



LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
FINANCE COMMITTEE MEETING AGENDA
THURSDAY, JULY 23, 2020 AT **6:30 PM**

BOARD OF EDUCATION
Scott L. Anderson, *President*
Kevin Daly, *Vice President*
John P. Vranas, *Secretary*
Jeffrey S. Evens
Myra A. Foutris
Elaina Geraghty
Rupal Mandal

ADMINISTRATION
Dr. Kimberly A. Nasshan, *Superintendent of Schools*
Dr. David Russo, *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 Lincoln Hall Auditorium
6855 North Crawford
Lincolnwood, IL 60712,
on Thursday, July 23, 2020.*

IN-PERSON PARTICIPATION: It is expected that all members of the Finance Committee, plus several administrators, will be physically present at the Lincoln Hall Auditorium located at 6855 North Crawford, Lincolnwood, IL. The July 23, 2020 Finance Committee meeting will be broadcast through ZOOM Video Conferencing for Public Audience to Visitors. Members of the public are encouraged to utilize the Zoom broadcast if possible. Zoom Tech Check at 6:15 p.m.

Join the meeting via ZOOM app (video and audio): Meeting ID: # 822 1909 3490, password # 8caJQG
(Link: <https://us02web.zoom.us/j/82219093490?pwd=RGZZZQUJmUzITcmZMZHZ6ZE4vcFMzUT09>)
or

Join the meeting via phone (audio only): Step #1: Dial 1-312-626-6799; Step #2: Enter Meeting ID: # 822 1909 3490, password # 926771, hit "#"

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

Kevin Daly (BOE), Chairman
John P. Vranas (BOE)
Mike Bartholomew, Community Member
Eric Biljetina, Community Member
Bharat K. Shah, Community Member
Steven Pawlow, Community Member

ADMINISTRATORS/STAFF

Dr. Kimberly A. Nasshan, Superintendent of Schools
Dr. David L. Russo, Assistant Superintendent of Curriculum and Instruction
Courtney Whited, Business Manager/CSBO

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **June 11, 2020**

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

a. Fund Balance Report - **MAY 2020**

5. OLD BUSINESS

a. INFORMATION/DISCUSSION: District Finance Update

6. NEW BUSINESS

a. INFORMATION/DISCUSSION/ACTION: Tentative Budget for Fiscal Year 2021

b. INFORMATION/DISCUSSION/ACTION: Donation of Dresses to Lincolnwood School District 74

c. INFORMATION/DISCUSSION/ACTION: Renewal of MidCo Systems' Mitel MiVoice Office250 Gold System and Support Plans

i

d. INFORMATION/DISCUSSION/ACTION: Renewal of IXL for the 2020-2021 School Year

e. INFORMATION/DISCUSSION/ACTION: Newsela Essentials Renewal for the 2020-21 School Year

7. ADJOURNMENT

Motion by Member: _____ Seconded by: _____

Dr. Kimberly A. Nasshan, 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, JUNE 11, 2020 AT **6:30 PM**

BOARD OF EDUCATION
Scott L. Anderson, *President*
Kevin Daly, *Vice President*
John P. Vranas, *Secretary*
Jeffrey S. Evens
Myra A. Foutris
Elaina Geraghty
Rupal Mandal

ADMINISTRATION
Dr. Kimberly A. Nasshan, *Superintendent of Schools*
Dr. David Russo, *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 via ZOOM Video Conferencing,
on Thursday, June 11, 2020.*

1. Roll Call

Chairman Daly called the Finance Committee meeting to order at 6:31 p.m.

FINANCE COMMITTEE MEMBERS PRESENT

Kevin Daly (BOE), Chairman
Mike Bartholomew
Steven Pawlow
Dr. Bharat K. Shah

FINANCE COMMITTEE MEMBERS NOT PRESENT

John P. Vranas (BOE)
Eric Biljetina

ADMINISTRATORS/STAFF PRESENT

Dr. Kimberly A. Nasshan, Superintendent
Dr. David L. Russo, Assistant Superintendent
Courtney Whited, Business Manager/CSBO
Christopher Edman, Director of Technology

2. Audience to Visitors

None

3. Approval of Minutes

a. Finance Committee Meeting - May 21, 2020

A motion was made, seconded and passed to approve the May 21, 2020 Finance Committee meeting

4. Fund Balance Report

a. Fund Balance Report - APRIL 2020

Courtney Whited, Business Manager/CSBO, presented the Committee with the April 2020 Fund Balance Report.

5. Old Business

None

6. New Business

a. 2020-21 Collective Liability Insurance Cooperative (CLIC) Property/Casualty Insurance Renewal

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to renew the 2020-21 Property/Casualty/Student Accident Insurance with Collective Liability Insurance Cooperative (CLIC) in the amount of \$75,171.

b. PK-5 Science Curricular Renewal – Mystery Science ©2019

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to approve renewal of the Mystery Science ©2019 program through the 2022-2023 school year for Grades PK-5 and supply kits for Grades 3-5 in the 2020-2021 school year for a total cost of \$11,476.

c. Amendment to Contract for Transportation Services - May 1 - June 9, 2020

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to approve the Amendment to Contract for Transportation Services with First Student, Inc. for the duration of May 1 - June 9, 2020, as presented.

d. Forecast5 Amendment and Renewal

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to approve the Forecast5 Analytics Amendment and invoice in the amount of \$13,047.50.

e. AT&T ISDN Prime Three-Year Contract Renewal from July 2020 to July 2023

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to accept the contract from AT&T for ISDN Prime service in the amount of \$425.90 per month from July 2020 to July 2023.

f. AT&T Business Local Calling Plan from August 2020 to August 2021

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to approve this Agreement from AT&T for Business Local Calling Services in the amount of \$65 monthly per line from August 2020 to August 2021.

g. Renewal of Gaggle.Net, Inc.

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to renew the Gaggle.Net, Inc. contract from July 1, 2020 to June 30, 2023, and pay for services for the 2020-21 school year in the amount of \$3,410.

h. Renewal of Schoology Learning Management System for the 2020-2021 School Year

A motion was made, seconded and passed that the Finance Committee concurs to recommend to the Board of Education to accept the Agreement from Schoology Learning Management System in the amount of \$4,079 from July 1, 2020 to June 30, 2021.

7. District Finance Update

Courtney Whited, Business Manager/CSBO summarized the results of changes in insurance coverage from the Open Enrollment period.

Courtney Whited, Business Manager/CSBO contacted the vendor to determine if refinancing debt at this time is a beneficial option for the District.

8. Adjournment

A motion was made, seconded and passed that the Finance Committee meeting be adjourned. The Finance Committee meeting was adjourned at 7:02 p.m.

The next Finance Committee meeting will be Thursday, July 23, 2020 at 6:30 p.m. The public is welcome.

Kevin Daly, Chairman

John P. Vranas, Member

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2019-2020

Month: May
 Year: 2020
 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	\$9,500,109.36	\$19,975,251.00	(\$16,206,105.86)	\$0.00	\$13,269,254.50
20	OPERATIONS & MAINTENANCE	\$2,492,615.63	\$2,114,841.03	(\$1,777,111.42)	\$0.00	\$2,830,345.24
30	DEBT SERVICE	\$627,967.73	\$1,286,643.93	(\$1,007,000.00)	\$0.00	\$907,611.66
40	TRANSPORTATION	\$1,161,249.57	\$869,127.82	(\$1,069,563.06)	\$0.00	\$960,814.33
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$406,824.65	\$245,913.17	(\$218,302.48)	\$0.00	\$434,435.34
52	SOCIAL SECURITY AND MEDICARE	(\$140,942.61)	\$252,058.04	(\$264,092.60)	\$0.00	(\$152,977.17)
60	CAPITAL PROJECTS	\$2,000,931.67	\$27,809.48	(\$435,095.02)	\$0.00	\$1,593,646.13
70	WORKING CASH	\$392,706.31	\$6,928.35	\$0.00	\$0.00	\$399,634.66
80	TORT IMMUNITY	\$113,631.35	\$2,420.06	(\$88,873.00)	\$0.00	\$27,178.41
90	FIRE PREVENTION & SAFETY	\$3,885,282.13	\$519,577.51	(\$1,818.57)	\$0.00	\$4,403,041.07
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$20,440,375.79	\$25,300,570.39	(\$21,067,962.01)	\$0.00	\$24,672,984.17

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 05/31/2020

Fiscal Year: 2019-2020

ASSETS

CASH & INVESTMENTS

Cash in Bank (+)	\$24,102,329.00
Imprest Fund (+)	\$15,052.96
Petty Cash (+)	\$100.00

Sub-total : CASH & INVESTMENTS	\$24,117,481.96
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DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+)	(\$467.03)
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Sub-total : DUE FROM OTHER GOVERNMENTS	(\$467.03)
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Total : ASSETS	\$24,117,014.93
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LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+)	\$96,020.95
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Sub-total : ACCOUNTS PAYABLE	\$96,020.95
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OTHER CURRENT LIABILITIES

Other Liabilities (+)	\$26,721.07
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Payroll Liabilities (+)	(\$678,711.26)
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Sub-total : OTHER CURRENT LIABILITIES	(\$651,990.19)
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Total : LIABILITIES	(\$555,969.24)
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FUND BALANCE

Unreserved Fund Balance

Fund Balance (+)	\$20,440,375.79
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Sub-total : Unreserved Fund Balance	\$20,440,375.79
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NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+)	\$4,232,608.38
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Sub-total : NET INCREASE (DECREASE)	\$4,232,608.38
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Total : FUND BALANCE	\$24,672,984.17
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Total LIABILITIES + FUND BALANCE	\$24,117,014.93
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End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$139,037.53	\$22,054,854.04	\$21,512,533.00	(\$542,321.04)	102.5%
Payments in Lieu of Taxes (+)	\$84,202.94	\$616,847.41	\$559,110.00	(\$57,737.41)	110.3%
Tuition Payments Received (+)	(\$29,620.00)	\$121,671.75	\$189,000.00	\$67,328.25	64.4%
Interest Revenue Received (+)	\$34,089.20	\$374,565.42	\$365,450.00	(\$9,115.42)	102.5%
Sales to Pupils & Adults (+)	(\$8,187.42)	\$198,468.65	\$254,000.00	\$55,531.35	78.1%
Activity Fees Received (+)	\$25,953.50	\$93,224.51	\$103,020.00	\$9,795.49	90.5%
Rental Revenue (+)	\$25,534.50	\$82,368.99	\$88,000.00	\$5,631.01	93.6%
Other Local Revenue (+)	\$1,068.37	\$120,523.67	\$223,480.00	\$102,956.33	53.9%
Sub-total : LOCAL SOURCES	\$272,078.62	\$23,662,524.44	\$23,294,593.00	(\$367,931.44)	101.6%
STATE SOURCES					
State Grants & Aid Received (+)	\$190,114.29	\$1,332,264.74	\$1,485,000.00	\$152,735.26	89.7%
Sub-total : STATE SOURCES	\$190,114.29	\$1,332,264.74	\$1,485,000.00	\$152,735.26	89.7%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$0.00	\$305,781.21	\$290,016.00	(\$15,765.21)	105.4%
Sub-total : FEDERAL SOURCES	\$0.00	\$305,781.21	\$290,016.00	(\$15,765.21)	105.4%
Total : REVENUE	\$462,192.91	\$25,300,570.39	\$25,069,609.00	(\$230,961.39)	100.9%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$548,773.99	\$5,542,661.09	\$7,230,411.05	\$1,687,749.96	76.7%
Employee Benefits (-)	\$100,325.34	\$909,536.01	\$1,319,503.48	\$409,967.47	68.9%
Purchased Services (-)	\$28,705.19	\$169,455.50	\$290,550.00	\$121,094.50	58.3%
Termination Benefits (-)	\$29,194.18	\$328,733.76	\$447,100.00	\$118,366.24	73.5%
Supplies & Materials (-)	\$22,212.31	\$329,732.63	\$509,100.00	\$179,367.37	64.8%
Capital Expenditures (-)	\$136,507.00	\$282,242.37	\$352,000.00	\$69,757.63	80.2%
Other Objects (-)	\$0.00	\$0.00	\$2,250.00	\$2,250.00	0.0%
Non-Capitalized Equipment (-)	\$4.72	\$18,433.59	\$108,000.00	\$89,566.41	17.1%
Sub-total : REGULAR K-12 PROGRAMS	(\$865,722.73)	(\$7,580,794.95)	(\$10,258,914.53)	(\$2,678,119.58)	73.9%
PRE-K PROGRAMS					
Salaries (-)	\$17,362.92	\$174,590.62	\$225,917.85	\$51,327.23	77.3%
Employee Benefits (-)	\$7,285.54	\$66,417.08	\$93,500.13	\$27,083.05	71.0%
Purchased Services (-)	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
Supplies & Materials (-)	\$0.00	\$1,999.02	\$2,995.00	\$995.98	66.7%
Capital Expenditures (-)	\$0.00	\$26.70	\$500.00	\$473.30	5.3%
Non-Capitalized Equipment (-)	\$0.00	\$620.30	\$500.00	(\$120.30)	124.1%
Sub-total : PRE-K PROGRAMS	(\$24,648.46)	(\$243,653.72)	(\$323,612.98)	(\$79,959.26)	75.3%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$81,807.68	\$798,528.40	\$1,149,687.76	\$351,159.36	69.5%
Employee Benefits (-)	\$26,738.29	\$226,336.40	\$303,609.56	\$77,273.16	74.5%
Purchased Services (-)	\$217.35	\$642.35	\$5,000.00	\$4,357.65	12.8%
Supplies & Materials (-)	\$0.00	\$2,774.78	\$5,000.00	\$2,225.22	55.5%
Capital Expenditures (-)	\$0.00	\$6,187.95	\$5,000.00	(\$1,187.95)	123.8%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Other Objects (-)	\$0.00	\$215.00	\$500.00	\$285.00	43.0%
Non-Capital Equipment (-)	\$0.00	\$2,158.91	\$5,000.00	\$2,841.09	43.2%
Sub-total : SPECIAL ED PROGRAMS K-12	(\$108,763.32)	(\$1,036,843.79)	(\$1,473,797.32)	(\$436,953.53)	70.4%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$35,490.52	\$354,311.79	\$461,377.00	\$107,065.21	76.8%
Employee Benefits (-)	\$5,996.98	\$55,093.42	\$76,196.36	\$21,102.94	72.3%
Purchased Services (-)	\$0.00	\$22,055.03	\$26,895.00	\$4,839.97	82.0%
Supplies & Materials (-)	\$0.00	\$6,929.11	\$6,615.00	(\$314.11)	104.7%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$41,487.50)	(\$438,389.35)	(\$571,083.36)	(\$132,694.01)	76.8%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$1,158.04	\$65,343.57	\$90,000.00	\$24,656.43	72.6%
Employee Benefits (-)	\$33.32	\$2,893.14	\$1,350.00	(\$1,543.14)	214.3%
Supplies & Materials (-)	\$0.00	\$4,958.57	\$6,000.00	\$1,041.43	82.6%
Capital Expenditures (-)	\$0.00	\$5,676.50	\$7,000.00	\$1,323.50	81.1%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$1,191.36)	(\$78,871.78)	(\$105,350.00)	(\$26,478.22)	74.9%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$0.00	\$30,425.00	\$31,150.00	\$725.00	97.7%
Employee Benefits (-)	\$0.00	\$1,192.29	\$1,186.52	(\$5.77)	100.5%
Supplies & Materials (-)	\$180.00	\$1,863.23	\$2,500.00	\$636.77	74.5%
Sub-total : SUMMER SCHOOL PROGRAMS	(\$180.00)	(\$33,480.52)	(\$34,836.52)	(\$1,356.00)	96.1%
GIFTED PROGRAMS					
Salaries (-)	\$28,390.32	\$283,903.20	\$369,074.00	\$85,170.80	76.9%
Employee Benefits (-)	\$6,560.03	\$56,506.73	\$77,110.48	\$20,603.75	73.3%
Supplies & Materials (-)	\$5.30	\$3,735.70	\$6,500.00	\$2,764.30	57.5%
Sub-total : GIFTED PROGRAMS	(\$34,955.65)	(\$344,145.63)	(\$452,684.48)	(\$108,538.85)	76.0%
BILINGUAL PROGRAMS					
Salaries (-)	\$48,757.40	\$493,395.16	\$636,643.00	\$143,247.84	77.5%
Employee Benefits (-)	\$8,133.01	\$72,798.32	\$100,248.13	\$27,449.81	72.6%
Purchased Services (-)	\$1,650.00	\$1,650.00	\$2,150.00	\$500.00	76.7%
Supplies & Materials (-)	\$2,557.39	\$5,828.10	\$7,500.00	\$1,671.90	77.7%
Sub-total : BILINGUAL PROGRAMS	(\$61,097.80)	(\$573,671.58)	(\$746,541.13)	(\$172,869.55)	76.8%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$22,652.90	\$213,785.64	\$294,488.00	\$80,702.36	72.6%
Employee Benefits (-)	\$1,667.63	\$15,052.26	\$20,640.19	\$5,587.93	72.9%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Supplies & Materials (-)	(\$12.98)	\$1,507.15	\$2,000.00	\$492.85	75.4%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$24,307.55)	(\$230,345.05)	(\$317,628.19)	(\$87,283.14)	72.5%
HEALTH SERVICES					
Salaries (-)	\$11,433.50	\$126,891.26	\$159,192.65	\$32,301.39	79.7%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Employee Benefits (-)	\$6,169.59	\$58,695.60	\$72,873.66	\$14,178.06	80.5%
Purchased Services (-)	\$0.00	\$1,151.79	\$6,000.00	\$4,848.21	19.2%
Supplies & Materials (-)	\$0.00	\$1,486.46	\$3,750.00	\$2,263.54	39.6%
Capital Expenditures (-)	\$0.00	\$2,950.00	\$10,500.00	\$7,550.00	28.1%
Other Objects (-)	\$0.00	\$0.00	\$600.00	\$600.00	0.0%
Sub-total : HEALTH SERVICES	(\$17,603.09)	(\$191,175.11)	(\$252,916.31)	(\$61,741.20)	75.6%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$12,845.18	\$128,451.80	\$166,987.00	\$38,535.20	76.9%
Employee Benefits (-)	\$2,644.42	\$13,830.70	\$11,469.16	(\$2,361.54)	120.6%
Purchased Services (-)	\$0.00	\$124.00	\$3,000.00	\$2,876.00	4.1%
Supplies & Materials (-)	\$0.00	\$842.56	\$1,050.00	\$207.44	80.2%
Sub-total : PSYCHOLOGICAL SERVICES	(\$15,489.60)	(\$143,249.06)	(\$182,506.16)	(\$39,257.10)	78.5%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$20,527.46	\$205,274.60	\$266,857.00	\$61,582.40	76.9%
Employee Benefits (-)	\$2,874.83	\$26,440.72	\$35,493.75	\$9,053.03	74.5%
Supplies & Materials (-)	\$111.32	\$380.06	\$2,500.00	\$2,119.94	15.2%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$23,513.61)	(\$232,095.38)	(\$304,850.75)	(\$72,755.37)	76.1%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$6,230.90	\$52,371.06	\$55,000.00	\$2,628.94	95.2%
Employee Benefits (-)	\$431.34	\$3,462.03	\$825.00	(\$2,637.03)	419.6%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$6,662.24)	(\$55,833.09)	(\$55,825.00)	\$8.09	100.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$24,296.56	\$298,695.91	\$332,436.96	\$33,741.05	89.9%
Employee Benefits (-)	\$4,256.71	\$47,843.20	\$51,773.79	\$3,930.59	92.4%
Purchased Services (-)	\$250.00	\$58,192.18	\$84,040.00	\$25,847.82	69.2%
Supplies & Materials (-)	\$0.00	\$2,678.21	\$2,600.00	(\$78.21)	103.0%
Other Objects (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$28,803.27)	(\$407,409.50)	(\$473,350.75)	(\$65,941.25)	86.1%
EDUCATIONAL MEDIA					
Salaries (-)	\$18,826.94	\$188,269.40	\$244,750.00	\$56,480.60	76.9%
Employee Benefits (-)	\$2,412.35	\$22,269.18	\$30,980.11	\$8,710.93	71.9%
Supplies & Materials (-)	\$0.00	\$23,365.96	\$33,850.00	\$10,484.04	69.0%
Sub-total : EDUCATIONAL MEDIA	(\$21,239.29)	(\$233,904.54)	(\$309,580.11)	(\$75,675.57)	75.6%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	\$4,785.90	\$49,420.07	\$72,000.00	\$22,579.93	68.6%
Purchased Services (-)	\$13,320.80	\$189,231.54	\$238,950.00	\$49,718.46	79.2%
Supplies & Materials (-)	\$45.00	\$103.96	\$2,500.00	\$2,396.04	4.2%
Other Objects (-)	\$14,847.00	\$21,422.00	\$15,000.00	(\$6,422.00)	142.8%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$32,998.70)	(\$260,177.57)	(\$329,450.00)	(\$69,272.43)	79.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
SUPERINTENDENT					
Salaries (-)	\$19,571.00	\$234,852.00	\$237,827.00	\$2,975.00	98.7%
Employee Benefits (-)	\$2,874.30	\$32,426.03	\$41,800.50	\$9,374.47	77.6%
Purchased Services (-)	\$0.00	\$1,776.36	\$9,500.00	\$7,723.64	18.7%
Supplies & Materials (-)	\$0.00	\$347.78	\$2,000.00	\$1,652.22	17.4%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Other Objects (-)	\$0.00	\$1,928.00	\$5,000.00	\$3,072.00	38.6%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : SUPERINTENDENT	(\$22,445.30)	(\$271,330.17)	(\$298,127.50)	(\$26,797.33)	91.0%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$10,315.08	\$123,514.81	\$0.00	(\$123,514.81)	0.0%
Employee Benefits (-)	\$4,101.14	\$45,336.19	\$0.00	(\$45,336.19)	0.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$14,416.22)	(\$168,851.00)	\$0.00	\$168,851.00	0.0%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$84,398.00	\$87,526.00	\$95,000.00	\$7,474.00	92.1%
Sub-total : WORKERS COMPENSATION INSURANCE	(\$84,398.00)	(\$87,526.00)	(\$95,000.00)	(\$7,474.00)	92.1%
UNEMPLOYMENT COMPENSATION					
Purchased Services (-)	\$0.00	\$1,347.00	\$0.00	(\$1,347.00)	0.0%
Sub-total : UNEMPLOYMENT COMPENSATION	\$0.00	(\$1,347.00)	\$0.00	\$1,347.00	0.0%
LOSS PREVENTION REDUCTION					
Capital Expenditures (-)	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$24,000.00	\$24,000.00	0.0%
Sub-total : LOSS PREVENTION REDUCTION	\$0.00	\$0.00	(\$27,000.00)	(\$27,000.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	\$0.00	\$0.00	\$70,000.00	\$70,000.00	0.0%
Sub-total : PROPERTY INSURANCE	\$0.00	\$0.00	(\$70,000.00)	(\$70,000.00)	0.0%
PRINCIPAL					
Salaries (-)	\$53,484.96	\$647,265.30	\$697,311.86	\$50,046.56	92.8%
Employee Benefits (-)	\$17,315.82	\$190,173.87	\$208,168.48	\$17,994.61	91.4%
Purchased Services (-)	\$1,013.40	\$4,698.50	\$10,800.00	\$6,101.50	43.5%
Supplies & Materials (-)	\$0.00	\$3,392.52	\$8,700.00	\$5,307.48	39.0%
Capital Expenditures (-)	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
Other Objects (-)	\$0.00	\$798.00	\$3,500.00	\$2,702.00	22.8%
Sub-total : PRINCIPAL	(\$71,814.18)	(\$846,328.19)	(\$932,480.34)	(\$86,152.15)	90.8%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$12,679.62	\$152,155.44	\$17,835.00	(\$134,320.44)	853.1%
Employee Benefits (-)	\$2,504.07	\$28,076.41	\$30,599.29	\$2,522.88	91.8%
Other Objects (-)	\$0.00	\$1,170.00	\$2,000.00	\$830.00	58.5%
Non-Capitalizer Equipment (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : OPERATION OF BUSINESS SERVICES	(\$15,183.69)	(\$181,401.85)	(\$51,434.29)	\$129,967.56	352.7%
FISCAL SERVICES					
Salaries (-)	\$15,616.22	\$185,503.02	\$342,401.16	\$156,898.14	54.2%
Employee Benefits (-)	\$6,448.97	\$68,449.96	\$77,096.86	\$8,646.90	88.8%
Purchased Services (-)	\$96,816.48	\$106,321.85	\$114,000.00	\$7,678.15	93.3%
Supplies & Materials (-)	\$0.00	\$5,698.59	\$5,000.00	(\$698.59)	114.0%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Other Objects (-)	\$2,225.14	\$20,460.75	\$10,000.00	(\$10,460.75)	204.6%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Sub-total : FISCAL SERVICES	(\$121,106.81)	(\$386,434.17)	(\$551,998.02)	(\$165,563.85)	70.0%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$3,413.57	\$169,080.55	\$350,000.00	\$180,919.45	48.3%
Capital Expenditures (-)	\$0.00	\$267,833.04	\$286,000.00	\$18,166.96	93.6%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$3,413.57)	(\$436,913.59)	(\$636,000.00)	(\$199,086.41)	68.7%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$32,580.58	\$445,136.28	\$516,296.80	\$71,160.52	86.2%
Employee Benefits (-)	\$12,720.52	\$147,386.19	\$151,885.33	\$4,499.14	97.0%
Purchased Services (-)	\$26,746.15	\$727,235.85	\$971,000.00	\$243,764.15	74.9%
Supplies & Materials (-)	\$26,662.72	\$390,141.98	\$478,000.00	\$87,858.02	81.6%
Capital Expenditures (-)	\$10,307.20	\$148,656.00	\$811,500.00	\$662,844.00	18.3%
Other Objects (-)	\$0.00	\$180.00	\$1,750.00	\$1,570.00	10.3%
Non-Capitalized Equipment (-)	\$83.83	\$2,543.61	\$24,000.00	\$21,456.39	10.6%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$109,101.00)	(\$1,861,279.91)	(\$2,954,432.13)	(\$1,093,152.22)	63.0%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$76,565.31	\$1,069,563.06	\$1,238,000.00	\$168,436.94	86.4%
Sub-total : PUPIL TRANSPORTATION	(\$76,565.31)	(\$1,069,563.06)	(\$1,238,000.00)	(\$168,436.94)	86.4%
FOOD SERVICES					
Salaries (-)	\$17,186.06	\$181,916.20	\$228,194.50	\$46,278.30	79.7%
Employee Benefits (-)	\$7,362.16	\$68,877.38	\$129,792.56	\$60,915.18	53.1%
Purchased Services (-)	\$20.30	\$2,494.88	\$30,000.00	\$27,505.12	8.3%
Supplies & Materials (-)	\$38.43	\$155,398.07	\$264,200.00	\$108,801.93	58.8%
Capital Expenditures (-)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
Other Objects (-)	\$0.00	\$1,212.00	\$2,000.00	\$788.00	60.6%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$4,500.00	\$4,500.00	0.0%
Sub-total : FOOD SERVICES	(\$24,606.95)	(\$409,898.53)	(\$663,687.06)	(\$253,788.53)	61.8%
INTERNAL SERVICES					
Purchased Services (-)	\$0.00	\$23,993.55	\$2,900.00	(\$21,093.55)	827.4%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Sub-total : INTERNAL SERVICES	\$0.00	(\$23,993.55)	(\$4,400.00)	\$19,593.55	545.3%
INFORMATION SERVICES					

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2020 through 05/31/2020

Fiscal Year: 2019-2020

	<u>05/01/2020 - 05/31/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Salaries (-)	\$5,957.00	\$71,484.00	\$77,441.00	\$5,957.00	92.3%
Employee Benefits (-)	\$1,746.80	\$19,259.29	\$19,835.80	\$576.51	97.1%
Purchased Services (-)	\$4,222.00	\$23,938.37	\$47,500.00	\$23,561.63	50.4%
Supplies & Materials (-)	\$0.00	\$1,128.00	\$6,000.00	\$4,872.00	18.8%
Other Objects (-)	\$19.50	\$1,099.37	\$2,000.00	\$900.63	55.0%
Sub-total : INFORMATION SERVICES	(\$11,945.30)	(\$116,909.03)	(\$152,776.80)	(\$35,867.77)	76.5%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$33,230.60	\$388,880.70	\$444,397.15	\$55,516.45	87.5%
Employee Benefits (-)	\$12,121.40	\$121,868.93	\$124,186.21	\$2,317.28	98.1%
Purchased Services (-)	(\$450.00)	\$561.19	\$1,000.00	\$438.81	56.1%
Other Objects (-)	\$0.00	\$0.00	\$300.00	\$300.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$44,902.00)	(\$511,310.82)	(\$569,883.36)	(\$58,572.54)	89.7%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,295.00	\$1,295.00	0.0%
Sub-total : COMMUNITY SERVICES	\$0.00	\$0.00	(\$2,295.00)	(\$2,295.00)	0.0%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$14,251.00	\$33,502.00	\$39,000.00	\$5,498.00	85.9%
Other Objects (-)	\$615,438.00	\$1,570,332.52	\$1,875,000.00	\$304,667.48	83.8%
Sub-total : PAYMENTS TO OTHER LEAs	(\$629,689.00)	(\$1,603,834.52)	(\$1,914,000.00)	(\$310,165.48)	83.8%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$0.00	\$287,000.00	\$563,200.00	\$276,200.00	51.0%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	(\$287,000.00)	(\$563,200.00)	(\$276,200.00)	51.0%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$720,000.00	\$720,000.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	(\$720,000.00)	(\$720,000.00)	\$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Sub-total : DEBT SERVICE - OTHER	\$0.00	\$0.00	(\$2,500.00)	(\$2,500.00)	0.0%
Total : EXPENDITURES	(\$2,538,251.50)	(\$21,067,962.01)	(\$27,640,142.09)	(\$6,572,180.08)	76.2%
NET INCREASE (DECREASE)	(\$2,076,058.59)	\$4,232,608.38	(\$2,570,533.09)	(\$6,803,141.47)	164.7%

