

LINCOLNWOOD SCHOOL DISTRICT 74
 BOARD OF EDUCATION
 Finance Committee Meeting AGENDA
 Thursday, June 13, 2024 at **6:30 PM**

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

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, June 13, 2024.*

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 - **MARCH 21, 2024** 3
 Motion by member: _____ Seconded by: _____
- b. Finance Committee Meeting Minutes - **APRIL 18, 2024** 5
 Motion by member: _____ Seconded by: _____
- c. Finance Committee Meeting Minutes - **MAY 23, 2024** 8

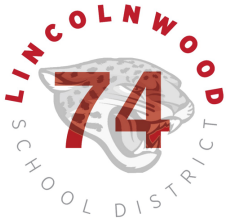
Motion by member: _____ Seconded by: _____

4.	<u>INFORMATION/DISCUSSION</u> : FUND BALANCE REPORT	
a.	Fund Balance Report - APRIL 2024	11
5.	OLD BUSINESS	
a.	<u>INFORMATION/DISCUSSION/ACTION</u> : LBSA Waiver Request - FY25 Facilities Rental Fees	35
b.	<u>INFORMATION/DISCUSSION</u> : Fiscal Year 2025 Preliminary Budget	37
6.	NEW BUSINESS	
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b.	<u>INFORMATION/DISCUSSION/ACTION</u> : Lincoln Hall Audio Video Upgrade	52
7.	<u>INFORMATION/DISCUSSION</u> : District Purchasing Update(s) - <i>Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen</i>	57
a.	Nearpod Renewal for 2024-2025	
b.	Heartland School Systems Renewal for 2024-2025	
c.	Neptune Navigate Digital Citizenship Curriculum for 2023-2024	
8.	<u>INFORMATION/DISCUSSION</u> : District Finance Update - <i>Courtney Whited, Business Manager/CSBO</i>	58
a.	Crossing Guards for the 2024-25 school year update	
b.	Todd Hall Renovations Update	
c.	2023-24 Kdg - Gr 8 Registration Fee Payments	
d.	2023-24 PreK Tuition Fees	
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, March 21, 2024 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, March 21, 2024.*

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 6:33 p.m.

FINANCE COMMITTEE MEMBERS

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

FINANCE COMMITTEE MEMBERS NOT PRESENT

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

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **FEBRUARY 22, 2024**

A motion was made, seconded, and passed to approve the minutes from the February 22, 2024, Finance Committee meeting.

4. FUND BALANCE REPORT

a. Fund Balance Report - **JANUARY 2024**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for January 2024.

5. OLD BUSINESS

None

6. NEW BUSINESS

a. 6-year | Kindergarten through Fifth Grade Math Program Adoption | Carnegie Learning, Inc. © 2014-2023

A motion was made, seconded and passed that The Finance Committee concur with the Administration's recommendation to the Board of Education to approve this contract from *Carnegie Learning, Inc. © 2014-2023* for the adoption of the K-5 math curriculum in the amount of \$233,733.12 from the 2024-2025 school year to the 2029-2030 school year.

b. Middle School Science Curriculum Adoption – © 2024 Amplify Education, Inc

A motion was made, seconded and passed that The Finance Committee concur with the Administration's recommendation to the Board of Education to approve this Agreement from Amplify Education for the middle school science curriculum in the amount of \$67,710.20 from the 2024-2025 school year until the 2029-2030 school year.

c. Donation from ROSE Foundation

A motion was made, seconded and passed that The Finance Committee concur with the Administration's recommendation to the Board of Education to accept the donation of \$200 and \$60 Smoothie King gift certificates from ROSE Foundation.

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

a. Genuity Renewal for 2024-2025

b. IXL for 1st Grade

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

a. SD74 FY24 Q3 Budget Review

Courtney Whited, Business Manager/CSBO, presented the SD74 FY24 Q3 Budget Review. Courtney detailed each fund's expenditures and revenues. The Committee recommended not amending the FY24 Budget.

9. ADJOURNMENT

A motion was made, seconded and passed to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:09 p.m.

The next Finance Committee meeting will be Thursday, April 18, 2024 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, April 18, 2024 at **5:30 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, April 18, 2024.*

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 5:33 p.m. Roll call was taken and a quorum was not present. No formal recommendations were taken, but members continued with their discussion.

FINANCE COMMITTEE MEMBERS

Peter D. Theodore (BOE), Chair
John P. Vranas (BOE)

FINANCE COMMITTEE MEMBERS NOT PRESENT

Jay Oleniczak (BOE), Co-Chair
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

AUDIENCE TO VISITORS

None

2. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **MARCH 21, 2024**

The Finance Committee did not take any action relative to the March 21, 2024 minutes due to the lack of a quorum.

3. FUND BALANCE REPORT

a. Fund Balance Report - **FEBRUARY 2024**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for February 2024.

4. OLD BUSINESS

None

5. NEW BUSINESS

a. Final Fiscal Year 2023 Single Audit by Lauterbach & Amen, LLP

Courtney Whited, Business Manager/CSBO, presented the Final Fiscal Year 2023 Single Audit by Lauterbach & Amen, LLP. This report represents another clean audit for the Business Office. The Committee members in attendance asked why the audit is dated October 31, 2023. Courtney explained that there was an extension because of the ESSER funds.

The summary is for informational purposes. The final Fiscal Year 2023 Single Audit Report prepared by Lauterbach & Amen, LLP will be presented to the Lincolnwood School District 74 Board of Education for review at the May 2, 2024 Board of Education meeting, as supported by the Finance Committee members in attendance at the April 18, 2024 Finance Committee meeting

b. Transportation Contract Amendment 2024-25 with First Student, Inc.

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept this Amendment from First Student, Inc. for transportation services with a 4.90% rate increase on current rates effective August 1, 2024 through July 31, 2025.

c. LBSA Waiver Request- FY25 Facilities Rental Fees

John Drueth submitted a request to secure a waiver for the FY25 Facilities rental fees. The committee members in attendance agreed to table this item until the next meeting.

d. Infinite Connections Inc. Agreement Renewal

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Infinite Connections, Inc. Agreement for Consulting Services in the amount of \$4,600 from February 1, 2024 to January 31, 2025.

e. Kings III Emergency Elevator Phone

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Agreement from Kings III for Cellular Elevator Phones in the amount of \$98.34 plus required taxes and fees, beginning June 1, 2024. (Estimated)

f. E Rate Category II – SHI Wireless Access Points

Jordan Stephen, Director of Technology shared that the District will receive a rebate of approximately \$19,000.

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the agreement from SHI for Meraki Network Licensing in the amount of \$48,160.00 from September 21, 2024 through September 21, 2029.

g. E Rate Category I – AT&T High Speed Internet Access

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Agreement from AT&T for Internet Services in the amount of \$999.60 per month from July 1, 2024 through June 30, 2026.

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

a. Gaggle for 2024-2025

b. Jamf for 2024-2025

c. Formative for 2024-2025

d. Pebble Go for 2024-2025

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

a. Potential partnership between SD74 and the Early Childhood Alliance

Dr. Russo shared the background information regarding this partnership. The Committee members in attendance asked what service Early Childhood Alliance would be providing to the District, and does the Administration think we will need a lot more support in the future. Dr. Russo explained that he does not believe that the District will have any major increase in the number of families that will utilize such support. Dr. Russo expressed that he doesn't see the District being a high end donor as a result of the low number of families that may work with this organization. The Finance Committee members in attendance stated their support for some sort of financial commitment. Dr. Russo will bring additional information regarding the next steps to the next Finance Committee meeting.

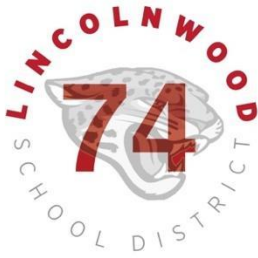
8. ADJOURNMENT

The members in attendance stated their support to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 6:00 p.m.

The next Finance Committee meeting will be Thursday, May 23, 2024 at 6:30 p.m. The public is welcome.

Peter D. Theodore, Chair

~~Jay Oleniczak, Co-chair~~
John P. Vranas



LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Finance Committee Meeting Minutes
Thursday, May 23, 2024 at **6:30 PM**

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

ADMINISTRATION
Dr. David L. Russo, *Superintendent of Schools*
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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 23, 2024.

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 6:31 p.m. Roll call was taken and a quorum was not present. No formal recommendations were taken, but members continued with their discussion.

FINANCE COMMITTEE MEMBERS

Peter D. Theodore (BOE), Chair
Jay Oleniczak (BOE), Co-Chair

FINANCE COMMITTEE MEMBERS NOT PRESENT

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

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **APRIL 18, 2024**

The Finance Committee did not take any action relative to the April 18, 2024 minutes due to the lack of a quorum.

4. FUND BALANCE REPORT

a. Fund Balance Report - **MARCH 2024**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for March 2024.

5. OLD BUSINESS

a. LBSA Waiver Request- FY25 Facilities Rental Fees

The Finance Committee members in attendance agreed to table this item until the next meeting.

6. NEW BUSINESS

a. Fiscal Year 2025 Preliminary Budget Assumptions

Courtney presented the FY25 Preliminary Budget Assumptions explaining that the Final Budget is expected to be presented at the September Board of Education meeting for adoption. She explained the payroll 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. There was also discussion related to foreseeable significant expenditures and revenues.

b. FY25 Workers' Compensation Insurance Coverage from (IPRF) Illinois Public Risk Fund

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Workers' Compensation Insurance Coverage from Illinois Public Risk Fund in the amount of \$61,426 for the period beginning July 1, 2024 and ending June 30, 2025.

c. Resolution to Transfer Funds

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Resolution to Transfer \$211,965 from the District's Education Fund 10 to the Capital Projects Fund 60 on or before June 30, 2024.

d. FY25 Early Childhood Alliance Contribution

The Finance Committee members in attendance stated their support of the Administrative recommendation to contribute \$2,000 in FY25 to the Early Childhood Alliance.

e. Alternative Learning Opportunities Program

Dr. Russo discussed the Alternative Learning Opportunities Program (ALOP). This is a program sponsored by the North Cook Intermediate Service Center (NCISC) and provides an advocate to support students identified as at-risk in academics, behavior, attendance, etc. Dr. Russo explained that the administration conducted a needs assessment to determine sufficient students exist within the District who could benefit from the program. The advocate could support between 25-32 students in grade 4-8. ALOP comes with a one-time \$40,000 cost. In subsequent years, students identified for ALOP generate State funds for NCISC funding the program. Dr. Russo and Mr. Atkinson have met candidates to be the District's student advocate and come away impressed by both candidates. Dr. Russo explained the new Director of Student Services is different from the ALOP advocate because the new Director will oversee the EL and Intervention Departments. They will not work with individual students, while the advocate will work one-to-one and in small groups. The Administration will provide the advocate with office space and clear lines of communication will be established with the Administration with an expectation that the advocate informs Administration regarding significant issues with students. The Committee members in attendance asked about liability and Dr. Russo said the District would be entering into an Intergovernmental Agreement (IGA) with NCISC to govern the relationship. The IGA has been vetted by Legal Counsel.

The Finance Committee members in attendance agreed that the item should not appear on the Consent Agenda. It will be listed as a stand-alone agenda item so the full Board can ask any questions before voting on the matter.

f. Interactive Display Purchase and Installation

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the agreement from Midwest Computer Products for the purchase and installation of Interactive Flat Panel Displays in the amount of \$101,368.49.

g. CDWG- Rutledge Hall Charging Carts

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the Quote from CDW-G for Charging Carts in the amount of \$11,121.66

h. 2024-2025 Encyclopedia Britannica Renewal

The Finance Committee members in attendance stated their support of the Administrative recommendation to accept the agreement from Encyclopedia Britannica for the Britannica School Subscription in the amount of \$1,000.00 from July 1, 2024 till June 30, 2025.

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

- a. BrainPop for 2024-2025
- b. Brightly for 2024-2026
- c. FastBridge Renewal for FY25
- d. Finalsity for 2024-2025
- e. Learning A-Z Go for 2024-2025
- f. Newsela for 2024-2025
- g. Powerschool SIS for 2024-2025
- h. Powerschool Enrollment for 2024-2025
- i. Schoology for 2024-2025
- j. SeeSaw for 2024-2025
- k. Writable for 2024-2025
- l. PLTW for 2024-2025

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

a. Crossing Guards for the 2024-25 school year

Dr. Russo shared a brief history of the relationship between the District and Village of Lincolnwood related to crossing guards. Up to this point, the two bodies have split the costs with the Village identifying and training personnel. The Village contracted a third-party vendor to provide the service and said that company has underperformed throughout the year. Therefore, the Village asked if the District would take over the responsibility of finding cross guards. The Village would continue to train and split costs. The District is working to identify crossing guard personnel. Our initial inquiries suggest that we could find individuals at a substantial cost savings. The Committee gave the Administration direction to continue to explore this, which may result in an Amendment to the Intergovernmental Agreement with the Village.

b. The May 21, 2024 Facilities Committee agenda included preliminary discussions pertaining to renovations at Todd Hall. The initial estimate is approximately \$6.5 million.

