the annual support plan (inclusive of unlimited support phone calls/emails with PD Director, scheduled remote discussions) plus the Curriculum Audit Reports and form development and analysis. The overall total comes to \$18,660. The team has budgeted for this expense through the Title I Professional Development grant funds.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve the District's approval to hire Ms. Pollack, Literacy Specialist and Consultant, to perform a full literacy audit and to deliver professional development at a cost of \$18,660 for the 2023-2024 school year.

SCHOOLWIDE PARTNERS FOR PROGRESS



A Collaborative Framework to Support Teaching, Learning & Student Improvement
Lincolnwood SD 74



WHAT DOES IT MEAN TO BE PARTNERS FOR PROGRESS?

To identify the path towards school and student achievement, we spend the time to help you understand where you are in your journey, today. Through collaborative assessments, conversations, and in-person explorations, we gather insight to not only create a personalized action plan based on your unique needs, but also to build a common vision, together, for all stakeholders to align with. We are your partners for progress and sustained change in your schools.

WHY SCHOOLWIDE?

We help educators imagine what's possible, and we're invested in every stage of the journey to get there.

We are true, collaborative partners who bring decades of experience in diverse classrooms and school settings, and consultative expertise to guide educators along their journeys for school and student improvement.



COLLABORATIVE INSTRUCTION

Responsive instruction that creates an open, communicative learning exchange



PROFESSIONAL LEARNING

Transformational, evidence-based professional learning programs, grounded in key themes or focus areas identified collaboratively with Schoolwide



ONGOING SUPPORT

Continual access and support provided by expert partners.

An ultimate goal for school districts is to have their students be able to explain how they learn, be engaged in learning, and express their learning in creative ways. In order for this to occur, districts also need to prepare and set a clear vision for **Why**, **What**, and **How** they want learning to occur in their schools.

A **Curriculum Audit Review** assists districts in thinking through and aligning the written, taught, and assessed curriculum so that students benefit from receiving a responsive, student-focused, culturally-relevant, and rigorous education in a safe environment, conducive for comfortable learning.

Each individual district embarks on this journey with different foci. Some of the areas of focus could be:

- Identifying what feels right
- Reflecting on what needs to be revised or changed
- Steps towards building or enhancing a positive culture
- Creating and communicating the vision
- Building leadership
- Methods of communication
- Focusing on learning with curriculum alignment
- Identifying current instructional materials that engage students; and those that do not
- Identifying instructional models that reflect the Gradual Release of Responsibility
- Implementing effective instructional strategies

- Identifying a specific content area of focus
- Creating a culture of collaboration
- Using data to inform decisions
- Ensuring safety of learning environment
- Connecting with parents and community
- Lesson design planning
- Fostering a student-friendly classroom environment that reflects current teaching, and supports independence
- Using assessments to guide instruction
- Providing professional development in the form of coaching

The aforementioned are among the reasons why districts examine their practices, actions, and procedures to determine their impact(s) on learning.

This audit information documents how systematically each practice or action is evidenced in the district through a **Guaranteed and Viable Curriculum**; a **System of Assessments**; **Interventions and Enrichments** and **Policies and Procedures to Support a Focus on Learning**.

GETTING STARTED

Leadership is the key. Leadership is not about a person, rather it is a function or commitment to become better. Leadership is about a continuous drive to learn, change, and grow. It is a growth mindset put into action a plan.

The curriculum audit is a starting point to examine learning in a collaborative way. An audit consists of a variety of categories which are selected collaboratively. These categories or big ideas will give us an opportunity to celebrate positive areas, question and think about where next steps need to be taken, and formulate a plan of action. This audit is completed with the mindset and focus on:

TEACHING & LEARNING

The fundamental purpose of a school district is to provide a safe, learner-focused atmosphere for students to experience high levels of learning in responsive ways.

SOCIAL, EMOTIONAL, & CULTURAL AWARENESS

Each school should work to establish an atmosphere that will reflect the social and emotional wellbeing of all stakeholders, as well as communicating an emphasis on the importance of diversity and multicultural awareness in education.

LEADERSHIP

Highly effective schools are characterized by effective leadership. The leadership should convey a clear mission and vision for the school or district, provide instructional leadership, promote aligned initiatives, and focus on and monitor school improvement.

CURRICULUM & INSTRUCTION

Curriculum and Instruction is the cornerstone of any successful educational program. Research indicates that student access to aligned curriculum, appropriate instructional materials, and grade-level, standards-based instruction taught by highly-qualified, effective teachers leads to increased student academic achievement.