End of Report

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
10 - EDUCATIONAL					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
100 - SALARIES	\$7,200,795.00	\$548,773.99	\$5,542,661.09	\$1,628,326.77	\$59,423.19
200 - EMPLOYEE BENEFITS	\$1,219,203.64	\$92,837.46	\$829,409.43	\$263,622.88	\$126,171.33
300 - PURCHASED SERVICES	\$253,450.00	\$28,705.19	\$169,455.50	\$411.16	\$120,683.34
400 - SUPPLIES & MATERIALS	\$507,600.00	\$22,212.31	\$329,732.63	\$10,281.97	\$169,085.40
500 - CAPITAL OUTLAY	\$352,000.00	\$136,507.00	\$282,242.37	\$1,698.00	\$68,059.63
600 - OTHER OBJECTS	\$2,250.00	\$0.00	\$0.00	\$0.00	\$2,250.00
700 - NON-CAPITAL EQUIPMENT	\$108,000.00	\$4.72	\$18,433.59	\$0.00	\$89,566.41
800 - TERMINATION/VACATION PAYMENTS	\$447,100.00	\$29,194.18	\$328,733.76	\$18,783.12	\$99,583.12
1125 - PRE-K PROGRAMS					
100 - SALARIES	\$225,917.85	\$17,362.92	\$174,590.62	\$52,088.65	(\$761.42)
200 - EMPLOYEE BENEFITS	\$84,318.27	\$6,481.66	\$58,613.70	\$19,762.94	\$5,941.63
300 - PURCHASED SERVICES	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
400 - SUPPLIES & MATERIALS	\$2,995.00	\$0.00	\$1,999.02	\$57.07	\$938.91
500 - CAPITAL OUTLAY	\$500.00	\$0.00	\$26.70	\$0.00	\$473.30
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$620.30	\$0.00	(\$120.30)
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	\$1,032,605.35	\$81,807.68	\$798,528.40	\$232,138.90	\$119,020.46
200 - EMPLOYEE BENEFITS	\$201,084.94	\$21,392.91	\$178,246.72	\$58,882.78	\$9,807.32
300 - PURCHASED SERVICES	\$5,000.00	\$217.35	\$642.35	\$0.00	\$4,357.65
400 - SUPPLIES & MATERIALS	\$5,000.00	\$0.00	\$2,774.78	\$73.06	\$2,152.16
500 - CAPITAL OUTLAY	\$5,000.00	\$0.00	\$6,187.95	\$0.00	(\$1,187.95)
600 - OTHER OBJECTS	\$500.00	\$0.00	\$215.00	\$0.00	\$285.00
700 - NON-CAPITAL EQUIPMENT	\$5,000.00	\$0.00	\$2,158.91	\$0.00	\$2,841.09
1250 - REMEDIAL & SUPPLEMENTAL K-12					
100 - SALARIES	\$461,377.00	\$35,490.52	\$354,311.79	\$106,471.79	\$593.42
200 - EMPLOYEE BENEFITS	\$69,920.14	\$5,510.82	\$50,210.13	\$16,960.43	\$2,749.58
300 - PURCHASED SERVICES	\$26,895.00	\$0.00	\$22,055.03	\$0.00	\$4,839.97
400 - SUPPLIES & MATERIALS	\$6,616.00	\$0.00	\$6,929.11	\$0.00	(\$314.11)
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	\$90,000.00	\$1,158.04	\$65,343.57	\$23,101.39	\$1,555.04
200 - EMPLOYEE BENEFITS	\$1,350.00	\$17.40	\$868.61	\$227.19	\$254.20

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date: 5/1/2020 To Date: 5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
400 - SUPPLIES & MATERIALS	\$6,000.00	\$0.00	\$4,958.57	\$0.00	\$1,041.43
500 - CAPITAL OUTLAY	\$7,000.00	\$0.00	\$5,676.50	\$0.00	\$1,323.50
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$31,150.00	\$0.00	\$30,425.00	\$0.00	\$725.00
200 - EMPLOYEE BENEFITS	\$750.08	\$0.00	\$730.98	\$0.00	\$19.10
400 - SUPPLIES & MATERIALS	\$2,500.00	\$180.00	\$1,863.23	\$0.00	\$636.77
1650 - GIFTED PROGRAMS					
100 - SALARIES	\$369,074.00	\$28,390.32	\$283,903.20	\$85,170.80	\$0.00
200 - EMPLOYEE BENEFITS	\$72,122.74	\$6,181.13	\$52,661.95	\$18,960.36	\$500.43
400 - SUPPLIES & MATERIALS	\$6,500.00	\$5.30	\$3,735.70	\$88.00	\$2,676.30
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$636,643.00	\$48,757.40	\$493,395.16	\$145,646.36	(\$2,398.52)
200 - EMPLOYEE BENEFITS	\$91,660.07	\$7,466.01	\$65,921.58	\$22,776.50	\$2,961.99
300 - PURCHASED SERVICES	\$500.00	\$1,650.00	\$1,650.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$9,150.00	\$2,557.39	\$5,828.10	\$30.84	\$1,641.06
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	\$294,488.00	\$22,652.90	\$213,785.64	\$64,258.75	\$16,443.61
200 - EMPLOYEE BENEFITS	\$16,499.21	\$1,345.21	\$12,005.87	\$3,956.33	\$537.01
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$2,000.00	(\$12.98)	\$1,507.15	\$0.00	\$492.85
2130 - HEALTH SERVICES					
100 - SALARIES	\$159,192.65	\$11,433.50	\$126,891.26	\$34,353.89	(\$2,052.50)
200 - EMPLOYEE BENEFITS	\$47,248.96	\$3,858.97	\$34,730.73	\$11,855.25	\$662.98
300 - PURCHASED SERVICES	\$6,000.00	\$0.00	\$1,151.79	\$0.00	\$4,848.21
400 - SUPPLIES & MATERIALS	\$3,750.00	\$0.00	\$1,486.46	\$0.00	\$2,263.54
500 - CAPITAL OUTLAY	\$10,500.00	\$0.00	\$2,950.00	\$0.00	\$7,550.00
600 - OTHER OBJECTS	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	\$166,987.00	\$12,845.18	\$128,451.80	\$38,535.20	\$0.00
200 - EMPLOYEE BENEFITS	\$9,082.11	\$2,471.16	\$12,022.63	\$7,562.19	(\$10,502.71)
300 - PURCHASED SERVICES	\$3,000.00	\$0.00	\$124.00	\$0.00	\$2,876.00
400 - SUPPLIES & MATERIALS	\$1,050.00	\$0.00	\$842.56	\$0.00	\$207.44
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$266,857.00	\$20,527.46	\$205,274.60	\$61,582.40	\$0.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date: 5/1/2020 To Date: 5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$31,858.91	\$2,600.61	\$23,673.13	\$7,942.76	\$243.02
400 - SUPPLIES & MATERIALS	\$2,500.00	\$111.32	\$380.06	\$331.40	\$1,788.54
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$55,000.00	\$6,230.90	\$52,371.06	\$6,058.96	(\$3,430.02)
200 - EMPLOYEE BENEFITS	\$825.00	\$27.52	\$267.14	\$13.78	\$544.08
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$332,436.96	\$24,296.56	\$298,695.91	\$23,633.17	\$10,107.88
200 - EMPLOYEE BENEFITS	\$37,985.98	\$3,099.75	\$34,681.40	\$3,089.59	\$214.99
300 - PURCHASED SERVICES	\$84,040.00	\$250.00	\$58,192.18	\$0.00	\$25,847.82
400 - SUPPLIES & MATERIALS	\$2,600.00	\$0.00	\$2,678.21	\$0.00	(\$78.21)
600 - OTHER OBJECTS	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$257,770.00	\$18,826.94	\$188,269.40	\$56,480.60	\$0.00
200 - EMPLOYEE BENEFITS	\$27,406.05	\$2,152.45	\$19,654.47	\$6,573.97	\$1,177.61
400 - SUPPLIES & MATERIALS	\$33,850.00	\$0.00	\$23,365.96	\$3,739.89	\$6,744.15
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	\$72,000.00	\$4,785.90	\$49,420.07	\$0.00	\$22,579.93
300 - PURCHASED SERVICES	\$238,950.00	\$13,320.80	\$189,231.54	\$0.00	\$49,718.46
400 - SUPPLIES & MATERIALS	\$2,500.00	\$45.00	\$103.96	\$0.00	\$2,396.04
600 - OTHER OBJECTS	\$15,000.00	\$14,847.00	\$21,422.00	\$0.00	(\$6,422.00)
700 - NON-CAPITAL EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$254,423.05	\$19,571.00	\$234,852.00	\$19,571.05	(\$16,596.05)
200 - EMPLOYEE BENEFITS	\$38,085.67	\$2,586.50	\$28,987.73	\$2,586.26	\$6,511.68
300 - PURCHASED SERVICES	\$9,500.00	\$0.00	\$1,776.36	\$0.00	\$7,723.64
400 - SUPPLIES & MATERIALS	\$2,000.00	\$0.00	\$347.78	\$0.00	\$1,652.22
500 - CAPITAL OUTLAY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
600 - OTHER OBJECTS	\$5,000.00	\$0.00	\$1,928.00	\$0.00	\$3,072.00
700 - NON-CAPITAL EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$134,096.16	\$10,315.08	\$123,514.81	\$10,315.07	(\$133,829.88)
200 - EMPLOYEE BENEFITS	\$45,851.62	\$3,719.02	\$41,037.59	\$3,718.78	(\$44,756.37)
2410 - PRINCIPAL					
100 - SALARIES	\$697,311.86	\$53,484.96	\$647,265.30	\$53,485.34	(\$3,438.78)
200 - EMPLOYEE BENEFITS	\$167,446.61	\$13,732.68	\$149,370.86	\$13,732.09	\$4,343.66

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
300 - PURCHASED SERVICES	\$10,800.00	\$1,013.40	\$4,698.50	\$0.00	\$6,101.50
400 - SUPPLIES & MATERIALS	\$8,700.00	\$0.00	\$3,392.52	\$0.00	\$5,307.48
500 - CAPITAL OUTLAY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
600 - OTHER OBJECTS	\$3,500.00	\$0.00	\$798.00	\$0.00	\$2,702.00
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	\$164,835.16	\$12,679.62	\$152,155.44	\$12,679.72	(\$147,000.16)
200 - EMPLOYEE BENEFITS	\$28,211.02	\$2,320.43	\$25,872.15	\$2,320.19	\$18.68
600 - OTHER OBJECTS	\$2,000.00	\$0.00	\$1,170.00	\$0.00	\$830.00
700 - NON-CAPITAL EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2520 - FISCAL SERVICES					
100 - SALARIES	\$195,401.00	\$15,616.22	\$185,503.02	\$16,708.24	\$140,189.90
200 - EMPLOYEE BENEFITS	\$43,220.04	\$3,242.45	\$33,272.44	\$3,449.97	\$6,497.63
300 - PURCHASED SERVICES	\$114,000.00	\$96,816.48	\$106,321.85	\$314.61	\$7,363.54
400 - SUPPLIES & MATERIALS	\$5,000.00	\$0.00	\$5,698.59	\$502.98	(\$1,201.57)
500 - CAPITAL OUTLAY	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
600 - OTHER OBJECTS	\$10,000.00	\$2,225.14	\$20,460.75	\$0.00	(\$10,460.75)
700 - NON-CAPITAL EQUIPMENT	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
2560 - FOOD SERVICES					
100 - SALARIES	\$228,194.50	\$17,186.06	\$181,916.20	\$36,833.69	\$9,444.61
200 - EMPLOYEE BENEFITS	\$98,562.80	\$3,807.92	\$33,938.82	\$11,640.32	\$52,983.66
300 - PURCHASED SERVICES	\$30,000.00	\$20.30	\$2,494.88	\$0.00	\$27,505.12
400 - SUPPLIES & MATERIALS	\$264,200.00	\$38.43	\$155,398.07	\$0.00	\$108,801.93
500 - CAPITAL OUTLAY	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
600 - OTHER OBJECTS	\$2,000.00	\$0.00	\$1,212.00	\$0.00	\$788.00
700 - NON-CAPITAL EQUIPMENT	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	\$40,000.00	\$0.00	\$23,993.55	\$0.00	(\$21,093.55)
400 - SUPPLIES & MATERIALS	\$3,000.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2630 - INFORMATION SERVICES					
100 - SALARIES	\$77,441.00	\$5,957.00	\$71,484.00	\$5,957.00	\$0.00
200 - EMPLOYEE BENEFITS	\$5,933.68	\$489.72	\$5,386.92	\$489.72	\$57.04
300 - PURCHASED SERVICES	\$47,500.00	\$4,222.00	\$23,938.37	\$0.00	\$23,561.63
400 - SUPPLIES & MATERIALS	\$6,000.00	\$0.00	\$1,128.00	\$0.00	\$4,872.00
600 - OTHER OBJECTS	\$2,000.00	\$19.50	\$1,099.37	\$0.00	\$900.63
2660 - OTHER SUPPORT SERVICES - PUPILS					

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
100 - SALARIES	\$427,383.40	\$33,230.60	\$388,880.70	\$35,884.80	\$19,631.65
200 - EMPLOYEE BENEFITS	\$64,548.76	\$6,674.60	\$63,043.57	\$6,691.07	(\$5,185.88)
300 - PURCHASED SERVICES	\$1,000.00	(\$450.00)	\$561.19	\$0.00	\$438.81
600 - OTHER OBJECTS	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
3000 - COMMUNITY SERVICES					
300 - PURCHASED SERVICES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
400 - SUPPLIES & MATERIALS	\$1,295.00	\$0.00	\$0.00	\$0.00	\$1,295.00
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	\$39,000.00	\$14,251.00	\$33,502.00	\$0.00	\$5,498.00
600 - OTHER OBJECTS	\$1,875,000.00	\$615,438.00	\$1,570,332.52	\$0.00	\$304,667.48
10 - EDUCATIONAL Total:	\$20,908,947.24	\$2,226,785.96	\$16,206,105.86	\$3,272,409.99	\$1,430,430.65

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
20 - OPERATIONS & MAINTENANCE					
0 - EXPENDITURES					
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
100 - SALARIES	\$516,296.80	\$32,580.58	\$445,136.28	\$32,809.65	\$38,350.87
200 - EMPLOYEE BENEFITS	\$63,934.52	\$5,911.54	\$63,217.70	\$5,911.54	(\$5,194.72)
300 - PURCHASED SERVICES	\$971,000.00	\$26,746.15	\$727,235.85	\$24,203.00	\$219,561.15
400 - SUPPLIES & MATERIALS	\$478,000.00	\$26,662.72	\$390,141.98	\$4,411.22	\$83,446.80
500 - CAPITAL OUTLAY	\$291,500.00	\$10,307.20	\$148,656.00	\$13,350.52	\$129,493.48
600 - OTHER OBJECTS	\$1,750.00	\$0.00	\$180.00	\$0.00	\$1,570.00
700 - NON-CAPITAL EQUIPMENT	\$24,000.00	\$83.83	\$2,543.61	\$0.00	\$21,456.39
20 - OPERATIONS & MAINTENANCE Total:	\$2,346,481.32	\$102,292.02	\$1,777,111.42	\$80,685.93	\$488,683.97

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
30 - DEBT SERVICE					
0 - EXPENDITURES					
5140 - DEBT SERVICE - INTEREST PAYMENTS					
600 - OTHER OBJECTS	\$563,200.00	\$0.00	\$287,000.00	\$0.00	\$276,200.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	\$720,000.00	\$0.00	\$720,000.00	\$0.00	\$0.00
5400 - DEBT SERVICE LEASES					
600 - OTHER OBJECTS	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
30 - DEBT SERVICE Total:	\$1,285,700.00	\$0.00	\$1,007,000.00	\$0.00	\$278,700.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Adopted FY20 Range To Date Year To Date Encumbrance Budget Balance

40 - TRANSPORTATION

0 - EXPENDITURES

2550 - PUPIL TRANSPORTATION

300 - PURCHASED SERVICES

\$1,238,000.00	\$76,565.31	\$1,069,563.06	\$0.00	\$168,436.94
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40 - TRANSPORTATION Total:	\$1,238,000.00	\$76,565.31	\$1,069,563.06	\$0.00	\$168,436.94
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Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date: 5/1/2020 To Date: 5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$152.36	\$34.53	\$738.92	\$23.81	(\$610.37)
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,885.93	\$488.98	\$4,458.40	\$1,466.94	(\$1,039.41)
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$26,320.14	\$3,155.16	\$26,730.37	\$7,645.57	(\$6,293.34)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$0.00	\$0.00	\$644.83	\$635.97	(\$1,280.80)
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$0.00	\$0.00	\$17.15	\$0.00	(\$17.15)
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$15,748.48	\$1,566.38	\$15,431.45	\$4,706.46	(\$4,389.43)
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$0.00	\$41.92	\$300.69	\$48.91	(\$349.60)
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,580.90	\$558.54	\$5,862.42	\$558.54	(\$840.06)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,762.46	\$179.30	\$1,853.83	\$179.30	(\$2,033.13)
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$20,293.00	\$2,025.62	\$21,649.71	\$2,025.62	(\$3,382.33)
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$20,474.75	\$2,139.42	\$22,206.61	\$2,289.03	(\$4,020.89)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$52,885.93	\$4,458.28	\$51,829.33	\$4,489.66	(\$3,433.06)
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$18,987.53	\$2,354.50	\$22,043.60	\$5,046.25	(\$8,102.32)
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$8,154.64	\$816.10	\$8,565.87	\$816.10	(\$1,227.33)
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$34,458.41	\$3,526.76	\$35,969.30	\$3,890.38	(\$5,401.27)
51 - IMRF Total:	\$209,704.53	\$21,345.49	\$218,302.48	\$33,822.54	(\$42,420.49)

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
52 - SOCIAL SECURITY AND MEDICARE					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$100,147.48	\$7,453.35	\$79,387.66	\$22,347.02	(\$1,587.20)
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,295.93	\$314.90	\$3,344.98	\$937.45	\$13.50
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$25,943.59	\$2,190.22	\$21,359.31	\$5,723.75	\$1,507.08
1250 - REMEDIAL & SUPPLEMENTAL K-12					
200 - EMPLOYEE BENEFITS	\$6,276.22	\$486.16	\$4,883.29	\$1,455.80	(\$62.87)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$0.00	\$15.92	\$1,379.70	\$817.29	(\$2,196.99)
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$436.44	\$0.00	\$461.31	\$0.00	(\$24.87)
1650 - GIFTED PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,987.74	\$378.90	\$3,844.78	\$1,132.90	\$10.06
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$8,588.06	\$667.00	\$6,859.59	\$1,988.54	(\$260.07)
2110 - ATTENDANCE & SOCIAL WORK					
200 - EMPLOYEE BENEFITS	\$4,140.98	\$322.42	\$3,046.39	\$913.47	\$181.12
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$9,876.22	\$744.24	\$8,533.42	\$2,227.49	(\$884.69)
2140 - PSYCHOLOGICAL SERVICES					
200 - EMPLOYEE BENEFITS	\$2,387.05	\$173.26	\$1,808.07	\$517.75	\$61.23
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
200 - EMPLOYEE BENEFITS	\$3,634.84	\$274.22	\$2,767.59	\$821.74	\$45.51
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$0.00	\$361.90	\$2,894.20	\$406.12	(\$3,300.32)
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$8,206.91	\$598.42	\$7,299.38	\$591.19	\$316.34
2220 - EDUCATIONAL MEDIA					
200 - EMPLOYEE BENEFITS	\$3,574.06	\$259.90	\$2,614.71	\$778.58	\$180.77
2320 - SUPERINTENDENT					
200 - EMPLOYEE BENEFITS	\$3,714.83	\$287.80	\$3,438.30	\$287.80	(\$11.27)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$2,646.55	\$202.82	\$2,444.77	\$202.82	(\$2,647.59)
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$20,428.87	\$1,557.52	\$19,153.30	\$1,568.75	(\$293.18)
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,388.27	\$183.64	\$2,204.26	\$183.64	\$0.37
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$13,402.07	\$1,067.10	\$12,970.91	\$1,143.93	(\$712.77)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$35,064.88	\$2,350.70	\$32,339.16	\$2,368.21	\$357.51
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$12,242.23	\$1,199.74	\$12,894.96	\$2,464.60	(\$3,117.33)
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$5,747.48	\$440.98	\$5,306.50	\$440.98	\$0.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$25,179.04	\$1,920.04	\$22,856.06	\$2,123.07	\$199.91
52 - SOCIAL SECURITY AND MEDICARE Total:	\$303,309.74	\$23,451.15	\$264,092.60	\$51,442.89	(\$12,225.75)

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
60 - CAPITAL PROJECTS					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	\$310,000.00	\$1,595.00	\$167,261.98	\$0.00	\$142,738.02
500 - CAPITAL OUTLAY	\$286,000.00	\$0.00	\$267,833.04	\$0.00	\$18,166.96
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	\$20,000.00	\$0.00	\$0.00	\$16,899.00	\$3,101.00
60 - CAPITAL PROJECTS Total:	\$616,000.00	\$1,595.00	\$435,095.02	\$16,899.00	\$164,005.98

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
80 - TORT IMMUNITY					
0 - EXPENDITURES					
2362 - WORKERS COMPENSATION INSURANCE					
300 - PURCHASED SERVICES	\$95,000.00	\$84,398.00	\$87,526.00	\$0.00	\$7,474.00
2363 - UNEMPLOYMENT COMPENSATION PAYMENTS					
300 - PURCHASED SERVICES	\$0.00	\$0.00	\$1,347.00	\$0.00	(\$1,347.00)
2366 - JUDGMENTS/SETTLEMENTS					
600 - OTHER OBJECTS	\$24,000.00	\$0.00	\$0.00	\$0.00	\$24,000.00
2367 - LOSS PREVENTION REDUCTION					
500 - CAPITAL OUTLAY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
2371 - PROPERTY INSURANCE					
300 - PURCHASED SERVICES	\$70,000.00	\$0.00	\$0.00	\$0.00	\$70,000.00
80 - TORT IMMUNITY Total:	\$192,000.00	\$84,398.00	\$88,873.00	\$0.00	\$103,127.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

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

Account Type: EXPENDITURE

Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Adopted FY20 Range To Date Year To Date Encumbrance Budget Balance

90 - FIRE PREVENTION & SAFETY

0 - EXPENDITURES

2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES

\$40,000.00 \$1,818.57 \$1,818.57 \$0.00 \$38,181.43

2540 - OPERATIONS & MAINTENANCE OF PLANTS

500 - CAPITAL OUTLAY

\$500,000.00 \$0.00 \$0.00 \$0.00 \$500,000.00

90 - FIRE PREVENTION & SAFETY Total: \$540,000.00 \$1,818.57 \$1,818.57 \$0.00 \$538,181.43

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2019-2020 From Date:5/1/2020 To Date:5/31/2020

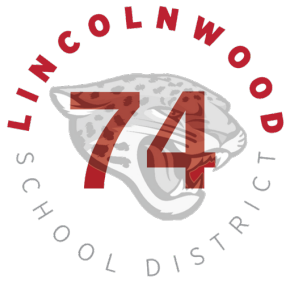
Account Mask: ????????????????????

Account Type: EXPENDITURE

- Print accounts with zero balance
 Include Inactive Accounts
 Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Adopted FY20	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	\$27,640,142.83	\$2,538,251.50	\$21,067,962.01	\$3,455,260.35	\$3,116,919.73

End of Report



Finance Committee Meeting

DATE: July 23, 2020

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

Recommended for:

Action

Discussion

Information

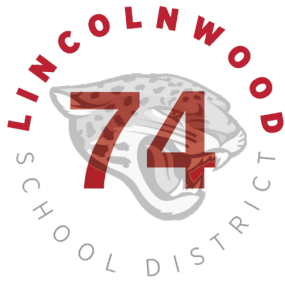
Purpose/Background:

To provide the Finance Committee an update on ongoing Districtwide financial matters:

PMA looked at the District's existing bonds and verified that there are no refunding opportunities at this time.

The 2015 Bonds are not callable, which means that the District cannot achieve present value savings.

The 2016 Bonds are not callable until 2024 and the 2018 Bonds are not callable until 2027. Interest rates are near historical lows, but given how far away the call dates are, the escrows for the refunding bonds would be extremely inefficient, and as a result, no present value savings can be achieved. As the call dates get closer, the escrows will become more efficient and hopefully at some point, the District will be able to generate PV savings with a refunding. PMA will continue to monitor market conditions and let the District know if and when a refunding is viable.



Executive Summary Finance Committee Meeting

DATE: July 23, 2020

TOPIC: Tentative Budget for Fiscal Year 2021

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose

Annually, the Board of Education must approve the School District Budget. The Tentative FY21 Budget will be presented at the August 6, 2020 Board of Education meeting followed by a September 3, 2020 formal adoption at the Public Hearing held during the Board of Education meeting.

Background

Revenues: \$26,026,407

Property taxes account for 84% of total revenue. The District may receive approximately \$22,613,428 from local property taxes due October 1, 2020 (normally August 1) and March 1, 2021. However, a \$727,040 reduction was applied after observing appeals and refunds in recent years.

Other local revenues account for 7% of total revenue. The District anticipates receiving approximately \$1,814,484 in local revenue. In FY20, a resolution transferred \$75,000 of Ed Fund (10) interest to the Tort Fund (80). In FY21, a \$35,000 interest transfer by resolution from Fund 10 to Fund 80 is planned. To address the dwindling Social Security/Medicare (Fund 52) balance, \$60,000 of Fund 10's Corporate Personal Property Replacement Tax is scheduled to be allocated to Fund 52.

State revenues count for 6% of total revenue. This \$1.55M derives from the Evidence Based Funding formula, the Transportation Claim, and the School Maintenance Project Grant.

Federal revenues of \$775,525 account for 3% of total revenue which is more than the typical 1% in recent history. This is primarily due to the COVID-19-related Elementary and Secondary School Emergency Relief Grant for \$196,175.

Expenditures: \$29,891,442

Salaries & Benefits

Overall, salaries and benefits are expected to increase by \$687,284 compared to last year's budget. The Business Office conducted an in depth review of all salaries. The prominent factors influencing this estimate are teachers' salary schedule level advancements, the 3.0% raises for returning LSSU members, +4.5 FTE in new positions, -2.5 FTE in recent retirements, and anticipated salary schedule class advancements due to coursework completion.

As for benefits, PPO medical insurance increased by 2.7%; HMO medical increased by 6.3%; dental increased by 1.3%; and life insurance decreased by 8.7%. Long-term disability, vision coverage, and flexible spending account fees remain unchanged. Percentages related to the Board's share of TRS, THIS, Medicare and Social Security will also remain stable. However, the Board's share of IMRF will decrease in January 2021 from 13.7% to 12.2%.

The breakout of the \$687,284 increase is as follows:

\$323,803 for Existing Positions' Raises & Reductions due to staff members exits

(Note: \$65,207 is for potential salary schedule class advancements due to coursework completion which may or may not happen on September 1 or February 1)

\$113,055 for 4.5 FTE New Aides

\$16,135 for Supplemental Positions (substitutes, overtime, supervision, team leaders, coaches)

\$234,291 for Benefits

Purchased Services

The approximate 1% decrease in purchased services corresponds to moving capital projects that were once placed in purchased services over to capital outlay.

Supplies & Materials

Expenditures are projected to increase \$127,405 or 9.4% which is due to budgeting \$172,650 for supplies that qualify for the Elementary and Secondary School Emergency Relief Grant (ESSER). This grant is associated with the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The District should be reimbursed by this federal grant.

Capital Outlay

Due to the \$1.65M in planned facilities projects, the FY21 budget is anticipated to be 75.9% or \$1,127,800 more than the FY20 budget. Note: \$112,500 is the combined contingency on four of these projects.

Other/Dues & Fees/Transfers/Debt Payments

The 9.5% increase is partially connected to the FY21 principal and interest payments for the 2015, 2016 and 2018 series bonds. On December 1, 2020 and June 1, 2021, the District will pay \$336,200 more than it paid in FY20. In addition, there will be a change on the Niles Township District for Special Education #807 invoice which affects this expenditure object. Next year, instead of receiving the estimated \$255,000 IDEA Part B Flow-Through credit on the NTDSE invoice, SD74 will pay that portion of the bill in full and will then expect the IDEA revenue to arrive directly from the federal grant.

Non-Capitalized Equipment

Although there is a 2.7% decrease when comparing the FY21 Tentative Budget to the FY20 Budget, there is a 63.4% increase when compared to the FY20 actual expenditures. COVID-19 impacted the actual expenditures since on-campus attendance ceased from March 16, 2020 through the end of the school year.

Termination Benefits

This 9.4% increase derives from \$489,000 budgeted in FY21 versus \$447,100 budgeted in FY20. The actual FY20 expenditures were \$453,449 which reduces the difference to 7.8%.

The breakout for this \$41,900 increase is as follows:

\$16,278 more for Service Recognition Benefits

\$2,900 more for Medical, Dental and Life Insurance on the EBC invoices

\$13,000 more for TRS retirees' Medical coverage as stated on the monthly THIS remittance bills

This figure may drop to -\$1,204 depending on the new plan added to FY21 bills

\$9,722 more in case of TRS fees/penalties

Fund Balance

As of June 30, 2020 the unaudited fund balance was \$20,882,075. The projected fund balance for June 30, 2021 is \$17,017,040 which is \$3,865,035 less. Therefore, Lincolnwood School District 74 would be running a deficit budget but the District will not be required to file a deficit reduction plan with the Illinois State Board of Education.

General Comments

The legal process to adopt a budget requires public notice to the general public. Such notice shall be published July 30, 2020 for the September 3, 2020 Public Hearing. Any changes to the Tentative Budget will need to be made before posting the document online on August 4. Otherwise, an amendment or special Board meeting on a later date in September will be necessary.