Dr. Russo explained that the Facilities Committee reviewed a concept plan from Studio GC for renovations to interior classroom spaces and the HVAC system at Todd Hall. The Facilities Committee members in attendance gave Administration direction to continue exploring the possibilities of this project. Courtney discussed the estimated \$6,500,000 budget. The Committee members in attendance would like to hear about different options for financing and support the Administration exploring next steps.

9. ADJOURNMENT

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

The next Finance Committee meeting will be Thursday, June 13, 2024 at 6:30 p.m. The public is welcome.

Peter D. Theodore, Chair

Jay Oleniczak, Co-chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2023-2024

Month: April
 Year: 2024
 Fund Type:

Include Cash Balance
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$14,185,013.40	\$24,656,222.81	(\$17,537,558.46)	\$0.00	\$21,303,677.75
20	OPERATIONS & MAINTENANCE	\$4,215,122.81	\$2,105,689.01	(\$2,071,347.36)	(\$2,000,000.00)	\$2,249,464.46
30	DEBT SERVICE	\$805,374.06	\$1,800,222.63	(\$1,517,375.00)	\$0.00	\$1,088,221.69
40	TRANSPORTATION	\$1,742,536.99	\$1,483,701.13	(\$1,215,040.76)	\$0.00	\$2,011,197.36
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$808,701.76	\$181,380.98	(\$157,103.00)	\$0.00	\$832,979.74
52	SOCIAL SECURITY AND MEDICARE	\$405,685.77	\$373,623.70	(\$295,350.75)	\$0.00	\$483,958.72
60	CAPITAL PROJECTS	\$4,594,191.64	\$812,285.06	(\$1,957,606.50)	\$2,000,000.00	\$5,448,870.20
70	WORKING CASH	\$586,340.43	\$9,280.97	\$0.00	\$0.00	\$595,621.40
80	TORT IMMUNITY	\$439,581.77	\$215,452.50	(\$8,655.00)	\$0.00	\$646,379.27
90	FIRE PREVENTION & SAFETY	\$2,946,220.34	\$318,216.15	(\$1,399,775.81)	\$0.00	\$1,864,660.68
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$30,728,768.97	\$31,956,074.94	(\$26,159,812.64)	\$0.00	\$36,525,031.27

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 04/30/2024

Fiscal Year: 2023-2024

ASSETS

CASH & INVESTMENTS

Cash in Bank (+)	\$36,201,190.04
Imprest Fund (+)	\$13,427.17
Petty Cash (+)	\$100.00

Sub-total : CASH & INVESTMENTS \$36,214,717.21

DUE FROM OTHER GOVERNMENTS

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

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

Total : ASSETS \$36,214,250.18

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$61,290.18

Sub-total : ACCOUNTS PAYABLE \$61,290.18

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$36,301.63

Payroll Liabilities (+) (\$408,372.90)

Sub-total : OTHER CURRENT LIABILITIES (\$372,071.27)

Total : LIABILITIES (\$310,781.09)

FUND BALANCE

Unreserved Fund Balance

Fund Balance (+) \$30,728,768.97

Sub-total : Unreserved Fund Balance \$30,728,768.97

NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+) \$5,796,262.30

Sub-total : NET INCREASE (DECREASE) \$5,796,262.30

Total : FUND BALANCE \$36,525,031.27

Total LIABILITIES + FUND BALANCE \$36,214,250.18

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$0.00	\$26,808,903.51	\$27,268,336.00	\$459,432.49	98.3%
Payments in Lieu of Taxes (+)	\$91,002.33	\$1,049,597.11	\$1,290,000.00	\$240,402.89	81.4%
Tuition Payments Received (+)	\$12,877.50	\$183,097.50	\$240,000.00	\$56,902.50	76.3%
Interest Revenue Received (+)	\$56,467.73	\$430,229.86	\$630,000.00	\$199,770.14	68.3%
Sales to Pupils & Adults (+)	\$22,949.63	\$190,318.18	\$200,000.00	\$9,681.82	95.2%
Activity Fees Received (+)	\$23,993.25	\$95,953.79	\$122,500.00	\$26,546.21	78.3%
Other Local Revenue (+)	(\$72.88)	\$233,928.96	\$295,222.00	\$61,293.04	79.2%
Rental Revenue (+)	\$16,368.75	\$83,508.60	\$98,000.00	\$14,491.40	85.2%
Sub-total : LOCAL SOURCES	\$223,586.31	\$29,075,537.51	\$30,144,058.00	\$1,068,520.49	96.5%
STATE SOURCES					
State Grants & Aid Received (+)	\$297,468.23	\$1,515,891.34	\$1,622,000.00	\$106,108.66	93.5%
Sub-total : STATE SOURCES	\$297,468.23	\$1,515,891.34	\$1,622,000.00	\$106,108.66	93.5%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$136,936.20	\$1,364,646.09	\$1,238,804.00	(\$125,842.09)	110.2%
Sub-total : FEDERAL SOURCES	\$136,936.20	\$1,364,646.09	\$1,238,804.00	(\$125,842.09)	110.2%
Total : REVENUE	\$657,990.74	\$31,956,074.94	\$33,004,862.00	\$1,048,787.06	96.8%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$622,982.21	\$5,507,266.69	\$8,010,572.00	\$2,503,305.31	68.7%
Employee Benefits (-)	\$110,117.50	\$921,130.78	\$1,372,227.00	\$451,096.22	67.1%
Termination Benefits (-)	\$37,536.05	\$263,479.63	\$403,608.00	\$140,128.37	65.3%
Purchased Services (-)	\$15,008.35	\$109,492.73	\$220,600.00	\$111,107.27	49.6%
Supplies & Materials (-)	\$26,433.84	\$242,245.81	\$660,788.00	\$418,542.19	36.7%
Capital Expenditures (-)	\$43,450.00	\$187,496.44	\$258,600.00	\$71,103.56	72.5%
Other Objects (-)	\$0.00	\$739.35	\$1,200.00	\$460.65	61.6%
Non-Capitalized Equipment (-)	\$5,514.96	\$9,809.42	\$113,250.00	\$103,440.58	8.7%
Sub-total : REGULAR K-12 PROGRAMS	(\$861,042.91)	(\$7,241,660.85)	(\$11,040,845.00)	(\$3,799,184.15)	65.6%
PRE-K PROGRAMS					
Salaries (-)	\$19,774.46	\$177,829.10	\$278,422.00	\$100,592.90	63.9%
Employee Benefits (-)	\$6,771.42	\$58,943.00	\$72,205.00	\$13,262.00	81.6%
Supplies & Materials (-)	\$863.95	\$2,358.63	\$4,200.00	\$1,841.37	56.2%
Capital Expenditures (-)	\$0.00	\$1,837.70	\$1,850.00	\$12.30	99.3%
Non-Capitalized Equipment (-)	\$0.00	\$1,307.55	\$500.00	(\$807.55)	261.5%
Sub-total : PRE-K PROGRAMS	(\$27,409.83)	(\$242,275.98)	(\$357,177.00)	(\$114,901.02)	67.8%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$107,734.90	\$947,046.08	\$1,350,598.00	\$403,551.92	70.1%
Employee Benefits (-)	\$27,812.56	\$235,613.23	\$363,836.00	\$128,222.77	64.8%
Purchased Services (-)	\$591.00	\$3,850.82	\$800.00	(\$3,050.82)	481.4%
Supplies & Materials (-)	\$23.85	\$585.04	\$3,500.00	\$2,914.96	16.7%
Capital Expenditures (-)	\$0.00	\$2,641.31	\$5,500.00	\$2,858.69	48.0%
Other Objects (-)	\$0.00	\$250.00	\$200.00	(\$50.00)	125.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Non-Capital Equipment (-)	\$0.00	\$351.63	\$3,500.00	\$3,148.37	10.0%
Sub-total : SPECIAL ED PROGRAMS K-12	(\$136,162.31)	(\$1,190,338.11)	(\$1,727,934.00)	(\$537,595.89)	68.9%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$47,059.06	\$421,416.13	\$606,768.00	\$185,351.87	69.5%
Employee Benefits (-)	\$9,141.25	\$72,460.14	\$98,830.00	\$26,369.86	73.3%
Purchased Services (-)	\$6,220.00	\$65,930.00	\$53,490.00	(\$12,440.00)	123.3%
Supplies & Materials (-)	\$111.72	\$675.60	\$9,965.00	\$9,289.40	6.8%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$62,532.03)	(\$560,481.87)	(\$769,053.00)	(\$208,571.13)	72.9%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$1,808.19	\$79,019.78	\$100,000.00	\$20,980.22	79.0%
Employee Benefits (-)	\$99.95	\$4,084.52	\$4,300.00	\$215.48	95.0%
Supplies & Materials (-)	\$218.95	\$6,799.01	\$6,500.00	(\$299.01)	104.6%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$0.00	\$3,675.00	\$3,500.00	(\$175.00)	105.0%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$2,127.09)	(\$93,578.31)	(\$115,800.00)	(\$22,221.69)	80.8%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$0.00	\$37,467.38	\$71,000.00	\$33,532.62	52.8%
Employee Benefits (-)	\$0.00	\$1,654.88	\$3,545.00	\$1,890.12	46.7%
Supplies & Materials (-)	\$777.94	\$777.94	\$2,500.00	\$1,722.06	31.1%
Sub-total : SUMMER SCHOOL PROGRAMS	(\$777.94)	(\$39,900.20)	(\$77,045.00)	(\$37,144.80)	51.8%
GIFTED PROGRAMS					
Salaries (-)	\$38,652.14	\$348,028.76	\$502,478.00	\$154,449.24	69.3%
Employee Benefits (-)	\$9,152.96	\$68,464.41	\$93,752.00	\$25,287.59	73.0%
Supplies & Materials (-)	\$249.83	\$2,663.15	\$3,950.00	\$1,286.85	67.4%
Sub-total : GIFTED PROGRAMS	(\$48,054.93)	(\$419,156.32)	(\$600,180.00)	(\$181,023.68)	69.8%
BILINGUAL PROGRAMS					
Salaries (-)	\$53,834.01	\$483,171.67	\$689,408.00	\$206,236.33	70.1%
Employee Benefits (-)	\$9,017.40	\$73,499.50	\$110,064.00	\$36,564.50	66.8%
Purchased Services (-)	\$394.03	\$394.03	\$3,200.00	\$2,805.97	12.3%
Supplies & Materials (-)	\$2,010.01	\$3,169.99	\$10,000.00	\$6,830.01	31.7%
Sub-total : BILINGUAL PROGRAMS	(\$65,255.45)	(\$560,235.19)	(\$812,672.00)	(\$252,436.81)	68.9%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$31,857.20	\$286,714.80	\$414,143.00	\$127,428.20	69.2%
Employee Benefits (-)	\$3,870.76	\$31,922.40	\$47,683.00	\$15,760.60	66.9%
Purchased Services (-)	\$0.00	\$0.00	\$300.00	\$300.00	0.0%
Supplies & Materials (-)	\$0.00	\$1,145.04	\$2,000.00	\$854.96	57.3%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$35,727.96)	(\$319,782.24)	(\$464,126.00)	(\$144,343.76)	68.9%
HEALTH SERVICES					
Salaries (-)	\$11,945.26	\$123,456.34	\$173,000.00	\$49,543.66	71.4%
Employee Benefits (-)	\$3,342.49	\$28,953.80	\$60,611.00	\$31,657.20	47.8%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Purchased Services (-)	\$10,390.00	\$76,477.25	\$80,500.00	\$4,022.75	95.0%
Supplies & Materials (-)	\$61.93	\$10,760.09	\$5,400.00	(\$5,360.09)	199.3%
Capital Expenditures (-)	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Other Objects (-)	\$80.00	\$480.00	\$750.00	\$270.00	64.0%
Non-Capital Equipment (-)	\$0.00	\$74.24	\$1,500.00	\$1,425.76	4.9%
Sub-total : HEALTH SERVICES	(\$25,819.68)	(\$240,201.72)	(\$324,761.00)	(\$84,559.28)	74.0%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$14,267.54	\$128,407.86	\$185,478.00	\$57,070.14	69.2%
Employee Benefits (-)	\$3,241.74	\$26,360.91	\$39,511.00	\$13,150.09	66.7%
Purchased Services (-)	\$52.50	\$1,087.80	\$2,300.00	\$1,212.20	47.3%
Supplies & Materials (-)	\$121.24	\$155.12	\$1,400.00	\$1,244.88	11.1%
Sub-total : PSYCHOLOGICAL SERVICES	(\$17,683.02)	(\$156,011.69)	(\$228,689.00)	(\$72,677.31)	68.2%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$19,347.98	\$177,713.87	\$284,658.00	\$106,944.13	62.4%
Employee Benefits (-)	\$3,432.16	\$28,134.67	\$42,774.00	\$14,639.33	65.8%
Purchased Services (-)	\$4,200.00	\$33,133.10	\$2,000.00	(\$31,133.10)	1656.7%
Supplies & Materials (-)	\$0.00	\$445.74	\$1,450.00	\$1,004.26	30.7%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$26,980.14)	(\$239,427.38)	(\$330,882.00)	(\$91,454.62)	72.4%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$8,852.48	\$79,537.13	\$86,000.00	\$6,462.87	92.5%
Employee Benefits (-)	\$571.07	\$4,999.60	\$5,870.00	\$870.40	85.2%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$9,423.55)	(\$84,536.73)	(\$91,870.00)	(\$7,333.27)	92.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$27,730.00	\$313,205.78	\$377,126.00	\$63,920.22	83.1%
Employee Benefits (-)	\$4,671.13	\$50,296.62	\$62,781.00	\$12,484.38	80.1%
Purchased Services (-)	\$5,400.00	\$45,233.62	\$67,785.00	\$22,551.38	66.7%
Supplies & Materials (-)	\$0.00	\$14,178.85	\$2,000.00	(\$12,178.85)	708.9%
Other Objects (-)	\$0.00	\$0.00	\$4,425.00	\$4,425.00	0.0%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$37,801.13)	(\$422,914.87)	(\$514,117.00)	(\$91,202.13)	82.3%
EDUCATIONAL MEDIA					
Salaries (-)	\$21,103.47	\$194,950.58	\$283,667.00	\$88,716.42	68.7%
Employee Benefits (-)	\$2,676.84	\$22,181.38	\$33,184.00	\$11,002.62	66.8%
Supplies & Materials (-)	\$3,158.66	\$20,844.77	\$19,000.00	(\$1,844.77)	109.7%
Non-Capital Equipment (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : EDUCATIONAL MEDIA	(\$26,938.97)	(\$237,976.73)	(\$336,351.00)	(\$98,374.27)	70.8%
ASSESSMENT & TESTING					
Purchased Services (-)	\$0.00	\$45,492.30	\$45,493.00	\$0.70	100.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$100.00	\$100.00	0.0%
Sub-total : ASSESSMENT & TESTING	\$0.00	(\$45,492.30)	(\$45,593.00)	(\$100.70)	99.8%
ADMIN SERVICES - BOARD OF ED					