ASSESSMENT & ACCOUNTABILITY

The focus and goal of education is student learning and achievement. Without assessments aligned to the curriculum and state standards, it is difficult to determine if the focus and goal of education is achieved. When teachers use assessment results, (whether from standardized tests or classroom assessments), to inform instruction and curriculum planning and all data are used to determine and respond to student needs, growth typically occurs and instructional decision making is highlighted.

INTENDED OUTCOMES



PROFESSIONAL LEARNING

While the audit is happening, **Professional Learning** support will occur simultaneously. In preparation for your district's 2024-2025 Literacy Curriculum Resource Review, we will provide you with professional learning topics that will better prepare the district educators to make informed decisions about potential resources. Collaborative decisions about these topics will be made, and professional reflections will be shared in order to make sure that all stakeholders feel valued, heard, and respected.

As with all school improvement efforts, the ultimate goal of this entire process is to identify areas for growth so that the district can increase student achievement. In order to reach this goal, schools and districts utilize this type of audit process to develop focused, actionable, and meaningful School Performance Plans that can be implemented effectively. Additionally, district-level assistance, guidance, and support throughout this valuable process will further ensure schools accomplish their targeted goals.

AUDIT DELIVERABLES & ANALYSIS

Deliverables, including reports, surveys, and rubrics will be identified collaboratively during our first meeting.

SCHOOLWIDE EDUCATIONAL SOLUTIONS

PROPOSAL Option B

Schoolwide, Inc. is pleased to provide the enclosed proposal with the explicit objective of raising the quality of teaching and learning. Thank you for the opportunity to submit our proposal for consideration.

Lincolnwood SD 74 -
Lincolnwood SD 74

Dominick Lupo
dlupo@sd74.org
(847) 675-8234
TBD
Lincolnwood, IL 60712

PROPOSAL #: 3400
DATE: June 13, 2023
PREPARED BY: Stephanie Klempner
EMAIL: sklempner@schoolwide.com
TELEPHONE: (631) 218-3599



SCHOOLWIDE, INC.
33 Walt Whitman Road
Suite 204E
Huntington Station, NY 11746
Ph. 1.800.261.9964
www.schoolwide.com

PROFESSIONAL DEVELOPMENT SUPPORT

<u>PD DESCRIPTION</u>	<u>ITEM#</u>	<u>UNIT COST</u>	<u>QTY</u>	<u>EXT. COST</u>
Partners for Progress Plan with 5 days of PD	PD-ONSITE	\$18660.00	1	\$18,660.00

SUBTOTAL PROFESSIONAL DEVELOPMENT: \$18660.00

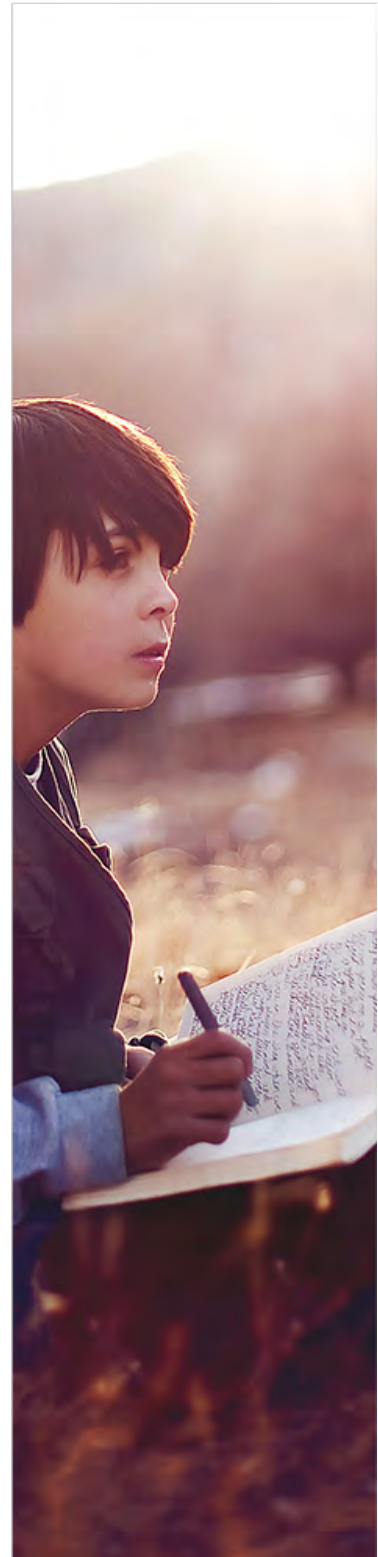
TOTAL PROFESSIONAL DEVELOPMENT + MATERIALS: \$18660.00

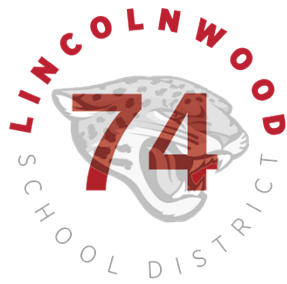
PROJECTED EXPENSES*

AIRFARE/TRAIN	\$0.00	GROUND TRANSPORTATION TO/FROM HOME:	\$0.00	GAS & TOLLS:	\$0.00
LODGING:	\$0.00	MEALS:	\$0.00	TAXI/CAR RENTAL TO SCHOOL SITE:	\$0.00

* Travel Expenses Included

Change/Cancellation Policy: Schoolwide requires a minimum of 4 weeks for changes/cancellations in scheduled professional development. Any changes made in less than 4 weeks are subject to change fees, which the district agrees to pay for by issuing a purchase order for PD.