Fiscal Impact

\$20,882,075 Beginning Fund Balance July 1, 2020

+\$26,026,407 Budgeted Revenues

-\$29,891,442 Budgeted Expenditures

\$17,017,040 Anticipated Ending Fund Balance on June 30, 2021

Please see the attached FY21 Preliminary Budget presentation for further details.

Recommendation:

It is the Administrative recommendation that the Finance Committee supports the presentation of the Tentative Fiscal Year 2021 Budget to the Board of Education on August 6, 2020 and the publication of the attached legal notice on July 30, 2020.

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

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

PUBLIC NOTICE IS HEREBY GIVEN BY the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2020, and ending June 30, 2021, will be on file and conveniently available for public inspection at the District's Administrative Offices located at 6950 N. East Prairie Road, Lincolnwood IL 60712, in the School District from 8:00 a.m. through 4:00 p.m. each weekday, excluding public holidays, beginning August 4, 2020, and shall also be available that same day on the District's website at www.sd74.org.

Notice is further given that a public hearing on said budget will be held on September 3, 2020, at 7:30 p.m. The public hearing will be held at the Village of Lincolnwood Council Chambers, 6900 N. Lincoln Avenue, Lincolnwood IL 60712, in the School District. The purpose of the hearing will be to present the tentative budget and receive public comments on the budget. The Board intends to approve the budget at the regular Board of Education meeting that follows said hearing.

Note: In-person attendance may be impacted by state or local restrictions on public gatherings due to the ongoing coronavirus pandemic. Members of the public should consult the meeting agenda which will be made available on the District's website at least 48 hours in advance for further information.

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

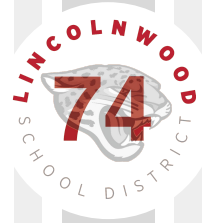
DATED this 23rd day of July, 2020.

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



FY21 Tentative Budget
Finance Committee Meeting
July 23, 2020

Fiscal Year 2021 Budget Timeline



Date	Activity	Location
Jul 23	Present Tentative Budget, 30-day notice in newspaper	Finance Mtg
Jul 30	Publish 30-day notice of Budget Availability & Budget Public Hearing	Newspaper
Aug 3	Upload the FY21 Tentative Budget on District's Website	SD74 Website
Aug 6	Present the FY21 Tentative Budget	Board Meeting
Sep 3	Public Hearing & FY21 Budget Adoption	Board Meeting
Sep 4	Upload Adopted FY21 Budget on District's Website	Website
Sep 4	File certified copy of Budget with County County Clerk (online)	CCC Website
Sep 4	Submit Budget electronically to ISBE	ISBE

FY20 Summary: Actuals

FUNDS	Beginning Fund Balance July 1, 2020	FY20 Actual Revenues	FY20 Actual Expenditures	Fund Balance June 30, 2020
Educational	\$9,500,109	\$19,967,117	-\$19,723,035	\$9,744,191
Op. & Maint.	\$2,492,616	\$2,181,611	-\$1,905,025	\$2,769,202
Debt Service	\$627,968	\$1,481,343	-\$1,283,200	\$826,111
Transportation	\$1,161,250	\$969,988	-\$1,199,866	\$931,372
IMRF/SS/Medicare	\$265,882	\$518,508	-\$567,660	\$216,730
Capital Projects	\$2,000,932	\$39,993	-\$437,469	\$1,603,456
Working Cash	\$392,706	\$9,988	\$0	\$402,694
Tort Immunity	\$113,631	\$42,239	-\$166,094	-\$10,224
Health Life Safety	\$3,885,282	\$548,379	-\$35,119	\$4,398,542
TOTALS	\$20,440,376	\$25,759,166	-\$25,317,468	\$20,882,074

FY20 Summary: Budget Analysis

FUNDS	Beginning Fund Balance July 1, 2020	FY20 Revenues	FY20 Expenditures	Fund Balance June 30, 2020
FY20 ACTUAL	\$20,440,376	\$25,759,166	-\$25,317,468	\$20,882,074
FY20 BUDGET	\$20,440,376	\$25,069,609	-\$27,640,192	\$17,869,793
DELTA		\$689,557	\$2,322,724	\$3,012,281

Local Property Taxes

Although SD74 received \$645,318 less than expected, the refund/appeals amount was \$273,836 vs. the budgeted \$1,461,475

Covid-19

March 13, 2020 was the last day of on-campus instruction

Health Life Safety

\$500,000 was budgeted but the HLS projects began in July 2020

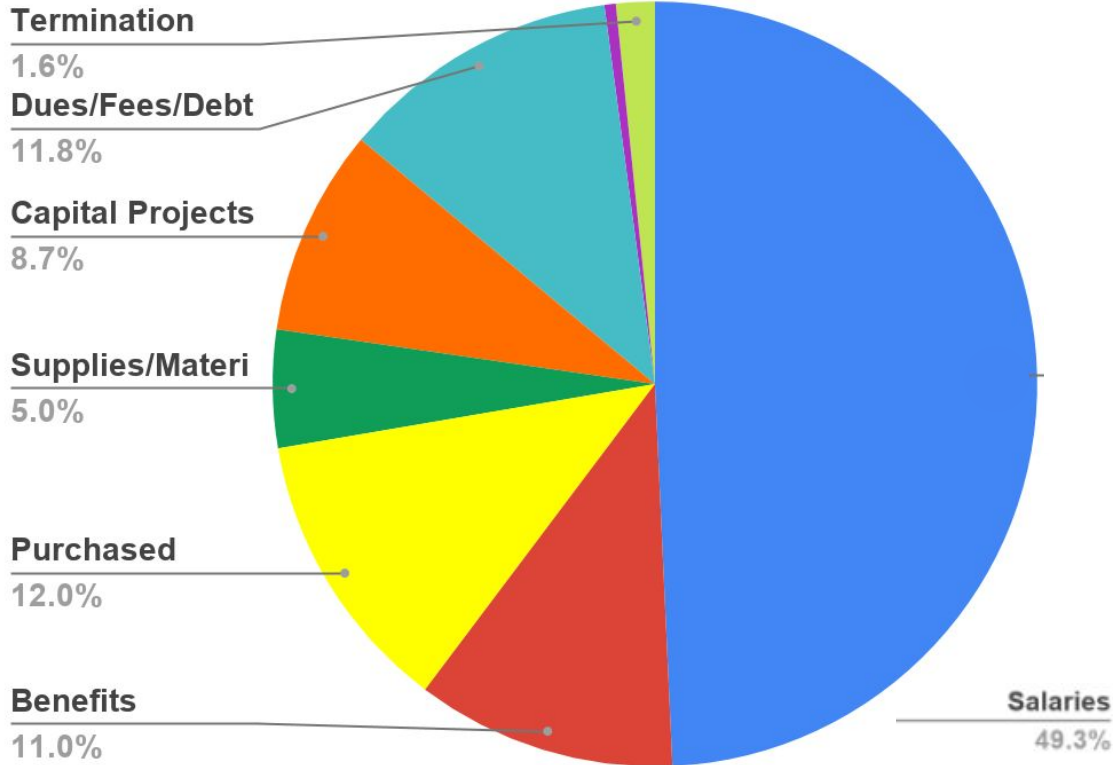
FY21 Budget to FY20 Actual Comparison

EXPENDITURES	FY21 Tentative Budget	FY20 Actual	DELTA (\$)	DELTA (%)
Salaries	\$14,728,670	\$14,190,396	\$538,274	3.8%
Benefits	\$3,286,416	\$2,941,604	\$344,812	11.7%
Purchased Services	\$3,599,346	\$3,075,826	\$523,520	17.0%
Supplies/Materials	\$1,488,560	\$988,362	\$500,198	50.6%
Capital Projects	\$2,614,300	\$710,393	\$1,903,907	268.0%
Dues/Fees/Debt	\$3,541,650	\$2,914,559	\$627,091	21.5%
Non-Cap Equipment	\$143,500	\$87,830	\$55,670	63.4%
Termination Benefits	\$489,000	\$453,449	\$35,551	7.8%
TOTAL	\$29,891,442	\$25,362,419	\$4,529,023	17.9%

FY21 Budget to FY20 Budget Comparison

EXPENDITURES	FY21 Tentative Budget	FY20 Budget	DELTA (\$)	DELTA (%)
Salaries	\$14,728,670	\$14,275,677	\$452,993	3.2%
Benefits	\$3,286,416	\$3,052,125	\$234,291	7.7%
Purchased Services	\$3,599,346	\$3,636,985	-\$37,639	-1.0%
Supplies/Materials	\$1,488,560	\$1,361,155	\$127,405	9.4%
Capital Projects	\$2,614,300	\$1,486,500	\$1,127,800	75.9%
Dues/Fees/Debt	\$3,541,650	\$3,233,100	\$308,550	9.5%
Non-Cap Equipment	\$143,500	\$147,500	-\$4,000	-2.7%
Termination Benefits	\$489,000	\$447,100	\$41,900	9.4%
TOTAL	\$29,891,442	\$27,640,142	\$2,251,300	8.1%

FY21 Tentative Expenditures by Object for All Funds

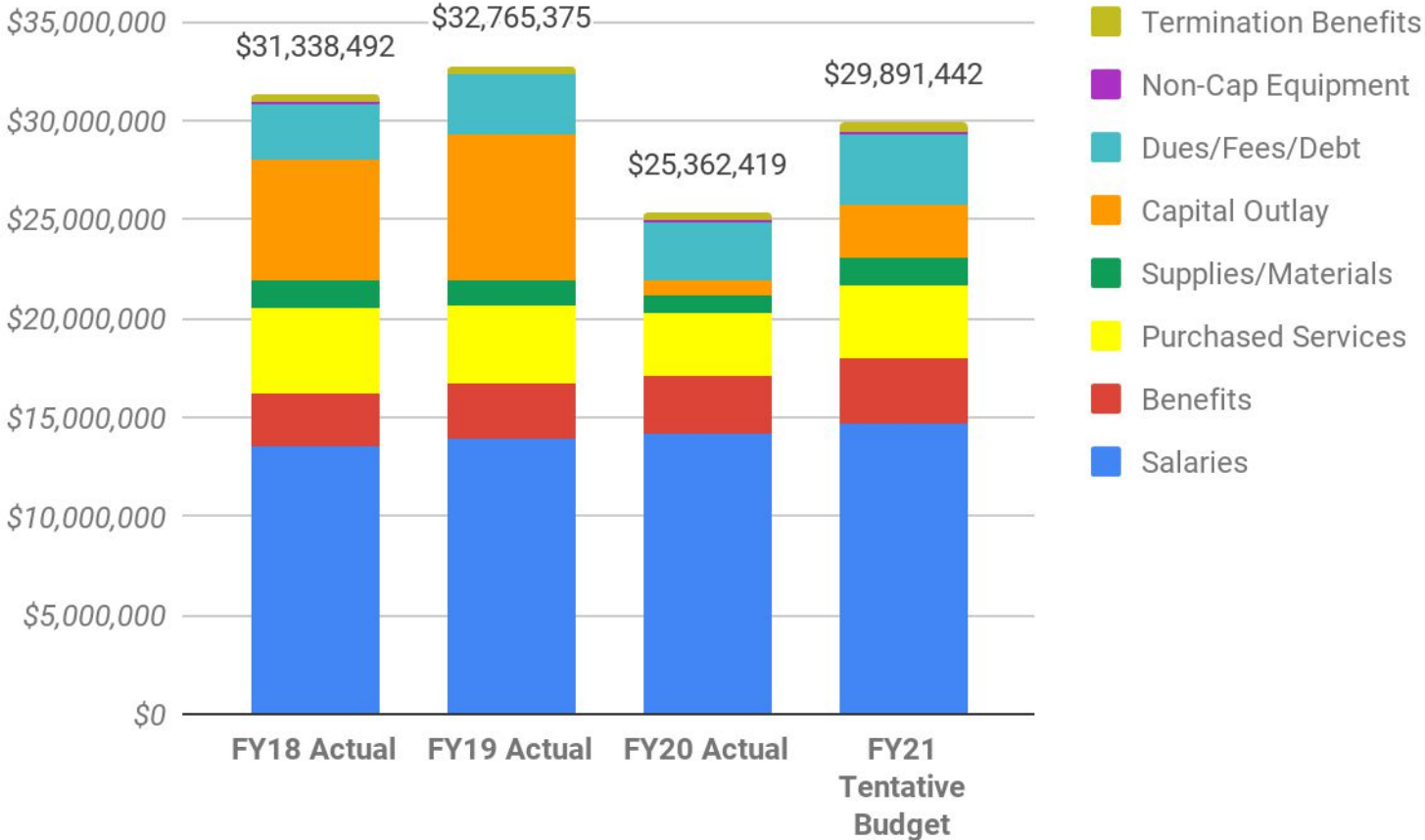


Salaries	\$14,728,670
Benefits	\$3,286,416
Purchased Services	\$3,599,346
Supplies/Materials	\$1,488,560
Capital Projects	\$2,614,300
Dues/Fees/Debt	\$3,541,650
Non-Cap Equipment	\$143,500
Termination Benefits	\$489,000

Historical Expenditures by Object

Objects	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Tentative Budget
Salaries	\$13,522,519	\$13,901,454	\$14,190,396	\$14,728,670
Benefits	\$2,664,335	\$2,845,006	\$2,941,604	\$3,286,416
Purchased Services	\$4,379,254	\$3,947,272	\$3,075,743	\$3,599,346
Supplies/Materials	\$1,323,888	\$1,179,584	\$988,445	\$1,488,560
Capital Outlay	\$6,123,240	\$7,426,674	\$710,393	\$2,614,300
Dues/Fees/Debt	\$2,740,728	\$2,992,571	\$2,914,559	\$3,541,650
Non-Cap Equipment	\$181,267	\$78,852	\$87,830	\$143,500
Termination Benefits	\$403,261	\$393,962	\$453,449	\$489,000
TOTAL	\$31,338,492	\$32,765,375	\$25,362,419	\$29,891,442

Historical Expenditures by Object



Benefits up \$234,291 (7.7%) from FY20 Budget

Specific Benefit Objects	FY21 Increases
Med/Dental Rates Increased (July Increase x 12)	\$89,568
Insurance for New Hires?	Range: \$0 to \$80,556 Budget: \$40,000
Insurance Qualifying Events?	\$20,000
Spouse Job/Insurance Loss?	\$20,000
TOTAL	\$169,568

Supplies up \$127,405 (9.4%) from FY20 Budget

Specific Supplies & Materials	FY21 Budget	FY20 Budget
The CARES Act Elementary and Secondary School Emergency Relief Fund (ESSER Fund)	\$172,650	\$0 Did not exist

Capital up \$1.128M (75.9%) from FY20 Budget

FY21 Projects	Due in FY21
Athletic Field Drainage	\$261,000
Kdg Playground	\$30,000
TH Flooring	\$246,124
TH Plaza Lighting	\$25,000
RH Sm. Group Inst. Room	\$82,500
RH Gr. 4 Furniture	\$71,871
TH/LH Roofing Summer #1	\$932,300
TOTAL	\$1,648,795

Dues/Debt up \$308,550 (9.5%) from FY20 Budget

	FY21 Tentative	FY20 Budget	Delta
Principal on Bonds	\$1,085,000	\$720,000	\$365,000
Interest on Bonds	\$534,400	\$563,200	-\$28,800
NTDSE Invoice Change*	\$1,400,000	\$1,250,000	\$150,000
TOTAL	\$3,004,856	\$2,445,015	\$486,200

***~\$255,000 Credit will appear in FY21 Revenue instead of the NTDSE invoice**

Retirement Benefits up \$41,900 (9.4%) from FY20 Budget

Retirement Benefit Specifics	FY21	FY20	Delta
Service Recognition	\$99,278	\$83,000	\$16,278
Retiree Med/Dental/Life	\$90,000	\$87,100	\$2,900
Retiree THIS part of TRS Invoice Monthly bill may be \$24,474 Monthly bill will likely be \$22,983 Monthly bill was \$20,287.89	\$290,000 + \$9,722 contingency	\$277,000	\$22,722
TOTAL	\$489,000	\$447,100	\$41,900

FY21 Tentative Budget vs. FY20 Actual Revenue

REVENUES	FY21 Tentative Budget	FY20 Actual	Delta (\$)	Delta (%)
Real Estate Taxes	\$21,886,398	\$22,054,854	-\$168,456	-0.8%
Other Local	\$1,814,484	\$1,871,153	-\$56,669	-3.0%
IL State	\$1,550,000	\$1,522,379	\$27,621	1.8%
Federal	\$775,525	\$310,781	\$464,744	149.5%
TOTAL	\$26,026,407	\$25,759,167	\$267,240	1.0%

FY21 Tentative Budget vs. FY20 Budget

REVENUES	FY21 Tentative Budget	FY20 Budget	Delta (\$)	Delta (%)
Real Estate Taxes	\$21,886,398	\$21,512,533	\$373,865	1.7%
Other Local	\$1,814,484	\$1,782,060	\$32,424	1.8%
IL State	\$1,550,000	\$1,485,000	\$65,000	4.4%
Federal	\$775,525	\$290,016	\$485,509	167.4%
TOTAL	\$26,026,407	\$25,069,609	\$956,798	3.8%

Estimated FY21 Revenues by Source for All Funds

FY21 Tentative Budget

Federal

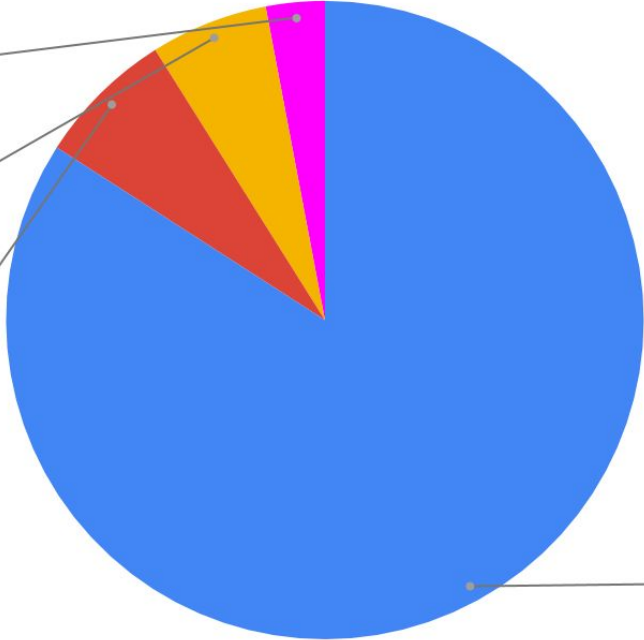
3.0%

IL State

6.0%

Other Local

7.0%



Real Estate

84.1%

\$26,026,407

Local Property Taxes

\$21,886,398

(\$22,613,428 reduced by
\$727,040 for anticipated
refunds/appeals)

Other Local

\$1,814,484

IL State

\$1,550,000

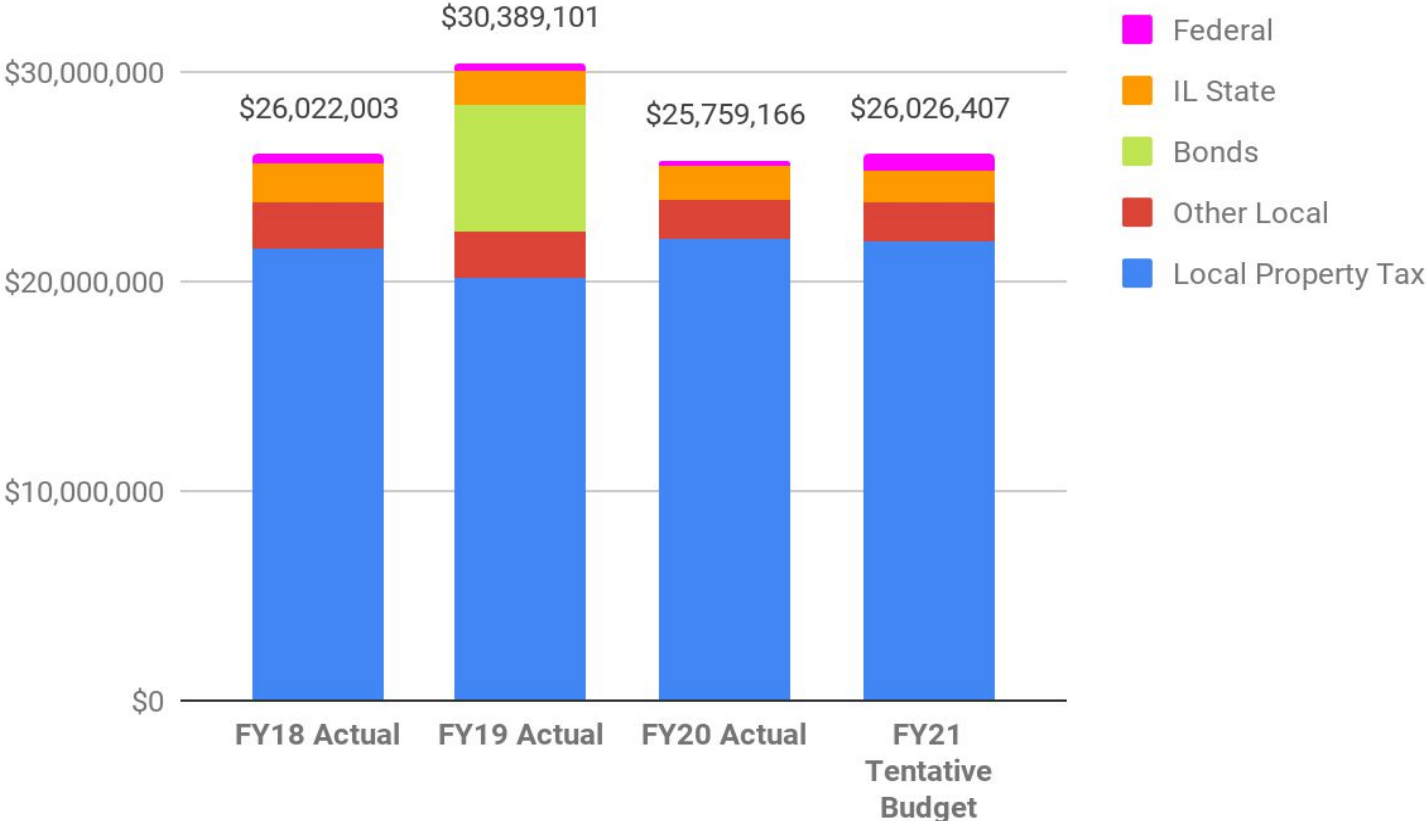
Federal

\$775,525

Historical Revenues by Source

Revenue Sources	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Tentative Budget
Real Estate Taxes	\$21,586,311	\$20,171,156	\$22,054,854	\$21,886,398
Other Local	\$2,112,137	\$2,237,405	\$1,871,152	\$1,814,484
Bonds	\$0	\$6,039,929	\$0	\$0
IL State	\$1,947,078	\$1,575,395	\$1,522,379	\$1,550,000
Federal	\$376,477	\$365,216	\$310,781	\$775,525
TOTAL	\$26,022,003	\$30,389,101	\$25,759,166	\$26,026,407

Historical Revenues by Source



Fund Balance Projections Based on Tentative Budget

FUNDS	FY20 Fund Balance June 30, 2020	FY21 Tentative Revenues	FY21 Tentative Expenditures	FY21 Projected Fund Balance June 30, 2021
Educational	\$9,669,192	\$19,752,442	-\$21,591,925	\$7,829,709
Op. & Maint.	\$2,769,202	\$2,124,082	-\$2,265,930	\$2,627,354
Debt Service	\$826,111	\$1,825,952	-\$1,621,900	\$1,030,163
Transportation	\$931,371	\$943,363	-\$1,284,000	\$590,734
IMRF/SS/Medicare	\$216,730	\$604,534	-\$612,416	\$208,848
Capital Projects	\$1,603,456	\$37,000	-\$871,971	\$768,485
Working Cash	\$402,694	\$9,652	\$0	\$412,346
Tort Immunity	\$64,776	\$153,019	-\$188,000	\$29,795
Health Life Safety	\$4,398,543	\$576,363	-\$1,455,300	\$3,519,606
TOTALS	\$20,882,075	\$26,026,407	-\$29,891,442	\$17,017,040

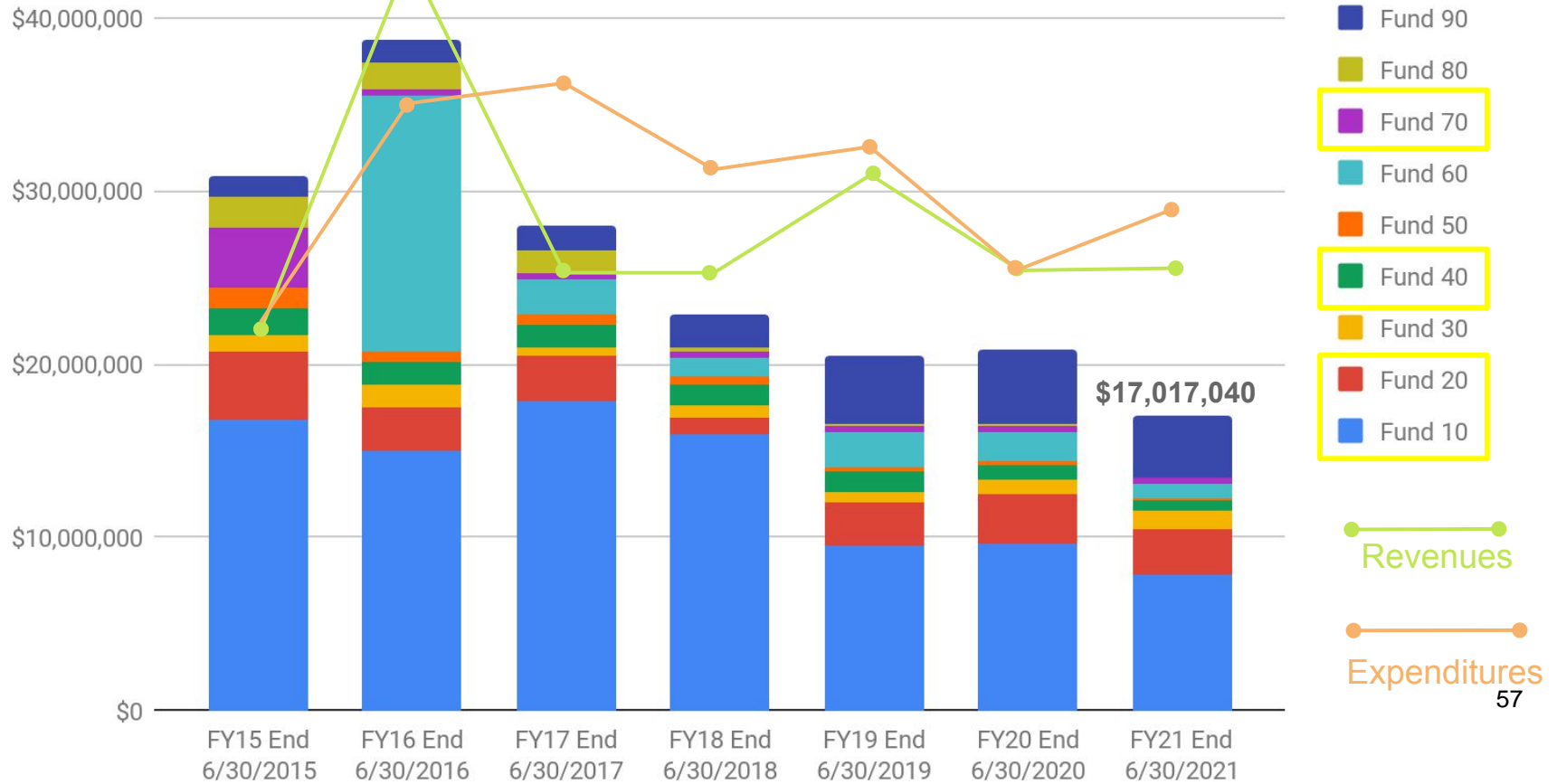
History: Fund Balance

Fund	FY15 End 6/30/2015	FY16 End 6/30/2016	FY17 End 6/30/2017	FY18 End 6/30/2018	FY19 End 6/30/2019	FY20 End 6/30/2020	FY21 End 6/30/2021
Fund 10	\$16,767,663	\$15,023,587	\$17,875,824	\$15,984,377	\$9,500,109	\$9,669,192	\$7,829,709
Fund 20	\$3,993,087	\$2,482,609	\$2,543,331	\$966,253	\$2,492,616	\$2,769,202	\$2,627,354
Fund 30	\$913,599	\$1,338,455	\$536,092	\$609,977	\$627,968	\$826,111	\$1,030,163
Fund 40	\$1,574,670	\$1,254,604	\$1,288,451	\$1,292,214	\$1,161,250	\$931,371	\$590,734
Fund 50	\$1,108,951	\$663,550	\$561,125	\$398,773	\$265,882	\$216,730	\$208,848
Fund 60	\$105,915	\$14,769,000	\$2,040,672	\$1,049,646	\$2,000,932	\$1,603,456	\$768,485
Fund 70	\$3,409,033	\$349,016	\$369,335	\$377,997	\$392,706	\$402,694	\$412,346
Fund 80	\$1,826,023	\$1,550,956	\$1,377,415	\$253,930	\$113,631	\$64,776	\$29,795
Fund 90	\$1,133,549	\$1,264,530	\$1,420,894	\$1,883,483	\$3,885,282	\$4,398,543	\$3,519,606
Total FB	\$30,832,490	\$38,696,307	\$28,013,139	\$22,816,650	\$20,440,376	\$20,882,075	\$17,017,040

History: Revenues & Expenditures

	FY15 End 6/30/2015	FY16 End 6/30/2016	FY17 End 6/30/2017	FY18 End 6/30/2018	FY19 End 6/30/2019	FY20 End 6/30/2020	FY21 End 6/30/2021
Annual Revenues	\$21,732,883	\$43,247,406	\$26,651,535	\$26,142,003	\$30,389,101	\$25,759,167	\$26,026,407
Annual Expenditures	\$22,503,484	\$35,294,330	\$37,334,703	\$31,278,188	\$32,765,375	\$25,317,468	\$29,891,442
Delta	-\$770,601	\$7,953,076	-\$10,683,168	-\$5,136,185	-\$2,376,274	\$441,699	-\$3,865,035

Financial History



SD74 Policy

4:20 Fund Balances

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever it should discuss drawing upon its reserves or borrowing money.

