

LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
Regular Meeting AGENDA
Thursday, February 6, 2025 at **7:00 PM**

BOARD OF EDUCATION
Kevin Daly, *President*
Peter D. Theodore, *Vice President*
John P. Vranas, *Secretary*
Myra A. Foutris
Ted Kwon
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 Regular Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, to be held in the Lincolnwood Village Hall - Gerald C. Turry Village Board Room
6900 North Lincoln Avenue
Lincolnwood, Illinois 60712,
on Thursday, February 6, 2025.*

Bill Reviewers for the Month: Kevin Daly and John P. Vranas

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE - (7:00 p.m.)

- Kevin Daly
- Myra A. Foutris
- Ted Kwon
- Jay Oleniczak
- Rupal Shah Mandal
- Peter D. Theodore
- John P. Vranas

ADMINISTRATIVE TEAM MEMBERS

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

2. DISTRICT RECOGNITION

- a. *Curricular Highlight* - Todd Hall Kindergarten students participated in "Force Olympics" during their Mystery Science lessons. They conducted investigations to learn about the role of large machines at job sites, deepened their understanding of everyday machines, and explored how speed and direction affect an object's movement. The students also experimented with different methods to change or control an object's speed and direction.

3. AUDIENCE TO VISITORS

4. INFORMATION/ACTION: CONSENT AGENDA

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

a. APPROVAL OF MINUTES

- I. Regular Board Meeting Minutes - **JANUARY 9, 2025**

II. Regular Board Meeting - Closed Session Minutes - **JANUARY 9, 2025**

b. EMPLOYMENT MATTERS

I. Personnel Report

II. New Hire

1. **Saima Umar**, Paraprofessional, Todd Hall, effective February 11, 2025, \$17.40/hr

III. Resignation

1. **Ghazi Hashimi**, Paraprofessional, Lincoln Hall, effective January 17, 2025

2. **Kyler Allen**, Paraprofessional, Rutledge Hall, effective January 17, 2025

3. **Nida Tabba**, Bilingual Teacher, Todd Hall & Rutledge Hall, effective June 12, 2025

4. **Mallory Weiss**, 7th Grade Social Studies, Lincoln Hall, effective June 12, 2025

5. **Riaz Ludin**, Paraprofessional, Rutledge Hall, effective January 30, 2025

c. Post-Issuance Tax Compliance Reports

10

The Finance Committee concurs with the Administration's recommendation to the Board of Education to accept the findings contained in the Post-Issuance Tax Compliance Reports. Based upon the support of the Finance Committee, the Post-Issuance Tax Compliance Report will be placed on the Board of Education agenda for approval at the February 6, 2025 meeting.

d. Lincolnwood School District 74 – Site Assessment Survey

19

The Facilities Committee concurs with the Administration's recommendation to the Board of Education to approve this proposal from Foresight Integrated Solutions for a Site Assessment Survey in the amount of \$8,000.

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

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

Motion by member: _____ Seconded by: _____

5. UNFINISHED BUSINESS

6. NEW BUSINESS

7. COMMUNICATION FROM BOARD MEMBERS

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

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

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

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

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

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

I. INFORMATION/DISCUSSION/ACTION: President Daly's appointment of community member Adam Kriticos to the Finance Committee

II. INFORMATION/DISCUSSION/ACTION: Bi-Annual Review of Closed Meeting Minutes

23

Rationale: The Board of Education semi-annually reviews Closed Session minutes per 5 ILCS 120/2(c)(21) and Board Policy 2:220.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education authorize the release of certain closed session minutes, as listed in the attachment between September 1, 2016 to December 5, 2024, which were reviewed by the Board of Education and recommended by the Secretary of the Board of Education,

as no longer needing confidential treatment.