Executive Summary Finance Committee Meeting

DATE: July 20, 2023

TOPIC: Writable, Inc. | Lincoln Hall

PREPARED BY: Dominick Lupo

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

Writable is an online platform that provides a great deal of flexibility with regard to writing assignments. It contains over 1,000 pre-made writing assignments in content areas including social studies, literature, and science. These assignments are customizable to fit the individual needs of all of the students. Teachers also have the ability to create their own writing assignments to meet the unique needs of each of their classes. Writable provides real-time feedback to students on their grammar and writing style. Teachers will also have the ability to customize their own feedback and instruction using the provided rubrics, or rubrics of their own creation. Assignments and rubrics can be connected to state and district standards for better vertical alignment among the grade levels.

Furthermore, Writable encourages students to think and write creatively and to avoid plagiarism. It checks for originality to ensure that students are not simply repeating something they wrote in a previous assignment or that another classmate wrote, but also that they did not plagiarize from other artificial intelligence sources such as ChatGPT, one of the biggest concerns currently facing teachers with regard to originality in writing assignments.

Writable also works with Schoology and Google Classroom, making it easy for Lincoln Hall teachers to integrate into their lesson plans. With Writable, Lincoln Hall students will get quicker, more personalized feedback, see consistent rubrics and terminology used in the evaluation of their writing

from all content-area teachers, and have more opportunities to practice both brief and longer writing assignments.

Fiscal Impact:

The cost of a one-year subscription to Writable, Inc. for all students at Lincoln Hall is \$3,168 (or \$9 paper student) for the 2023-2024 school year.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve the one-year subscription Writable, Inc. in the amount of \$3,168 for the 2023-2024 school year.

Writable

Writable, Inc.
2625 Middlefield Road, Ste 470
Palo Alto, CA 94306-2516
www.writable.com

Writable Tax ID: 47-4960823
Writable W9: <http://bit.ly/w9-writable>
sales@writable.com
833-339-7483

Writable Sales Quote

Prepared By: Katie Lorey
Prepared for: Amy Cattapan
Quote Expires On: 09/01/23
Start Date: 08/01/23
Renewal Date: 08/01/24
Customer: Lincoln Hall Middle School- Lincolnwood School District 74
Billing Address: 6950 N East Prairie Rd, Lincolnwood, IL 60712

Product Description	List Price	Sales Price	Quantity	Total
Writable - Writing, Review, AI Feedback, Plagiarism Check and more...	\$9.00	\$8.00	396	\$3,168.00
Writable Onboarding /Training Access to our course catalog	\$317	\$0.00	1	\$0.00

GRAND TOTAL: \$3,168.00

Additional Notes: Writable Promo Applied- Includes Getting Started Virtual Training

Writable

Approval

The Quote is governed by the Writable Terms of Service located at <https://www.writable.com/terms-of-service/> (the "Master Agreement"). Capitalized terms not defined in this Quote shall have the meanings assigned to them in the Master Agreement. This Quote shall govern to the extent of any conflict with the Master Agreement. Length of subscription is from the Start Date above through the Renewal date. Payment is due net 30 days from the date of invoice. Currency is US Dollars. Customer will be billed after indicating acceptance of this Quote. By signing below, you authorize Writable to bill you for the Writable Services described above.

Signature: _____ Date: _____

Print Name: _____ Title: _____

PO # (if applicable) _____

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

This Amendment is entered into as of August 3, 2023, by and between the Board of Education of Lincolnwood School District No. 74 ("School District") and Writable, Inc. ("Writable") pursuant to the Quote dated August 1, 2023, and the Terms of Service (collectively, the "Agreement"), and shall continue in force for any extensions of the Agreement or subsequent renewals or order forms, unless otherwise agreed by the Parties.