The School District seeks to maintain an aggregate of year-end fund balances to revenue ratio of at least 25 percent, as calculated under the Ill. State Board of Education's *School District Financial Profile*.

CROSS REF.: [4:10](#) (Fiscal and Business Management), [4:80](#) (Accounting and Audits)

ADOPTED: October 7, 2008

REVISED: December 5, 2013; December 7, 2017, September 5, 2019

ISBE
SDFP

Fund Balance to Revenue Ratio – This indicator reflects the overall financial strength of the district. It is the result of dividing the ending fund balances by the revenues for the four operating and negative IMRF/SS funds. Operating Funds are the Educational, Operations and Maintenance, Transportation and Working Cash Funds.

Year-End Fund Balance to Revenue Ratio

$$\mathbf{\$11,460,143} \quad \mathbf{\div} \quad \mathbf{\$22,829,539} \quad \mathbf{=} \quad \mathbf{50.2\%}$$

Sum of Fund Balance
Funds 10, 20, 40, 70

	\$7,829,709
+	\$2,627,354
+	\$590,734
+	\$412,346

Sum of Direct Revenue
Funds 10, 20, 40, 70

	\$19,752,442
+	\$2,124,082
+	\$943,363
+	\$9,652

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

School District
 Joint Agreement

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2020 - June 30, 2021

Unbalanced budget, however, a deficit reduction plan is not required at this time.

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

District Name: _____ Lincolnwood School District 74
District RCDT No: _____ 05-016-0740-02

If your FY20 AFR states that you need to do a deficit reduction plan and your FY21 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Lincolnwood School District 74 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2020 _____ and ending _____ June 30, 2021 _____.

WHEREAS the Board of Education of _____ Lincolnwood School District 74 _____,
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary

of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;
AND WHEREAS a public hearing was held as to such budget on the _____ 3rd _____ day of _____ September _____, 20 _____ 20 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning _____ July 1, 2020 _____ and ending _____ June 30, 2021 _____.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 3rd
day of _____ September _____, 20 _____ 20 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>
The electronic version does not require member signatures, we do not accept PDF copies.

1	A	B	C	D	E	F	G	H	I	J	K
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2020 ¹ (without Student Activity Funds)		9,669,192	2,769,202	826,111	931,371	216,730	1,603,456	402,694	64,776	4,398,543
4	RECEIPTS/REVENUES (without Student Activity Funds)										
5	LOCAL SOURCES	1000	17,831,917	2,109,082	1,825,952	603,363	604,534	37,000	9,652	153,019	526,363
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
7	STATE SOURCES	3000	1,160,000	0	0	340,000	0	0	0	0	50,000
8	FEDERAL SOURCES	4000	760,525	15,000	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues ⁸		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
10	Receipts/Revenues for "On Behalf" Payments ²	3998	0								
11	Total Receipts/Revenues		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
13	INSTRUCTION	1000	14,020,993				232,253			0	
14	SUPPORT SERVICES	2000	5,697,933	2,265,930		1,284,000	380,163	871,971		188,000	1,455,300
15	COMMUNITY SERVICES	3000	2,000	0		0	0			0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,871,000	0	0	0	0	0		0	0
17	DEBT SERVICES	5000	0	0	1,621,900	0	0			0	0
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
19	Total Direct Disbursements/Expenditures ⁹		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971		188,000	1,455,300
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
21	Total Disbursements/Expenditures		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971		188,000	1,455,300
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,839,484)	(141,848)	204,052	(340,637)	(7,882)	(834,971)	9,652	(34,981)	(878,937)
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)										
25	PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	Abolishment the Working Cash Fund ¹⁶	7110									
27	Abatement of the Working Cash Fund ¹⁶	7110									
28	Transfer of Working Cash Fund Interest	7120									
29	Transfer Among Funds	7130									
30	Transfer of Interest	7140									
31	Transfer from Capital Projects Fund to O&M Fund	7150		0							
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
34	SALE OF BONDS (7200)										
35	Principal on Bonds Sold ⁴	7210									
36	Premium on Bonds Sold	7220									
37	Accrued Interest on Bonds Sold	7230									
38	Sale or Compensation for Fixed Assets ⁵	7300									
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
43	Transfer to Capital Projects Fund	7800						0			
44	ISBE Loan Proceeds	7900									
45	Other Sources Not Classified Elsewhere	7990									
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0
47	OTHER USES OF FUNDS (8000)										
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)										61
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
51	Transfer of Working Cash Fund Interest	8120							0		

1	A	B	C	D	E	F	G	H	I	J	K
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
52	Transfer Among Funds	8130									
53	Transfer of Interest ⁶	8140									
54	Transfer from Capital Projects Fund to O&M Fund	8150									
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
57	Taxes Pledged to Pay Principal on Capital Leases	8410									
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
61	Taxes Pledged to Pay Interest on Capital Leases	8510									
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
73	Taxes Transferred to Pay for Capital Projects	8810									
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
75	Other Revenues Pledged to Pay for Capital Projects	8830									
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
78	Other Uses Not Classified Elsewhere	8990									
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity Funds)		7,829,708	2,627,354	1,030,163	590,734	208,848	768,485	412,346	29,795	3,519,606
82											
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11		0								
84	RECEIPTS/REVENUES (For Student Activity Funds)										
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0								
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
87	Total Student Activity Direct Disbursements/Expenditures	1999	0								
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021		0								
90											
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)		9,669,192	2,769,202	826,111	931,371	216,730	1,603,456	402,694	64,776	4,398,543
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
93	LOCAL SOURCES	1000	17,831,917	2,109,082	1,825,952	603,363	604,534	37,000	9,652	153,019	526,363
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
95	STATE SOURCES	3000	1,160,000	0	0	340,000	0	0	0	0	50,000
96	FEDERAL SOURCES	4000	760,525	15,000	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues ⁸		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	62 576,363
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
99	Total Receipts/Revenues		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
101	INSTRUCTION	1000	14,020,993				232,253			0	
102	SUPPORT SERVICES	2000	5,697,933	2,265,930		1,284,000	380,163	871,971		188,000	1,455,300
103	COMMUNITY SERVICES	3000	2,000	0		0	0			0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,871,000	0	0	0	0	0		0	0
105	DEBT SERVICES	5000	0	0	1,621,900	0	0			0	0
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
107	Total Direct Disbursements/Expenditures⁹		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971		188,000	1,455,300
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971		188,000	1,455,300
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,839,484)	(141,848)	204,052	(340,637)	(7,882)	(834,971)	9,652	(34,981)	(878,937)
111	OTHER SOURCES/USES OF FUNDS										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds⁸		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
116	Total Other Uses of Funds⁹		0	0	0	0	0	0	0	0	0
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0
118	ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student Activity Funds)		7,829,708	2,627,354	1,030,163	590,734	208,848	768,485	412,346	29,795	3,519,606

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
121	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
122	Object Name											
123	Salaries	100	14,202,670	526,000		0		0		0	0	14,728,670
124	Employee Benefits	200	2,599,971	74,030		0	612,416	0		0	0	3,286,417
125	Purchased Services	300	976,875	968,000	0	1,284,000		82,471		165,000	123,000	3,599,346
126	Supplies & Materials	400	1,010,410	478,150		0		0		0	0	1,488,560
127	Capital Outlay	500	295,500	194,000		0		789,500		3,000	1,332,300	2,614,300
128	Other Objects	600	1,898,000	1,750	1,621,900	0	0	0		20,000	0	3,541,650
129	Non-Capitalized Equipment	700	119,500	24,000		0		0		0	0	143,500
130	Termination Benefits	800	489,000	0		0				0		489,000
131	Total Expenditures		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971		188,000	1,455,300	29,891,443
132												
133												

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (Without Student Activity Funds)		9,529,079	2,779,086	826,111	931,371	216,730	1,603,457	402,694	64,775	4,398,543
4	Total Direct Receipts & Other Sources ⁸		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
12	Total Amount Available		29,281,521	4,903,168	2,652,063	1,874,734	821,264	1,640,457	412,346	217,794	4,974,906
13	Total Direct Disbursements & Other Uses ⁹		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971	0	188,000	1,455,300
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971	0	188,000	1,455,300
21	ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (Without Student Activity Funds)		7,689,595	2,637,238	1,030,163	590,734	208,848	768,486	412,346	29,794	3,519,606
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷		20,509								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		20,509								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 ⁷		20,509								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (With Student Activity Funds)		9,549,588	2,779,086	826,111	931,371	216,730	1,603,457	402,694	64,775	4,398,543
30	Total Direct Receipts & Other Sources ⁸		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
33	Total Amount Available		29,302,030	4,903,168	2,652,063	1,874,734	821,264	1,640,457	412,346	217,794	4,974,906
34	Total Direct Disbursements & Other Uses ⁹		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971	0	188,000	1,455,300
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		21,591,926	2,265,930	1,621,900	1,284,000	612,416	871,971	0	188,000	1,455,300
37	Total ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (With Student Activity Funds)		7,710,104	2,637,238	1,030,163	590,734	208,848	768,486	412,346	29,794	3,519,606

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	16,388,159	1,950,376	1,808,452	419,363	168,900		652	116,519	436,363
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	292,020								
8	FICA and Medicare Only Levies	1150					305,594				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		16,680,179	1,950,376	1,808,452	419,363	474,494	0	652	116,519	436,363
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	325,000	0		160,000	120,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		325,000	0	0	160,000	120,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	153,400								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	20,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		173,400								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	240,000	60,000	17,500	24,000	10,040	37,000	9,000	36,500	90,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		240,000	60,000	17,500	24,000	10,040	37,000	9,000	36,500	90,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	220,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		220,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	63,100								
80	Book Store Sales	1730	4,200								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	22,000								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		89,300	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		89,300								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	39,000								
87	Rentals - Summer School Textbooks	1812	33,000								
88	Rentals - Adult/Continuing Education Textbooks	1813	8,500								
89	Rentals - Other (Describe)	1819									
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	0								
95	Total Textbooks		80,500								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		98,706							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	17,538							0	
102	Payments of Surplus Moneys from TIF Districts	1960	0								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980		0							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	6,000	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		23,538	98,706	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	17,831,917	2,109,082	1,825,952	603,363	604,534	37,000	9,652	153,019	526,363
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		17,831,917								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From District to Another District	One 2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,160,000			0					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,160,000	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0								
129	Special Education - Personnel	3110	0								
130	Special Education - Orphanage - Individual	3120	0								
131	Special Education - Orphanage - Summer Individual	3130	0								
132	Special Education - Summer School	3145	0								
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		0	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270	0								
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	0								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				90,000					
155	Transportation - Special Education	3510				250,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		340,000	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	0								
165	Technology - Technology for Success	3780	0								
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
169	School Infrastructure - Maintenance Projects	3925		0							50,000
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0							
171	Total Restricted Grants-In-Aid		0	0	0	340,000	0	0	0	0	50,000
172	Total Receipts/Revenues from State Sources	3000	1,160,000	0	0	340,000	0	0	0	0	50,000
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100	0								
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107	0								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	11,000								
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		11,000				0				
201	TITLE I										
202	Title I - Low Income	4300	240,020								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		240,020	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0								
209	Title IV - 21st Century	4421	0								
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	9,270								
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	276,060								
216	Federal Special Education - IDEA Room & Board	4625	0								
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		285,330	0		0	0				
220	CTE - PERKINS										

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850	0								
226	ARRA - Title I - Low Income	4851	0								
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870	0								
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880	0								
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905	0								
258	Title III - English Language Acquisition	4909	25,000								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930	0								
261	Title II - Teacher Quality	4932	18,000								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991									
266	Medicaid Matching Funds - Fee-For-Service Program	4992	0								
267	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	181,175	15,000							
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		760,525	15,000	0	0	0	0		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	760,525	15,000	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		19,752,442	2,124,082	1,825,952	943,363	604,534	37,000	9,652	153,019	576,363
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		19,752,442								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2	10 - EDUCATIONAL FUND (ED)										
3	INSTRUCTION (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	7,281,977	1,224,565	292,450	607,150	262,000	2,850	101,000	489,000	10,260,992
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	232,068	84,191	200	2,995	1,000		500		320,954
8	Special Education Programs (Functions 1200 - 1220)	1200	1,182,669	301,185	500	5,750	5,000	500	5,000		1,500,604
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	480,490	71,624	35,000	7,365	0		0		594,479
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	90,000	1,400		6,000	7,000	1,000			105,400
15	Summer School Programs	1600	0	0	9,000	2,500					11,500
16	Gifted Programs	1650	380,816	77,486	0	7,000					465,302
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	657,562	94,300	2,150	7,750	0	0	0		761,762
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	10,305,582	1,854,751	339,300	646,510	275,000	4,350	106,500	489,000	14,020,993
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	10,305,582	1,854,751	339,300	646,510	275,000	4,350	106,500	489,000	14,020,993
36	SUPPORT SERVICES (ED)										
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	360,288	18,072	500	2,250					381,110
39	Guidance Services	2120									0
40	Health Services	2130	164,250	48,488	6,000	31,750	10,500	600	3,000		264,588
41	Psychological Services	2140	173,997	31,144	3,000	1,050					209,191
42	Speech Pathology & Audiology Services	2150	277,900	33,437	0	2,500					313,837
43	Other Support Services - Pupils (Describe & Itemize)	2190	60,000	285							60,285
44	Total Support Services - Pupil	2100	1,036,435	131,426	9,500	37,550	10,500	600	3,000	0	1,229,011
45	Support Services - Instructional Staff										
46	Improvement of Instruction Services	2210	358,594	39,392	107,500	2,600	0	2,500	0		510,586
47	Educational Media Services	2220	254,622	27,259	0	32,850	0		0		314,731
48	Assessment & Testing	2230		0	0	0					0
49	Total Support Services - Instructional Staff	2200	613,216	66,651	107,500	35,450	0	2,500	0	0	825,317
50	Support Services - General Administration										
51	Board of Education Services	2310		69,450	257,400	2,500	0	20,000	1,000		350,350
52	Executive Administration Services	2320	262,056	32,369	8,500	2,000	1,000	5,000	1,000		311,925
53	Special Area Administration Services	2330	137,851	46,064							183,915
54	Tort Immunity Services	2360 - 2370									0
55	Total Support Services - General Administration	2300	399,907	147,883	265,900	4,500	1,000	25,000	2,000	0	846,190
56	Support Services - School Administration										
57	Office of the Principal Services	2410	705,315	181,780	10,000	8,700	3,000	3,500			912,295
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	705,315	181,780	10,000	8,700	3,000	3,500	0	0	912,295
60	Support Services - Business										
61	Direction of Business Support Services	2510	175,825	29,114			0	1,750	1,000		207,689

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
62	Fiscal Services	2520	214,500	45,750	123,675	5,000	1,000	21,000	2,500		413,425
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550				0					0
65	Food Services	2560	232,100	53,628	10,000	264,200	5,000	2,000	4,500		571,428
66	Internal Services	2570			25,500	1,500					27,000
67	Total Support Services - Business	2500	622,425	128,492	159,175	270,700	6,000	24,750	8,000	0	1,219,542
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610		65	0	0					65
70	Planning, Research, Development & Evaluation Services	2620		0	0						0
71	Information Services	2630	80,000	6,221	47,500	6,000	0	2,000			141,721
72	Staff Services	2640									0
73	Data Processing Services	2660	439,790	82,702	1,000	0	0	300	0		523,792
74	Total Support Services - Central	2600	519,790	88,988	48,500	6,000	0	2,300	0	0	665,578
75	Other Support Services (Describe & Itemize)	2900									
76	Total Support Services	2000	3,897,088	745,220	600,575	362,900	20,500	58,650	13,000	0	5,697,933
77	COMMUNITY SERVICES (ED)	3000			1,000	1,000					2,000
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			36,000			1,835,000			1,871,000
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			36,000			1,835,000			1,871,000
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			36,000			1,835,000			1,871,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		14,202,670	2,599,971	976,875	1,010,410	295,500	1,898,000	119,500	489,000	21,591,926
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		14,202,670	2,599,971	976,875	1,010,410	295,500	1,898,000	119,500	489,000	21,591,926
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										72 (1,839,484)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										(1,839,484)

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	526,000	74,030	968,000	478,150	194,000	1,750	24,000		2,265,930
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	526,000	74,030	968,000	478,150	194,000	1,750	24,000	0	2,265,930
132	Other Support Services (Describe & Itemize)	2900									0
133	Total Support Services	2000	526,000	74,030	968,000	478,150	194,000	1,750	24,000	0	2,265,930
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100									0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000									0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100									0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000									0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		526,000	74,030	968,000	478,150	194,000	1,750	24,000	0	2,265,930
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(141,848)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000									0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140						534,400			534,400
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						534,400			534,400
173	Debt Service - Interest on Long-Term Debt	5200						1,085,000			1,085,000
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			73 0
175	Debt Service Other (Describe & Itemize)	5400						2,500			2,500
176	Total Debt Service	5000						1,621,900			1,621,900

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,621,900			1,621,900
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										204,052
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			1,284,000	0	0	0			1,284,000
187	Other Support Services <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	0	0	1,284,000	0	0	0	0	0	1,284,000
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt <i>(Describe and Itemize)</i>	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
211	Debt Service - Other (Describe and Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		0	0	1,284,000	0	0	0	0	0	1,284,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(340,637)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		107,865							107,865
220	Pre-K Programs	1125		10,663							10,663
221	Special Education Programs (Functions 1200-1220)	1200		85,595							85,595
222	Special Education Programs Pre-K	1225		0							0
223	Remedial and Supplemental Programs K-12	1250		6,725							6,725
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		6,825							6,825
228	Summer School Programs	1600		0							0
229	Gifted Programs	1650		5,275							5,275
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		9,305							9,305
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		232,253							232,253

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		4,225							4,225
237	Guidance Services	2120									0
238	Health Services	2130		32,135							32,135
239	Psychological Services	2140		2,500							2,500
240	Speech Pathology & Audiology Services	2150		3,825							3,825
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,965							3,965
242	Total Support Services - Pupil	2100		46,650							46,650
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		15,835							15,835
245	Educational Media Services	2220		3,600							3,600
246	Assessment & Testing	2230		0							0
247	Total Support Services - Instructional Staff	2200		19,435							19,435
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,000							4,000
251	Special Area Administrative Services	2330		4,880							4,880
252	Claims Paid from Self Insurance Fund	2361									0
253	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
254	Unemployment Insurance Payments	2363									0
255	Insurance Payments (regular or self-insurance)	2364									0
256	Risk Management and Claims Services Payments	2365									0
257	Judgment and Settlements	2366									0
258	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367		0							0
259	Reciprocal Insurance Payments	2368									0
260	Legal Service	2369									0
261	Total Support Services - General Administration	2300		8,880							8,880
262	Support Services - School Administration	2400									
263	Office of the Principal Services	2410		44,650							44,650
264	Other Support Services - School Administration (Describe & Itemize)	2490									0
265	Total Support Services - School Administration	2400		44,650							44,650
266	Support Services - Business	2500									
267	Direction of Business Support Services	2510		2,525							2,525
268	Fiscal Services	2520		44,250							44,250
269	Facilities Acquisition & Construction Services	2530		0							0
270	Operation & Maintenance of Plant Service	2540		108,108							108,108
271	Pupil Transportation Services	2550		0							0
272	Food Services	2560		45,669							45,669
273	Internal Services	2570		0							0
274	Total Support Services - Business	2500		200,552							200,552
275	Support Services - Central	2600									
276	Direction of Central Support Services	2610		0							0
277	Planning, Research, Development & Evaluation Services	2620		0							0
278	Information Services	2630		16,675							16,675
279	Staff Services	2640									0
280	Data Processing Services	2660		43,321							43,321
281	Total Support Services - Central	2600		59,996							59,996
282	Other Support Services (Describe & Itemize)	2900									0
283	Total Support Services	2000		380,163							380,163
284	COMMUNITY SERVICES (MR/SS)	3000		0							0
285	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
286	Payments for Regular Programs	4110									0
287	Payments for Special Education Programs	4120									0
288	Payments for CTE Programs	4140									0
289	Total Payments to Other Dist & Govt Units	4000		0							0
290	DEBT SERVICE (MR/SS)	5000									
291	Debt Service - Interest on Short-Term Debt	5100									75
292	Tax Anticipation Warrants	5110									0
293	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
294	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
295	State Aid Anticipation Certificates	5140									0
296	Other (Describe & Itemize)	5150									0
297	Total Debt Service	5000						0			0
298	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
299	Total Direct Disbursements/Expenditures			612,416				0			612,416
300	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,882)
302	60 - CAPITAL PROJECTS (CP)										
303	SUPPORT SERVICES (CP)	2000									
304	Support Services - Business										
305	Facilities Acquisition & Construction Services	2530			82,471	0	789,500				871,971
306	Other Support Services (Describe & Itemize)	2900									0
307	Total Support Services	2000	0	0	82,471	0	789,500	0	0		871,971
308	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
309	Payments to Other Dist & Govt Units (In-State)	4100									
310	Payments to Regular Programs	4110									0
311	Payment for Special Education Programs	4120									0
312	Payment for CTE Programs	4140									0
313	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
314	Total Payments to Other Districts & Govt Units	4000			0			0			0
315	PROVISION FOR CONTINGENCIES (CP)	6000									0
316	Total Direct Disbursements/Expenditures		0	0	82,471	0	789,500	0	0		871,971
317	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(834,971)
319	70 WORKING CASH FUND (WC)										
321	80 - TORT FUND (TF)										
322	INSTRUCTION (TF)	1000									
323	Regular Programs	1100									0
324	Tuition Payment to Charter Schools	1115									0
325	Pre-K Programs	1125									0
326	Special Education Programs (Functions 1200 - 1220)	1200									0
327	Special Education Programs Pre-K	1225									0
328	Remedial and Supplemental Programs K-12	1250									0
329	Remedial and Supplemental Programs Pre-K	1275									0
330	Adult/Continuing Education Programs	1300									0
331	CTE Programs	1400									0
332	Interscholastic Programs	1500									0
333	Summer School Programs	1600									0
334	Gifted Programs	1650									0
335	Driver's Education Programs	1700									0
336	Bilingual Programs	1800									0
337	Truant Alternative & Optional Programs	1900									0
338	Pre-K Programs - Private Tuition	1910									0
339	Regular K-12 Programs Private Tuition	1911									0
340	Special Education Programs K-12 Private Tuition	1912									0
341	Special Education Programs Pre-K Tuition	1913									0
342	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
343	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
344	Adult/Continuing Education Programs Private Tuition	1916									0
345	CTE Programs Private Tuition	1917									0
346	Interscholastic Programs Private Tuition	1918									0
347	Summer School Programs Private Tuition	1919									0
348	Gifted Programs Private Tuition	1920									0
349	Bilingual Programs Private Tuition	1921									0
350	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
351	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	76
352	SUPPORT SERVICES (TF)	2000									
353	Support Services - Pupil	2100									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
354	Attendance & Social Work Services	2110									0
355	Guidance Services	2120									0
356	Health Services	2130									0
357	Psychological Services	2140									0
358	Speech Pathology & Audiology Services	2150									0
359	Other Support Services - Pupils (Describe & Itemize)	2190									0
360	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
361	Support Services - Instructional Staff	2200									
362	Improvement of Instruction Services	2210									0
363	Educational Media Services	2220									0
364	Assessment & Testing	2230									0
365	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
366	Support Services - General Administration	2300									
367	Board of Education Services	2310									0
368	Executive Administration Services	2320									0
369	Special Area Administration Services	2330									0
370	Claims Paid from Self Insurance Fund	2361			90,000						90,000
371	Risk Management and Claims Services Payments	2365			75,000		3,000	20,000			98,000
372	Total Support Services - General Administration	2300	0	0	165,000	0	3,000	20,000	0	0	188,000
373	Support Services - School Administration	2400									
374	Office of the Principal Services	2410									0
375	Other Support Services - School Administration (Describe & Itemize)	2490									0
376	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
377	Support Services - Business	2500									
378	Direction of Business Support Services	2510									0
379	Fiscal Services	2520									0
380	Operation & Maintenance of Plant Services	2540									0
381	Pupil Transportation Services	2550									0
382	Food Services	2560									0
383	Internal Services	2570									0
384	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
385	Support Services - Central	2600									
386	Direction of Central Support Services	2610									0
387	Planning, Research, Development & Evaluation Services	2620									0
388	Information Services	2630									0
389	Staff Services	2640									0
390	Data Processing Services	2660									0
391	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
392	Other Support Services (Describe & Itemize)	2900									0
393	Total Support Services	2000	0	0	165,000	0	3,000	20,000	0	0	188,000
394	COMMUNITY SERVICES (TF)	3000									0
395	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
396	Payments to Other Dist & Govt Units (In-State)	4100									
397	Payments for Regular Programs	4110									0
398	Payments for Special Education Programs	4120									0
399	Payments for Adult/Continuing Education Programs	4130									0
400	Payments for CTE Programs	4140									0
401	Payments for Community College Programs	4170									0
402	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
403	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
404	Payments for Regular Programs - Tuition	4210									0
405	Payments for Special Education Programs - Tuition	4220									0
406	Payments for Adult/Continuing Education Programs - Tuition	4230									0
407	Payments for CTE Programs - Tuition	4240									0
408	Payments for Community College Programs - Tuition	4270									0
409	Payments for Other Programs - Tuition	4280									0
410	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
411	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
412	Payments for Regular Programs - Transfers	4310									77
413	Payments for Special Education Programs - Transfers	4320									0
414	Payments for Adult/Continuing Ed Programs - Transfers	4330									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
415	Payments for CTE Programs - Transfers	4340									0
416	Payments for Community College Program - Transfers	4370									0
417	Payments for Other Programs - Transfers	4380									0
418	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
419	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
420	Payments to Other Dist & Govt Units (Out of State)	4400									0
421	Total Payments to Other Dist & Govt Units	4000			0			0			0
422	DEBT SERVICE (TF)	5000									
423	Debt Service - Interest on Short-Term Debt										
424	Tax Anticipation Warrants	5110									0
425	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
426	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
427	Total Debt Service	5000						0			0
428	PROVISION FOR CONTINGENCIES (TF)	6000									0
429	Total Direct Disbursements/Expenditures		0	0	165,000	0	3,000	20,000	0	0	188,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(34,981)
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
433	SUPPORT SERVICES (FP&S)	2000									
434	Support Services - Business	2500									
435	Facilities Acquisition & Construction Services	2530			123,000	0	0				123,000
436	Operation & Maintenance of Plant Service	2540			0		1,332,300				1,332,300
437	Total Support Services - Business	2500	0	0	123,000	0	1,332,300	0	0		1,455,300
438	Other Support Services <i>(Describe & Itemize)</i>	2900									0
439	Total Support Services	2000	0	0	123,000	0	1,332,300	0	0		1,455,300
440	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
441	Payments to Regular Programs	4110									0
442	Payments to Special Education Programs	4120									0
443	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
444	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
445	DEBT SERVICE (FP&S)	5000									
446	Debt Service - Interest on Short-Term Debt	5100									
447	Tax Anticipation Warrants	5110									0
448	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0
450	Debt Service - Interest on Long-Term Debt	5200									0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
452	Total Debt Service	5000						0			0
453	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
454	Total Direct Disbursements/Expenditures		0	0	123,000	0	1,332,300	0	0		1,455,300
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(878,937)

This page is provided for detailed itemizations as requested within the body of the Report.