Motion by member: _____ Seconded by: _____

III. INFORMATION/DISCUSSION/ACTION: Destruction of Closed Meeting Audio Recordings 24

Rationale: The Board of Education approves the destruction of particular closed meeting recording(s) that are at least 18 months old and for which approved minutes of the closed meeting already exist, per 5 ILCS 120/2(c)(21) and Board Policy 2:220.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education authorize the destruction of certain closed session audio recordings, as listed on the attachment, which were held prior to July 30, 2023, and for which approved minutes already exist, as reviewed by the Board of Education and recommended by the Secretary of the Board of Education.

Motion by member: _____ Seconded by: _____

8. COMMUNICATION TO THE BOARD OF EDUCATION

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

9. ADMINISTRATIVE REPORTS

- a. Superintendent's Report: **Dr. David L. Russo**
 - I. INFORMATION/DISCUSSION: 2024-2029 Strategic Plan Board of Education Update _____
- b. Curriculum and Instruction, Assistant Superintendent's Report: **Dr. Dominick M. Lupo**
 - I. INFORMATION/DISCUSSION: Curriculum Department Update
- c. Business and Operations, Business Manager/CSBO: **Courtney Whited**
 - I. INFORMATION/DISCUSSION: Finance Report - **NOVEMBER 2024**
 - II. INFORMATION/ACTION: Bills Payable in the Amount of \$1,243,810.35
Bills reviewed this month by: Kevin Daly and John P. Vranas
Rationale: The Board of Education routinely reviews and approves invoices and bills.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of \$1,243,810.35.

Motion by member: _____ Seconded by: _____

10. AUDIENCE TO VISITORS

11. **RECESS INTO CLOSED SESSION**

I move that the Lincolnwood School District 74 Board of Education recess into Closed Session for the purposes of: **5 ILCS 120/2(c)(2) - Collective Negotiating and 5 ILCS 120/2(c)(11) - Litigation.**

Motion by member: _____ Seconded by: _____

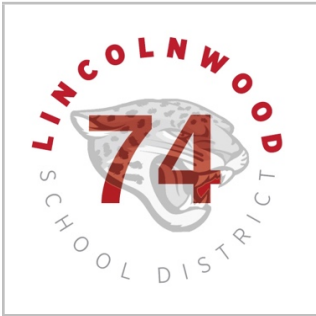
12. ADJOURNMENT

Motion by member: _____ Seconded by: _____

Dr. David L. Russo, Superintendent of Schools

Lincolnwood School District 74 is subject to the requirements of the Americans with Disabilities Act of 1990.

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



LINCOLNWOOD SCHOOL DISTRICT 74
 BOARD OF EDUCATION
 Regular Meeting Minutes
 Thursday, January 9, 2025 at **7:30 PM**

BOARD OF EDUCATION
Kevin Daly, President
Peter D. Theodore, Vice President
John P. Vranas, Secretary
Myra A. Foutris
Ted Kwon
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

*Minutes of the Regular Meeting of the Board of Education of Lincolnwood School District 74,
 Cook County, Illinois, was held in the Lincoln Hall Auditorium
 6855 North Crawford, Lincolnwood, IL 60712, on Thursday, January 9, 2025.*

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

President Daly called the meeting to order at 7:30 p.m., roll call was taken and the Pledge of Allegiance was recited.

MEMBERS PRESENT
 Kevin Daly
 Myra A. Foutris
 Ted Kwon
 Jay Oleniczak
 Rupal Shah Mandal
 Peter D. Theodore
 John P. Vranas

<u>ADMINISTRATORS/STAFF PRESENT</u>		
Dr. David L. Russo	Chris Harmon	Erin Curry
Dr. Dominick M. Lupo	Aliaa Ibrahim	Jordan Stephen
Courtney Whited	Jackie McGoey	Joseph Segreti
Mark Atkinson	Jennifer Ruttkay	Renee Tolnai

2. DISTRICT RECOGNITION

a. *Curricular Highlight* - On November 22, 2024, 8th grade and kindergarten students came together for the first of three Team-Up events, engaging in activities centered on social studies and math themes. Together, they created hand turkeys to share what they were grateful for and crafted friendship bracelets to practice pattern recognition, applying skills from Carnegie Math lessons. This meaningful collaboration fostered connection and community, perfectly reflecting our mission: One campus, one community, preparing, inspiring, and empowering learners; one moment at a time.