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Employee Benefits (-)	\$0.00	\$9,571.23	\$3,550.00	(\$6,021.23)	269.6%
Purchased Services (-)	\$30,250.77	\$153,622.90	\$230,000.00	\$76,377.10	66.8%
Supplies & Materials (-)	(\$20.10)	\$1,348.96	\$2,500.00	\$1,151.04	54.0%
Other Objects (-)	\$0.00	\$470.00	\$16,000.00	\$15,530.00	2.9%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$30,230.67)	(\$165,013.09)	(\$252,050.00)	(\$87,036.91)	65.5%
SUPERINTENDENT					
Salaries (-)	\$19,949.28	\$220,431.09	\$270,330.00	\$49,898.91	81.5%
Employee Benefits (-)	\$3,706.09	\$48,108.51	\$57,282.00	\$9,173.49	84.0%
Purchased Services (-)	\$343.06	\$3,547.09	\$7,500.00	\$3,952.91	47.3%
Supplies & Materials (-)	\$0.00	\$818.32	\$2,300.00	\$1,481.68	35.6%
Other Objects (-)	\$32.99	\$480.96	\$3,500.00	\$3,019.04	13.7%
Sub-total : SUPERINTENDENT	(\$24,031.42)	(\$273,385.97)	(\$340,912.00)	(\$67,526.03)	80.2%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$11,761.98	\$129,381.78	\$153,103.00	\$23,721.22	84.5%
Employee Benefits (-)	\$3,778.69	\$38,394.16	\$46,285.00	\$7,890.84	83.0%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$15,540.67)	(\$167,775.94)	(\$200,138.00)	(\$32,362.06)	83.8%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$0.00	\$8,655.00	\$75,800.00	\$67,145.00	11.4%
Sub-total : WORKERS COMPENSATION INSURANCE	\$0.00	(\$8,655.00)	(\$75,800.00)	(\$67,145.00)	11.4%
PROPERTY INSURANCE					
Purchased Services (-)	\$0.00	\$0.00	\$120,000.00	\$120,000.00	0.0%
Sub-total : PROPERTY INSURANCE	\$0.00	\$0.00	(\$120,000.00)	(\$120,000.00)	0.0%
PRINCIPAL					
Salaries (-)	\$52,987.24	\$598,403.83	\$710,378.00	\$111,974.17	84.2%
Employee Benefits (-)	\$15,787.86	\$180,076.35	\$235,906.00	\$55,829.65	76.3%
Purchased Services (-)	\$105.58	\$3,247.97	\$5,050.00	\$1,802.03	64.3%
Supplies & Materials (-)	\$97.98	\$1,150.07	\$4,000.00	\$2,849.93	28.8%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Other Objects (-)	\$0.00	\$2,054.99	\$2,400.00	\$345.01	85.6%
Sub-total : PRINCIPAL	(\$68,978.66)	(\$784,933.21)	(\$958,734.00)	(\$173,800.79)	81.9%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$15,215.56	\$167,371.16	\$197,803.00	\$30,431.84	84.6%
Employee Benefits (-)	\$2,757.57	\$28,168.46	\$33,823.00	\$5,654.54	83.3%
Other Objects (-)	\$0.00	\$1,453.79	\$1,300.00	(\$153.79)	111.8%
Sub-total : OPERATION OF BUSINESS SERVICES	(\$17,973.13)	(\$196,993.41)	(\$232,926.00)	(\$35,932.59)	84.6%
FISCAL SERVICES					
Salaries (-)	\$18,713.88	\$205,916.03	\$243,583.00	\$37,666.97	84.5%
Employee Benefits (-)	\$8,210.62	\$84,668.94	\$101,468.00	\$16,799.06	83.4%
Purchased Services (-)	\$646.78	\$3,128.00	\$108,600.00	\$105,472.00	2.9%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Supplies & Materials (-)	\$137.92	\$3,522.93	\$5,500.00	\$1,977.07	64.1%
Other Objects (-)	\$5,635.20	\$20,999.99	\$29,900.00	\$8,900.01	70.2%
Sub-total : FISCAL SERVICES	<u>(\$33,344.40)</u>	<u>(\$318,235.89)</u>	<u>(\$489,051.00)</u>	<u>(\$170,815.11)</u>	65.1%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$1,640.00	\$438,896.49	\$315,504.00	(\$123,392.49)	139.1%
Capital Expenditures (-)	\$130,135.45	\$1,553,080.91	\$1,689,139.00	\$136,058.09	91.9%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	<u>(\$131,775.45)</u>	<u>(\$1,991,977.40)</u>	<u>(\$2,004,643.00)</u>	<u>(\$12,665.60)</u>	99.4%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$46,784.56	\$488,488.90	\$542,404.00	\$53,915.10	90.1%
Employee Benefits (-)	\$13,681.65	\$141,152.04	\$175,110.00	\$33,957.96	80.6%
Purchased Services (-)	\$80,953.98	\$970,731.23	\$1,011,473.00	\$40,741.77	96.0%
Supplies & Materials (-)	\$38,105.75	\$463,564.61	\$408,966.00	(\$54,598.61)	113.4%
Capital Expenditures (-)	\$64,646.75	\$1,443,195.70	\$1,588,362.00	\$145,166.30	90.9%
Other Objects (-)	\$100.00	\$757.00	\$1,000.00	\$243.00	75.7%
Non-Capitalized Equipment (-)	\$0.00	\$221.95	\$6,500.00	\$6,278.05	3.4%
Sub-total : OPERATION & MAINTENANCE OF PLANT	<u>(\$244,272.69)</u>	<u>(\$3,508,111.43)</u>	<u>(\$3,733,815.00)</u>	<u>(\$225,703.57)</u>	94.0%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$125,994.05	\$1,215,040.76	\$1,451,000.00	\$235,959.24	83.7%
Sub-total : PUPIL TRANSPORTATION	<u>(\$125,994.05)</u>	<u>(\$1,215,040.76)</u>	<u>(\$1,451,000.00)</u>	<u>(\$235,959.24)</u>	83.7%
FOOD SERVICES					
Salaries (-)	\$23,479.90	\$215,936.74	\$259,800.00	\$43,863.26	83.1%
Employee Benefits (-)	\$9,394.81	\$89,545.70	\$134,163.00	\$44,617.30	66.7%
Purchased Services (-)	\$400.00	\$429.58	\$17,000.00	\$16,570.42	2.5%
Supplies & Materials (-)	\$27,511.86	\$259,808.02	\$262,500.00	\$2,691.98	99.0%
Capital Expenditures (-)	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.0%
Other Objects (-)	\$99.00	\$996.00	\$800.00	(\$196.00)	124.5%
Non-Capitalized Equipment (-)	\$0.00	\$1,977.53	\$4,000.00	\$2,022.47	49.4%
Termination Benefits (-)	\$0.00	\$37,276.18	\$32,000.00	(\$5,276.18)	116.5%
Sub-total : FOOD SERVICES	<u>(\$60,885.57)</u>	<u>(\$605,969.75)</u>	<u>(\$718,263.00)</u>	<u>(\$112,293.25)</u>	84.4%
INTERNAL SERVICES					
Purchased Services (-)	\$1,780.62	\$18,736.51	\$24,500.00	\$5,763.49	76.5%
Supplies & Materials (-)	\$360.80	\$1,360.69	\$1,500.00	\$139.31	90.7%
Sub-total : INTERNAL SERVICES	<u>(\$2,141.42)</u>	<u>(\$20,097.20)</u>	<u>(\$26,000.00)</u>	<u>(\$5,902.80)</u>	77.3%
INFORMATION SERVICES					
Salaries (-)	\$6,041.08	\$66,451.88	\$78,534.00	\$12,082.12	84.6%
Employee Benefits (-)	\$3,882.24	\$39,071.38	\$47,297.00	\$8,225.62	82.6%
Purchased Services (-)	\$2,123.05	\$10,577.04	\$30,500.00	\$19,922.96	34.7%
Supplies & Materials (-)	\$2,070.97	\$10,106.67	\$8,000.00	(\$2,106.67)	126.3%
Capital Expenditures (-)	\$0.00	\$513.54	\$0.00	(\$513.54)	0.0%
Other Objects (-)	\$0.00	\$670.00	\$500.00	(\$170.00)	134.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : INFORMATION SERVICES	(\$14,117.34)	(\$127,390.51)	(\$164,831.00)	(\$37,440.49)	77.3%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$43,691.25	\$469,906.89	\$554,265.00	\$84,358.11	84.8%
Employee Benefits (-)	\$13,629.17	\$141,385.03	\$170,323.00	\$28,937.97	83.0%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$57,320.42)	(\$611,291.92)	(\$725,788.00)	(\$114,496.08)	84.2%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Supplies & Materials (-)	\$0.00	\$2,882.10	\$830.00	(\$2,052.10)	347.2%
Sub-total : COMMUNITY SERVICES	\$0.00	(\$2,882.10)	(\$1,830.00)	\$1,052.10	157.5%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$126,971.34	\$211,578.40	\$164,676.00	(\$46,902.40)	128.5%
Other Objects (-)	\$1,058,352.37	\$2,339,135.17	\$2,557,723.00	\$218,587.83	91.5%
Sub-total : PAYMENTS TO OTHER LEAs	(\$1,185,323.71)	(\$2,550,713.57)	(\$2,722,399.00)	(\$171,685.43)	93.7%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$0.00	\$310,375.00	\$600,725.00	\$290,350.00	51.7%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	(\$310,375.00)	(\$600,725.00)	(\$290,350.00)	51.7%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$1,205,000.00	\$1,205,000.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	(\$1,205,000.00)	(\$1,205,000.00)	\$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	0.0%
Sub-total : DEBT SERVICE - OTHER	\$0.00	(\$2,000.00)	\$0.00	\$2,000.00	0.0%
Total : EXPENDITURES	(\$3,395,666.54)	(\$26,159,812.64)	(\$33,861,000.00)	(\$7,701,187.36)	77.3%
OTHER FINANCING SOURCES & USES					
TRANSFERS FROM OTHER FUNDS					
Transfers Received (+)	\$0.00	\$2,000,000.00	\$0.00	(\$2,000,000.00)	0.0%
Sub-total : TRANSFERS FROM OTHER FUNDS	\$0.00	\$2,000,000.00	\$0.00	(\$2,000,000.00)	0.0%
TRANSFERS TO OTHER FUNDS					
Transfers Sent (-)	\$0.00	\$2,000,000.00	\$0.00	(\$2,000,000.00)	0.0%
Sub-total : TRANSFERS TO OTHER FUNDS	\$0.00	(\$2,000,000.00)	\$0.00	\$2,000,000.00	0.0%
Total : OTHER FINANCING SOURCES & USES	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 04/01/2024 through 04/30/2024