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	19,752,442	2,124,082	943,363	9,652	22,829,539
4	Direct Expenditures	21,591,926	2,265,930	1,284,000		25,141,856
5	Difference	(1,839,484)	(141,848)	(340,637)	9,652	(2,312,317)
6	Estimated Fund Balance - June 30, 2021	7,829,708	2,627,354	590,734	412,346	11,460,142
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2020-21 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
10	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
12	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2019-2020 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
13	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G	H	I	J	K	L
1	*School Districts Only		DEFICIT REDUCTION PLAN					ESTIMATED BUDGET				
2			ESTIMATED BUDGET					ESTIMATED BUDGET				
3	5016074002		FY2020-2021					FY2021-2022				
4	District Number											
5	Lincolnwood School District 74											
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		9,669,192	2,769,202	931,371	402,694	13,772,459	7,829,708	2,627,354	590,734	412,346	11,460,142
8	RECEIPTS/REVENUES		Acct #									
9	LOCAL SOURCES		1000	17,831,917	2,109,082	603,363	9,652	20,554,014				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0				0
11	STATE SOURCES		3000	1,160,000	0	340,000	0	1,500,000				0
12	FEDERAL SOURCES		4000	760,525	15,000	0	0	775,525				0
13	Total Receipts/Revenues			19,752,442	2,124,082	943,363	9,652	22,829,539	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #									
15	INSTRUCTION		1000	14,020,993				14,020,993				0
16	SUPPORT SERVICES		2000	5,697,933	2,265,930	1,284,000		9,247,863				0
17	COMMUNITY SERVICES		3000	2,000	0	0		2,000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,871,000	0	0		1,871,000				0
19	DEBT SERVICES		5000	0	0	0		0				0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0				0
21	Total Disbursements/Expenditures			21,591,926	2,265,930	1,284,000		25,141,856	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(1,839,484)	(141,848)	(340,637)	9,652	(2,312,317)	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0				0
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0				0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			7,829,708	2,627,354	590,734	412,346	11,460,142	7,829,708	2,627,354	590,734	412,346

A		B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only		ESTIMATED BUDGET FY2022-2023					ESTIMATED BUDGET FY2023-2024					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET			
2																
3	5016074002															
4	District Number												Date of Adoption: _____ (Enter as MM/DD/YY)			
5	Lincolnwood School District 74															
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,829,708	2,627,354	590,734	412,346	11,460,142	7,829,708	2,627,354	590,734	412,346	11,460,142	13,772,459	11,460,142	11,460,142	11,460,142
8	RECEIPTS/REVENUES		Acct #													
9	LOCAL SOURCES		1000													
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER		2000													
11	DISTRICT		0													
12	STATE SOURCES		3000													
13	FEDERAL SOURCES		4000													
14	DISBURSEMENTS/EXPENDITURES		Funct #													
15	INSTRUCTION		1000													
16	SUPPORT SERVICES		2000													
17	COMMUNITY SERVICES		3000													
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000													
19	DEBT SERVICES		5000													
20	PROVISION FOR CONTINGENCIES		6000													
21	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	22,829,539	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	(2,312,317)	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)		0													
25	OTHER USES OF FUNDS (8000)		0													
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,829,708	2,627,354	590,734	412,346	11,460,142	7,829,708	2,627,354	590,734	412,346	11,460,142	11,460,142	11,460,142	11,460,142	11,460,142

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2020-2021 through Fiscal Year 2023-2024

Lincolnwood School District 74 5016074002

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2021 budgeted expenditures over FY2020 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name:		Lincolnwood School District 74				
		RCDT Number:		05-016-0740-02				
		Estimated Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021			
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	294,632		294,632	311,925		0	311,925
2. Special Area Administration Services	2330	183,267		183,267	183,915		0	183,915
3. Other Support Services - School Administration	2490	0		0	0		0	0
4. Direction of Business Support Services	2510	196,585		196,585	207,689	0	0	207,689
5. Internal Services	2570	23,994		23,994	27,000		0	27,000
6. Direction of Central Support Services	2610	0		0	65		0	65
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0				0
8. Totals		698,478	0	698,478	730,594	0	0	730,594
9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)								5%

Reference Description

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

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	School District
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2020 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2020 (Cell C83) (Cell must have a number or zero. Do not leave blank)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2020, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2021, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing

Evidence-Based Funding (EBF) Spending Plan - (School Districts Only)

School districts are reminded that, in addition to the budget template, they are required to submit an annual EBF Spending Plan. The IWAS application for the EBF Spending Plan will open on August 1, 2020. All EBF Spending Plans are due by September 30, 2020. The budget template is envisioned to include the EBF Spending Plan by FY 2023. More information is available at www.isbe.net/ebfspendingplan. Questions not addressed there may be directed to ebfspendingplan@isbe.net.



Executive Summary Finance Committee Meeting

DATE: July 23, 2020

TOPIC: Donation of Dresses to Lincolnwood School District 74

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Mrs. Nada Stulac donated nine unused/gently used formal dresses from Diana's Bridal of Skokie, IL. They may be used as costumes for future musical productions.

Fiscal Impact:

\$100 is the estimated value of the dresses.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to accept the donation of nine costume dresses from Diana's Bridal.



Donation Approval

Donation Procedures:

1. Donations may be in the form of cash, checks, securities, materials, or property.
2. This form should be completed on the day a donation is received.
3. The person receiving the donation must email or fax this form to the Business Manager for approval on the day the donation is received.
4. The Board of Education will consider ratifying the Business Manager's approval at the next Board Meeting.

Current Date: 7/10/20
 Building: LINCOLN HALL MIDDLE SCHOOL

Donor: DIANA'S BRIDAL
SKOKIE, ILL.

Donation Amount: ~\$100

Date of Donation: THURSDAY, JUNE 4TH 2020

Person Receiving Donation: MARK ATKINSON ON BEHALF OF THE LINCOLN HALL THEATRE PROGRAM

Description:
 MRS. NADA STULAC, A PARENT OF SD74 STUDENTS, DONATED 9 UNUSED/
 GENTLY USED FORMAL DRESSES FROM DIANA'S BRIDAL IN HOPES THEY COULD
 BE USED FOR FUTURE MUSICAL PRODUCTIONS. THE ESTIMATED VALUE IS \$100.

Business Manager Approval: C. White

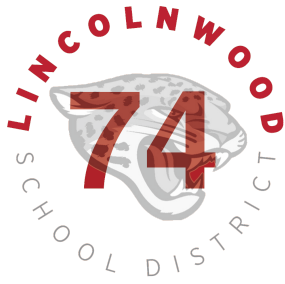
Board of Education Approval: _____

CREATE: May 7, 2020

REVISE:

REVIEW:

8:80AP



Executive Summary Finance Committee Meeting

DATE: July 23, 2020

TOPIC: Renewal of MidCo Systems' Mitel MiVoice Office250 Gold System and Support Plans

PREPARED BY: Chris Edman

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

District 74's contracts with MidCo Systems are up for their annual renewal. The District has used MidCo Systems' Mitel MiVoice service and support plans for the VoIP phone system's hardware and software respectively since 2015.

District Legal Counsel reviewed the Service Agreement and Terms and Conditions provided by MidCo Systems and found a great number of changes from the previous year's terms. MidCo honored all of the requested changes made by Counsel; except the limitation of liability language, plus the indemnification language as well as the provision on non-solicitation of MidCo personnel. This version of the Service Agreement and Terms and Conditions were found acceptable by Counsel and is attached.

Fiscal Impact:

\$6,172 Gold Service plan

\$1,560 Support plan

=====

\$7,732 Total

The District paid \$7,395.40 with MidCo Systems in 2019-20

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to accept this Agreement from MidCo Systems for its Mitel MiVoice Office250 Gold System and Support Plans in the amount of \$7,732 from September 1, 2020 to August 31, 2021.



74 SD Lincolnwood Admin

System Type: Mitel MiVoice Office 250

Prepared for: Courtney Adams

Prepared by: Yolanda Fuqua

Prepared On: 5/26/20

Revised On: 6/19/2020

***This contains modifications specific to SD 74 and is not a standard
MidCo Systems a division of FE Moran Security Solutions, LLC
document.***

MidCo Systems
a division of FE Moran Security Solutions, LLC
 221 Shore Court, Burr Ridge, IL 60527
 (630) 887-1800 or 877-FE MORAN

SYSTEM MONITORING / SERVICE AGREEMENT

Client Number: 193587

Quote Number: 37744 & 37743

This Agreement dated 5/26/20 is entered into by and between the following parties:

FE MORAN SECURITY SOLUTIONS, LLC d/b/a/ MidCo Systems (Hereinafter referred to as FEMSS) And

Name: SD 74 Lincolnwood
Billing Address: 6950 North East Prairie Rd
 Marvin Garlich Admin Bldg
 Lincolnwood IL 60712
Telephone: (847)675-8234
Contact Person: Courtney Adams
Email Address: cadams@sd74.org

FEMSS Account Executive: Yolanda Fuqua

PREMISES: The System(s) to be serviced and/or monitored is/are at the following address(es):

74 SD Lincolnwood Admin	74 SD Lincolnwood Lincoln Hall	74 SD Lincolnwood Rutledge Hall	74 SD Lincolnwood Todd Hall
6950 North East Prairie Rd	6855 North Crawford	6850 North East Prairie Rd	3925 West Lunt Av
Marvin Garlich Admin Bldg	Lincoln Hall	Rutledge Hall	Todd Hall
Lincolnwood IL 60712	Lincolnwood IL 60712	Lincolnwood IL 60712	Lincolnwood IL 60712

- TERM:** This Agreement shall be effective upon execution by both Parties and continue for a period of Years [one (1) year] from the date of activation of services, unless otherwise specified.
- CHARGES:** The Client agrees to pay FEMSS as follows:

SERVICE & MONITORING

Central Station Signal Receiving	\$ 0.00
Service Agreement (see Addendum)	\$ 6,172.00
Inspection Services	\$ 0.00
Software Services	\$ 0.00
Other: Manufacturer's Support Agreement	\$ 1,560.00

Billed: Monthly Quarterly Annually

3. **SERVICE and MONITORING SERVICES:** FEMSS agrees to service a system ("System") comprised of the equipment listed without liability and not as an insurer, during the term of this Agreement at the premises described above; for the following marked services:

A. TRANSMISSION SIGNAL

- AES Radio Primary
- AES Radio Backup
- Cell Radio Primary
- Cell Radio Backup
- iGSM (Internet via others)

- POTS as Primary
- POTS as Backup

B. MONITORING SERVICES

- Burglar Alarm Monitoring*
- Fire Alarm Monitoring**
- Sump Monitoring**
- Temperature Monitoring
- Carbon Monoxide Monitoring*
- myMoran Connection**
- myMoran Access
- Open/Close Reporting**
- Supervised Open/Close Reporting*
- Other: _____

C. SERVICE

- Service Agreement
- Inspection Service
- Time & Material Service
- Software Services
- Other: _____

Manufacturer's Support Agreement

The Client understands that FEMSS must know and have on record basic information about the Client's system(s). The Client also acknowledges that they have provided this information, and that FEMSS, in performing its obligations under this contract, will rely solely on information given by the Client.

By: Yolanda Fuqua Date: 5/26/20
Salesperson (Printed)

By: _____ Date: _____
Client Signature

By: _____ Date: _____
Authorized "FEMSS" Officer

By: _____ Date: _____
Client Name (Printed)

Client Title

This Agreement shall not be binding upon FEMSS unless approved in writing by an officer of FEMSS. In the event of non-approval, the sole liability of FEMSS shall be to refund to Client the amount that has been paid to FEMSS by Client upon the signing of this Agreement. IN WITNESS WHEREOF, the parties have caused the Agreement to be duly executed on the date opposite their names

4. **IN NO EVENT SHALL FEMSS BE LIABLE IN CONTRACT, TORT OR OTHERWISE FOR INCIDENTAL, CONSEQUENTIAL, SPECIAL OR INDIRECT DAMAGES, INCLUDING WITHOUT LIMITATION, LOST BUSINESS PROFITS NOR DAMAGE OR DESTRUCTION OF DATA EVEN IF IT HAS BEEN ADVISED OF THE POSSIBILITY OF SAME.** FEMSS's maximum liability shall be limited in any event to the actual direct damages incurred by Customer, which are caused, solely by the acts or omissions of FEMSS subject to a maximum liability of the lesser of the amount paid for the services performed under this Service Order (subject to a maximum of one twelve (12) months duration) of \$1,000.00. Customer agrees to provide FEMSS with prompt written notification as to the specifics of any claim for damages and to provide FEMSS with a reasonable opportunity to investigate.
5. **SERVICE AGREEMENT, INSPECTION SERVICES, AND SOFTWARE SERVICES: (A) SERVICE AGREEMENTS:** Where a service agreement is specified, FEMSS' exclusive warranty is that services will be performed in a workmanlike fashion and all parts provided by FEMSS shall be free of defects in material and workmanship for a period of thirty (30) days, or as otherwise agreed to within this Agreement. FEMSS further agrees that all services performed without furnishing parts shall be free of defects for a period of thirty (30) days, unless otherwise noted. FEMSS' warranty period applies during normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m. Central Time (C.T.), excluding FEMSS holidays. **IN THE EVENT FEMSS BREACHES THIS WARRANTY, FEMSS' SOLE OBLIGATION AND CLIENT'S EXCLUSIVE REMEDY, SHALL BE TO HAVE FEMSS MAKE ALL NECESSARY ADJUSTMENTS, REPAIRS, OR REPLACEMENT OF PARTS WHICH WERE DEFECTIVE.** There are no other express or implied warranties concerning any installation, service, parts, supplies, or expendable items provided hereunder. FEMSS does not guarantee that the operation of the equipment will be uninterrupted or error-free. **FEMSS DISCLAIMS THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, THE FOREGOING SHALL BE THE SOLE REMEDY OF CUSTOMER FOR BREACH OF WARRANTY.** Where a service agreement is included in the monthly rate, the terms governing those services will be defined in an addendum to this Agreement titled Service Agreement (SA) Addendum. If said SA Addendum is not included as a document attached to this Agreement then the following terms shall govern the Service Agreement: FEMSS shall provide labor and parts (excepting supplies and expendable items) and will service the system(s) specified in this Agreement. FEMSS shall respond to requests for remedial service to such equipment in a prompt and commercially reasonable manner. Repair and warranty services shall be available between 8:00 A.M. and 4:30 P.M. C.T., Monday through Friday, excluding FEMSS holidays. Extended service hours shall be available 24-hours a day, excluding FEMSS holidays, and priority response coverage, if applicable, shall be subject to an additional charge. Services performed outside such times at the request of Client shall be subject to FEMSS's then-applicable charges for labor and travel. Supplies and expendable items shall be provided in accordance with FEMSS's prices in effect on the date supplied to Client. Client acknowledges FEMSS's obligation hereunder relates solely to the service of the specified system(s) and that FEMSS is in no way obligated to insure the operation of the system(s) or to maintain or service Client's property or the property of others to which the System is connected. Any replacement parts may be of a brand, design, and quality determined by FEMSS in its sole discretion to be the reasonable equivalent. All repairs, replacement, or alteration to the system made by reason of alteration to Client's premises, or caused by unauthorized intrusion, lightning or electrical surge, or caused by any means other than normal usage, or wear and tear, shall be made at the cost of the Client. **SERVICE AGREEMENTS SHALL BECOME NULL AND VOID IF EQUIPMENT IS SERVICED OR RELOCATED BY PARTIES OTHER THAN FEMSS WITHOUT THE PRIOR WRITTEN CONSENT**

OF FEMSS, WHICH SHALL NOT BE UNDULY WITHHELD. (B) INSPECTION SERVICES: If inspection services are included in the monthly rate, they shall be performed between 8:00 A.M. and 4:30 P.M. C.T., Monday through Friday, excluding FEMSS holidays. Inspection service does not include moves, adds, changes, and/or modifications to the System(s) identified as necessary as a result of inspection. **(C) SOFTWARE SERVICES:** If Software Services are included in the monthly rate, the terms governing those services will be defined in an addendum to this Agreement titled SA Addendum. If said SA Addendum is not included as a document attached to this Agreement, then the following terms shall govern the Software Services: FEMSS shall provide consultation services with respect to software operation and similar matters when software services are included in the monthly rate. Service agreements do not include software consultation services. Software Service and Telephone Support shall include annual software releases, upgrades, patches, and/or hot fixes, made commercially available to system users covered by current software support agreements, where applicable. Deployment of software upgrades, patches, and/or hot fixes is predicated on system hardware meeting or exceeding the manufacturer's specifications for software operation. FEMSS and manufacturer telephone software support, as initiated and coordinated by FEMSS, may be necessary to service Client's equipment. Software upgrade services shall be available between 8:00 A.M. and 4:30 P.M. C.T., Monday through Friday, excluding FEMSS holidays. Software system upgrade requests outside of these specified times shall be available twenty-four (24) hours a day, excluding FEMSS holidays, and shall be subject to an additional charge. Services performed outside such times at the request of the Client shall be subject to FEMSS's then-applicable charges for labor and travel. Software migrations and/or upgrades requested due to changes in computer hardware or operating environment, such as server or client replacement, or migration to a virtual environment, are not covered by this Agreement. Such service migration requests shall be available between 8:00 A.M. and 4:30 P.M. C.T., Monday through Friday, excluding FEMSS holidays. Software system migration requests outside of these specified times shall be available twenty-four (24) hours a day, excluding FEMSS holidays, and shall be subject to an additional charge. Services performed outside such times at the request of the Client shall be subject to FEMSS's then-applicable charges for labor and travel.

6. **SERVICE AGREEMENT QUALIFICATIONS & REQUIREMENTS:** Where a service agreement is specified, Client will reference the attached Service Agreement (SA) Addendum and Project Qualifications Addendum and agrees to all qualifications included therein. Client will provide FEMSS with one primary and one secondary contact. Each one of these contacts should be authorized to approve changes to the project. Unless otherwise agreed, service work will be completed during normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m. C.T, excluding FEMSS holidays, and is not phased work. Removal, disposal and cleanup of all existing cable and/or systems equipment, infrastructure, and/or associated peripheral equipment (e.g., power supplies, racks, blocks, etc.) is not included, unless otherwise stated. Removal of existing equipment and infrastructure will require a separate quote, which can be provided at the Client's request. **NOTE:** Where commercial system service is specified, FEMSS does not provide any associated residential service of any IP devices, unless otherwise agreed to in this Agreement. FEMSS will service commercially-related residential IP devices at the associated commercial address covered under this Agreement or where the Client ships such equipment to FEMSS offices, referencing the corresponding Service Work Order. FEMSS will complete such service according to the network configuration information provided by the Client and deliver such equipment to the Client's commercial site upon completion of repairs.
7. **SITE ACCESS, PREPARATION & ALTERATION OF PREMISES FOR SERVICE:** Client will provide FEMSS prompt access to all necessary areas of the Client's facilities. Any refusal of access shall relieve FEMSS of its performance obligations and any associated service schedules shall be revised to reflect the delay. Client will also provide a suitable work area for FEMSS personnel. **CLIENT SHALL, AT CLIENT'S EXPENSE, PREPARE AND MAINTAIN THE EQUIPMENT SITE IN ACCORDANCE WITH THE MANUFACTURER'S PUBLISHED SPECIFICATIONS FOR OPERATING ENVIRONMENTS.** Client assumes full responsibility to locate, mark, or otherwise clearly identify any underground or obscured facilities, including, but not limited to, conduit, cable, pipe, wire, line, or tank, prior to commencement of work involving, but not limited to, directional boring, drilling, or excavation, which may be damaged during the course of work. Client assumes full responsibility to notify local utilities, either public or private, and make every reasonable effort to locate and mark any underground facilities that may be present in the work area. Client agrees to permit prompt access to equipment, and/or software consistent with Client's standard requirements and to provide assistance and facilities so as to expedite the performance of services. AC power/grounding is the responsibility of the Client. Dedicated, computer grade A.C. power must be available for the operation of security equipment. Dedicated A.C. circuit(s) must be provided appropriate for the amount of current draw for equipment being installed. Voltage levels and noise immunity must be equal to or better than industry standards and equipment manufacturer requirements. An earth ground connection must be provided for proper grounding at equipment locations. Supplying earth ground from electrical supply is not included, and if needed will be installed on a time and material invoice basis. A UPS system is always required on all security panels and head-end computer equipment. FEMSS is authorized to make preparations such as drilling holes, driving nails, making attachments or doing any other thing necessary in FEMSS's sole discretion to service the System, and FEMSS shall not be responsible for any condition created thereby as a result of such installation, service, or removal of the System, and Client represents that the owner of the premises, if other than Client, authorizes System(s) service under the terms of this Agreement. Client understands and agrees that some services may require that system wiring be exposed.
8. **DATA BACKUP & IT REQUIREMENTS:** Data re-entry due to lack of backup is not included in Agreement coverage and will be subject to time and material invoicing. It is recommended that the Client perform periodic system and database backups, preferably on a daily basis. Client assumes the full responsibility to back-up and/or otherwise protect its data against loss, damage or destruction before services are performed. Virus protection for computer systems is a requirement of the Client, allowing consistency with other Client computer equipment. Routine virus definition updates are the responsibility of the Client. Service calls due to virus created problems are not covered under this Agreement and will be subject to time and material invoicing at FEMSS' then-applicable time and material rates. If supplied by FEMSS, computer operating system software will be current up to guidelines supplied by the application software manufacturer. Upgrades are the responsibility of the Client but must be coordinated with FEMSS and the application software manufacturer in order to insure application compatibility with operating system upgrades.
9. **CAD DRAWINGS:** Where specified, in order for FEMSS to supply system drawings or floor plan device layouts, AutoCAD backgrounds must be furnished to FEMSS in file format (*.dxf / *.dwg) at no charge to FEMSS by owner or owner's representative.
10. **EXISTING DEVICES & CABLE:** All equipment must be in operating condition and/or restored to operating condition to be eligible under the terms of This Agreement. Equipment which was not installed by FEMSS or previously covered under a FEMSS service agreement will require inspection and refurbishment at the Client's expense prior to being eligible for inclusion and/or additional to a FEMSS service agreement. . A pre-test can be offered on a time and material basis or quoted price to determine the operational condition of equipment. If applicable, existing wire and/or cabling which is re-used is assumed to be in satisfactory operating condition, and of equal or better

technical specification than required by the manufacturer of installed equipment. Troubleshooting or replacement of sub-standard wire/cablings will be performed by FEMSS on a time and material basis.

11. **PARTS & RECONDITIONING:** All parts are replaced by parts provided by FEMSS on an exchange basis. Parts provided by FEMSS in performance of services may be new or refurbished parts that are functionally equivalent to new parts and may be from sources other than the original equipment manufacturer. In the event, in FEMSS' reasonable opinion, any unit of equipment must be factory reconditioned because normal repair or replacement of parts cannot keep such unit in satisfactory operating condition, FEMSS shall submit a request for the required reconditioning to Client. In the event Client declines to authorize such reconditioning, FEMSS may delete such item of equipment from this Agreement upon giving Client thirty (30) days advance written notice. Where equipment requiring repair or replacement under this Agreement has been obsolesced, been deemed to be end-of-life, or is otherwise unable to be repaired, reconditioned, or replaced, by the manufacturer, FEMSS will submit a written proposal to Client for the sale of new equipment to satisfy those operating requirements. **FEMSS ASSUMES NO RESPONSIBILITY FOR OBSOLESCENCE OR AVAILABILITY OF MANUFACTURER'S EQUIPMENT OR PARTS.**
12. **TRAINING:** FEMSS will provide system training and education, beyond that which was provided to Client as part of any FEMSS-provided original system installation, contract or warranty period, as requested, at then-applicable Time and Material Rates. Unless expressly included in this Agreement by Addendum or Exhibit, FEMSS does not include, provide, or otherwise make available additional system training or education under this Agreement. Where Client experiences a change in personnel, system administrators, users, or management, such that the Client requires refresher and/or additional system training and education, FEMSS will provide such requested system training and education, invoiced at FEMSS's then-applicable Time and Material Rates or on a provided quote basis.
13. **RENTAL OR LOANER EQUIPMENT:** Where hardware and/or software equipment and/or services are temporarily provided by FEMSS to Client, whether as a component provision of a comprehensive or limited service agreement, or as rental equipment to parties not covered by such agreements, FEMSS retains ownership and control of such equipment, including, but not limited to, any information, data, images, video, or any electronic recordings or information ("Data"), which was manufactured, produced, stored, or otherwise incorporated into such hardware or software, regardless of how or when this Data was obtained. Clients who are not covered by a service agreement which provides for the use of loaner hardware or software equipment may be provided such equipment at FEMSS's then-applicable rental rates. Rental fees are applicable from the date of field deployment until the date the equipment is removed and/or returned from the deployment location. Client acknowledges that this Data may not be available, retained, stored, recorded, obtainable or otherwise provided to Client following the termination of the equipment loan or rental period, regardless of the condition, location, or then-current status of such equipment and/or Data. Client is solely responsible for removing, recording, copying, duplicating, destroying and/or discarding, any Data which may have been manufactured, produced, stored, or otherwise incorporated into such hardware or software during the applicable loan or rental period. Client will be provided reasonable opportunity to create, destroy, or otherwise obtain such needed Data for their records prior to the removal and/or return of such equipment to FEMSS.
14. **FALSE ALARMS:** If the Client's System is damaged or misused to such an extent or not functioning in such a way that false alarms are transmitted with unreasonable frequency, FEMSS may choose to suspend its obligation under this Agreement until the System is fixed or the condition corrected or cancel this Agreement. If FEMSS elects to suspend its obligations, it will first notify the Client of the suspension. FEMSS shall not be responsible for the fees, charges, or assessments imposed by the government authority or other persons in connection with false alarms from any equipment located at any Client premises. FEMSS shall not be responsible for any fees, licenses or taxes imposed by any government authority.
Client represents that they fully understand that the equipment, because of its sensitivity and nature, is subject to the influence of external events which are not within the control of FEMSS and which may cause the alarm to activate. Any and all such alarms which may occur, shall not be construed as improper operation of the equipment nor as malfunction thereof, nor shall any or all such alarms excuse any of the obligations of Client as set forth in this Agreement.
15. **RESPONSE TO ALARMS:**
 - (A) **LOCAL ALARM:** FEMSS does not physically respond to Client premises in local alarm audible device soundings, except as otherwise specifically agreed to in writing.
 - (B) **CENTRAL STATION ALARM:** FEMSS does not physically respond to the Client premises for central station alarm device signals. If FEMSS provides central station alarm service, FEMSS or its designee shall, without warranty, make every reasonable effort to do the following:
Upon receipt of an alarm signal, FEMSS shall make every reasonable effort to transmit notification of the alarm promptly to the police, fire or other authorities and to the persons designated by the Client, unless there is reason to assume that any emergency condition does not exist. FEMSS shall not be responsible for losses or damages suffered by the client as a result of any delays in response time or failure to respond by any person or authority notified by FEMSS according to the clients' instructions in addendum A.
 - (C) **POLICE AND FIRE DEPARTMENT CONNECTED ALARMS:** Client acknowledges that if the signals transmitted by Client's premises will be monitored in municipal police and/or fire departments to other locations, that the personnel of such municipal police and/or fire department or other location are not agents of FEMSS, nor does FEMSS assume any responsibility for the manner in which such signals are monitored or the response, if any, to such signals.
 - (D) **SIGNAL TRANSMISSION:** Client understands that the signals from the System, which FEMSS may monitor, are transmitted over normal telephone lines, internet and/or radio frequency to FEMSS. Client also understands the FEMSS cannot be responsible for any monitoring during periods when either Client or FEMSS's telephone lines or internet are not working, or under any condition which would make it impossible to send a normal signal from the Client's premises to FEMSS's place of business.
16. **AUDIBLE ALARM SHUT-OFF:** Client acknowledges and understands that if the audible alarm has an automatic shut-off device and the alarm sounds for any reason, it is designed to automatically shut off after sounding for period of time not to exceed thirty (30) minutes. Client further acknowledges: That unless an attempted entry is apparent or unless Client is notified that the System was activated, Client may have no way of knowing that the System was activated and automatically shut off; and that it therefore may have to be manually restored by Client. Client agrees to check the System each day upon opening the premises in order to determine whether or not the System was activated during the previous operating period.
17. **CLIENT'S DUTIES AS TO USE OF SYSTEM:** The parties hereto agree that the System(s) are in the exclusive possession and control of the

Client, and it is Client's sole responsibility to test the operation of the system(s) daily and to notify FEMSS if any equipment is in need of repair. FEMSS shall not be required to service the system(s) unless it has received notice from Client, and upon such notice, FEMSS shall respond to service requests to the best of its ability within 36 hours, during normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m. C.T., excluding FEMSS holidays. Client agrees to test and inspect the system(s) and to advise FEMSS of any defect, error or omission in the system(s). In the event Client complies with the terms of this Agreement and FEMSS fails to respond to service requests within 36 hours after notice is given, during normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m. C.T., excluding FEMSS holidays, Client agrees to send written notice that the System is in need of repair to FEMSS.

18. **DESIGNATED PERSONNEL:** Client agrees to promptly furnish a written list of the names, titles, residence addresses, residence phone numbers and signatures of all persons authorized to arrange an unscheduled event and/or be notified in the event of an alarm, and to furnish FEMSS with a written daily and holiday opening and closing schedule. All changes, revisions and modifications to the above shall be supplied to FEMSS in writing.
19. **MOVES, ADDITIONS AND/OR CHANGES:** The cost of any system moves, additions, and/or changes (MACs) to the System, made at the request of or made necessary or required by Client's action, or which may be demanded by any governmental agency or insurance interests or inspection and rating bureaus, are to be paid by Client. Such work may be performed on a time and materials basis, outside the scope of this Agreement, at FEMSS' prices in effect at the time such services or materials are provided or FEMSS will provide Client with a sales quote for said work. Provision of such work shall be at the discretion of FEMSS and shall be subject to the availability of personnel and parts.
20. **RISK OF LOSS:** All risk of loss or damage to the System shall be borne exclusively by Client whose obligations hereunder shall not be diminished by any such loss or damage.
21. **RELATIONSHIP; TITLE TO EQUIPMENT:** Client acknowledges and agrees that this Agreement is for the providing of service. Except for AES radio transmitters, the components of the System, including, detection devices, bell boxes and controls shall at all times remain the sole property of the Client. All radio transmitters and communicators shall remain the sole property of FEMSS and will be surrendered to FEMSS by Client upon request of FEMSS.
22. **SUSPENSION OR CANCELLATION OF THIS SYSTEM:** This Agreement may be suspended or canceled, without notice at the option of FEMSS, if FEMSS's or Client's premises or equipment is destroyed by fire or other catastrophe, or so substantially damaged that it is impractical to continue service, or in the event FEMSS is unable to render service as a result of any action by any governmental agency.
23. **DELINQUENCY; RECONNECT CHARGES; INTEREST:** In the event any payment due hereunder is more than thirty (30) days delinquent, FEMSS may impose and collect a late payment charge equal to ten percent (10%) of the late payment plus interest on any delinquent amount at a rate of 1.50% per month (18% per annum), or the highest amount allowed under law, whichever is less. If the alarm System is deactivated because of Client's past due balance, and if Client desires to have the System reactivated, Client agrees to pay in advance to FEMSS a reconnect charge to be fixed by FEMSS in a reasonable amount.
24. **CHANGE IN OWNERSHIP OF CLIENT'S PREMISES:** Client acknowledges that the sale or transfer of Client's premises shall not relieve Client of his duties and obligations under this Agreement. Client may not assign or permit anyone to take subject to this Agreement without written consent of FEMSS.
25. **ASSIGNEES/SUBCONTRACTORS OF FEMSS:** FEMSS shall have the right to assign this Agreement to any other person, firm or corporation without notice to Client and shall have the further right to subcontract any services, including monitoring, which it may perform. Client acknowledges that this Agreement, and particularly those paragraphs relating to FEMSS's disclaimer of warranties, maximum liability, limitation of liability, and third party indemnification, inure to the benefit of and are applicable to any assignees and /or subcontractors of FEMSS, and that they bind Client with respect to said assignees and/or subcontractors with the same force and effect as they bind Client to FEMSS.
26. **DEFAULT BY CLIENT:** If the Client fails to make any payment as agreed herein, or ceases doing business as a going concern, or becomes insolvent, or makes an assignment for the benefit of creditors, or a petition is filed by or against Client under the Bankruptcy Act, or if any representation, warranty or financial information made or submitted by Client shall be untrue or unperformed in any material respect, or if Client defaults hereunder in any other respect, FEMSS may cancel this Agreement without penalty to the Client upon thirty (30) days' written notice. In the event of such default, upon expiration of this Agreement or any renewal term thereof, or upon the happening of any other contingency set forth herein, the Client an FEMSS shall arrange for a mutually agreeable time, before or after the expiration of said period, for FEMSS to enter the aforesaid premises or any other premises where the property of said FEMSS may be located for the purpose of removing the equipment belonging to FEMSS. Request and timeliness for access will not be unreasonably withheld. Removal of the equipment by FEMSS shall not be considered to constitute a waiver of any of its rights under the terms of this Agreement.
27. **THIRD PARTY INDEMNIFICATION:** FEMSS and Client agrees that they will indemnify and hold harmless each others shareholders, directors, officers, employees, agents, and authorized representatives from any and all third party claims, losses, cost, damage, expense, and liability by reasons of negligent or tortious actions.
28. **PRIOR AGREEMENTS:** Client warrants and represents that Client is not under any enforceable agreement with any other party concerning alarm systems of any kind and description installed at the premises in conflict with the terms of this Agreement and furthermore Client agrees to indemnify and save harmless FEMSS against all claims, demands, suits, expenses and damages by judgment or otherwise, which may be now and hereafter incurred as a result of or arising out of any agreement that Client may have entered into with any party concerning any such alarm systems of every kind and description. Client will pay all said sums, including reasonable attorneys' fees, for the defense of any such claim or suit and reasonable attorneys' fees incurred in the enforcement of this indemnity provision.
29. **NON-SOLICITATION OF PERSONNEL:** During the Term of this Agreement and the one (1) year period thereafter (regardless of expiration or termination for any reason), other than through general advertisements for employment, Client shall not, directly or indirectly, by any means or devices whatsoever, in any individual or representative capacity: (a) hire, employ or attempt to hire or employ any employee of FEMSS or its Affiliates who participated in the negotiation of this Agreement or any related Scope Of Work or who has worked with the Client in the performance of its obligations under this Agreement or any related Scope Of Work; or (b) otherwise solicit, request, entice or induce any such employees to terminate their employment with FEMSS or its Affiliates. If Client should solicit or hire any employee of FEMSS or its affiliates as prohibited above, Client shall pay to FEMSS as liquidated damages and not as a penalty an amount equal to one hundred percent (100%) of the employee's starting base annual salary with FEMSS.