Lincoln Hall teachers Kenji Mori and Travis DuPriest provided an overview of the above Team-Up event and shared a video of the initiative.

3. AUDIENCE TO VISITORS

None

4. CONSENT AGENDA

a. APPROVAL OF MINUTES

I. Regular Board Meeting Minutes - **DECEMBER 5, 2024**

II. Regular Board Meeting - Closed Session Minutes - **DECEMBER 5, 2024**

b. EMPLOYMENT MATTERS

I. Personnel Report

II. New Employment

1. **Basira Yousafzai**, Part-Time Kitchen Staff, Lincoln Hall, effective December 12, 2024, \$15.23/hr
2. **Uzma Ali**, Paraprofessional, Todd Hall, effective January 6, 2025, \$17.40/hr
3. **Jenna George**, Full Time Substitute, District Wide, effective Dec 16, 2024, Class 1, Level 1, \$54,015/Pro-rated

III. FMLA Leave Request

1. **Mark Laske**, Instructional Coach, Todd Hall, effective Nov 19, 2024, with an expected return March 4, 2025
2. **Allison Chambers**, Paraprofessional, Rutledge Hall, effective on or about February 14, 2025, with an expected return May 19, 2025
3. **Andrew Almer**, 6th Grade Math Teacher, effective Dec 2, 2024, with an expected return date of March 10, 2025

c. POLICY

I. 2nd Reading/Adoption of Policy

1. Press Plus #117 - October 2024

(1) Draft Update

- (1) 4:30 Revenue and Investments
- (2) 6:00 Curriculum Content
- (3) 2:120 Board Member Development
- (4) 6:270 Guidance and Counseling Program

d. 2025-26 School Fees Draft

The Finance Committee members in attendance stated their support of the Administrative recommendation to the Board of Education to approve the 2025-26 School Fee Schedule, as presented.

e. Upcoming Staff Development Opportunities

- I. Illinois Music Educators Conference (IMEC), January 30-31, 2025, in Peoria, IL for Rutledge Hall Music Teacher Hillary Schroer

f. Rutledge Hall Audio Video Upgrade

The Finance Committee members in attendance stated their support of the Administrative recommendation to the Board of Education to approve this quote from Moonlight AV for the purchase and installation of equipment for the modernization of the Rutledge Hall Gymnasium and MPR in the amount of \$44,478.03.

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

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

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

Nays: None

Absent: None

Motion passed.

5. UNFINISHED BUSINESS

None

6. NEW BUSINESS

None

7. COMMUNICATION FROM BOARD MEMBERS

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

The NTDSE Governing Board did not meet in December 2024. The next scheduled meeting is January 23, 2025 at 6 p.m. at the NTDSE Administrative Building.

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

No report.

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

The Finance Committee last met on December 12, 2024.

There were no formal recommendations voted on due to the lack of a quorum. The Finance Committee members in attendance supported the Administrative recommendation to the Board of Education for:

1. 2025-26 School Fees Draft
2. The Barry and Taffy Berger Foundation Donation
3. Rutledge Hall Audio Video Upgrade

District Finance Update:

- Children’s Care and Development Center, Inc. (CCDC) lease expires June 2026

The next Finance Committee meeting is scheduled for Thursday, January 23, 2025 at 6:30 p.m. The public is welcome.

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

The Facilities Committee last met on October 22, 2024.

The December 2024 Facilities Committee meeting was canceled due to a scheduling conflict and light agenda.

The next Facilities Committee meeting is scheduled for Tuesday, January 21, 2025 at 6:00 p.m. The public is welcome.

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

The Policy Committee last met on Friday, November 15, 2024.

The Friday, December 13, 2024 Policy Committee meeting was cancelled due to a light agenda.

The next Policy Committee meeting is scheduled for Friday, February 21, 2025 at 8:30am in the Administration Building. The public is welcome.