1. **Terms and Conditions.** This Amendment modifies the Agreement entered into by the Parties. Terms and conditions not amended herein shall have the same meaning as in the Agreement. If there is conflict between this Amendment and the Agreement, the terms of this Amendment will prevail. Writable shall not materially modify or amend the Agreement (see <https://www.writable.com/terms-of-service/>) during the term of this Agreement or any extension thereof, without providing written notice.
2. **Auto-Renewal.** The term of the Agreement between the parties shall not automatically renew. Subsequent extensions of the Agreement shall require notice to and approval of the School District.
3. **FOIA/OMA.** School District shall not be required to make any claim of privilege that may be applicable to prevent disclosure in response to, and will not be required to notify Writable prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary. Writable acknowledges and agrees that the Agreement is not confidential or exempt from disclosure under the Illinois Freedom of Information Act or Open Meetings Act.
4. **Governing Law/Venue.** This Agreement will be governed and construed in accordance with the laws of the State of Illinois, without regard to any conflicts of law provisions. Venue for all actions between the parties shall lie solely in the Circuit Court of Cook County, Illinois. Writable hereby agrees to this exclusive venue, to personal jurisdiction of this court, and to service of process in accordance with its rules of civil procedure, and Writable waives any objection that this venue is not convenient. Any references to binding arbitration, the waiver of the right to a jury trial, or the waiver of claims which may be litigated on a class or representative basis shall be deleted from the Agreement as it currently exists or as it may be modified or amended in the future.
5. **Illinois Student Privacy Laws.** In addition to its obligation to maintain student data in accordance with applicable federal laws, Writable shall also maintain all student data obtained from School District in accordance with any applicable Illinois laws, including (without limitation, and only to the extent applicable) the *Illinois School Student Records Act* (105 ILCS 10/1 *et seq.*); and the *Illinois Student Online Personal Protection Act* (105 ILCS 85/1 *et seq.*) (herein "SOPPA"). In accordance with SOPPA, the School District has separately executed an Exhibit E "General Offer of Privacy Terms" to join in the IL-NDPA Agreement between Writable and another Illinois public school district.

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

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

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

**BOARD OF EDUCATION OF
LINCOLNWOOD SCHOOL DISTRICT 74**

WRITABLE, INC.

By: _____

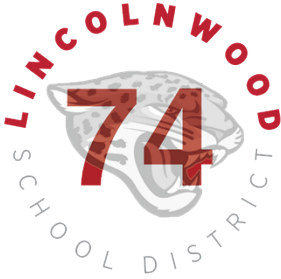
By: Heidi Perry  _____

Its: _____

Its: COO, Co-founder _____

Date: _____

Date: 7/13/23 _____



Executive Summary Finance Committee Meeting

DATE: July 20, 2023

TOPIC: District Purchasing Update

PREPARED BY: David Russo, Dominick Lupo, Jordan Stephen

Recommended for:

- ☐ Action
- ☒ Discussion
- ☒ Information

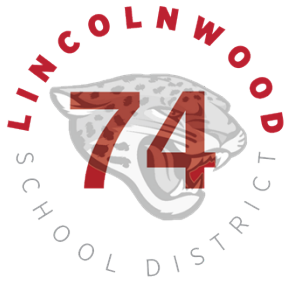
Purpose/Background:

This document provides the Finance Committee with an update of ongoing District renewals and/or purchases that will not require Board Approval based on criteria adopted in May 2023.

Items for Finance Committee Review:

- Swift K12 Renewal for 2023-2024
 - Swift K12 is a mass notification system that is integrated into PowerSchool and used by the District to send email, phone, and text message notifications and emergency alerts to parents, guardians, and staff.
 - \$1,605 - The District paid \$2517.98 for the same services for the 22-23 school year.
 - Lower price reflects shorter term contracts that have been aligned to end of year.
- FitnessGram Renewal for 2023-2024
 - Fitnessgram is the ISBE required platform for Physical Education student testing and is used in Rutledge and Lincoln Hall.
 - \$298 - The District paid \$298 for the 2022-2023 school year.
- Heartland School Systems Renewal for 2023-2024
 - Heartland School Systems is the owner of Mealviewer which is used to create and post school lunch and menu information used in all schools.
 - \$1470 - The District paid \$1440 for the 2022-2023 school year.

- Legal reviewed and approved as we currently have a signed amendment on file.
- NewsELA for 2023-2024
 - \$7,216 - The District paid \$9,600 for the 2022-2023 school year, we removed Todd Hall from the contract as the usage did not warrant a renewal
 - Legal reviewed and approved as we currently have a signed amendment on file.



Finance Committee Meeting

DATE: July 20, 2023

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose/Background:

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

1. First Student Transportation Company offered SD74 the opportunity to use First View, a real-time bus route information tool. Initially, the software would be used by the SD74 Administration Office. It could possibly be deployed to SD74 families as a free service to use on mobile devices. As it was explained by the team at First Student, all First Student Niles routes would be accessible (SD 70, 71, 74 and 219).