30. **NOTICES:** Any notices which any party may be required, or may desire, to give hereunder shall be deemed to have been given if delivered personally or by overnight delivery or messenger services or if mailed by United States Certified Mail, postage prepaid, return receipt requested, to the Client at the billing address listed above or to FEMSS at their Corporate Office at 201 W. University Ave, Champaign, IL 61820, attention the President's Office. Notices mailed as aforesaid shall be deemed served on the date shown on the registry receipt or the latest date marked unclaimed. Notwithstanding the foregoing, written notice that the System is in need of repair as described in Section 18 above may be sent via email to the Client's contacts at FEMSS.
31. **LIMITED WARRANTY:** In the event that any part of the system(s) covered under this Agreement become defective, or in the event that any repairs are required, FEMSS agrees to make all repairs and replacement of parts without costs to the Client provided the call is due to technical malfunction of the equipment. FEMSS reserves the option to either replace or repair the equipment, and reserves the right to substitute materials of equal quality at time of replacement, or to use reconditioned parts in fulfillment of this warranty. This warranty does not include consumables, consumables, by example, but not limited to, printer ribbons, toner/ink cartridges, paper, lights, light bulbs, batteries, proximity identification an access cards, incorrect user procedure, misuse or abuse, catastrophe or vandal, system alterations and/or reprogramming, occasioned by the Client or third-parties, use of third-party equipment, electrical surge, wire breaks, or damages commonly referred to as "acts of God."
32. **INCORPORATION:** All Exhibits and/or Addenda attached hereto and as supplemental, replaced or amended from time-to-time and additional Exhibits and/or Addenda shall be deemed incorporated herein by reference as if fully set forth herein.
33. **CAPTIONS:** The captions and heading of various sections of this Agreement and Exhibits pertaining hereto are for convenience only and are not to be considered as defining or limiting in any way the scope or intent of the provisions hereof.
34. **SEVERABILITY:** Any provision or provisions of this Agreement which are unenforceable, invalid or contrary to law, or the inclusion of which would affect the validity or enforceability of this Agreement shall be of no force or effect, and in such event each and all of the remaining provisions of this Agreement shall subsist and remain and be fully effective according to the tenor of this Agreement the same as though any such invalid, unenforceable or unlawful provision or provisions had never been included in this Agreement.
35. **APPLICABLE LAW AND VENUE:** This Agreement and each transaction contemplated hereunder shall be deemed to be made under the laws of the State of Illinois and shall be construed in accordance with the laws of said State. The parties agree that the venue for the resolution of any dispute arising out of this Agreement shall be the Circuit Court of Cook County, Illinois, and Client and FEMSS hereby submits to the jurisdiction of that court.
36. **TAXES:** Prices quoted, unless otherwise specified, do not include sales, use, excise, or similar taxes applicable to the sale, delivery, or use of the goods covered by this Agreement. The amount of any such applicable tax will be paid to FEMSS, as specified by Client or in lieu thereof Client will provide FEMSS with a tax exemption certificate acceptable to the taxing authorities.
37. **BILLING:** Prices shall be the price set forth in this Agreement. All sales, property, excise and other federal, state, and local taxes (other than those based upon FEMSS' net income), shall be paid by Client. All invoices are payable within thirty (30) days of the date of the invoice, unless extended terms are agreed upon. Client shall make such arrangements for payment as FEMSS may require and FEMSS may suspend performance under this Agreement until such arrangements are made. Past due accounts will be charged interest of 1-1/2% per month. Prices and terms subject to change without notice.
38. **ADDITIONAL CHARGES: RETURN & RESTOCKING FEES:** Where equipment is required to complete a service visit and the Client, Consultant and/or Client's agent, makes material changes to the previously contracted-for Scope of Work to be performed, such that the equipment cannot be utilized to complete that particular service visit, and said equipment must be exchanged, returned, or is determined to be otherwise un-useable by FEMSS, restocking fees, at FEMSS' then-applicable rates, may apply. Restocking fees include, but are not limited to, a percentage of the equipment sale price, up to and including the full purchase price of the equipment to be exchanged, returned, restocked and/or otherwise deemed un-useable for that particular service visit. Equipment to be returned and/or exchanged must have been purchased or acquired from FEMSS and is to be returned with all components, manuals, cables, documents and original packaging. Equipment which was custom-ordered, configured, specified, or is not otherwise eligible for return, per the manufacturer, or FEMSS, will be considered final sale equipment and the property of the Client, to be invoiced at FEMSS' then-applicable rates. No other modifications, exceptions, or exchanges will be accepted.
- ENTIRE AGREEMENT; WAIVER:** The parties intend this writing as a final expression of their agreement and as a complete and exclusive statement of the terms thereof. This Agreement supersedes all prior representations, understandings or agreements of the parties and the terms of any prior or subsequent purchase order, and the parties rely only upon the contents of this Agreement in executing it. This Agreement can only be modified by a writing signed by the parties or their duly authorized agent. **NEITHER CLIENT NOR FEMSS SHALL BE BOUND BY ANY ORAL AGREEMENT OR REPRESENTATION IRRESPECTIVE OF BY WHOM OR WHEN MADE.** No waiver of a breach of any term or condition of this Agreement shall be construed to be a waiver of any succeeding breach nor otherwise limit FEMSS' remedies.
- RECISSION:** If you, the Client, have entered this Agreement as a result of a door to door sale and services are being provided at your residence you have the option to rescind this Agreement. This option can only be exercised by informing FEMSS of your decision in writing before midnight of the 3rd business day following the date of this Agreement.
39. **SERVICE CALLS:** Where service agreement services are specified, all service calls will be without charge provided the call is due to technical malfunction of the equipment. If service calls are made, and it is determined that the problem is due to incorrect user procedure, misuse or abuse, catastrophe or vandalism, a charge will be made at FEMSS then-applicable rates. All parts and labor are covered by this Agreement in accordance with the SCHEDULE OF EQUIPMENT/ SOFTWARE LICENSES as listed above, with the exception of door hardware and "MAN" Lifts. This Agreement does not cover consumables, by example, but not limited to, printer ribbons, toner cartridges, paper, lights, light bulbs, batteries, ink cartridges, proximity identification and access cards, etc. All service calls will be responded to within two (2) to four (4) hours of the request being received. *
40. **STANDARD ON-SITE SERVICES:** Where service agreement services are specified, FEMSS shall provide labor and parts (excepting supplies and expendable items) and will perform service work at the location specified in this Agreement. FEMSS shall respond to requests for remedial service to such equipment in a prompt and commercially reasonable manner. Maintenance services shall be available between 8:00 A.M. and 4:30 P.M. C.T., Monday through Friday, excluding FEMSS holidays. Extended service hours shall be available 24-hours a day, excluding FEMSS holidays, and priority response coverage, if applicable, shall be subject to additional charges, unless otherwise specified. Services performed outside such times at the request of Client shall be subject to FEMSS' then-applicable charges for labor and travel. Supplies and expendable items shall be provided in accordance with FEMSS' prices in effect on the date supplied to Client.

41. **DEFINITION OF TERMS:**

Door Hardware: Door hardware includes, but is not limited to: electronic locks, electric transfer hinges, magnetic locks, mortise locks, locking mechanisms, door handles, door strikes, door closing devices, ADA Openers (Americans with Disabilities Act Openers), removable mullions, or other locking devices used to secure door access.

Consumables: This Agreement does not cover consumables, by example, but not limited to, printer ribbons, toner cartridges, paper, lights, light bulbs, batteries, cleaning supplies, ink cartridges, proximity identification and access cards, etc.

*Response: It is the responsibility of the Client to notify FEMSS of any service issues.

A response is deemed made, under this Agreement, when one or several of the following methods are employed by FEMSS during the two (2) to four (4) hour response window:

FEMSS personnel have initiated steps to resolve the service call through actions which may or may not include, additional Client contact to clarify the service call, through such mediums as telephone calls, on-site meetings, or emails, contacting the device manufacturer for technical support assistance, if needed, remotely accessing a Client’s system, when possible, to attempt remote repair or gather further information to assist in the completion of the service call, and/or dispatching a field service technician to the location of the service call in order to pursue direct methods of repair. Methods of response are at the discretion of FEMSS, and may be used jointly, to effect the most efficient resolution of the call possible.

Service Response During Normal Business Hours: FEMSS will use its best efforts to respond to a Client request for service during normal business hours (Monday through Friday, 8:00 a.m. to 4:30 p.m., C.T., excluding holidays and weekends) within twenty (20) minutes of receiving a request.

After-Hours Service Response: FEMSS will use its best efforts to respond to a Client request for service after normal business hours no later than one (1) hour from the time the request is received.

Emergency Service Response: FEMSS will use its best efforts to provide on-site response, within two (2) to four (4) hours of receiving notification of an Emergency Service Event.

Emergency Service Events: Emergency service calls, by example, include, inability to secure exterior facility doors, inoperability of a main gate or turnstile, at facilities utilizing such devices to permit/prohibit access to the lone site entry/exit point, inability to secure site-critical interior doors, which are identified and incorporated by written reference, by mutual agreement between Client and FEMSS, prior or as an addendum to, execution of this Agreement, inability to arm Client’s access control system, site-critical security cameras, which are identified and incorporated by written reference, by mutual agreement between Client and FEMSS, prior or as an addendum to, execution of this Agreement, the complete inoperability of panic call stations, such as devices commonly referred to as “Code Blue” devices, or the inoperability of site-critical intercom stations or devices, which are identified and incorporated by written reference, by mutual agreement between Client and FEMSS, prior or as an addendum to, execution of this Agreement.

42. **Non-Emergency Service Events:** All other calls deemed not to be Emergency Service Events are considered non-emergency service calls, by example, but not limited to, inability to secure non-site-critical interior doors, cameras, intercom stations or devices, as identified by exclusion, from those site-critical doors which have been previously identified and incorporated by written reference, by mutual agreement between Client and FEMSS, to this Agreement, sound quality, as pertaining to intercom or panic call stations or devices, or any other events, in the discretion of FEMSS, which would be of a non-emergency nature.

43. **Non-Emergency Service Response:** FEMSS will use its best efforts to provide on-site response within twenty-four (24) hours, or within a time period agreed upon by prior written mutual agreement, between Client and FEMSS, of receiving notification of a Non-Emergency Service Event.

Client acknowledges that he/she has read this Agreement, understands it and agrees to be bound by its terms and conditions.

FEMSS

CLIENT

Authorized Representative

Authorized Representative

Printed Name

Printed Name

Title

Title

Date

Date

Customer Purchase Order#

THANK YOU FOR YOUR BUSINESS.

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Executive Summary Finance Committee Meeting

DATE: July 23, 2020

TOPIC: Renewal of IXL for the 2020-2021 School Year

PREPARED BY: Chris Edman

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

The District's subscription to IXL is up for renewal. IXL is an online, subscription-based learning program that provides personalized, Common Core-based Math and ELA practice for Grade 2-5 students and ELA practice for Lincoln Hall. Students can access IXL at school or home and cumulatively answered 2,500,000 questions using IXL this past school year.

Legal Counsel reviewed IXL's Terms and Conditions and noted IXL is not requiring any signatures this year. This effectively extends the prior sales contract and addendum to the Terms and Conditions between IXL and the District which were approved by Counsel last year and still acceptable.

Fiscal Impact:

\$9,900

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to accept this Agreement from IXL for Math and ELA practice for Grade 2-5 students and ELA practice for Lincoln Hall in the amount of \$9,900 from July 10, 2020 to July 10, 2021.



RENEWAL QUOTE

IXL Learning
 777 Mariners Island Blvd., Suite 600
 San Mateo, CA 94404

QUOTE # 1341051-0520
 DATE: MAY 21, 2020

TO:
 Christopher Edman
 Lincolnwood School District 74
 6950 N. East Prairie Road
 Lincolnwood, IL 60712

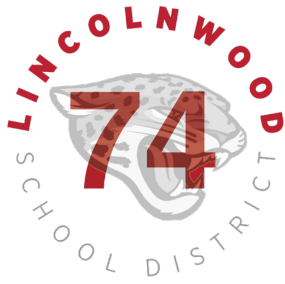
COMMENTS OR SPECIAL INSTRUCTIONS

SALESPERSON	ACCOUNT #	RENEWAL PERIOD	QUOTE VALID UNTIL
Melissa Hayden	A15-1341051	July 10, 2020 – July 10, 2021	July 10, 2020

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	IXL site license for 975 students, including: Grades 6-8: 450 students at Lincoln Hall Subject: ELA	\$3,600.00	\$3,600.00
1	Math/ELA in grades 2-5: 525 students Subjects: Math and ELA <i>Unlimited instructor accounts included</i>	\$6,300.00	\$6,300.00
SUBTOTAL			\$9,900.00
SALES TAX			--
SHIPPING & HANDLING			--
TOTAL DUE			\$9,900.00

Ordering instructions

We accept payment by purchase order, check, or credit card. School POs should be faxed to 650-372-4301 or e-mailed to orders@ixl.com. Please be sure to list the quote number on your payment or purchase order. For international accounts, we can accept wire transfers for an additional fee.



Executive Summary Finance Committee Meeting

DATE: July 23, 2020

TOPIC: Newsela Essentials Renewal for the 2020-21 School Year

PREPARED BY: David Russo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

The Board approves all contracts.

Newsela is a website that provides a range of articles on current events or relevant topics in English/language arts, science, math, and social studies. Articles are presented in five different reading levels; which students can select to best meet their needs. Vocabulary is adjusted to allow the information to be more accessible to students. Articles contain information that is high interest, which can supplement students' understanding for a topic.

This past year (2019-2020) the District added a subscription to Newsela Pro, which allows teachers to track performance on reading assignments, create custom instructions and activities, annotate articles for students, and access professional development. Additionally, this subscription level afforded access to teacher resources for all current events articles and student activities to build comprehension and engagement. The product has been rebranded as Newsela Essentials, but retains the same level of functionality.

Students at Rutledge Hall and Lincoln Hall read over 13,500 articles on the platform in 2019-2020. This request includes addition of the subscription for Todd Hall.

District Legal Counsel reviewed the Customer Agreement and suggested that the District go back to the vendor requesting an automatic subscription renewal clause be eliminated from the Terms. Newsela was willing to take this clause out of the Terms.

Additionally, the vendor was requested to eliminate clauses related to arbitration, change the state law governing the Agreement to Illinois, and the venue of any potential litigation to the Circuit Court of Cook County, Illinois. Newsela agreed to each of the requests. These were the same changes made to the Customer Agreement in 2019-2020.

Fiscal Impact:

The cost of Newsela Essentials for a one-year subscription for Todd Hall, Rutledge Hall, and Lincoln Hall is \$8,990. The subscription cost for 2019-2020 was \$8,200. The cost will be offset by Title I Grant dollars.

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve this Customer Agreement from Newsela for Newsela Essentials in the amount of \$8,990 from August 5, 2020 to August 4, 2021.



Customer Agreement

Newsela
620 8th Avenue, 21st Floor
New York, NY 10018
United States of America

Customer Agreement No. Q-27693
Newsela Sales Rep: Belinda Paladino
Contact Email: belinda.paladino@newsela.com
Offer Date: June 23, 2020
Expiration Date: August 31, 2020

To David Russo
Lincolnwood School District 74
6950 N East Prairie Rd
Lincolnwood, IL
60712-2554

Billing Information
Billing Frequency:
Payment Terms: Net 30
Billing Schedule: Upon Specific date

Qty	Products/Services	List Price
1	Newsela	\$8,990.00
Contract Grand Total		\$8,990.00

The subscription for the Products/Services shall commence as of the “Subscription Start Date” and continue through the “Subscription End Date” (a “Contract Term”). The Subscription Start Date for this Customer Agreement will be the later of (a) the Target Start Date set forth above, (b) the date on which this Customer Agreement has been executed by the Customer (the “Execution Date”) or (c) the invoice date within the “Billing Information” section above. The Subscription End Date for this Customer Agreement will be that date which is the length of the Term after the Subscription Start Date.

Failure of the Customer to make use of the Products/Services during the Contract Term shall not extend Newsela’s obligation to deliver those Products/Services beyond the Subscription End Date of that Contract Term.

Once this Customer Agreement has been signed, the Customer agrees to pay the Contract Grand Total set forth above per the Billing Terms noted above. Service will be suspended at Newsela’s discretion if payment is not received by Newsela in accordance with the Payment Terms noted above. Failure of the Customer to use the Products/Services shall not relieve Customer of its obligation to pay hereunder.

This Customer Agreement is subject to Newsela’s Terms of Use and Privacy Policy.
Terms of Use: <https://newsela.com/pages/terms-of-use/>
Privacy Policy: <https://newsela.com/pages/privacy-policy/>

This Customer Agreement constitutes the entire agreement between the parties and supersedes all prior written or oral understandings, proposals, bids, offers, negotiations, agreements or communications of every kind. This Customer Agreement and the terms contained herein are intended only for the Customer and should be kept confidential.

Prices shown above do not include any state and local taxes that may apply. Any such taxes are the responsibility of the Customer and will appear on the final invoice (if applicable). If the contracting entity is exempt from sales tax, please send the required tax exemption documents immediately to salestax@newsela.com.

The foregoing Terms of Use are amended by the following:

Sections 1.6, 16.1, 16.2, and 16.3 of the Terms of Use, and any other references to arbitration, are hereby deleted in their entirety. The parties agree that this Customer Agreement shall be subject to interpretation under Illinois law without regard to conflicts of laws principles, and that venue for any actions between the parties shall lie solely in the Circuit Court of Cook County, Illinois. Newsela hereby submits to the jurisdiction of that court. This provision shall survive any changes or updates to the Terms of Use during the term of this Customer Agreement.

Notes:

Start Date: 8/5/2020

End Date: 8/4/2021

Purchase Order Information

If you need a Purchase Order, please fill out the following information.

PO Required:

PO Number:

PO Amount:

The individual executing this Customer Agreement has the authority to execute this agreement and bind the Customer and Newsela has the right to rely on that authorization.

Authorized Signature:

Date of Signature:

Appendix

School	Products/Services	License Dates
RUTLEDGE HALL ELEM SCHOOL	Newsela Essentials	08/05/20 To 08/04/21
LINCOLN HALL MIDDLE SCHOOL	Newsela Essentials	08/05/20 To 08/04/21
TODD HALL ELEM SCHOOL	Newsela Essentials	08/05/20 To 08/04/21

Newsela Terms of Use

Newsela — Terms of Use [Last Updated Date: January 11, 2015]

PLEASE READ THIS TERMS OF USE AGREEMENT (THE “TERMS”) CAREFULLY. BY ACCESSING OR USING WWW.NEWSLA.COM (THE “WEBSITE”), THE NEWSLA MOBILE APPLICATION (“APP”) OR ANY OTHER WEBSITES OR APPLICATIONS OF NEWSLA, INC. (“NEWSLA” “WE” OR “US”) THAT LINK TO THESE TERMS, OR ANY OF THE SERVICES PROVIDED OR OTHERWISE MADE AVAILABLE VIA THE WEBSITE OR APP (COLLECTIVELY, THE “SERVICES”) YOU (“YOU” OR “USER”) REPRESENT THAT YOU HAVE READ, UNDERSTAND, AND AGREE TO BE BOUND BY THE TERMS.

1. General.

1.1. Acceptance; Authority. By registering for and/or using the Services in any manner, including but not limited to visiting or browsing the Website or App, you agree to these Terms. If you do not agree, or do not have all requisite authority and consent to be bound by the Terms (as further described below), you may not access or use the Website, App or Services in any way.

1.2. Types of Users. The Services are available to several different types of Users, who will have different types of accounts with different tools, functionalities and restrictions. For example, the Services may be accessed by educators and instructors (collectively, “Teachers”) teaching a class (“Class”) in which the Services are a part of the curriculum, the students enrolled in such classes (“Students”) or by individuals working within an educational institution, such as a school or school district (collectively “Schools”) who will use the Services to monitor the progress of Students across several Classes.

1.3. Additional Terms. Certain of the Services may be subject to additional terms and conditions specified by us from time to time; your use of such Services is subject to those additional terms and conditions, which are incorporated into these Terms by this reference.

1.4. Eligibility. By registering for or using the Services in any way, you represent and warrant that you meet all eligibility criteria set forth in these Terms, including all age and authorization requirements listed below. We may, in our sole discretion, refuse to offer the Services to any person or entity and change the eligibility criteria at any time. You are solely responsible for ensuring that these Terms are in compliance with all laws, rules and regulations applicable to you and the right to access the Services is revoked where these Terms or use of the Services is prohibited or to the extent offering, sale or provision of the Services conflicts with any applicable law, rule or regulation.

1.5. Modifications. Please regularly check the Website or App, as applicable, to view the then-current Terms. When changes are made, Newsela will make a new copy of the Terms available on the Website and/or through the App, as applicable, and we will update the “Last Updated” date at the top of the Terms. If we make any changes to the way Student Data is collected, used or shared by the Services, we will also send an e-mail to the applicable account holder using the contact information we have on file with additional information regarding the collection of such data and available options regarding data collection and use, before the data is used in any manner inconsistent with the terms initially provided to Users. For other changes, the Terms are subject to change by Newsela in its sole discretion at any time. If you do not agree to any change(s) after receiving a notice of such change(s), please stop using the Website and/or the Services and please contact us to have your account deleted. Otherwise, your continued use of the Website, App and/or Services constitutes your acceptance of such change(s). Any changes to the Terms will be effective immediately for new Users of the Services.

1.6. ARBITRATION. THESE TERMS REQUIRE THE USE OF ARBITRATION ON AN INDIVIDUAL BASIS TO RESOLVE DISPUTES, RATHER THAN JURY TRIALS OR CLASS ACTIONS, AND ALSO LIMITS THE REMEDIES AVAILABLE TO YOU IN THE EVENT OF A DISPUTE. MORE INFORMATION ABOUT ARBITRATION IS INCLUDED BELOW.

2. Services.

2.1 Use of the Services. The Website, App and Services, and the information, data and content made available on the Website, App or Services (“Content”) are protected by copyright and other intellectual property and proprietary rights laws throughout the world. Subject to the Terms, Newsela grants you a limited license to access, view, download, print or reproduce certain portions of the Services, as designated by Newsela, for the sole purpose of using the Services for your (or your Students’ or School’s) educational, non-commercial purposes.

2.2. Restrictions. The rights granted to you in the Terms are subject to the following restrictions: (a) you shall not license, sell, rent, lease, transfer, assign, reproduce, distribute, host or otherwise commercially exploit the Website, App or Services; (b) you shall not use framing techniques to enclose any trademark or logo on the Website, App or Services; (c) you shall not modify, translate, adapt, merge, make derivative works of, disassemble, decompile, reverse compile or reverse engineer any part of the Website, App or Services except to the extent the foregoing restrictions are expressly prohibited by applicable statutory law; (d) you shall not use any manual or automated software, devices, or other processes (including but not limited to spiders, robots, scrapers, crawlers, avatars, data mining tools, or the like) to “scrape” or download data from any web pages contained in the Website, App or Services; (e) except as expressly stated herein, no part of the Website, App or Services may be copied, reproduced, distributed, republished, downloaded, displayed, posted or transmitted in any form or by any means, provided that you may reproduce or print certain Content made available through the Website, App or Services, as designated by Newsela, on behalf of your Students who have existing Accounts; and (f) you shall not remove or destroy any copyright notices or other proprietary markings contained on or in the Website, App or Services. Any future release, update or other addition to the Website, App or Services shall be subject to the Terms. Newsela, its licensors, suppliers and service providers reserve all rights not granted in the Terms. Any unauthorized use of the Website, App or Services terminates the licenses granted by Newsela pursuant to the Terms.

3. Registration.

In order to access certain features of the Services, you must have a registered account for the Services (“Account”). Accounts are categorized as “Student,” “Learner,” “Teacher” and “Administrator.”

3.1. Eligibility. If you are under age 18, you may only register for and use the Services under the supervision of an adult, in which case the adult shall be deemed the User and shall be responsible for any and all activities.

3.2. Registration Data. In registering for the Services, you (a) agree to provide all necessary information about yourself and your School (“Registration Data”); (b) represent and warrant that all Registration Data is true, current, and complete; and (c) agree to maintain and promptly update the Registration Data to keep it true, current, and complete.

3.3. Responsibility. You are responsible for all activities that occur under your Account. You may not share your Account or password with anyone, and you agree to notify Newsela immediately of any unauthorized use of your password or any other breach of security. You agree not to create or access an Account using a false identity or any false or inaccurate information, or on behalf of someone other than yourself. You agree that you shall not have more than one Account at any given time. You agree not to create an Account or use the Services if you have been previously removed by Newsela, or if you have been previously banned from any of the Services.

3.4. Accounts for Educational Institutions and Educators (Teachers and Administrators).

3.4.1. Teacher and Administrator Accounts. Currently, Newsela offers two different types of Accounts on the Services for educational professionals receiving the Services on behalf of a School: “Teacher” Accounts and “Administrator” Accounts. Authority to create either of these Account types shall be determined by the appropriate individual at a School.

3.4.2. Authority; Consent.

3.4.2.1. Individual Users. By accessing or using the Services in any way, you are representing that you have the authority and permission to enter into the Terms on your own behalf and to use the Services as contemplated hereunder, including without limitation any consent necessary to use the Services in connection with any Student with whom you use the Services.

3.4.2.2. Use By or on Behalf of an Entity. If you are using or accessing the Services on behalf of a School, in addition to being an eligible individual user (as set forth above), you must also have the authority and permission to enter into the Terms on behalf of the School and to use the Services on such School's behalf as contemplated hereunder, including without limitation any consent necessary to use the Services in connection with any particular Students. In such cases, the term "you" as used herein shall also refer to such School. Your School also be responsible for any activities, including any violation of the Terms, that occur under your Account and any Accounts created using your Account.

3.4.3. Changes in Eligibility. In the event that you are no longer (a) employed by your School (or another School through which you receive Services) or (b) otherwise authorized to view or use Student records, you (i) must notify Newsela immediately of such change and (ii) are not permitted to continue to view or use your Account.

3.4.4. Creating Student Accounts from an Educator Account. Using your Administrator or Teacher Account, you may create individual Student Accounts following the instructions on the Services or otherwise as directed by Newsela, as permitted by Newsela in its sole discretion. You may only create an Account for Students you have consent and authority for. By entering a Student's information into the Services, you represent and warrant that you have all necessary consent and authority, including from the Student's legal guardian, to create an Account on such Student's behalf. You can only give invite codes ("Class Codes") to those Students who meet all of the foregoing requirements and all other requirements specified by Newsela.

3.4.5. Students Under 13. If you use the Services with students under 13, you represent and warrant that (a) you are a Teacher, Parent or Administrator at a School and (b) if you are a Teacher or Administrator, that you have accurately identified such School in your Registration Data.

3.5. Accounts for Students and Learners.

3.5.1. Student Accounts. "Student" Accounts are for use by Students with Account Class Codes, who are receiving the Services through a specific School in connection with a Class taught by a Teacher. To create a Student Account, a Student must be provided with a Class Code by a Teacher, Parent or Administrator.

3.5.2. Learner Accounts. "Learner" Accounts are for Students without Class Codes who register for Accounts on the Newsela Website at [<https://www.newsela.com/signup>]. By registering for a Learner Account, you represent and warrant that you are at least 13 years of age. If you are under age 13, you may not register for a Learner Account and can only use the Services if a Teacher, Parent or Administrator provides you with a Class Code or Student Account.