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

President Daly shared important District upcoming dates. Please see the District website for information: sd74.org

8. COMMUNICATION TO THE BOARD OF EDUCATION

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

No report.

b. LSSU (Lincolnwood Support Staff Union): **Tommy Bujnowski (President)**

No report.

c. PALS (People Active with Lincolnwood Schools): **Stacey Johnson (President)**

PALS Vice President Mihra Seta provided an overview of the upcoming fundraising and community events, as well as the successes of the 2024-2025 school year past events. For more information: [PALS WEBSITE](#).

9. ADMINISTRATIVE REPORTS

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

I. The Barry and Taffy Berger Foundation Donation Approval

It was moved by Vice President Theodore and seconded by Member Oleniczak that the Lincolnwood School District 74 Board of Education accept this donation from the Barry and Taffy Berger Foundation in the amount of \$75,000, as presented.

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

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

Nays: None

Absent: None

Motion passed.

II. District Updates

Superintendent Russo wished everyone a Happy New Year. He hopes that 2025 has begun on a joyous note for everyone. Over the break, our Building and Grounds team took the opportunity to address routine and preventative maintenance tasks in preparation for our winter season. The team does a great job of taking advantage of these times to keep our physical plant running smoothly. We look forward to a fun and productive 2025 both in our classrooms and in our extracurricular activities.

Thank you again to our Kindergarten and 8th grade teachers for planning such a meaningful collaboration between our oldest and youngest students. It is so impactful to have our 8th graders serve as role models to our kindergarten students. It really creates a cross campus connection and further emphasizes that we are One Campus. We are excited about further chances to bring our students together from across buildings to share in a learning experience.

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

I. Curriculum Department Update

Assistant Superintendent for Curriculum and Instruction Lupo provided the following updates:

- District Winter MAP Assessments are underway.
- The ACCESS assessment window is now open. District English Language Learner students will be participating in this assessment as a way to monitor their progress with mastery of the English language.
- The District has our final three days of on-site Math professional development with the trainers from Carnegie Learning on January 27-30, 2025.

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

I. Finance Report - **OCTOBER 2024**

Courtney Whited, Business Manager/CSBO presented the October 2024 Finance Report.

II. Bills Payable in the Amount of \$2,593,116.86

Bills reviewed this month by: Peter D. Theodore and Rupal Shah Mandal

It was moved by Vice President Theodore and seconded by Member Shah Mandal that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of \$2,593,116.86.

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

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

Nays: None

Absent: None

Motion passed.

10. AUDIENCE TO VISITORS

None

11. RECESS INTO CLOSED SESSION

It was moved by President Daly and seconded by Secretary Vranas that the Lincolnwood School District 74 Board of Education recess into Closed Session for the purposes of: **5 ILCS 120/2(c)(1), amended by P.A. 101-459 - Personnel and 5 ILCS 120/2(c)(2) - Collective Negotiating.**

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

12. ADJOURNMENT

It was moved by Member Kwon and seconded by Member Oleniczak to adjourn the Regular meeting of the Lincolnwood School District 74 Board of Education.

President Daly submitted the motion to a voice vote and the motion passed at 9:43 p.m.

Kevin Daly, President

John P. Vranas, Secretary



Executive Summary Board of Education

DATE: February 6, 2025

TOPIC: Post-Issuance Tax Compliance Reports

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Annually, the Compliance Officer of Lincolnwood School District 74 must provide the Board of Education with certain obligations under the Federal Tax and Securities laws related to the bonds. The Compliance Officer has reviewed the bond documents. The documents include Post-Issuance Compliance Checklists and the attached Post-Issuance Tax Compliance Reports. The District currently has four outstanding bond issues that require annual review. The bonds were issued in 2015, 2016, 2018 and 2021.

Fiscal Impact:

There is no financial impact associated with providing these documents to the Board of Education.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to accept the findings contained in the Post-Issuance Tax Compliance Reports. Based upon the support of the Finance Committee, the Post-Issuance Tax Compliance Report will be placed on the Board of Education agenda for approval at the February 6, 2025 meeting.