Fiscal Year: 2023-2024

	<u>04/01/2024 - 04/30/2024</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
NET INCREASE (DECREASE)	(\$2,737,675.80)	\$5,796,262.30	(\$856,138.00)	(\$6,652,400.30)	677.0%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
10 - EDUCATIONAL					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
100 - SALARIES	\$8,010,572.00	\$622,982.21	\$5,507,266.69	\$2,369,617.17	\$133,688.14
200 - EMPLOYEE BENEFITS	\$1,245,577.00	\$100,370.80	\$834,212.83	\$400,756.04	\$10,608.13
300 - PURCHASED SERVICES	\$220,600.00	\$15,008.35	\$109,492.73	\$23,099.33	\$88,007.94
400 - SUPPLIES & MATERIALS	\$660,788.00	\$26,433.84	\$242,245.81	\$294,827.47	\$123,714.72
500 - CAPITAL OUTLAY	\$258,600.00	\$43,450.00	\$187,496.44	\$9,254.80	\$61,848.76
600 - OTHER OBJECTS	\$1,200.00	\$0.00	\$739.35	\$0.00	\$460.65
700 - NON-CAPITAL EQUIPMENT	\$113,250.00	\$5,514.96	\$9,809.42	\$112,826.00	(\$9,385.42)
800 - TERMINATION/VACATION PAYMENTS	\$403,608.00	\$37,536.05	\$263,479.63	\$37,936.51	\$102,191.86
1125 - PRE-K PROGRAMS					
100 - SALARIES	\$278,422.00	\$19,774.46	\$177,829.10	\$66,274.87	\$34,318.03
200 - EMPLOYEE BENEFITS	\$60,905.00	\$5,907.79	\$51,481.38	\$14,018.00	(\$4,594.38)
400 - SUPPLIES & MATERIALS	\$4,200.00	\$863.95	\$2,358.63	\$257.42	\$1,583.95
500 - CAPITAL OUTLAY	\$1,850.00	\$0.00	\$1,837.70	\$0.00	\$12.30
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$1,307.55	\$0.00	(\$807.55)
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	\$1,350,598.00	\$107,734.90	\$947,046.08	\$329,042.63	\$74,509.29
200 - EMPLOYEE BENEFITS	\$298,046.00	\$20,893.13	\$178,234.61	\$62,517.11	\$57,294.28
300 - PURCHASED SERVICES	\$800.00	\$591.00	\$3,850.82	\$0.00	(\$3,050.82)
400 - SUPPLIES & MATERIALS	\$3,500.00	\$23.85	\$585.04	\$0.00	\$2,914.96
500 - CAPITAL OUTLAY	\$5,500.00	\$0.00	\$2,641.31	\$0.00	\$2,858.69
600 - OTHER OBJECTS	\$200.00	\$0.00	\$250.00	\$0.00	(\$50.00)
700 - NON-CAPITAL EQUIPMENT	\$3,500.00	\$0.00	\$351.63	\$0.00	\$3,148.37
1250 - REMEDIAL & SUPPLEMENTAL K-12					
100 - SALARIES	\$606,768.00	\$47,059.06	\$421,416.13	\$188,236.49	(\$2,884.62)
200 - EMPLOYEE BENEFITS	\$90,559.00	\$8,506.27	\$66,695.71	\$34,025.08	(\$10,161.79)
300 - PURCHASED SERVICES	\$53,490.00	\$6,220.00	\$65,930.00	\$4,882.00	(\$17,322.00)
400 - SUPPLIES & MATERIALS	\$9,965.00	\$111.72	\$675.60	\$27,000.00	(\$17,710.60)
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	\$100,000.00	\$1,808.19	\$79,019.78	\$3,500.44	\$17,479.78
200 - EMPLOYEE BENEFITS	\$1,100.00	\$17.20	\$778.25	\$25.80	\$295.95
400 - SUPPLIES & MATERIALS	\$6,500.00	\$218.95	\$6,799.01	\$0.00	(\$299.01)

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
500 - CAPITAL OUTLAY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
600 - OTHER OBJECTS	\$3,500.00	\$0.00	\$3,675.00	\$0.00	(\$175.00)
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$71,000.00	\$0.00	\$37,467.38	\$15,331.12	\$18,201.50
200 - EMPLOYEE BENEFITS	\$1,145.00	\$0.00	\$496.32	\$0.00	\$648.68
400 - SUPPLIES & MATERIALS	\$2,500.00	\$777.94	\$777.94	\$0.00	\$1,722.06
1650 - GIFTED PROGRAMS					
100 - SALARIES	\$502,478.00	\$38,652.14	\$348,028.76	\$153,874.16	\$575.08
200 - EMPLOYEE BENEFITS	\$86,949.00	\$8,640.96	\$63,772.10	\$34,552.46	(\$11,375.56)
400 - SUPPLIES & MATERIALS	\$3,950.00	\$249.83	\$2,663.15	\$630.93	\$655.92
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$689,408.00	\$53,834.01	\$483,171.67	\$212,975.23	(\$6,738.90)
200 - EMPLOYEE BENEFITS	\$100,030.00	\$8,258.68	\$66,673.27	\$32,772.25	\$584.48
300 - PURCHASED SERVICES	\$3,200.00	\$394.03	\$394.03	\$0.00	\$2,805.97
400 - SUPPLIES & MATERIALS	\$10,000.00	\$2,010.01	\$3,169.99	\$0.00	\$6,830.01
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	\$414,143.00	\$31,857.20	\$286,714.80	\$127,428.20	\$0.00
200 - EMPLOYEE BENEFITS	\$41,899.00	\$3,427.73	\$27,914.80	\$13,710.92	\$273.28
300 - PURCHASED SERVICES	\$300.00	\$0.00	\$0.00	\$268.00	\$32.00
400 - SUPPLIES & MATERIALS	\$2,000.00	\$0.00	\$1,145.04	\$0.00	\$854.96
2130 - HEALTH SERVICES					
100 - SALARIES	\$173,000.00	\$11,945.26	\$123,456.34	\$19,139.60	\$30,404.06
200 - EMPLOYEE BENEFITS	\$36,101.00	\$1,531.53	\$10,469.50	\$2,481.35	\$23,150.15
300 - PURCHASED SERVICES	\$80,500.00	\$10,390.00	\$76,477.25	\$0.00	\$4,022.75
400 - SUPPLIES & MATERIALS	\$5,400.00	\$61.93	\$10,760.09	\$0.00	(\$5,360.09)
500 - CAPITAL OUTLAY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
600 - OTHER OBJECTS	\$750.00	\$80.00	\$480.00	\$0.00	\$270.00
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$0.00	\$74.24	\$0.00	\$1,425.76
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	\$185,478.00	\$14,267.54	\$128,407.86	\$57,070.14	\$0.00
200 - EMPLOYEE BENEFITS	\$37,026.00	\$3,051.54	\$24,632.38	\$6,523.74	\$5,869.88
300 - PURCHASED SERVICES	\$2,300.00	\$52.50	\$1,087.80	\$0.00	\$1,212.20
400 - SUPPLIES & MATERIALS	\$1,400.00	\$121.24	\$155.12	\$0.00	\$1,244.88
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$284,658.00 ²¹	\$19,347.98	\$177,713.87	\$77,392.18	\$29,551.95

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$38,931.00	\$3,175.44	\$25,748.17	\$12,701.76	\$481.07
300 - PURCHASED SERVICES	\$2,000.00	\$4,200.00	\$33,133.10	\$0.00	(\$31,133.10)
400 - SUPPLIES & MATERIALS	\$1,450.00	\$0.00	\$445.74	\$41.69	\$962.57
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$86,000.00	\$8,852.48	\$79,537.13	\$10,877.70	(\$4,414.83)
200 - EMPLOYEE BENEFITS	\$450.00	\$44.16	\$375.53	\$51.04	\$23.43
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$377,126.00	\$27,730.00	\$313,205.78	\$51,555.98	\$12,364.24
200 - EMPLOYEE BENEFITS	\$48,534.00	\$3,574.17	\$38,196.08	\$6,990.38	\$3,347.54
300 - PURCHASED SERVICES	\$67,785.00	\$5,400.00	\$45,233.62	\$18,000.00	\$4,551.38
400 - SUPPLIES & MATERIALS	\$2,000.00	\$0.00	\$14,178.85	\$0.00	(\$12,178.85)
600 - OTHER OBJECTS	\$4,425.00	\$0.00	\$0.00	\$0.00	\$4,425.00
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$283,667.00	\$21,103.47	\$194,950.58	\$85,848.25	\$2,868.17
200 - EMPLOYEE BENEFITS	\$29,216.00	\$2,382.27	\$19,462.88	\$9,553.37	\$199.75
400 - SUPPLIES & MATERIALS	\$19,000.00	\$3,158.66	\$20,844.77	\$875.37	(\$2,720.14)
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2230 - ASSESSMENT & TESTING					
300 - PURCHASED SERVICES	\$45,493.00	\$0.00	\$45,492.30	\$0.00	\$0.70
400 - SUPPLIES & MATERIALS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	\$3,550.00	\$0.00	\$9,571.23	\$0.00	(\$6,021.23)
300 - PURCHASED SERVICES	\$230,000.00	\$30,250.77	\$153,622.90	\$0.00	\$76,377.10
400 - SUPPLIES & MATERIALS	\$2,500.00	(\$20.10)	\$1,348.96	\$0.00	\$1,151.04
600 - OTHER OBJECTS	\$16,000.00	\$0.00	\$470.00	\$0.00	\$15,530.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$270,330.00	\$19,949.28	\$220,431.09	\$39,898.56	\$10,000.35
200 - EMPLOYEE BENEFITS	\$53,282.00	\$3,417.83	\$44,922.31	\$6,835.66	\$1,524.03
300 - PURCHASED SERVICES	\$7,500.00	\$343.06	\$3,547.09	\$0.00	\$3,952.91
400 - SUPPLIES & MATERIALS	\$2,300.00	\$0.00	\$818.32	\$0.00	\$1,481.68
600 - OTHER OBJECTS	\$3,500.00	\$32.99	\$480.96	\$0.00	\$3,019.04
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$153,103.00	\$11,761.98	\$129,381.78	\$23,523.86	\$197.36
200 - EMPLOYEE BENEFITS	\$41,382.00	\$3,404.05	\$34,292.94	\$6,808.09	\$280.97
600 - OTHER OBJECTS	\$750.00 ²²	\$0.00	\$0.00	\$0.00	\$750.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
2410 - PRINCIPAL					
100 - SALARIES	\$710,378.00	\$52,987.24	\$598,403.83	\$101,221.35	\$10,752.82
200 - EMPLOYEE BENEFITS	\$202,588.00	\$13,376.77	\$152,006.79	\$26,623.44	\$23,957.77
300 - PURCHASED SERVICES	\$5,050.00	\$105.58	\$3,247.97	\$0.00	\$1,802.03
400 - SUPPLIES & MATERIALS	\$4,000.00	\$97.98	\$1,150.07	\$0.00	\$2,849.93
500 - CAPITAL OUTLAY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
600 - OTHER OBJECTS	\$2,400.00	\$0.00	\$2,054.99	\$0.00	\$345.01
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	\$197,803.00	\$15,215.56	\$167,371.16	\$30,431.02	\$0.82
200 - EMPLOYEE BENEFITS	\$30,973.00	\$2,539.15	\$25,760.16	\$5,078.30	\$134.54
600 - OTHER OBJECTS	\$1,300.00	\$0.00	\$1,453.79	\$0.00	(\$153.79)
2520 - FISCAL SERVICES					
100 - SALARIES	\$243,583.00	\$18,713.88	\$205,916.03	\$37,427.82	\$239.15
200 - EMPLOYEE BENEFITS	\$66,309.00	\$5,509.00	\$55,117.64	\$11,018.00	\$173.36
300 - PURCHASED SERVICES	\$108,600.00	\$646.78	\$3,128.00	\$0.00	\$105,472.00
400 - SUPPLIES & MATERIALS	\$5,500.00	\$137.92	\$3,522.93	\$0.00	\$1,977.07
600 - OTHER OBJECTS	\$29,900.00	\$5,635.20	\$20,999.99	\$0.00	\$8,900.01
2560 - FOOD SERVICES					
100 - SALARIES	\$259,800.00	\$23,479.90	\$215,936.74	\$37,035.71	\$6,827.55
200 - EMPLOYEE BENEFITS	\$93,105.00	\$5,993.46	\$55,458.22	\$10,669.73	\$26,977.05
300 - PURCHASED SERVICES	\$17,000.00	\$400.00	\$429.58	\$0.00	\$16,570.42
400 - SUPPLIES & MATERIALS	\$262,500.00	\$27,511.86	\$259,808.02	\$0.00	\$2,691.98
500 - CAPITAL OUTLAY	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
600 - OTHER OBJECTS	\$800.00	\$99.00	\$996.00	\$0.00	(\$196.00)
700 - NON-CAPITAL EQUIPMENT	\$4,000.00	\$0.00	\$1,977.53	\$0.00	\$2,022.47
800 - TERMINATION/VACATION PAYMENTS	\$32,000.00	\$0.00	\$37,276.18	\$0.00	(\$5,276.18)
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	\$24,500.00	\$1,780.62	\$18,736.51	\$0.00	\$5,763.49
400 - SUPPLIES & MATERIALS	\$1,500.00	\$360.80	\$1,360.69	\$0.00	\$139.31
2630 - INFORMATION SERVICES					
100 - SALARIES	\$78,534.00	\$6,041.08	\$66,451.88	\$12,082.12	\$0.00
200 - EMPLOYEE BENEFITS	\$34,788.00	\$2,941.04	\$28,859.62	\$5,755.84	\$172.54
300 - PURCHASED SERVICES	\$30,500.00	\$2,123.05	\$10,577.04	\$4,145.00	\$15,777.96
400 - SUPPLIES & MATERIALS	\$8,000.00	\$2,070.97	\$10,106.67	\$0.00	(\$2,106.67)
500 - CAPITAL OUTLAY	\$0.00 ²³	\$0.00	\$513.54	\$0.00	(\$513.54)