4. User Code of Conduct.

As a condition of use, you agree not to use the Services for any purpose that is prohibited by the Terms or by applicable law. Do not post, or permit others to post, Content on the Services or on your profile that (a) encourages illegal activities, is fraudulent or tortious or is unlawful; (b) insults, defames, harasses or threatens others; (c) violates the copyright or intellectual property or privacy rights of others; (d) contains obscene material; (e) harms or impersonates others; or (f) advertises or sells a product or service. Do not submit the work of others as your own work or otherwise attempt to cheat on assignments. Do not attempt or engage in any potentially harmful acts that are directed against the Services, including but not limited to violating or attempting to violate any security features of the Services, introducing viruses, worms, or similar harmful code into the Services or interfering or attempting to interfere with use of the Services by any other user, host or network, including by means of overloading, "flooding," "spamming," "mail bombing" or "crashing" the Services.

5. User Content.

5.1. License to User Content. Except with respect to Student Data, which shall be governed by the license set forth in Section 5 of these Terms, by submitting, providing, uploading, posting, e-mailing, transmitting or otherwise making available ("Make Available") any Content to Newsela, including on or through the Services, (such Content, your "User Content"), you grant to Newsela a nonexclusive license to view, download, reproduce, modify, create derivative works of, distribute and display such User Content in connection with the Services.

5.2. Responsibility. You acknowledge that you, and not Newsela, are entirely responsible for all User Content you Make Available through the Services, and that other Users of the Services, and not Newsela, are similarly responsible for all User Content they Make Available through the Services. You are solely responsible for your interactions with other Users of the Services and any other parties with whom you interact through the Services. You agree that Newsela will not be responsible for any liabilities incurred as the result of such interaction. You use all User Content and interact with other Users at your own risk.

5.3. No Obligation to Monitor Content. You acknowledge that Newsela has no obligation to review, monitor or pre-screen Content on the Services, although Newsela reserves the right in its sole discretion to review, monitor, pre-screen, refuse, modify, or remove any Content (a) that violates any law or regulation; (b) that violates these Terms; (c) that otherwise creates or may create liability for Newsela; or (d) for any other reason Newsela determines in its sole discretion. Except as expressly set forth in these Terms, Newsela does not approve, endorse or make any representations or warranties with respect to User Content or Student Data.

5.4. Security. Although Newsela takes security very seriously and works very hard on behalf of Student, Teacher and School privacy, including by using various industry standard measures to protect Content on the Services, no method of transmission or electronic storage on the internet is 100% secure. Therefore, Newsela cannot guarantee the security of any User Content. Except as expressly set forth herein or otherwise agreed to by Newsela in writing, (a) Newsela has no obligation to store any User Content and (b) Newsela has no responsibility or liability for (i) the deletion or accuracy of any Content, including User Content, (ii) the failure to store, transmit or receive transmission of Content, including User Content, or (iii) the security, privacy, storage or transmission of other communications originating with or involving use of the Services.

6. Student Data.

6.1. General. "Student Data" includes all data that personally identifies a student, such as name, address, username, and password, or any other non-public information about a Student, such as a Student's educational records and performance, but does not include De-Identified Data (as defined below). Newsela will only collect and use Student Data as necessary to fulfill its duties and provide and improve the Services.

6.2. De-Identified Data. Newsela may create and use De-Identified Data from data Made Available through the Services, in accordance with these Terms and Newsela's Privacy Policy available at <https://www.newsela.com/pages/privacy-policy/>. "De-identified Data" means data with all direct and indirect personal identifiers removed such as name, school ID numbers, date of birth, demographic information and location information, to the extent any is collected. Newsela agrees not to attempt to re-identify De-Identified Data and not to transfer De-Identified Data to any party unless that party agrees not to attempt re-identification. More detailed information on Newsela's privacy practices can be found in the Newsela privacy policy available at <https://www.newsela.com/pages/privacy-policy/>.

6.3. Disclosure of Student Data by Schools, Teachers and Administrators. Teachers and Administrators using Newsela are solely responsible for ensuring that you and your School are compliant with all applicable laws and regulations related to your disclosure of Student Data and other Student information ("Student Records") to Newsela in connection with the Services, including, but not limited to the Family Educational Rights and Privacy Act ("FERPA"). Without limiting the generality of the foregoing, for all Student Records disclosed to Newsela, you represent and warrant, to the extent required by applicable law such as FERPA, that your School has (a) notified such Students' parents or legal guardians of your use of third party services, including Newsela, and the potential disclosure of Student Records in connection with such use and (b) obtained the appropriate consent(s) from the parents or legal guardians of such Students. If such Student is 18 years old or older, the notice and consent requirements of (a) and (b) shall apply to the Student instead of such Student's parent or legal guardian.

6.4. License to Student Data. By making available any Student Data to Newsela, including on or through the Services, you grant to Newsela a nonexclusive license to view, download, reproduce, modify, create derivative works of, distribute and display Student Data solely for the purposes of (a) providing the Services and (b) creating, using, and disclosing De-Identified Data about Students for product development, research, or other purposes.

6.5. Storage and Processing of Data. Newsela will store and process all Student Data in accordance with industry standard practices. This includes appropriate administrative, physical and technical safeguards to secure Student Data from unauthorized access, disclosure and use. Newsela shall conduct periodic risk assessments and use

commercially reasonable efforts to remediate identified security vulnerabilities. Newsela will also have an incident response plan and will promptly notify the relevant School in the event of a security or privacy incident or breach of personal information involving such School's Users.

6.6. Protection of Student Data by Newsela.

6.6.1. No Sale or Trade of Student Data. Newsela will not (a) sell or trade Student Data; (b) use any Student Data to advertise or market to Students or their parents or legal guardians; or (c) use Student Data except as expressly stated herein. From time to time, Newsela may direct advertising or marketing to Schools but shall de-identify any Student Data used in connection with such marketing efforts.

6.6.2. School Requests. Newsela will make Student Data available upon a verified request by the School, Teacher, Parent or Administrator who provided such Student Data or who would otherwise have verified authority to receive such Student Data.

6.6.3. Data Mining. Newsela does not scan Student Data for the purpose of advertising or marketing to Students or their parents or legal guardian (also known as "Data Mining").

6.6.4. Return/Destruction of Student Data. When Student Data is no longer needed for the provision of the Services, at the request of the School, Student or Student's parent or legal guardian, as applicable, Newsela will destroy all Student Data in its possession, and in the possession of any subcontractors or agents to which Newsela transferred Student Data, or transfer such Student Data to the requesting School, if legally permitted.

6.6.5. Subcontractors. Newsela may rely on one or more subcontractors to perform the Services. Upon request, Newsela agrees to share with you the names of subcontractors that have direct access to Student Data Made Available by you. All subcontractors and successor entities of Newsela will be subject to the protections for Student Data set forth in these Terms.

6.7. Intellectual Property Rights. All intellectual property rights in Student Data not granted herein shall remain the exclusive property of the School, Student or Student's parent or legal guardian, as applicable.

7. Payment.

Certain features of the Services require premium access ("Premium Features") and may require payment from Schools or Teachers. There is no charge for Student access to the Services, although certain features of the Services may require an additional charge.

7.1. Ordering Premium Features. You may place orders for the Premium Features by following the directions on the Website or App or otherwise contacting Newsela. The Premium Features are subject to the restrictions set forth on the applicable order page. Newsela may change the pricing for the Services, including Premium Features, (from time to time in its sole discretion) by updating the Website or App, as applicable, and without any additional notice to you, provided that any changes will not take effect until your subscription renews.

7.2. Payment Terms. If you order Premium Features, you agree to pay the then-current applicable fee listed on the Website or the App or otherwise agreed to in writing by Newsela. Newsela will automatically bill your payment method submitted in ordering Premium Features on the date of activation. Except as otherwise stated herein, all payments are non-refundable. You hereby authorize Newsela to bill your payment method as described above, which may include automatic renewal and automatic payment if you select a subscription option. Fees are exclusive of all taxes, levies, or duties imposed by taxing authorities, and you are responsible for payment of all such taxes, levies or duties. If any fee cannot be charged to your payment method for any reason, Newsela may provide you, via email, notice of such non-payment and a link for you to update your payment information. If such non-payment is not remedied within seven (7) days after receiving such notice of non-payment, then Newsela may suspend the applicable Premium Features.

8. Proprietary Rights.

8.1. Services. Except with respect to your User Content, you agree that Newsela and its licensors and suppliers own all rights, title and interest in the Services. Newsela's name and other related logos, service marks and trade names

used on or in connection with the Services are the trademarks and intellectual property of Newsela and may not be used without Newsela's permission. Other trademarks, service marks and trade names that may appear on or in the Services are the property of their respective owners.

8.2. Ownership of Content. Except with respect to your User Content and Student Data, you agree that you have no right or title in or to any Content that appears on or in the Services. Newsela does not claim ownership of your User Content or Student Data. When you as a User post or publish your User Content on or in the Services, you represent that you have the authority to grant the aforementioned license to Newsela.

8.3. Feedback. You agree that submission of any ideas, suggestions, documents, and/or proposals to Newsela through its suggestion or similar pages ("Feedback") is done on a non-confidential basis and that Newsela has no obligations with respect to such Feedback. You represent and warrant that you have all rights necessary to submit the Feedback. You hereby grant to Newsela a fully paid, royalty-free, perpetual, irrevocable, worldwide, non-exclusive and fully sublicensable right and license to use, reproduce, perform, display, distribute, adapt, modify, re-format, create derivative works of, and otherwise commercially or non-commercially exploit in any manner, any and all Feedback, and to sublicense the foregoing rights.

9. Apple Device and Application Terms.

If you are accessing the Services via an Application on a device provided by Apple, Inc. ("Apple") or an Application obtained through the Apple App Store, the following shall apply:

9.1. Both you and Newsela acknowledge that these Terms are concluded between you and Newsela only, and not with Apple, and that Apple is not responsible for the Application or the Content;

9.2. The Application is licensed to you on a limited, non-exclusive, non-transferrable, non-sublicensable basis, solely to be used in connection with the Services for your private, personal, non-commercial use, subject to all the terms and conditions of these Terms as they are applicable to the Services;

9.3. You will only use the Application in connection with an Apple device that you own or control;

9.4. You acknowledge and agree that Apple has no obligation whatsoever to furnish any maintenance and support services with respect to the Application;

9.5. In the event of any failure of the Application to conform to any applicable warranty, including those implied by law, you may notify Apple of such failure; upon notification, Apple's sole warranty obligation to you will be to refund to you the purchase price, if any, of the Application;

9.6. You acknowledge and agree that Newsela, and not Apple, is responsible for addressing any claims you or any third party may have in relation to the Application;

9.7. You acknowledge and agree that, in the event of any third party claim that the Application or your possession and use of the Application infringes that third party's intellectual property rights, Newsela, and not Apple, will be responsible for the investigation, defense, settlement and discharge of any such infringement claim;

9.8. You represent and warrant that you are not located in a country subject to a U.S. Government embargo, or that has been designated by the U.S. Government as a "terrorist supporting" country, and that you are not listed on any U.S. Government list of prohibited or restricted parties;

9.9. Both you and Newsela acknowledge and agree that, in your use of the Application, you will comply with any applicable third party terms of agreement which may affect or be affected by such use; and

9.10. Both you and Newsela acknowledge and agree that Apple and Apple's subsidiaries are third party beneficiaries of these Terms, and that upon your acceptance of these Terms, Apple will have the right (and will be deemed to have accepted the right) to enforce these Terms against you as the third party beneficiary hereof.

10. Third-Party Websites.

The Services may contain links to third-party websites (“Third-Party Websites”). Such Third-Party Websites are not under the control of Newsela. Although Newsela makes reasonable efforts to curate the Content it makes available on the Services, Newsela is not responsible for any Third-Party Websites and does not review, approve, monitor, endorse, warrant, or make any representations with respect to Third-Party Websites, or their products or services. You use all links in Third-Party Websites at your own risk. You should review applicable terms and policies of any Third-Party Websites before proceeding with any transaction with any third party.

11. Indemnification.

You agree to indemnify and hold Newsela, its parents, subsidiaries, affiliates, officers, employees, agents, partners and licensors (collectively the “Newsela Parties”) harmless from any losses, costs, liabilities and expenses (including reasonable attorneys’ fees) relating to or arising out of: (a) your User Content or any Student Data Made Available by you; (b) your use of, or inability to use, the Services; (c) your violation of the Terms; (d) your violation of any rights of another party, including any User; or (e) your violation of any applicable laws, rules or regulations. Newsela reserves the right, at its own cost, to assume the exclusive defense and control of any matter otherwise subject to indemnification by you, in which event you will fully cooperate with Newsela in asserting any available defenses. You agree that the provisions in this section will survive termination of the Terms.

12. Disclaimer of Warranties.

YOU EXPRESSLY AGREE THAT TO THE EXTENT PERMITTED BY APPLICABLE LAW, YOUR USE OF THE SERVICES IS AT YOUR SOLE RISK, AND THE SERVICES ARE PROVIDED ON AN “AS IS” AND “AS AVAILABLE” BASIS, WITH ALL FAULTS. NEWSELA PARTIES EXPRESSLY DISCLAIM ALL WARRANTIES, REPRESENTATIONS, AND CONDITIONS OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OR CONDITIONS OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT. NEWSELA PARTIES MAKE NO WARRANTY, REPRESENTATION OR CONDITION THAT: (A) THE SERVICES WILL MEET YOUR REQUIREMENTS; (B) YOUR USE OF THE SERVICES WILL BE UNINTERRUPTED, TIMELY, SECURE OR ERROR-FREE; (C) THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES WILL BE ACCURATE OR RELIABLE; OR (D) ANY ERRORS IN THE SERVICES WILL BE CORRECTED. ANY CONTENT DOWNLOADED FROM OR OTHERWISE ACCESSED THROUGH THE SERVICES IS ACCESSED AT YOUR OWN RISK, AND YOU SHALL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOUR PROPERTY OR PERSON, OR ANY OTHER LOSS THAT RESULTS FROM ACCESSING SUCH CONTENT.

13. Limitation of Liability.

YOU UNDERSTAND AND AGREE THAT IN NO EVENT SHALL NEWSELA PARTIES BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE SERVICES; ANY DAMAGES RESULTING FROM LOSS OF USE, DATA OR PROFITS, WHETHER OR NOT NEWSELA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR FOR ANY DAMAGES FOR PERSONAL OR BODILY INJURY OR EMOTIONAL DISTRESS ARISING OUT OF OR IN CONNECTION WITH THE TERMS, ON ANY THEORY OF LIABILITY, RESULTING FROM: (A) THE USE OR INABILITY TO USE THE SERVICES; (B) UNAUTHORIZED ACCESS TO OR ALTERATION OF YOUR TRANSMISSIONS OR DATA; (C) STATEMENTS OR CONDUCT OF ANY THIRD-PARTY ON SERVICES; OR (D) ANY OTHER MATTER RELATED TO THE SERVICES, WHETHER BASED ON WARRANTY, COPYRIGHT, CONTRACT, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY OR ANY OTHER LEGAL THEORY. UNDER NO CIRCUMSTANCES WILL NEWSELA PARTIES BE LIABLE TO YOU FOR MORE THAN THE GREATER OF (I) FIFTY DOLLARS (\$50); OR (II) THE AMOUNT ACTUALLY PAID BY YOU TO NEWSELA HEREUNDER IN THE 12 MONTHS PRECEDING THE DATE YOU FIRST BRING A CLAIM. NEWSELA PARTIES ASSUME NO RESPONSIBILITY FOR THE TIMELINESS, DELETION OR FAILURE TO STORE ANY CONTENT OR USER COMMUNICATIONS. THE LIMITATIONS OF DAMAGES SET FORTH ABOVE ARE FUNDAMENTAL ELEMENTS OF THE BASIS OF THE BARGAIN BETWEEN NEWSELA AND YOU.

14. Procedure for Making Claims of Copyright Infringement.

It is Newsela’s policy to terminate membership privileges of any User who repeatedly infringes copyright upon prompt notification to Newsela by the copyright owner or the copyright owner’s legal agent. Without limiting the foregoing, if you believe that your work has been copied and posted on the Services in a way that constitutes copyright infringement, please provide our Copyright Agent with the following information: (1) an electronic or physical signature of the person authorized to act on behalf of the owner of the copyright interest; (2) a description of the

copyrighted work that you claim has been infringed; (3) a description of the location on the Services of the material that you claim is infringing; (4) your address, telephone number and e-mail address; (5) a written statement by you that you have a good faith belief that the disputed use is not authorized by the copyright owner, its agent or the law; (6) a statement by you, made under penalty of perjury, that the above information in your notice is accurate and that you are the copyright owner or authorized to act on the copyright owner's behalf. Contact information for Newsela's Copyright Agent for notice of claims of copyright infringement is as follows: copyright@newsela.com.

15. Term and Termination.

The Terms commence on the date when you accept them (as described in the preamble above) and remain in full force and effect while you use the Services, unless terminated earlier in accordance with the Terms. If you have materially breached any provision of the Terms, or if Newsela is required to do so by law (e.g., where the provision of the Website or the Services is, or becomes, unlawful), Newsela has the right to immediately suspend any Services and licenses provided to you under this Agreement ("Suspension"). Following Suspension, Newsela and your Teacher and/or School, as applicable, will work together in good faith to determine whether to reinstate your access to (and any associated licenses to) the Services or permanently terminate your Services. Notwithstanding the foregoing, Newsela may terminate your Account immediately in its sole discretion in the event that (a) you are a repeat infringer for purposes of Newsela's copyright infringement policy as described in Section 14 or (b) you violate any restriction of these Terms after Newsela makes reasonable efforts to provide you with notice of a previous violation. You agree that Newsela shall not be liable to you or any third party for any Suspension or termination of your Account made in accordance with the Terms. Termination of any Services includes removal of access to such Services and barring of further use of the Service. Termination of all Services also may include deletion of your password and your User Content and, if applicable, Student Data. Upon termination of any Service, your right to use such Services will automatically terminate immediately. Newsela will not have any liability whatsoever to you for any Suspension or termination, including for deletion of your User Content and, if applicable, Student Data. Upon early termination of the Services by Newsela, in the event that you have purchased Premium Features, Newsela will refund to you a pro rata portion of fees for such Premium Services paid to Newsela hereunder to the extent such fees are for Services that have not yet been rendered or made available to you. All provisions of the Terms which by their nature should survive, shall survive termination of Services, including without limitation, ownership provisions, indemnification, warranty disclaimers, and limitation of liability.

16. General Provisions.

16.1. Release. Except to the extent prohibited by applicable law, you hereby release Newsela Parties and their successors from claims, demands, any and all losses, damages, rights, and actions of any kind, including personal injuries, death, and property damage, that is either directly or indirectly related to or arises from any interactions with or conduct of other Users or Third-Party Websites of any kind, arising in connection with or as a result of the Terms or your use of the Services. You hereby waive California Civil Code Section 1542, or any similar law of another jurisdiction, which states in substance, "A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which, if known by him must have materially affected his settlement with the debtor."

16.2. Dispute Resolution. PLEASE READ THIS CAREFULLY. IT AFFECTS YOUR RIGHTS.

(a) Arbitration shall be subject to the Federal Arbitration Act and not any state arbitration law. The arbitration shall be conducted before one commercial arbitrator with substantial experience in resolving commercial contract disputes from JAMS. As modified by these Terms, and unless otherwise agreed upon by the parties in writing, the arbitration will be governed by JAMS's rules for commercial arbitration and, if the arbitrator deems them applicable, the procedures for consumer-related disputes.

(b) You are thus GIVING UP YOUR RIGHT TO GO TO COURT to assert or defend your rights EXCEPT for matters that may be taken to small claims court. Your rights will be determined by a NEUTRAL ARBITRATOR and NOT a judge or jury. You are entitled to a FAIR HEARING, BUT the arbitration procedures are SIMPLER AND MORE LIMITED THAN RULES APPLICABLE IN COURT. Arbitrator decisions are as enforceable as any court order and are subject to VERY LIMITED REVIEW BY A COURT.

(c) You and we must abide by the following rules: (1) ANY CLAIMS BROUGHT BY YOU OR US MUST BE BROUGHT IN THE PARTIES' INDIVIDUAL CAPACITY, AND NOT AS A PLAINTIFF OR CLASS MEMBER IN ANY PURPORTED CLASS OR REPRESENTATIVE PROCEEDING; (2) THE ARBITRATOR MAY NOT CONSOLIDATE

MORE THAN ONE PERSON'S CLAIMS, MAY NOT OTHERWISE PRESIDE OVER ANY FORM OF A REPRESENTATIVE OR CLASS PROCEEDING, AND MAY NOT AWARD CLASS-WIDE RELIEF, (3) in the event that you are able to demonstrate that the costs of arbitration will be prohibitive as compared to costs of litigation, we will pay as much of your filing and hearing fees in connection with the arbitration as the arbitrator deems necessary to prevent the arbitration from being cost-prohibitive as compared to the cost of litigation; (4) we also reserve the right in our sole and exclusive discretion to assume responsibility for all of the costs of the arbitration; (5) the arbitrator shall honor claims of privilege and privacy recognized at law; (6) the arbitrator's award shall be final and may be enforced in any court of competent jurisdiction; (7) the arbitrator may award any individual relief or individual remedies that are permitted by applicable law; and (8) each side pays its own attorneys' fees and expenses unless there is a statutory provision that requires the prevailing party to be paid its fees' and litigation expenses, and then in such instance, the fees and costs awarded shall be determined by the applicable law.

(d) Any and all controversies, disputes, demands, counts, claims or causes of action (including the interpretation and scope of this clause, and the arbitrability of the controversy, dispute, demand, count, claim or cause of action) between you and Newsela and our employees, agents, successors or assigns, regarding or relating to these the Services or these Terms, shall exclusively be settled through binding and confidential arbitration.

(e) Notwithstanding the foregoing, either you or we may bring an individual action in small claims court. Further, claims of infringement or misappropriation of the other party's patent, copyright, trademark or trade secret shall not be subject to this arbitration agreement. Such claims shall be exclusively brought in the state or federal courts located in New York, New York. Additionally, notwithstanding this agreement to arbitrate, either party may seek emergency equitable relief before the state or federal courts located in New York, New York in order to maintain the status quo pending arbitration, and hereby agree to submit to the exclusive personal jurisdiction of the courts located within New York, New York for such purpose. A request for interim measures shall not be deemed a waiver of the right to arbitrate.

(f) With the exception of subparts (1) and (2) in the paragraph 16.2(c) above (prohibiting arbitration on a class or collective basis), if any part of this arbitration provision is deemed to be invalid, unenforceable or illegal, or otherwise conflicts with these Terms, then the balance of this arbitration provision shall remain in effect and shall be construed in accordance with its terms as if the invalid, unenforceable, illegal or conflicting provision were not contained herein. If, however, either subparts (1) and (2) in the paragraph 16.2(c) (prohibiting arbitration on a class or collective basis) is found to be invalid, unenforceable or illegal, then the entirety of this arbitration provision shall be null and void, and neither you nor we shall be entitled to arbitration. If for any reason a claim proceeds in court rather than in arbitration, the dispute shall be exclusively brought in state or federal court in New York, New York.

(g) Notwithstanding any provision in these Terms to the contrary, if we seek to terminate the Dispute Resolution section as included in these Terms, any such termination shall not be effective until 30 days after the version of these Terms not containing the agreement to arbitrate is posted to the Website, and shall not be effective as to any claim of which you provided Newsela with written notice prior to the date of termination.

(h) For more information on JAMS, its Rules and Procedures, and how to file an arbitration claim, you may call JAMS at 800-352-5267 or visit the JAMS website at <http://www.jamsadr.com>.

(i) Any and all controversies, disputes, demands, counts, claims or causes of action between you and Newsela and our employees, agents, successors, or assigns, regarding or relating to these the Services or these Terms, shall exclusively be governed by the internal laws of the State of New York, without regard to its choice of law rules and without regard to conflicts of laws principles except that the arbitration provision shall be governed by the Federal Arbitration Act.

16.3. Miscellaneous. The Terms, and your rights and obligations hereunder, may not be assigned, subcontracted, delegated or otherwise transferred by you without Newsela's prior written consent, and any attempted assignment, subcontract, delegation or transfer in violation of the foregoing will be null and void. Newsela may assign this Agreement without your consent. Newsela shall not be liable for any delay or failure to perform resulting from causes outside its reasonable control, including, but not limited to, acts of God, war, terrorism, riots, embargos, acts of civil or military authorities, fire, floods, accidents, strikes or shortages of transportation facilities, fuel, energy, labor or materials. Where Newsela requires that you provide an e-mail address, you are responsible for providing Newsela with your most current e-mail address. In the event that the last e-mail address you provided to Newsela is not valid or for any reason is not capable of delivering to you any notices required permitted by the Terms, Newsela's dispatch of the e-mail containing such notice will nonetheless constitute effective notice. You may give notice to Newsela at

the following address: 475 10th Avenue, 4th Floor New York, NY 10019. Such notice shall be deemed given when received by Newsela by letter delivered by nationally recognized overnight delivery service or first class postage prepaid mail at the above address. Any waiver or failure to enforce any provision of the Terms on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion. If any provision of the Terms is, for any reason, held to be invalid or unenforceable, the other provisions of the Terms will remain enforceable, and the invalid or unenforceable provision will be deemed modified so that it is valid and enforceable to the maximum extent permitted by law. Unless you have entered into a separate School Agreement, the Terms are the final, complete and exclusive agreement of the parties with respect to the subject matter hereof and supersedes and merges all prior discussions between the parties with respect to such subject matter.

Newsela Privacy Policy

We know how important it is to you to understand how your personal information is collected and shared. We take your privacy very seriously. This Privacy Policy ("Policy") describes how your and your student's personal information is collected, used, and disclosed by Newsela, Inc. and its related companies ("Newsela" or "We" or "Us"). For users with "Learner" accounts on the services, references to "your" and "your student" shall both mean the Learner user. This Policy applies to all users of the Services who are 13 years of age or older. For information about Newsela's collection, use or disclosure of personal information about individuals under 13 years of age, please see our Children's Privacy Policy below.

This Policy applies to the Newsela websites available at www.newsela.com and the Newsela mobile application, and any of our other websites or applications that post this Policy (respectively the "Site" or "App") as well as all of our services made available through the Site or App (together with the Site and the App, the "Services"). By submitting personal information through our Services, you expressly consent to the processing of your and your student's personal information in the U.S. in accordance with this Privacy Policy.

IMPORTANT NOTICE FOR SCHOOL USERS

If you are a user (or a parent of a student user) who was given access to the Services by the school you are affiliated with, this Privacy Policy does not govern how your school might collect, use, or disclose your student's information. Please consult with your school for more information about their privacy practices. In addition, your and your student's information may be shared with your school or school district. Your school may choose to share, and we may share at their request, your student's information with new administrators or teachers. We are not responsible for your school's collection, use, or disclosure of your personal information or information shared at your school's request. Please contact your school to better understand your school's privacy practices.

PROTECTION OF STUDENT DATA

When Newsela provides our Services to students, teachers and schools, our collection, use and disclosure of student data, including any personally identifiable information, is governed by and in compliance with our Terms of Use, any agreement with the school or district, and the provisions of the Family Educational Rights and Privacy Act ('FERPA'), the Children's Online Privacy Protection Act ('COPPA') and other applicable laws that may relate to the collection and use of personal information of students. If you have any questions about our collection and use of student data, please contact us at info@newsela.com. If you have any questions about reviewing, modifying, or deleting the personal information of a student who accesses our Services through a school, please contact your school directly.

WHAT WE COLLECT

We collect information about you and your students in a variety of ways, such as information that you and your student provide to us, information that your school provides to us, information collected automatically through technology, information collected through the use of cookies, unique identifiers and other tracking tools, and information collected through the use of third party analytics technologies. We may combine information we collect from you, your student's teacher or school, or third parties, as applicable, with information we collect from you or your student directly.

Information a Teacher or Parent Gives Us

We collect personal information you provide to us, which may include personal information of your students if you provide us with such information. By providing us with personal information about your students, you are representing to us that you have all necessary authority or consent to provide us with such information. For example, in connection with your use of the Services, you may provide us your name, country, postal code, email address, username, password, and other information, including demographic information and information about your classroom, your school, and your students. We also collect writing by teachers, including but not limited to annotations, feedback and assignment prompts that teachers provide to students using the Services. If you order our premium services or products, we will collect all information necessary to complete the transaction, including your¹⁸ name, credit card information, billing information, and shipping information (as applicable). This transaction-related

information may be shared with third parties who help process and fulfill your transaction. We require these third parties to use your transaction-related information only for the purposes of processing and fulfilling your transactions and for no other purposes. For more information about how your personal information is shared, please see the section of this Policy titled "Sharing of Personal Information" below.

Information a Student Gives Us

We collect any personal information a student directly provides to us through use of the Services, including a student's name, classroom affiliation, username, and password. We also collect information about how a student interacts with the Services, including the articles that a student reads, the types of articles a student has expressed interest in, quiz-related information, responses a student writes to teacher assignment prompts, how much time a student spends reading the articles, and other performance related information. We also collect writing by students in many forms, including but not limited to their annotations and written responses to writing prompts. We may also collect information about a student provided by a school.

Information about You and Your Student that Your School Gives Us

We collect personal information about you and/or your student that your school, school district and/or their administrators choose to provide to and share with us, directly and through third party service providers.

Information Automatically Collected from You and Your Student

We and our third party service providers may automatically collect information about you and your student's computer or mobile device when you or your student visit our Site or access our App, including by using certain technologies that are further described below (collectively, "Tracking Tools"). Some of the information that may be collected when a user uses the Services, include, for example, computer or device operating system type, IP address, browser type, browser language, mobile device ID, device hardware type, the website or application visited or used before or after accessing our Services, the parts of the Services accessed, length of time spent on a page or using a feature, access times for a webpage or feature, and demographic information, such as gender and age range. These Tracking Tools help Newsela learn more about our users, such as their demographics and internet behaviors, so that we can improve our Services.