POST-ISSUANCE TAX COMPLIANCE REPORT

SCHOOL DISTRICT NUMBER 74, COOK COUNTY, ILLINOIS (THE "DISTRICT")
\$8,505,000 GENERAL OBLIGATION LIMITED TAX SCHOOL BONDS,
SERIES 2015 (THE "BONDS")

POST ISSUANCE COMPLIANCE MATTERS

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Board of Education of School District Number 74, Cook County, Illinois

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Record Keeping Policy (the "*Policy*") adopted by the Board of Education (the "*Board*") of School District Number 74, Cook County, Illinois (the "*District*"), on the 9th day of December, 2015, I have prepared a report reviewing the District's contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District's compliance with such covenants and expectations.

(a) *Records*. I have in my possession all of the records required under the Policy.

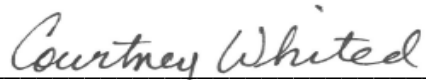
(b) *Arbitrage Rebate Liability*. I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “IRS”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 6th day of February, 2025.

By 
Compliance Officer

POST-ISSUANCE TAX COMPLIANCE REPORT

SCHOOL DISTRICT 74, COOK COUNTY, ILLINOIS (THE "DISTRICT")
\$4,235,000 GENERAL OBLIGATION LIMITED TAX SCHOOL BONDS,
SERIES 2016 (THE "BONDS")

POST ISSUANCE COMPLIANCE MATTERS

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Board of Education of School District Number 74, Cook County, Illinois

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Record Keeping Policy (the "*Policy*") adopted by the Board of Education (the "*Board*") of School District Number 74, Cook County, Illinois (the "*District*"), on the 9th day of December, 2015, I have prepared a report reviewing the District's contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District's compliance with such covenants and expectations.

(a) *Records*. I have in my possession all of the records required under the Policy.

(b) *Arbitrage Rebate Liability*. I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “IRS”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 6th day of February, 2025.

By Courtney Whited
Compliance Officer

POST-ISSUANCE TAX COMPLIANCE REPORT

SCHOOL DISTRICT NUMBER 74, COOK COUNTY, ILLINOIS (THE "DISTRICT")
\$5,910,000 GENERAL OBLIGATION LIMITED TAX SCHOOL BONDS,
SERIES 2018 (THE "BONDS")

POST ISSUANCE COMPLIANCE MATTERS

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Board of Education of School District Number 74, Cook County, Illinois

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Record Keeping Policy (the "*Policy*") adopted by the Board of Education (the "*Board*") of School District Number 74, Cook County, Illinois (the "*District*"), on the 9th day of December, 2015, I have prepared a report reviewing the District's contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District's compliance with such covenants and expectations.

(a) *Records*. I have in my possession all of the records required under the Policy.

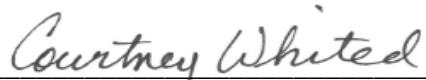
(b) *Arbitrage Rebate Liability*. I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “IRS”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 6th day of February 2025.

By 
Compliance Officer

POST-ISSUANCE TAX COMPLIANCE REPORT

SCHOOL DISTRICT NUMBER 74, COOK COUNTY, ILLINOIS (THE "DISTRICT")
\$6,365,000 GENERAL OBLIGATION LIMITED TAX SCHOOL BONDS,
SERIES 2021 (THE "BONDS")

POST ISSUANCE COMPLIANCE MATTERS

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Board of Education of School District Number 74, Cook County, Illinois

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Record Keeping Policy (the "*Policy*") adopted by the Board of Education (the "*Board*") of School District Number 74, Cook County, Illinois (the "*District*"), on the 9th day of December, 2015, I have prepared a report reviewing the District's contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District's compliance with such covenants and expectations.

(a) *Records*. I have in my possession all of the records required under the Policy.

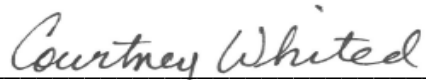
(b) *Arbitrage Rebate Liability*. I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “IRS”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 6th day of February 2025.