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	\$500.00	\$0.00	\$670.00	\$0.00	(\$170.00)
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$554,265.00	\$43,691.25	\$469,906.89	\$84,190.93	\$167.18
200 - EMPLOYEE BENEFITS	\$109,878.00	\$8,900.45	\$91,462.29	\$15,218.81	\$3,196.90
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
600 - OTHER OBJECTS	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
3000 - COMMUNITY SERVICES					
300 - PURCHASED SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
400 - SUPPLIES & MATERIALS	\$830.00	\$0.00	\$2,882.10	\$0.00	(\$2,052.10)
4000 - PAYMENTS TO OTHER LEAS					
300 - PURCHASED SERVICES	\$0.00	\$0.00	\$12,000.00	\$0.00	(\$12,000.00)
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	\$164,676.00	\$126,971.34	\$199,578.40	\$0.00	(\$34,902.40)
600 - OTHER OBJECTS	\$2,557,723.00	\$1,058,352.37	\$2,339,135.17	\$0.00	\$218,587.83
10 - EDUCATIONAL Total:	\$24,181,070.00	\$2,854,421.49	\$17,537,558.46	\$5,386,707.22	\$1,256,804.32

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

20 - OPERATIONS & MAINTENANCE

 0 - EXPENDITURES

 2540 - OPERATIONS & MAINTENANCE OF PLANTS

100 - SALARIES	\$542,404.00	\$46,784.56	\$488,488.90	\$79,294.43	(\$25,379.33)
200 - EMPLOYEE BENEFITS	\$92,037.00	\$6,968.31	\$69,792.88	\$13,936.62	\$8,307.50
300 - PURCHASED SERVICES	\$1,011,473.00	\$80,953.98	\$970,731.23	\$0.00	\$40,741.77
400 - SUPPLIES & MATERIALS	\$408,966.00	\$38,105.75	\$463,564.61	\$4,219.95	(\$58,818.56)
500 - CAPITAL OUTLAY	\$153,000.00	\$5,680.25	\$77,790.79	\$6,870.00	\$68,339.21
600 - OTHER OBJECTS	\$1,000.00	\$100.00	\$757.00	\$0.00	\$243.00
700 - NON-CAPITAL EQUIPMENT	\$6,500.00	\$0.00	\$221.95	\$0.00	\$6,278.05
20 - OPERATIONS & MAINTENANCE Total:	\$2,215,380.00	\$178,592.85	\$2,071,347.36	\$104,321.00	\$39,711.64

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
30 - DEBT SERVICE					
0 - EXPENDITURES					
5140 - DEBT SERVICE - INTEREST PAYMENTS					
600 - OTHER OBJECTS	\$600,725.00	\$0.00	\$310,375.00	\$0.00	\$290,350.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	\$1,205,000.00	\$0.00	\$1,205,000.00	\$0.00	\$0.00
5400 - DEBT SERVICE LEASES					
600 - OTHER OBJECTS	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
30 - DEBT SERVICE Total:	\$1,805,725.00	\$0.00	\$1,517,375.00	\$0.00	\$288,350.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

40 - TRANSPORTATION

 0 - EXPENDITURES

 2550 - PUPIL TRANSPORTATION

 300 - PURCHASED SERVICES

	\$1,451,000.00	\$125,994.05	\$1,215,040.76	\$0.00	\$235,959.24
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40 - TRANSPORTATION Total:	\$1,451,000.00	\$125,994.05	\$1,215,040.76	\$0.00	\$235,959.24
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Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$2,710.00	\$182.76	\$1,463.38	\$390.11	\$856.51
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$402.26	\$3,526.99	\$592.20	\$880.81
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$27,690.00	\$3,220.37	\$26,133.44	\$4,800.77	(\$3,244.21)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$700.00	\$34.22	\$1,090.85	\$113.83	(\$504.68)
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$500.00	\$0.00	\$130.27	\$0.00	\$369.73
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$200.00	\$16.77	\$92.24	\$53.09	\$54.67
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$13,000.00	\$947.27	\$9,409.96	\$1,517.78	\$2,072.26
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$500.00	\$52.44	\$380.99	\$63.61	\$55.40
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,000.00	\$394.66	\$4,224.91	\$789.33	(\$14.24)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,600.00	\$121.62	\$1,301.94	\$243.24	\$54.82
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$14,400.00	\$971.59	\$11,593.85	\$1,695.06	\$1,111.09
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$19,000.00	\$1,484.02	\$15,891.17	\$2,968.05	\$140.78
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$43,700.00	\$3,310.46	\$35,754.24	\$6,281.96	\$1,663.80
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$22,838.00	\$1,721.72	\$15,813.18	\$2,756.92	\$4,267.90
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,500.00	\$479.06	\$5,128.22	\$958.12	\$413.66
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$31,300.00	\$2,426.57	\$25,167.37	\$4,600.08	\$1,532.55
51 - IMRF Total:	\$194,638.00	\$15,765.79	\$157,103.00	\$27,824.15	\$9,710.85

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
52 - SOCIAL SECURITY AND MEDICARE					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$123,940.00	\$9,563.94	\$85,454.57	\$34,048.00	\$4,437.43
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$6,300.00	\$461.37	\$3,934.63	\$1,172.03	\$1,193.34
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$38,100.00	\$3,699.06	\$31,245.18	\$7,679.56	(\$824.74)
1250 - REMEDIAL & SUPPLEMENTAL K-12					
200 - EMPLOYEE BENEFITS	\$8,271.00	\$634.98	\$5,764.43	\$2,537.46	(\$30.89)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$2,500.00	\$48.53	\$2,215.42	\$128.10	\$156.48
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$1,900.00	\$0.00	\$1,028.29	\$0.00	\$871.71
1650 - GIFTED PROGRAMS					
200 - EMPLOYEE BENEFITS	\$6,803.00	\$512.00	\$4,692.31	\$2,035.90	\$74.79
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$9,834.00	\$741.95	\$6,733.99	\$2,924.79	\$175.22
2110 - ATTENDANCE & SOCIAL WORK					
200 - EMPLOYEE BENEFITS	\$5,784.00	\$443.03	\$4,007.60	\$1,772.08	\$4.32
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$11,510.00	\$863.69	\$9,074.34	\$1,384.02	\$1,051.64
2140 - PSYCHOLOGICAL SERVICES					
200 - EMPLOYEE BENEFITS	\$2,485.00	\$190.20	\$1,728.53	\$794.94	(\$38.47)
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
200 - EMPLOYEE BENEFITS	\$3,843.00	\$256.72	\$2,386.50	\$1,026.88	\$429.62
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$4,920.00	\$474.47	\$4,243.08	\$607.05	\$69.87
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$9,247.00	\$702.30	\$7,875.63	\$1,350.17	\$21.20
2220 - EDUCATIONAL MEDIA					
200 - EMPLOYEE BENEFITS	\$3,968.00	\$294.57	\$2,718.50	\$1,197.57	\$51.93
2320 - SUPERINTENDENT					
200 - EMPLOYEE BENEFITS	\$4,000.00	\$288.26	\$3,186.20	\$576.52	\$237.28
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2024	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$3,303.00	\$253.02	\$2,799.28	\$506.04	(\$2.32)
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$18,918.00	\$1,439.50	\$16,475.71	\$2,615.90	(\$173.61)
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,850.00	\$218.42	\$2,408.30	\$436.84	\$4.86
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$16,159.00	\$1,217.60	\$13,660.13	\$2,435.20	\$63.67
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$39,373.00	\$3,402.88	\$35,604.92	\$5,713.74	(\$1,945.66)
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$18,220.00	\$1,679.63	\$18,274.30	\$2,643.77	(\$2,698.07)
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,009.00	\$462.14	\$5,083.54	\$924.28	\$1.18
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$29,145.00	\$2,302.15	\$24,755.37	\$4,443.81	(\$54.18)
52 - SOCIAL SECURITY AND MEDICARE Total:	\$377,382.00	\$30,150.41	\$295,350.75	\$78,954.65	\$3,076.60

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

60 - CAPITAL PROJECTS

 0 - EXPENDITURES

 2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$269,504.00	\$1,640.00	\$404,525.59	\$0.00	(\$135,021.59)
500 - CAPITAL OUTLAY	\$1,689,139.00	\$130,135.45	\$1,553,080.91	\$0.00	\$136,058.09
60 - CAPITAL PROJECTS Total:	\$1,958,643.00	\$131,775.45	\$1,957,606.50	\$0.00	\$1,036.50

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

80 - TORT IMMUNITY

 0 - EXPENDITURES

 2362 - WORKERS COMPENSATION INSURANCE

300 - PURCHASED SERVICES	\$75,800.00	\$0.00	\$8,655.00	\$0.00	\$67,145.00
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 2371 - PROPERTY INSURANCE

300 - PURCHASED SERVICES	\$120,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00
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80 - TORT IMMUNITY Total:	\$195,800.00	\$0.00	\$8,655.00	\$0.00	\$187,145.00
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Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: **2023-2024** From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

90 - FIRE PREVENTION & SAFETY

 0 - EXPENDITURES

 2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$46,000.00	\$0.00	\$34,370.90	\$0.00	\$11,629.10
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 2540 - OPERATIONS & MAINTENANCE OF PLANTS

500 - CAPITAL OUTLAY	\$1,435,362.00	\$58,966.50	\$1,365,404.91	\$0.00	\$69,957.09
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90 - FIRE PREVENTION & SAFETY Total:	\$1,481,362.00	\$58,966.50	\$1,399,775.81	\$0.00	\$81,586.19
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Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2023-2024 From Date: 4/1/2024 To Date: 4/30/2024

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

Account Type: EXPENDITURE

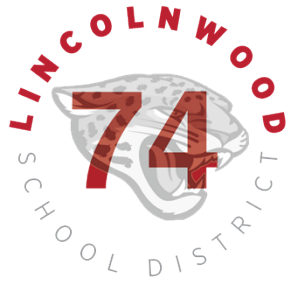
Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2024 Range To Date Year To Date Encumbrance Budget Balance

Grand Total: \$33,861,000.00 \$3,395,666.54 \$26,159,812.64 \$5,597,807.02 \$2,103,380.34

End of Report



Executive Summary Finance Committee Meeting

DATE: June 13, 2024

TOPIC: LBSA Waiver Request- FY25 Facilities Rental Fees

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Lincolnwood Baseball and Softball Association (LBSA) has used SD74 facilities and fields for practices and games for several years. LBSA is a Category II organization according to the Facility Rental Policy updated in September 2019. The resulting fees would create an extreme hardship on LBSA. The organization's waiver request is attached.