By 
Compliance Officer



Executive Summary Board of Education Meeting

DATE: February 6, 2025

TOPIC: Lincolnwood School District 74 – Site Assessment Survey

PREPARED BY: David Russo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

In October, members of the Administrative team attended the Illinois School Safety Conference. A recurring theme of that event was the value created from conducting a regular security assessment of a district's campus and buildings. Lincolnwood School District 74 has not conducted such an assessment in at least a decade.

Multiple proposals were obtained from vendors the District has conducted safety and security business with in the past. In recent years, the District has worked with Foresight Integrated Solutions on table top exercises, crisis planning, and a traffic study. Their proposal was also the least costly of those reviewed.

Foresight Integrated Solution's Site Assessment Survey (SAS), also known as a security audit, examines the safety and security including but not limited to:

- ï Reunification
- ï Panic Buttons
- ï School Buses
- ï Emergency Notification

- ï Camera Systems
- ï Guest Management
- ï Traffic
- ï Accessibility and Emergency Preparedness

The SAS will include staff interviews, review of policies and procedures, and will result in a written report.

Fiscal Impact:

\$8,000

Recommendation:

The Facilities Committee concurs with the Administration's recommendation to the Board of Education to approve this proposal from Foresight Integrated Solutions for a Site Assessment Survey in the amount of \$8,000.



November 6, 2024

Dr. David Russo, Superintendent of Schools
Lincolnwood School District 74
6950 North East Prairie Road
Lincolnwood, Illinois 60712
drusso@sd74.org

Re: Lincolnwood School District 74 - Site Safety Assessment

Dear Dr. Russo,

Thank you for taking the time to speak with me last week. I appreciate you sharing your concerns related to the site safety of School District 74's (SD74) campus. Your commitment to ensuring the safety of your school campus is to be commended. Please see below Foresight Integrated Solutions' proposal for a Site Assessment Survey (SAS).

The purpose of a SAS is to obtain an increased understanding of risk and vulnerabilities that are associated with buildings, grounds and safety processes. Foresight Integrated Solutions will identify security assets already in place and gaps that may exist. Information discovered from the SAS will be used to improve SD74's overall safety posture with better defined safety protocols.

Our findings will be actionable, relevant to SD74's context with the goal of increasing the overall security benefits of your physical security. We will help establish SD74 expectations and better equip your staff with safety training. We will work with you to determine the measures needed across your campus to not only detect, but deter and mitigate/eliminate threat(s).

Foresight Integrated Solutions's SAS, also known as a security audit, examines the safety and security including but not limited to:

- Reunification after an emergency
- Panic buttons
- School buses
- Emergency notification to staff/students/guests
 - Communications
- Camera systems

- Guest management
- Traffic during drop off/pick up
- Accessibility and emergency preparedness of the buildings, grounds, and staff preparedness (training and knowledge of emergencies)

Our SAS will include staff interviews, review of any policies and procedures related to school safety/security, training, exercises and drills (last two years).

Site assessments are vehicles for the continual collection of information, and they can be conducted while walking throughout the campus and facilities. Foresight Integrated Solutions will work with your staff, along with the Lincolnwood Police, Fire and Public Works Departments to complete these assessments.

Foresight Integrated Solutions will also consider the following strategies:

1. **Leadership Commitment** - Assessing effective buy-in and strategic direction
2. **Risk and Threat Identification** - Gauging capabilities in identifying and prioritizing risks
3. **Business Continuity Planning** - Evaluating continuity plans
4. **Crisis Management and Incident Response** - Assessing protocols including communication internally and externally (first responders)
5. **Organizational and Operational Resilience** - Analyzing operational stability
6. **Training and Awareness** - Analyzing preparedness through training initiatives
7. **Testing and Exercising** - Ensuring resilience through regular drills and scenario planning
8. **Continuous Improvement** - Focusing on improvement

Total cost: \$8,000

Foresight Integrated Solutions will present an electronic report (PDF) within 30 days of completing this project. That report will include findings along with reasonable recommendations that SD74 can implement to increase the safety of their students, staff and the public.

On behalf of Foresight Integrated Solutions, thank you for the opportunity to provide this valuable service to you. Please do not hesitate to contact me with any questions or concerns regarding this proposal.

Best regards,



Larry Martin, Principal

Review of Closed Session Minutes

Date Reviewed by Board Secretary: January 15, 2025

Date Reviewed by Board of Education: February 6, 2025

Date of Board Approval: February 6, 2025

Date of Minutes	Recommendation of Board Secretary
September 1, 2016	REMAIN CLOSED
April 4, 2024 #2	REMAIN CLOSED
June 6, 2024	OPEN
June 27, 2024	OPEN
August 1, 2024	OPEN
September 5, 2024	OPEN
October 3, 2024	OPEN
November 7, 2024	OPEN
December 5, 2024	OPEN

Review of Closed Session Audio Recordings

Date Reviewed by Board Secretary: January 15, 2025

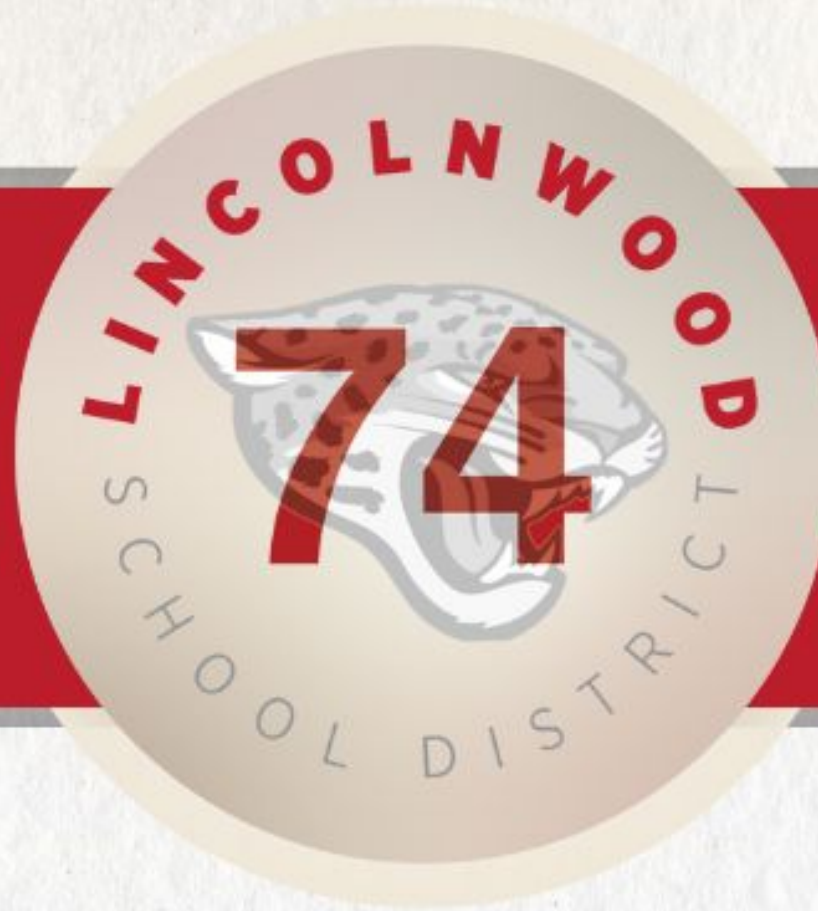
Date Reviewed by Board of Education: February 6, 2025

Date of Board Approval: February 6, 2025

Destroy Audio Recordings of the following Board of Education Closed Meetings (held prior to July 30, 2023)
January 12, 2023
February 2, 2023
March 2, 2023
April 6, 2023
June 1, 2023
June 22, 2023

Strategic Plan

2024-2029



Board Update

February 6, 2025

Mission

One Campus, One Community

**Preparing, inspiring, and empowering learners;
one moment at a time.**

Getting the Word Out...