Fiscal Impact:

Category II fees for the gyms and outdoor fields would not be collected during FY25

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to waive facility rental fees during fiscal year 2024-25 for Lincolnwood Baseball and Softball Association.



PO BOX 46443
Chicago, IL 60646

www.lwbba.org

LBA Board Members

John Dreuth
President

Rick Hoffman
Vice President

Mike Bartholomew
Vice President

David Spitz
Co-Secretary

Carrie Spitz
Co-Secretary

Donna Dreuth
Treasurer

Jeron Dorsey
Village Liaison

Ben Friedman
Director

Joe Osborne
Director

Peter Kougias
Director

Adam Kolovic
Director

Susan Kougias
Director

Eileen Canney Linnehan
Director

Kira Hoffman
Director

Alex Stojanoff
Director

Chris Hutchison
Director

Rich Barnes
Director

Jay Greenberger
Director

Matt Ceisel
Director

April 1, 2024

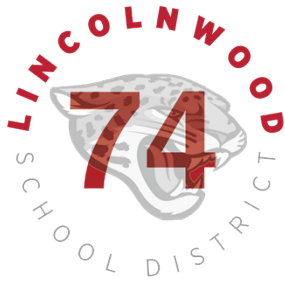
Lincolnwood School District 74 Board of Education:

Lincolnwood Baseball and Softball Association (LBSA) has used SD74 facilities and fields for many years. LBSA requests that all rental fees continue to be waived in the use of the SD74 facilities and fields.

Sincerely,

A handwritten signature in cursive script that reads "John Dreuth".

John Dreuth
President, LBSA



Executive Summary Finance Committee Meeting

DATE: June 13, 2024

TOPIC: Fiscal Year 2025 Preliminary Budget

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Annually, the Board of Education must approve the School District Budget. The Tentative FY25 Budget will be presented at the August 1, 2024 Board of Education meeting followed by a September 5, 2024 formal adoption at the Public Hearing held during the Board of Education meeting.

Fiscal Impact:

Please refer to the attached presentation

Recommendation:

This presentation is for informational purposes. The Administration requests direction from the Finance Committee on potential adjustments to the FY25 Preliminary Budget that can be made in preparation for the second review to be held during the July 18, 2024 Finance Committee meeting.

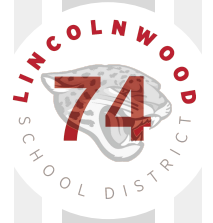


2024-25 Preliminary Budget

Finance Committee Meeting

June 13, 2024

Fiscal Year 2025 Budget Timeline



Date	Activity	Location
MAY 23	Review assumptions to consider for Preliminary Budgeting	Finance Mtg
JUN 13	Preliminary Budget for review and discussion	Finance Mtg
JUL 18	Present Tentative Budget, Request 30-day notice in newspaper	Finance Mtg
JUL 19	Display the Tentative Budget on District's Website	Website
JUL 25	Publish 30-day notice of Budget Availability & Budget Public Hearing	Newspaper
AUG 01	Present the Tentative Budget	Board Mtg
SEP 05	Public Hearing & Budget Adoption	Board Mtg
SEP 06	Display the Adopted Budget on the District's Website	Website
SEP 06	File certified copy of Budget with Cook County Clerk (may file online)	Cook Clerk
SEP 06	Submit Budget electronically to ISBE	ISBE

FY24 Fund Balance on June 4, 2024 (Unaudited)

Fund	Description	Beginning FB	Revenue	Expense	Transfer	FY24 FB 6/04/2024	Fund
10	EDUC	\$14,185,013	\$25,270,743	-\$22,947,368		\$16,508,389	EDUC
20	O&M	\$4,215,123	\$2,149,752	-\$2,239,543	-\$2,000,000	\$2,125,331	O&M
30	DEBT	\$805,374	\$1,832,209	-\$1,807,725		\$829,858	DEBT
40	TRANSP	\$1,742,537	\$1,503,475	-\$1,357,243		\$1,888,769	TRANSP
51	IMRF	\$808,702	\$189,525	-\$181,216		\$817,010	IMRF
52	SS/MCARE	\$405,686	\$384,621	-\$371,422		\$418,885	SS/MCARE
60	CAP PROJ	\$4,594,192	\$974,219	-\$1,965,110	\$2,000,000	\$5,603,301	CAP PROJ
70	WRK CASH	\$586,340	\$10,163	\$0		\$596,503	WRK CASH
80	TORT	\$439,582	\$219,933	-\$8,655		\$650,859	TORT
90	HLS	\$2,946,220	\$324,997	-\$1,399,776		\$1,871,442	HLS
	TOTAL	\$30,728,769	\$32,859,637	\$32,278,058	\$0	\$31,310,347	TOTAL

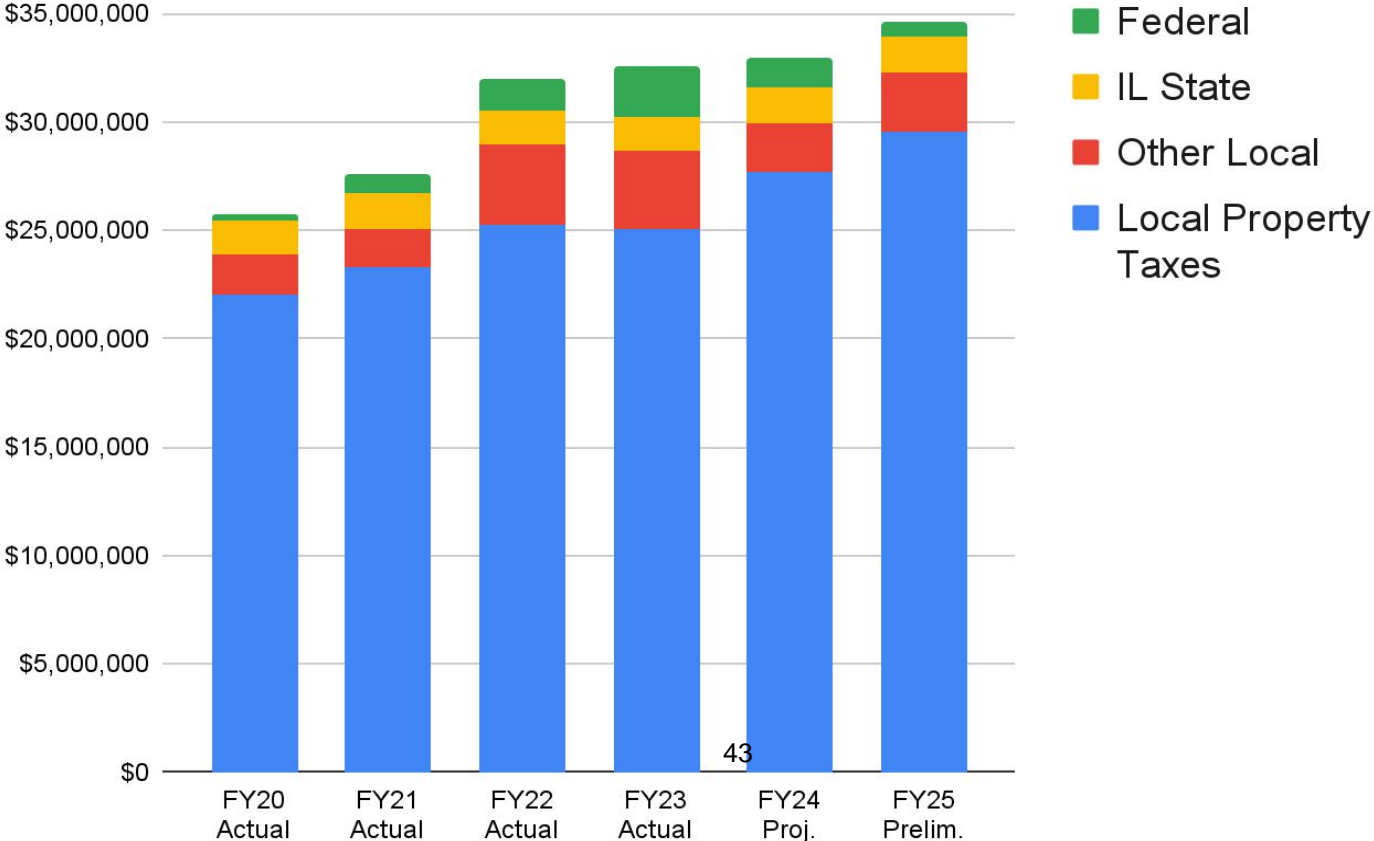
Projected FY24 Fund Balance on June 30, 2024

Fund	Description	Beginning FB	<i>REV</i> <i>Projected</i>	<i>EXP</i> <i>Projected</i>	<i>TRNSFR</i> <i>Anticipated</i>	<i>FY24 FB</i> <i>6/30/24 Proj.</i>	Description
10	EDUC	\$14,185,013	\$25,744,869	-\$23,447,368	-\$211,965	\$16,270,550	EDUC
20	O&M	\$4,215,123	\$2,206,311	-\$2,329,543	\$0	\$4,091,890	O&M
30	DEBT	\$805,374	\$1,869,979	-\$1,807,725	\$0	\$867,628	DEBT
40	TRANSP	\$1,742,537	\$1,530,436	-\$1,537,243	\$0	\$1,735,730	TRANSP
51	IMRF	\$808,702	\$198,886	-\$185,216	\$0	\$822,372	IMRF
52	SS/MCARE	\$405,686	\$394,569	-\$378,422	\$0	\$421,832	SS/MCARE
60	CAP PROJ	\$4,594,192	\$1,021,694	-\$1,965,110	\$211,965	\$3,862,741	CAP PROJ
70	WRK CASH	\$586,340	\$15,806	\$0	\$0	\$602,146	WRK CASH
80	TORT	\$439,582	\$227,187	-\$187,655	\$0	\$479,113	TORT
90	HLS	\$2,946,220	\$355,930	-\$1,399,776	\$0	\$1,902,375	HLS
	TOTAL	\$30,728,769	\$33,565,667	-\$33,238,058	\$0	\$31,056,377	TOTAL

Revenue History by Source - ALL Funds

Revenue by Source	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	<i>FY24 Proj.</i>	<i>FY25 Prelim.</i>
Local Property Taxes	\$22,054,854	\$23,260,768	\$25,220,399	\$25,081,023	\$27,719,663	\$29,571,271
Other Local	\$1,873,804	\$1,850,054	\$3,699,831	\$3,557,445	\$2,223,640	\$2,676,080
IL State	\$1,522,379	\$1,628,741	\$1,562,087	\$1,641,948	\$1,621,951	\$1,695,000
Federal	\$310,781	\$814,867	\$1,483,374	\$2,267,671	\$1,366,792	\$712,000
TOTAL	\$25,761,818	\$27,554,430	\$31,965,691	\$32,548,087	\$32,932,046	\$34,654,351
Bonds (not Revenue)	\$0	\$7,060,050	\$0	\$0	\$0	\$0