Tuesday Newsday Communications

Staff T-Shirts

Welcome to Kindergarten Signs

#SD74Moments Theme on Social Media

Mission Statement on Agenda

Spirit Wear Store



New Spirit Wear



'Welcome to Kindergarten' year sign

Vision

To be the most welcoming and sought-after learning environment by:

- **Leading** academic excellence through innovative instruction;
- **Developing** high-school-ready learners with cutting-edge resources;
- **Cultivating** a sense of belonging for all.

Living the Vision

Innovative Instruction

- Coaching Model
- TeachCon

High-School Ready Learners

- Alumni Survey
- Administrative Field Visit to Niles West

Cultivating Belonging

- Dr. Doug Bolton



TeachCON

Goals

Teaching and Learning

Optimize the impact of teaching and learning to prepare students for high school and beyond.

Facilities and Finances

Maximize good stewardship of resources and anticipate the space and safety needs of the learning environment.

Technology

Enhance technology through the evaluation and integration of tools to develop impactful learning experiences.

Communications

Establish consistent, accessible, and proactive communication methods.

Human Resources

Recruit, retain, and enhance a high-quality staff.

Teaching and Learning

Carnegie Learning Implementation

Literacy Program Review

Vertical Articulation Opportunities

Instructional Coaching

Absenteeism

- Director of Student Services
- Tuesday Newsday Spotlight

Communications campaign to address absenteeism



Finance and Facilities

Summer 2025 Construction Planning

- Campus Site Work
- Rutledge Hall Corridors
- Rutledge Hall Exterior Doors
- Todd Hall Tunnel HVAC

Rental Agreements

- CCDC
- NTDSE Extended School Year
- Lincolnwood Parks and Rec

Technology

Camera Infrastructure and Updating

Integration of Platforms

- Access Control
- Visitor Management
- Emergency Alerts

Artificial Intelligence Working Group

- Protocols for Student and Staff Use
- Staff Professional Development

Communications

District Website Redesign

Streamlined Transportation Text Communications

Social Media Growth

Text Message Reminders for All AM-Only Days and District Breaks

Assisted Living Partnerships

Year Round Spirit Wear Store

Human Resources

“New Staff” Check-Ins

Mentoring Program

Career Fairs

Hiring Timelines

ABOUT SD74
Lincolnwood School District 74 is located approximately 10 miles north of downtown Chicago in Lincolnwood, IL, which serves as the gateway to Chicagoland's North Shore.

The District is made up of three schools on one campus, serving approximately 1,250 students in pre-kindergarten through eighth grade:

Todd Hall (Grades Pre-K-2)
3925 W. Lunt Ave.
Phone: 847-675-8235
Principal: Chris Harmon

Rutledge Hall (Grades 3-5)
6850 N. East Prairie Road
Phone: 847-675-8236
Principal: Aliaa Ibrahim

Lincoln Hall (Grades 6-8)
6855 N. Crawford Ave.
Phone: 847-675-8240
Principal: Mark Atkinson
Assistant Principal: Joe Segreti

GET IN TOUCH
Website
www.sd74.org

District Office
Marvin Garlich Administration Building
6950 N. East Prairie Road
Lincolnwood, IL 60712
Hours: 8 a.m. - 4 p.m., M-F
Phone: 847-675-8234

Home of the Jaguars!



Home of the Jaguars



*One campus, One community
Preparing, inspiring, and empowering learners;
one moment at a time.*

District Highlights

- Small class sizes
- Competitive pay
- 88% teacher retention rate
- Academically inclined and ethnically diverse student body
- Supportive Administration team and Board of Education
- Involved parent-community organization
- Expansive, well-maintained 20-acre campus with updated facilities

Where are we located?



Learn more:

Website
www.sd74.org

District Office
Marvin Garlich Administration Building
6950 N. East Prairie Road
Lincolnwood, IL 60712
Hours: 8:00 a.m. - 4:00 p.m., M-F
Phone: 847-675-8234



Connect with us!



@lincolnwoods74
#SD74Moments

Career Fair banner and trifold

Our #SD74Moments ...