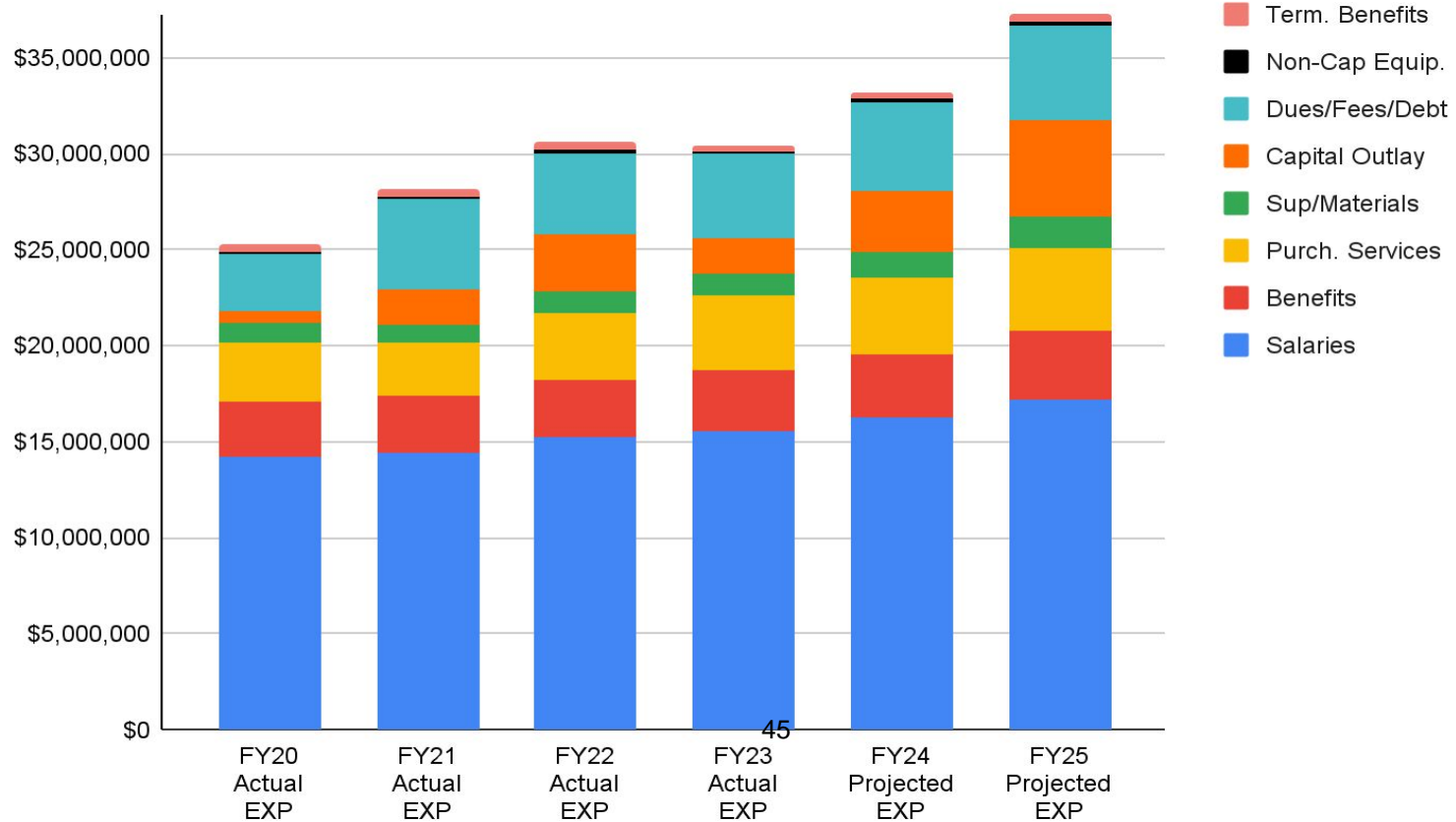
Revenue History by Source - ALL Funds



Expenditure History by Object - ALL Funds

EXPENDITURES by Object: ALL Funds	FY20 Actual EXP	FY21 Actual EXP	FY22 Actual EXP	FY23 Actual EXP	FY24 Projected EXP	FY25 Projected EXP
Salaries	\$14,190,396	\$14,426,786	\$15,246,508	\$15,598,687	\$16,303,268	\$17,154,484
Benefits	\$2,941,605	\$3,012,856	\$2,963,159	\$3,092,842	\$3,257,330	\$3,658,921
Purch. Services	\$3,062,435	\$2,782,474	\$3,459,202	\$3,954,831	\$3,988,567	\$4,305,360
Sup/Materials	\$980,999	\$825,768	\$1,210,546	\$1,149,399	\$1,329,522	\$1,585,075
Capital Outlay	\$686,197	\$1,877,129	\$2,961,667	\$1,810,936	\$3,224,092	\$5,021,080
Dues/Fees/Debt	\$2,917,206	\$4,727,908	\$4,184,779	\$4,426,178	\$4,586,852	\$4,961,050
Non-Cap Equip.	\$87,830	\$76,530	\$189,742	\$68,584	\$149,571	\$192,750
Term. Benefits	\$453,449	\$455,321	\$418,182	\$361,553	\$398,857	\$392,194
TOTAL	\$25,320,117	\$28,184,772	\$30,633,785	\$30,463,011	\$33,238,058	\$37,270,914

Expenditure History by Object - ALL Funds



FY25 Open Enrollment & New Rates Take Effect 7/1/24

Lincolnwood School District 74 Medical Insurance Costs

Fiscal Year 2024 to 2025

FY24 Medical Plan	FY24 Plan Count	FY24 SD74 Cost	FY25 Medical Plan	FY25 Plan Count	FY25 SD74 Cost
HMO Employee	25	\$156,504	HMO Employee	23	\$154,058
HMO EE Spouse	3	\$34,319	HMO EE Spouse	3	\$36,721
HMO EE Children	11	\$133,125	HMO EE Children	10	\$129,492
HMO Family	16	\$276,637	HMO Family	16	\$296,003
PPO Employee	31	\$301,127	PPO Employee	32	\$327,322
PPO EE Plus One	18	\$302,482	PPO EE Plus One	16	\$283,123
PPO Family	42	\$954,647	PPO Family	42	\$1,005,238
FY24 HMO Total	55	\$600,585	FY25 HMO Total	52	\$616,273
FY24 PPO Total	91	\$1,558,255	FY25 PPO Total	90	\$1,615,683
FY24 Grand Total	146	\$2,158,840	FY25 Grand Total	142	\$2,231,956

**\$73,116
Increase
(+3.39%)**

*Without new hires or others make changes due to qualifying life events

Projected FY25 Fund Balance - ALL Funds

FUNDS	FY25 Est. Fund Balance July 1, 2024	FY25 REV Projected	FY25 EXP Projected	Transfers	FY25 Projected Ending FB June 30, 2025
10: Ed	\$16,270,550	\$27,323,967	-\$25,686,798		\$17,907,719
20: O+M	\$4,091,890	\$2,521,157	-\$2,393,130		\$4,219,917
30: Debt	\$867,628	\$1,818,984	-\$1,717,500		\$969,112
40: Transp.	\$1,735,730	\$1,686,085	-\$1,586,000		\$1,835,815
51: IMRF	\$822,372	\$118,499	-\$218,556		\$722,315
52: SS-Medcr	\$421,832	\$317,610	-\$436,760		\$302,682
60: Cap Proj.	\$3,862,741	\$418,000	-\$3,197,710		\$1,083,031
70: WC	\$602,146	\$13,110	\$0		\$615,256
80: Tort	\$479,113	\$253,691	-\$193,690		\$539,114
90: HLS	\$1,902,375	\$183,248	-\$1,840,770		\$244,853
TOTAL	\$31,056,377	\$34,654,351	⁴⁷ -\$37,270,914	\$0	\$28,439,814

Projected FY25 Fund Balance - OPERATING Funds

FUNDS	<i>FY25 Est. Fund Balance July 1, 2024</i>	<i>FY25 REV Projected</i>	<i>FY25 EXP Projected</i>	<i>Transfers</i>	<i>FY25 Projected Ending FB June 30, 2025</i>
10: Ed	\$16,270,550	\$27,323,967	-\$25,686,798		\$17,907,719
20: O+M	\$4,091,890	\$2,521,157	-\$2,393,130		\$4,219,917
40: Transp.	\$1,735,730	\$1,686,085	-\$1,586,000		\$1,835,815
51: IMRF	\$822,372	\$118,499	-\$218,556		\$722,315
52: SS-Medcr	\$421,832	\$317,610	-\$436,760		\$302,682
70: WC	\$602,146	\$13,110	\$0		\$615,256
TOTAL	\$23,944,520	\$31,980,428	-\$30,321,244	\$0	\$25,603,704

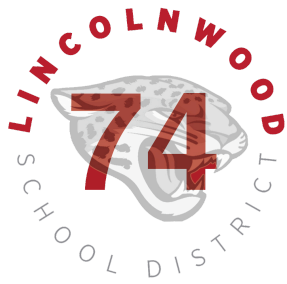


Collective Liability Insurance Cooperative (CLIC)
Lincolnwood School District #74
 Member Cost Comparison

Coverage Description	Additional Description	2023-2024	2024-2025	% Change
Fixed Costs				
Package (includes General Liability, Auto Liability, Garage Liability, Police Professional/Security Guards, Bullying and Crime)		\$1,942	\$2,149	
Property (including Auto Physical Damage)	\$500,000,000 Limit	\$22,494	\$29,927	
Boiler & Machinery		\$1,704	\$1,924	
School Board Legal Liability	\$20,000 Deductible	\$4,498	\$4,717	
Excess Liability	\$41M xs \$1M Limit	\$6,524	\$7,923	
Student Accident - Mandatory		\$4,500	\$4,515	
Student Accident - Catastrophic		\$1,233	\$1,237	
Pollution Liability		\$1,277	\$1,646	
Primary Cyber Liability ⁽¹⁾	\$2M Limit; \$25,000 Deductible	\$20,673	\$16,420	
Excess Cyber Liability		\$0	\$0	
Crisis Protect		\$1,931	\$2,068	
RPA Administration Fee		\$5,545	\$5,766	
Gallagher Bassett Services Claims Administration Fee		\$1,172	\$1,229	
Gallagher Bassett Services Loss Control Fee		\$995	\$995	
CLIC Program Management Operating Fee		N/A	N/A	
Total Fixed Costs		\$74,488	\$80,516	8.1%
Variable Costs				
Loss Fund - Package	includes actuarial debit/credit ⁽²⁾	\$32,286	\$27,117	
Actuarial Debit/Credit - Package		-17.8%	-15.4%	
Loss Fund - School Board Legal Liability	includes actuarial debit/credit ⁽²⁾	\$4,009	\$3,516	
Actuarial Debit/Credit - School Board Legal Liability		-10.7%	-11.6%	
Total Variable Costs		\$36,295	\$30,633	-15.6%
Statistical Information				
Total Insurable Values (Includes Vehicles)		\$93,781,551	\$114,223,645	21.8%
Students		1,233	1,237	0.3%
Vehicles		1	1	0.0%
Total Property & Casualty Program Costs:		\$110,783	\$111,149	0.3%

(1) \$500,000 for Ransomware. If your district is not receiving the "Full Limit" for Ransomware that means your district is receiving a sublimit as Multi-Factor Authentication (MFA) was not being completely engaged when renewal info was collected this past January. This sublimit can be removed with completion of the MFA Attestation form included in your district's electronic packet to be delivered week of 5/20.

(2) Actuarial Debit/Credit is provided by independent audit firm Milliman, Inc. based on each district's loss experience for the past 5 years, not including the current year.



Executive Summary Finance Committee Meeting

DATE: June 13, 2024

TOPIC: 2024-25 Collective Liability Insurance Cooperative (CLIC)

Property/Casualty and Fiduciary Insurance Renewal

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

The Board of Education approves all expenditures in excess of \$10,000.

The Administration received Collective Liability Insurance Cooperative's (CLIC) 2024-25 Property/Casualty and Fiduciary Liability Insurance renewal costs. The CLIC pricing sheet for Property/Casualty indicates \$111,149 as 0.3% increase compared to last year's amount. Fiduciary Liability will cost \$2,200 which is a 2.0% increase over the prior year's amount.

Fiscal Impact:

\$113,349 (overall increase of 0.5% compared to prior year)

Coverage for 2023-24 cost \$112,740

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to issue a payment to CLIC for Fiscal Year 2025's Property/Casualty and Fiduciary Liability insurance in the amount of \$113,349.



Collective Liability Insurance Cooperative (CLIC)
Lincolnwood School District #74
Fiduciary Liability Cost Comparison

Line of Coverage	Company	2023-2024	2024-2025	% Change
Fiduciary Liability	Federal Insurance Company (Chubb)	\$2,150	\$2,200	2%
Total Fiduciary Liability Program Costs Due for July 1, 2024-2025			\$2,200	



Executive Summary Finance Committee Meeting

DATE: June 13, 2024

TOPIC: Lincoln Hall Audio Video Upgrade

PREPARED BY: Jordan Stephen

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Over the last couple of years, there have been several requests to modernize the AV system in the Lincoln Hall Gymnasium. After discussing this project with the physical education teachers at Lincoln Hall, we initially considered dividing it into four separate projects:

- Modernizing the audio system in the main gym:
 - The current audio system is over 15 years old and is inadequate for the gymnasium's size. It consists of a single amplifier and four speakers, which are not powerful enough to provide clear and even sound throughout the 90,000 cubic foot space.
- Modernizing the projection system in the main gym:
 - Currently, there is no video screen available for use within the gymnasium. When video projection is required, a screen must be dropped and a projector, mounted on a mobile stand, must be relocated from the first floor to the second floor.
- Implementing classroom LED Panels:
 - The gymnasium currently lacks any video screens, except for the occasional use of a laptop and a rolling projector cart brought in by a teacher.
- Modernizing the audio system in the fitness center:
 - The fitness center currently has two suspended speakers powered by a compact in-wall amplification system. The wiring is noticeably inadequate, the unit hangs from the ceiling and appears to have been installed as an afterthought.

The team reached out to various vendors for pricing on these projects. Ultimately, after collecting data and quotes, we were able to establish a relationship with a new vendor and create a plan to tackle this as a single project, saving time and resources in remobilizing equipment and coming in at a reduced price point.

Vendor		Total
Moonlight AV		\$63,302.51
Midwest Computer Products		\$71,987.62
Advanced Communications		\$118,700.00
Heartland Business Systems		\$151,587.94
MMT		No Quote

Work on this project will begin after the Summer Adventures program concludes in late July and continue into early August. The project improvements will include the following:

- Main Gym:
 - A new audio system will be installed with twelve new speakers, and amplifiers will be replaced to increase sound capacity. Multiple sets of microphones and wireless headsets will be available for teachers and staff. The sound system controls will be upgraded to allow for either full use of the gymnasium or sectional use, covering the north or south portion of the gymnasium.
- Main Gymnasium Projections:
 - The district’s secondary laser projector will be mounted on the back wall of the gymnasium, equipped with the correct lens for projection, and enclosed in a tamper proof wall mount case. This system will also be integrated into the new gymnasium amplification system to provide sound throughout the location
- Gymnasium LED Screens:
 - Two large-format LED screens will be installed on the north and south walls of the gymnasium. Teachers and staff will be able to stream various content to these screens using District technology equipment. These screens can operate independently and can be integrated into the sound system when needed. Both screens will be protected by large protective screen enclosures.
- Fitness Center:
 - Utilizing creative planning, the fitness center will use the excess speakers from the gymnasium, which will be connected to new rack mounted amplifiers. These new amplifiers will include Bluetooth connections and multiple inputs for wireless microphones and headsets.

Fiscal Impact:

The total cost is \$63,302.51

Recommendation:

The Finance Committee concurs with the Administration’s recommendation to the Board of Education to approve this agreement from Moonlight AV for the purchase and installation of equipment for the modernization of the Lincoln Hall Gymnasium and Fitness Center in the amount of \$63,302.51.



Invoice

Date	Invoice #
5/14/2024	3769

Lincoln Hall Middle School Jordan Stephen 6950 East Prairie Road, Lincolnwood, IL 60712	Moonlight Audio Video Inc. 825 Jeannette St. Des Plaines, IL 60016
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Item	Description	Qty	Rate	Amount
JBL AWC129	JBL AWC129-BK Compact Loudspeaker - Black	12	942.00	11,304.00
Crown CDI 4/600	Crown Audio CDi DriveCore 4 600BL	1	3,796.00	3,796.00
BSS BLU100	BSS Audio Soundweb London BLU-100 12x8 Signal Processor with BLU Link	1	3,219.90	3,219.90
BSS EC-8BV	BSS EC-8BV Ethernet Controller with 8 Buttons and Volume Control, United States Version, Black	1	478.01	478.01
RDL D-BT1a	RDL D-BT1A Wall-Mounted Bluetooth Audio Format-A Interface (White)	2	386.865	773.73
RDL TX-TPR2A	RDL TX-TPR2A Active Two-Pair Receiver (Twisted Pair Format-A)	1	111.23	111.23
RDL PS-24AS	RDL PS-24AS Switching Power Supply	1	32.48	32.48
RDL TX70A	RDL TX-70A Input Interface with Unbalanced Line Out	1	55.00	55.00
Digital Projection ...	Digital Projection 120-628 Zoom Lens Lens ID: 120-628	1	6,189.40	6,189.40
AV Pro Edge AC-...	AVPro Edge AC-DAC-CO2 Digital to Analog Audio Converter	1	95.00	95.00
Vanco Optical 3	Optical Cable 3 Feet	1	8.98	8.98
RDL TX-82D	RDL TX-A2D Stereo Balanced to Unbalanced Signal Converter	1	150.00	150.00
Misc Part	Projector Enclosure TBD	1	125.00	125.00
Shure SLXD24/S...	Shure SLXD24/SM58 Digital Wireless Handheld Microphone System - G58 Band	4	629.00	2,516.00
Shure SLXD1-G58	Shure SLXD1 Wireless Bodypack Transmitter - G58 Band	4	206.00	824.00
Shure WL185	Shure WL185 Lavalier Microphone for Shure Wireless - Cardioid	2	118.00	236.00
Shure SM31FH-T...	Shure SM31FH Fitness Headset Microphone for Shure Wireless	2	99.00	198.00
Shure UA844#SWB	Shure UA844+SWB UHF Wideband Antenna Distribution System (470 to 960 MHz)	2	614.00	1,228.00
Shure UA850	Shure UA850 50' BNC-to-BNC Remote Antenna Extension Cable	2	113.00	226.00
Shure UA505	Shure UA505 Remote Antenna Bracket Mounting Kit - Includes: Mounting Bracket, Bulkhead Adapter, Bulkhead Adapter Nut	2	41.00	82.00
AV Pro Edge AC-...	AVPro Edge AC-DAC-CO2 Digital to Analog Audio Converter	1	95.00	95.00
ABOVE IS THE GYM SYSTEM				
Samsung QM85C	Samsung QM85C 85" UHD 4K Commercial Monitor	2	4,760.00	9,520.00

A service charge of 1.5% per month will be added to all balances not paid within fifteen (15) days of invoice. This represents an annual rate of 18%. If payment is not recieved as specified, the customerwill pay all service, attorney, and court costs involved in collections.	Subtotal
	Tax (10.0%)
	Total
	Payments
	Balance Due

Phone #	Fax #	E-mail	Web Site
847-299-7990	847-299-7990	jpeters@moonlightav.com	www.moonlightav.com



Date	Invoice #
5/14/2024	3769

Lincoln Hall Middle School Jordan Stephen 6950 East Prairie Road, Lincolnwood, IL 60712	Moonlight Audio Video Inc. 825 Jeannette St. Des Plaines, IL 60016
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Item	Description	Qty	Rate	Amount
TV Shield PRO	85" Indoor TV/Display Enclosure. Will Protect Your TV or Display from High Impact, Tampering, and Theft	2	1,899.00	3,798.00
RDL TX-J2	RDL TX-J2 Unbalanced Input Transformer	2	79.95	159.90
AV Pro Edge AC-...	AVPro Edge AC-DAC-CO2 Digital to Analog Audio Converter	2	95.00	190.00
Vanco Optical 3	Optical Cable 3 Feet	2	8.98	17.96
TPLink TL-SG108	TP-Link 8-Port Gigabit Ethernet Steel Network Switch Unmanaged	1	29.95	29.95
ABOVE IS NORTH AND SOUTH GYM DISPLAYS				
AV Pro Edge AC-...	AVPro Edge AC-DAC-CO2 Digital to Analog Audio Converter	1	95.00	95.00
Vanco Optical 3	Optical Cable 3 Feet	1	8.98	8.98
RDL TX-82D	RDL TX-A2D Stereo Balanced to Unbalanced Signal Converter	1	150.00	150.00
RDL D-BT1a	RDL D-BT1A Wall-Mounted Bluetooth Audio Format-A Interface (White)	1	386.87	386.87
RDL TX-TPR2A	RDL TX-TPR2A Active Two-Pair Receiver (Twisted Pair Format-A)	1	111.23	111.23
RDL PS-24AS	RDL PS-24AS Switching Power Supply	1	32.41	32.41
JBL CSA2300Z	JBL CSA 2300Z Dual-Channel 300W Amplifier	1	870.00	870.00
BSS BLU100	BSS Audio Soundweb London BLU-100 12x8 Signal Processor with BLU Link	1	3,219.90	3,219.90
BSS EC-8BV	BSS EC-8BV Ethernet Controller with 8 Buttons and Volume Control, United States Version, Black	1	478.01	478.01
LOWELL LWR-7...	Sectional Wall 7 Unit Rack Mount with Adjustable Rails, 19" Deep, Black	1	690.22	690.22
LOWELL ACR-1...	Lowell Manufacturing ACR-159-S 1U 15A Rackmount Power Panel with 9' Attached Cord, Nine Outlets, 1-Stage Surge Suppression with LED	1	190.00	190.00
RDL TX-70A	RDL TX-70A Input Interface with Unbalanced Line Out	1	55.00	55.00
TPLink TL-SG108	TP-Link 8-Port Gigabit Ethernet Steel Network Switch Unmanaged	1	29.95	29.95
Shure SLXD24/S...	Shure SLXD24/SM58 Digital Wireless Handheld Microphone System - G58 Band	2	629.00	1,258.00
Shure SLXD1-G58	Shure SLXD1 Wireless Bodypack Transmitter - G58 Band	1	206.00	206.00
Shure WL185	Shure WL185 Lavalier Microphone for Shure Wireless - Cardioid	1	118.00	118.00
Shure SM31FH-T...	Shure SM31FH Fitness Headset Microphone for Shure Wireless	1	99.00	99.00

<p>A service charge of 1.5% per month will be added to all balances not paid within fifteen (15) days of invoice. This represents an annual rate of 18%. If payment is not recieved as specified, the customerwill pay all service, attorney, and court costs involved in collections.</p>	Subtotal
	Tax (10.0%)
	Total
	Payments
	Balance Due

Phone #	Fax #	E-mail	Web Site
847-299-7990	847-299-7990	jpeters@moonlightav.com	www.moonlightav.com

Invoice



Date	Invoice #
5/14/2024	3769

Lincoln Hall Middle School Jordan Stephen 6950 East Prairie Road, Lincolnwood, IL 60712	Moonlight Audio Video Inc. 825 Jeannette St. Des Plaines, IL 60016
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Item	Description	Qty	Rate	Amount
	ABOVE IS FITNESS CENTER			
Cat 6 White	ICE CABLE White Category 6 Unshielded Cable. 500Mhz (Runs from IDF to Racks)	350	0.27	94.50
Labor	Labor Installation Labor Estimated 2 Men 100 - 120 Hours	100	89.999	8,999.90
Programming	Programming and Project Management	5	150.00	750.00
Misc Supplies	Miscellaneous Supplies, Lift Rental / Cables / Connectors TBD	1	0.0001	0.00
Shipping and hand...	Shipping and Handling Charges TBD	1	0.0001	0.00

<p>A service charge of 1.5% per month will be added to all balances not paid within fifteen (15) days of invoice. This represents an annual rate of 18%. If payment is not recieved as specified, the customer will pay all service, attorney, and court costs involved in collections.</p>	Subtotal	\$63,302.51
	Tax (10.0%)	\$0.00
	Total	\$63,302.51
	Payments	\$0.00
	Balance Due	\$63,302.51

Phone #	Fax #	E-mail	Web Site
847-299-7990	847-299-7990	jpeters@moonlightav.com	www.moonlightav.com



Executive Summary Finance Committee Meeting

DATE: June 13, 2024

TOPIC: District Purchasing Update(s)

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:

- Nearpod Renewal for 2024-2025
 - Teachers within the district use this Nearpod to provide interactive activities to lessons to engage students.
 - Upon further review, and discussion with the team, this resource will be sunset due to current usage stats.
 - A small percentage of teachers who use this product on a regular basis have been contacted and their accounts will be migrated to a smaller plan.
 - \$1,200 - The District paid \$9,275 for the same services for the 23-24 school year.
- Heartland School Systems Renewal for 2024-2025
 - The District uses the Meal Viewer product from Heartland School Systems to create an online menu system for families to view.
 - This product is being used by the Food Services department and providing information to students and families in all three schools in the district.
 - \$1,575 - The District paid \$1,470 for the same services for the 23-24 school year.
- Neptune Navigate Digital Citizenship Curriculum for 2023-2024
 - One-Year Subscription
 - \$1,750 - Same as last year



Finance Committee Meeting

DATE: June 13, 2024

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

Recommended for:

Action

Discussion

Information

Purpose/Background:

To provide the Finance Committee an update on ongoing District-wide matter(s):

1. Crossing Guards for the 2024-25 school year update

2. Todd Hall renovations update

3. 2023-24 Kdg - Gr 8 Registration Fee Payments

\$208,545 owed (\$4,825 of which equated to 193 late fees)

\$207,477.50 collected

Only \$1,067.50 which may be reported to collections

4. 2023-24 PreK Tuition Fees

All \$141,575 owed to SD74 was collected