By accessing or using the Services, whether as a registered user or otherwise, you acknowledge, understand, and hereby agree that you are giving us your consent to set and access Tracking Tools, including cookies, on your device and in the emails we send you, and to track your activities and your use of the Services through these Tracking Tools in accordance with this Privacy Policy. For clarity, our third party business partners do not have access to Tracking Tools set by Newsela or on our Services except to the extent necessary to provide services to the Services.

The following are Tracking Tools used by Newsela or its third party service providers in connection with the Services:

COOKIES

We may automatically collect information using "cookies." Cookies are small data files stored on your hard drive by a website. Among other things, cookies help us make our Services and your experience better. For example, we use cookies to see which parts and features of our Services are popular, count visits to our Services and improve or tailor the Services and our advertisements to make them more relevant to our users. For more information on cookies, visit <http://www.allaboutcookies.org>.

UNIQUE IDENTIFIERS

We may use unique identifiers to track individual usage behavior on our Services, such as length of time spent on a particular page and pages viewed during a particular log-in period. The unique identifiers collect information about a user's use of the Services on an individual basis. We use the information that we gather through unique identifiers to evaluate and improve the Services and its content, including, but not limited to, improving and evaluating the effectiveness of certain materials on our Services and the student and teacher experience while using the Services.

WEB BEACONS

Web beacons, or clear GIFs or pixel tags, are small graphic image files that can be embedded in web pages or emails to collect information about a user's use of our Services or the correspondences that we send to them. The information collected by web beacons allows us to analyze how and how many people are using the Services or

when users open our emails. Web beacons also allow us to enhance our Behavioral Advertising, which is further discussed below in the section titled ["Interest-based and Behavioral Advertising"](#"INTEREST-BASED OR ONLINE BEHAVIORAL ADVERTISING").

ANALYTICS AND OTHER TECHNOLOGIES

We use other technologies and analytics services (including Google Analytics) to help analyze how users use the Services. These analytics use cookies, digital images called web beacons and other technological methods to collect and store information such as how often users visit the Services, what features they use, what pages they visit, what emails they open, and what other sites or applications they used prior to and after visiting the Services. We use the information we get from analytics services to improve our Site, App and Services. Please see the following links for more information about Google Analytics and to opt-out if you choose to:

<http://www.google.com/policies/privacy/partners/> and <https://tools.google.com/dlpage/gaoptout>.

MOBILE DEVICE IDENTIFIERS

Mobile device identifiers are identifiers stored on your mobile device that may track your mobile device and data and activities occurring on or through it, as well as the applications installed on it. Mobile device identifiers enable collection of personal information (such as media access controls) as well as non-personally identifiable information (such as usage and traffic data). As with other Tracking Tools, mobile device identifiers help Newsela learn more about our users' demographics and internet behaviors and operate and improve the Services.

THIRD PARTY ACCOUNT CONNECTIONS

If you or your student chooses to log on or otherwise associate the Services with another third party account (for example, a Google Account), we may receive information from that third party site to make it easier for you or your student to create an account on the Services and display relevant content. Any information that we collect from these third party accounts may depend on the privacy settings you or your student has with that third party, so please consult their privacy and data practices.

USE OF PERSONAL INFORMATION

We use information collected through our Services, or disclosed by you on our Site or App or in connection with our Services, for the purposes described in this Policy. For example, we may use your and your student's information to:

- understand your student's performance in relation to others, and to provide you and your student with insight into their performance;
- understand your and your student's preferences and to enhance your and your student's experience and enjoyment using our Site, App, and Services;
- operate, maintain, and improve our Site, App, and Services;
- respond to comments and questions and provide customer service;
- send you related information including confirmations, invoices, technical notices, updates, security alerts, and support and administrative messages;
- create advertisements shown to teachers and administrators that reflect the interests and capabilities of their students and communicate with teachers and administrators about promotions and other news about Services offered by us (Note: Newsela never directs targeted advertising at Children. See: "Interest-Based or Online Behavioral Advertising," below.);
- customize advertisements and communicate about promotions and other news about Services offered by us;
- protect, investigate, and deter against fraudulent, unauthorized, or illegal activity;
- link or combine with other personal information we get from third parties such as your associated school, to help understand your needs and provide you with better service; and
- provide and deliver products and services that you request.

We will not use your personal information in any way other than in connection with providing the Services, as described in this Policy, as directed by a teacher or school, or upon obtaining your consent.

SHARING OF PERSONAL INFORMATION

We do not share your or your student's personal information except as follows:

- with your school or school district at their request;
- with third party service providers, consultants, and other service providers who perform services for us and need access to your or your student's information to do that work in a manner consistent with this Policy (for example, our web hosting provider, third party analytics service providers, advertising services providers, and purchase processors. Note: Newsela never directs targeted advertising at Children. See: "Interest-Based or Online Behavioral Advertising," below.);
- to comply with laws or to respond to lawful requests and legal process;
- to protect the rights and property of Newsela, our agents, users, and others including to enforce our agreements, policies, and terms of use;
- in an emergency to protect the personal safety of our users or any person;
- in connection with or during negotiation of any merger, financing, acquisition, bankruptcy, dissolution, transaction or proceeding involving sale, transfer, divestiture, or disclosure of all or a portion of our business or assets to another company, in which case the company receiving the personal information would be obligated to follow this Policy.

Additionally, we may share your or your student's personal information with new teachers who use the Services in their classrooms when you or your student, as applicable, enroll in such teachers' classes, and we may share teacher personal information with other teachers within a school using the Services.

We may create and use anonymized and/or aggregated data for our own purposes by excluding information (such as your or your student's name) that makes the data personally identifiable to you or your student. The purposes for which we may create and use anonymized and/or aggregated data include but are not limited to, conducting analysis and generating statistics regarding the use of our Site, App, and/or Services.

We will not share your or your student's personal information in any way other than in connection with providing the Services, as described in this Policy, as directed by a teacher, parent/legal guardian or school, or upon obtaining your consent.

We require our third party service providers not to use your or your student's personal information other than to provide the services that we have requested.

We will not disclose your or your student's personal information to any third party for that third party's own marketing purposes. Additionally, we will not knowingly use or disclose student information (whether personal information or otherwise) for behavioral targeting of advertisements to such students. We do not sell student personal information. For clarity, we may make recommendations within or through the Services of features, tools, and content on the Services to students based on their demographic information or activities on our Services. For example, we may suggest a text set to a student based on the student having read a similar text set in the past, or based on the student's age or grade level.

INTEREST-BASED OR ONLINE BEHAVIORAL ADVERTISING

We may advertise to teachers and administrators using a type of advertising known as interest-based or online behavioral advertising ("Behavioral Advertising"). Behavioral Advertising is the use of Tracking Tools by us or our Advertising Service Providers (defined below) to display Newsela ads on other websites or services based on information about a user's use of the Services or on the user's interests (as inferred from the user's online activity).

For clarity, Newsela's Behavioral Advertising is intended for teachers and administrators; we do not behaviorally target advertising to student users on sites that are directed to student users.

Newsela adheres to the Digital Advertising Alliance Self-Regulatory Principles for Online Behavioral Advertising¹²¹ ("OBA Principles"). More information about the OBA Principles can be found at

Advertising Service Providers

We may work with third parties that use Tracking Tools to collect and use information about your access and use of the Services and non-affiliated websites and applications in order to provide Behavioral Advertising and related services to you and us ("Advertising Service Providers"), for example by facilitating targeting of advertisements and measuring and analyzing advertising effectiveness and traffic on the Services, (collectively, all such services, "Targeting Services"). Advertising Service Providers include advertising networks, data exchanges, traffic measurement service providers, marketing analytics service providers, and other third-party service providers. Targeting Services enable us to display advertisements based on your use of the Services and other websites or applications you have visited, including for Newsela content, products or services that may interest you. Targeting Services can also help prevent you from seeing repeated advertisements and enable us to research the usefulness of certain advertisements. Our Advertising Service Providers do not have access to Tracking Tools set by us or on our Services except to the extent necessary to provide services to Newsela.

Opting Out of Behavioral Advertising

You can opt-out of certain Behavioral Advertising activities by doing one or more of the following. Please note that you will need to opt-out of each browser and device for which you desire to apply these opt-out features.

- **Service Provider Opt Out:**

You can opt-out of the use of information for Behavioral Advertising by certain Advertising Service Providers we use by using their opt-out tools. Some of these Advertising Service Providers, and links to their opt-out tools, are:

- Adobe: <http://www.donottarget.com/>
- AdRoll: <https://app.adroll.com/optout/safari>
- DoubleClick: <https://google.com/settings/ads>
- Facebook: <https://www.facebook.com/settings?tab=ads>

- **Industry Opt Out Tools:**

Some Advertising Service Providers may participate in the Network Advertising Initiative's (NAI) Opt-Out Tool (<http://www.networkadvertising.org/choices/>) and/or the Digital Advertising Alliance (DAA) Consumer Choice Page (<http://www.aboutads.info/choices/>), and therefore you can opt-out of certain services by those Advertising Service Providers (and other NAI or DAA member companies) by visiting the links included here. Please click on the links to these tools to learn more about your choices.

- **Web Browser Controls:**

You can prevent the use of certain Tracking Tools on a device-by-device basis by using the controls in your web browser. These controls can be found in the Tools > Internet Options menu for your browser, or as otherwise directed by your browser's support feature. Through your web browser, you may be able to:

- Delete existing Tracking Tools
- Disable future Tracking Tools
- Set your browser to provide you with a warning each time a cookie or certain other Tracking Tools are being set

- **Mobile Opt Out:**

Your mobile devices may offer settings that enable you to make choices about the collection, use, or transfer of mobile app information for Behavioral Advertising. You may also opt-out of certain Tracking Tools on mobile devices by installing the DAA's AppChoice app on your mobile device (for iTunes, visit <https://itunes.apple.com/us/app/appchoices/id894822870?mt=8>, for Android, visit <https://play.google.com/store/apps/details?id=com.DAA.appchoices&hl=en>). For more information, please visit <http://support.apple.com/kb/HT4228>, or <https://support.google.com/ads/answer/2662922?hl=en> and <http://www.applicationprivacy.org/expressing-your-behavioral-advertising-choices-on-a-mobile-device>, as applicable.

Please note the following with respect to opting out of Behavioral Advertising:

- Some opt-out features are cookie-based, meaning that when you use these opt-out features, an "opt-out" cookie will be placed on your computer, tablet or mobile device indicating that you do not want to receive Behavioral Advertising from certain companies. If you delete your cookies, use a different browser, use a different device or buy a new computer or mobile device, you will need to renew your opt-out choice.
- Opting-out of, deleting, rejecting, disabling or turning off Tracking Tools does not mean that you will no longer receive online ads. Opting-out of Behavioral Advertising only means that such ads will no longer be tailored to your specific viewing habits or interests, but you may continue to see ads on and about the Services.

How We Respond to Do Not Track Signals

We do not currently respond to "do not track" signals or other mechanisms that might enable consumers to opt-out of tracking on our Services.

INFORMATION CHOICES AND CHANGES

Below are some ways you can control the collection and use of your and/or your student's information in connection with the Services. While we and others give you choices described in this Policy, there are many ways web browser signals and other similar mechanisms can indicate your choice to disable tracking, and we may not be aware of or honor every mechanism.

Promotional Emails

You may "opt-out" of receiving our promotional emails by following the instructions in those emails. If you opt-out, we may still send you non-marketing emails. Non-marketing emails include emails about your accounts and our transactions with you.

Information in the Services

You may change some of your or your student's personal information stored in the Services by following the directions on the Site or App. You may send requests about your or your student's personal information, including requests to change your or your student's contact preferences and update or correct your or your student's personal information, to our contact information below. In some cases, changes about a student's personal information may have to be executed by the student's school or teacher, and in such situations, we will attempt to assist you and the school or teacher with such efforts.

Behavioral Advertising and Tracking Tools

You can opt-out of certain mechanisms for tracking, including tracking of your online activities over time and across different websites, by using one or more of the options described above in the "Interest-Based and Behavioral Advertising" section of this Policy.

Disclosure

You may prohibit us from disclosing your or your student's personal information with a third party by contacting us at the information provided below to opt-out of such disclosures in advance; provided that if you prohibit us from sharing your or your student's personal information with your or your student's school or our third party service providers, we may not be able to provide the Services to you or your student. Additionally, you cannot prohibit us from sharing your or your student's personal information when reasonably necessary to defend the rights or property of us, including our Services, or anyone else or as reasonably necessary to comply with relevant laws or respond to a legal request.

Review

You may review your or your student's personal information by logging into your or your student's account or by sending us an email or postal mail at the address below.

Retention

We will retain your or your student's personal information, including after the school term in which you or your student uses the Services, for only as long as is reasonably necessary to fulfill the purpose for which the information was¹²³

collected. Generally, Newsela will delete a user's personal information 4 years after the user's last login to the Services.

Deletion

You may request deletion of your or your student's personal information by sending us an email or postal mail at the address below. IN SUCH CASE, WE WILL NO LONGER ALLOW THE APPLICABLE USER TO USE THE SERVICES. We will delete your or your student's information using reasonable measures to protect against unauthorized access to, or use of, the information in connection with its deletion. When we delete a user's personal information, it will be deleted from our active databases but we may retain an archived copy of such user's records as required by law or for legitimate business purposes.

Refusing Further Collection or Use

You may at any time refuse to permit our further use or future online collection of your or your student's personal information, by terminating your or your student's account and directing us to delete your or your student's personal information (as described above). IN EITHER CASE, WE WILL NO LONGER ALLOW THE APPLICABLE USER TO USE THE SERVICES. We will not have any liability whatsoever for any termination of the account or related deletion of your or your student's personal information. After termination, a terminated user will not be able to use his or her account anymore. Access to schoolwork associated with the account will no longer be available to such user.

Reliance on Teacher or Parental Instructions

We may, and you authorize us to, rely on the instructions that we reasonably believe are given by a teacher, parent or legal guardian in connection with a student. For example, if a person calls our customer support number and provides the account information we request, we may assume that the person calling is the teacher, parent or legal guardian of such student. We will not be held liable for any disclosure made in good faith and following reasonable procedures in responding to a request for disclosure of a student's information from such individual.

Third Parties

Different rules might apply to the collection, use or disclosure of your information by third parties in connection with their advertisements, promotions and other websites you encounter on the Internet. The use of such technology by these third parties, and their policies and practices regarding your information and their sites and services, is within their control and not Newsela's. Those parties may use the information they collect from you consistent with their own privacy policies, which we encourage you to carefully review.

SECURITY OF YOUR PERSONAL INFORMATION

We encrypt the transmission of your and your student's personal information using security measures designed to protect the security, privacy, confidentiality, and integrity of personal information against risks through the use of administrative, technological, and physical safeguards. We also take reasonable steps to release Children's personal information only to third parties who are capable of maintaining the confidentiality, security and integrity of such information, and who provide assurances that they will maintain the information in such a manner. Despite our efforts, however, third parties may still find ways to hack into the Services and intercept data transmissions. Therefore, although we take security very seriously and work very hard on behalf of your and your student's privacy, we cannot guarantee the security of your or your student's information.

STATE-SPECIFIC POLICIES

Connecticut For Connecticut local or regional boards of education purchasing Services directly or indirectly from, or pursuant to a group purchasing contract with, Newsela:

Pursuant to Connecticut Public Act 16-189:

“Student information,” “student records” and “student-generated content” have the same definitions as appear in CT Public Act 16-189. Student information, student records and student-generated content as defined in CT Public Act 16-189 are the property of and under the control of the school or district and not Newsela.

The local or regional board of education may request the deletion of student information, student records or student-generated content in the possession of Newsela by sending a written request to Newsela. Newsela will delete the data as requested.

Newsela shall not use the student information, student records or student-generated content for any purposes other than those authorized pursuant to the Terms of Use and, if applicable, the Newsela Customer Agreement.

A student, parent or legal guardian of a student may review personally identifiable information contained in the student records and correct erroneous information, if any, in such student record by contacting the school or district, which may access and amend all such records via the classroom portal provided by Newsela.

Newsela maintains commercially reasonable security standards to help safeguard your student information. These include encryption of the data in transit and at rest, use of two-factor authentication to access the system, regular software security updates and additional network and physical security measures. In addition, Newsela staff members undergo annual privacy and security training.

In accordance with the provisions of Section 4 of CT Public Act 16-189, in the event of an unauthorized release, disclosure or acquisition of student information, student records or student-generated content, Newsela shall notify the local or regional board of education as soon as practicable, but no later than the period of time required in clauses (a) (1) or (2) of Section 4 of CT Public Act 16-189 (as applicable) after Newsela becomes aware of it.

Upon completion of the contracted services, and with the written request from the school or district that student information be deleted, Newsela shall delete the data. If no such request is received, personally identifiable information from pupil records will be destroyed in accordance with Newsela's Privacy Policy.

Newsela shall work with the local or regional board of education to ensure compliance with the Family Educational Rights and Privacy Act of 1974, 20 USC 1232g, as amended from time to time.

The laws of the state of Connecticut shall govern the rights and duties of the parties with respect to this section of the Terms.

Should any provision of these Terms be held invalid by a court of competent jurisdiction, the invalidity does not affect other provisions or applications of the Terms which can be given effect without the invalid provisions or application.

CONTACT INFORMATION

We welcome your comments or questions about this Policy. Feel free to email us at privacy@newsela.com. You may also contact us at our address: 620 8th Avenue, 21st Floor New York, NY 10018

CHANGES TO THIS PRIVACY POLICY

We may change this Policy from time to time. If we make any changes to this Policy, we will change the Last Revised date above.

If we make material changes to this Policy, we will send a notice to the email address we have on file for the account holder. For material changes regarding use or collection of data, we will provide choices and additional information regarding the collection of such data before it is used in any manner inconsistent with the terms initially provided to users.

You are responsible at all times for providing to us your most current email address.

Except as otherwise provided in this Policy, any changes to this Policy will be effective immediately for new users of the Site, App and Services.

We know how important it is to you to understand how your Child's personal information is collected and shared. We take your Child's privacy very seriously. This Children's Privacy Policy ("Children's Policy") describes how Newsela, Inc. and its related companies ("Newsela" or "We" or "Us") collect, use, and disclose personal information from students under the age of 13 who have been given access to the Services by their school or their parents (each, a "Child") and explains how each parent or guardian ("Parent" or "you") may request the deletion of, or place certain restrictions on the collection, use, and disclosure of, your Child's personal information. This Children's Policy applies to the Newsela websites available at www.newsela.com, the Newsela mobile application, and any of our other websites or applications that post this Children's Policy (respectively the "Site" or "App"), and our services made available through the Site or App (together with the Site and the App, the "Services"). By submitting personal information through our Services, you expressly consent to the processing of your and your Child's personal information in the U.S. in accordance with this Children's Policy.

Our general Privacy Policy, available at <https://newsela.com/pages/privacy-policy/>, applies to all users of the Services who are 13 years of age or older. For clarity, this Children's Policy does not apply to users with Learner accounts, as individuals under the age of 13 are not eligible to register for or use Learner accounts.

IMPORTANT NOTICE FOR SCHOOL USERS

If your Child has been given access to the Services by the school your Child is affiliated with, this Children's Policy does not govern how your school might collect, use, or disclose your Child's information. Please consult with your school for more information about their privacy practices. In addition, your Child's information may be shared with your school or school district. Your school may choose to share, and we may share at their request, your Child's information with new administrators or teachers. We are not responsible for your school's collection, use, or disclosure of your Child's personal information or information shared at your school's request. Please contact your school to better understand your school's privacy practices.

PROTECTION OF STUDENT DATA

When Newsela provides our Services to students, teachers and schools, our collection, use and disclosure of student data, including any personally identifiable information, is governed by and in compliance with our Terms of Use, any agreement with the school or district, and the provisions of the Family Educational Rights and Privacy Act ('FERPA'), the Children's Online Privacy Protection Act ('COPPA') and other applicable laws that may relate to the collection and use of personal information of students. If you have any questions about our collection and use of student data, please contact us at info@newsela.com. If you have any questions about reviewing, modifying, or deleting the personal information of a student who accesses our Services through a school, please contact your school directly.

WHAT WE COLLECT

We collect information about your Child in a variety of ways, such as information that your Child provides to us, information that your Child's school provides to us, information collected automatically through technology, information collected through the use of cookies and unique identifiers, and information collected through the use of third party analytics technologies. We may combine information we collect from you or your Child's teacher or school (see our general Privacy Policy) with information we collect from your Child.

Information Your Child Gives Us

We collect any personal information your Child provides to us, including your Child's name, classroom affiliation, username, and password. We also collect information about how your Child interacts with the Services, including the articles that your Child reads, the types of articles your Child has expressed interest in, quiz-related information, responses your Child writes to teacher assignment prompts, how much time your Child spends reading the articles, and other performance related information. We also collect writing by your Child in many forms, including but not limited to their annotations and written responses to writing prompts. We may also collect information about your Child provided by your school.

Information about Your Child that Your Child's School Gives Us

We collect personal information about your Child that your Child's school, school district and/or their administrators choose to provide to and share with us, directly and through third party service providers.

Information Automatically Collected from Your Child

We automatically collect information about your Child's computer or mobile device when your Child visits our Site or uses our App by using the technologies described below (collectively, "Tracking Tools"). Some of the information that may be collected when a user uses the Services, include, for example, computer or device operating system type, IP address, browser type, browser language, mobile device ID, device hardware type, the website or application visited or used before or after accessing our Services, the parts of the Services accessed, length of time spent on a page or using a feature, access times for a webpage or feature, and demographic information, such as gender and age range. These Tracking Tools help Newsela learn more about our users, such as their demographics and internet behaviors, so that we can improve our Services. For clarity, our third party business partners do not have access to Tracking Tools set by Newsela or on our Services except to the extent necessary to provide services to the Services.

We do not behaviorally target advertising to Children on sites that are directed to Children or where Newsela has actual knowledge that a user is under 13. For more information about Newsela's Behavioral Advertising activities, please see the section in our general Privacy Policy titled "Interest-based or Online Behavioral Advertising".

The following are Tracking Tools used by Newsela or its third party service providers in connection with the Services:

COOKIES

We may automatically collect information using "cookies." Cookies are small data files stored on your Child's hard drive by a website. Among other things, cookies help us make our Services and your Child's experience better. We use cookies to see which parts and features of our Services are popular, to count visits to our Services and improve or tailor the Services to make them more relevant to your Child.

UNIQUE IDENTIFIERS

We may use unique identifiers to track individual usage behavior on our Services, such as length of time spent on a particular page and pages viewed during a particular log-in period. The unique identifiers collect information about a Child's use of the Services on an individual basis. We use the information that we gather through unique identifiers to evaluate and improve the Services and its content, including, but not limited to, the effectiveness of certain materials on our Services and a Child's experience while using the Services.

ANALYTICS AND OTHER TECHNOLOGIES

We use other technologies and analytics services (including Google Analytics) to help analyze how users use the Services. These analytics use cookies, digital images called web beacons, and other technological methods to collect and store information such as how often users visit the Services, what features they use, what pages they visit, what emails they open, and what other sites they used prior to and after visiting the Site. We use the information we get from analytics services to improve our Site, App, and our Services. Please see the following links for more information about Google Analytics and to opt-out: <http://www.google.com/policies/privacy/partners/> and <https://tools.google.com/dlpage/gaoptout>.

WEB BEACONS

Web beacons, or clear GIFs or pixel tags, are small graphic image files that can be embedded in web pages to collect information about a Child's use of our Services. The information collected by web beacons allows us to analyze use of the Services, such as how and how many people are using the Services.

MOBILE DEVICE IDENTIFIERS

Mobile device identifiers are identifiers stored on a mobile device that may track a Child's mobile device, and data and activities occurring on and through it, as well as the applications installed on it. Mobile device identifiers enable collection of personal information (such as media access controls) as well as non-personally identifiable information (such as usage and traffic data). As with other Tracking Tools, mobile device identifiers help Newsela learn more about our users' demographics and internet behaviors and operate and improve the Services.

How We Respond to Do Not Track Signals

We do not currently respond to "do not track" signals or other mechanisms that might enable consumers to opt-out of tracking on our Services.

THIRD PARTY ACCOUNT CONNECTIONS

If your Child chooses to log on or otherwise associate the Services with another third party account (for example, a Google Account), we may receive information from that third party site to make it easier for your Child to create an account on the Services and display relevant content. Any information that we collect from these third party accounts may depend on the privacy settings your Child has with that third party, so please consult their privacy and data practices.

USE OF PERSONAL INFORMATION

We use information collected through our Services, or disclosed by your Child on our Site or App or in connection with our Services, for the purposes described in this Children's Policy. For example, we may use your and your Child's information to:

- understand your Child's performance in relation to others and to provide you and your Child with insight into their performance;
- understand your Child's preferences and to enhance your Child's experience and enjoyment using our Site, App and Services;
- operate, maintain, and improve our Site, App and Services;
- respond to comments and questions and provide customer service;
- send your Child related information including confirmations, invoices, technical notices, updates, security alerts, and support and administrative messages;
- communicate about promotions and other news about Services offered by us;
- protect, investigate, and deter against fraudulent, unauthorized, or illegal activity;
- link or combine with other personal information about your Child that we get from third parties such as your associated school, to help understand your Child's needs and provide your Child with better service; and
- provide services that your Child requests.

We will not use your Child's personal information in any way other than in connection with providing the Services, as described in this Children's Policy, or as directed by a teacher, parent/legal guardian or school.

SHARING OF PERSONAL INFORMATION

We do not share your or your Child's personal information other than as follows:

- with your school or school district at their request;
- with new teachers within a school that already uses Newsela or schools within a district that already uses Newsela;
- with third party service providers, consultants, and other service providers who perform services for us and need access to your or your Child's information to do that work in a manner consistent with this Children's Policy (for example, our web hosting provider, third party analytics service providers and purchase processors);
- to comply with laws or to respond to lawful requests and legal process;
- to protect the rights and property of Newsela, our agents, users, and others including to enforce our agreements, policies, and terms of use;
- in an emergency to protect the personal safety of its users or any person;
- in connection with or during negotiation of any merger, financing, acquisition, bankruptcy, dissolution, transaction or proceeding involving sale, transfer, divestiture or disclosure of all or a portion of our business or assets to another company, in which case the company receiving the personal information would be obligated to follow this Children's Policy.

We may create, use, and disclose anonymized and aggregated data for our own purposes by excluding information (such as your Child's name) that makes the data personally identifiable to your Child. The purposes for which we may create, use, and disclose anonymized and aggregated data include, but are not limited to, conducting analysis and generating statistics regarding the use of our Site, App, and/or Services.

Additionally, we may share your Child's personal information with new teachers who use the Services in their classrooms when your Child enrolls in such teachers' classes.

We may create and use anonymized and/or aggregated data for our own purposes by excluding information (such as your Child's name) that makes the data personally identifiable to you or your student. The purposes for which we may create and use anonymized and/or aggregated data include but are not limited to, conducting analysis and generating statistics regarding the use of our Site, App and/or Services.

We will not share your Child's personal information in any way other than in connection with providing the Services, as described in this Children's Policy, or as directed by a teacher or school.

We require our third party service providers not to use your Child's personal information other than to provide the services that we have requested. **We will not disclose your Child's personal information to any third party for that third party's own marketing purposes. Additionally, we will not knowingly use or disclose your Child's information (whether personal information or otherwise) for behavioral targeting of advertisements to your Child. We do not sell Children's personal information.** For clarity, we may make recommendations within or through the Services of features, tools, and content on the Services to students, including Children, based on their demographic information or activities on our Services. For example, we may suggest a text set to a student based on a previous one the student has read or based on the student's age or grade level.

INFORMATION CHOICES AND CHANGES

Below are some ways you can control the collection and use of your Child's information in connection with the Services. While we and others give you choices described in this policy, there are many ways web browser signals and other similar mechanisms can indicate your choice to disable tracking, and we may not be aware of or honor every mechanism.

Information in the Services

You may change some of your or your student's personal information stored in the Services by following the directions on the Site or App. You may send requests about your or your student's personal information, including requests to change your or your student's contact preferences and update or correct your or your student's personal information, to our contact information below. In some cases, changes about a student's personal information may have to be executed by the student's school or teacher, and in such situations, we will attempt to assist you and the school or teacher with such efforts.

Behavioral Advertising

Newsela does not behaviorally target advertising to Children on sites that are directed to Children or where Newsela has actual knowledge that a user is under 13. For more information about Newsela's Behavioral Advertising activities, please see the section in our general Privacy Policy titled "Interest-based or Online Behavioral Advertising". However, if you would like to opt-out of certain mechanisms for tracking on a device or web browser used by your Child, including tracking of online activities over time and across different websites, you can use one or more of the options described above in the "Interest-Based and Behavioral Advertising" section of the general Privacy Policy.

If you delete your Child's cookies, use a different browser or device, or buy a new computer, you or your Child will need to renew your opt-out choice.

Disclosure

You may prohibit us from disclosing your Child's personal information with a third party by contacting us at the information provided below to opt-out of such disclosures in advance; provided that if you prohibit us from sharing your Child's personal information with your Child's school or our third party service providers, we may not be able to

provide the Services to your Child. Additionally, you cannot prohibit us from sharing your Child's personal information when reasonably necessary to defend the rights or property of us, including our Services, or anyone else or as reasonably necessary to comply with relevant laws or respond to a legal request.

Review

You may review your Child's personal information by logging into your Child's account or by sending us an email or postal mail at the address below.

Retention

We will retain your Child's personal information, including after the school term in which your Child uses the Services, for only as long as is reasonably necessary to fulfill the purpose for which the information was collected. Generally, Newsela will delete a Child's personal information 4 years after the Child's last login to the Services.

Deletion

You may request deletion of your Child's personal information by sending us an email or postal mail at the address below. IN SUCH CASE, WE WILL NO LONGER ALLOW YOUR CHILD TO USE THE SERVICES. We will delete your Child's information using reasonable measures to protect against unauthorized access to, or use of, the information in connection with its deletion. When we delete a Child's personal information, it will be deleted from our active databases but we may retain an archived copy of your records as required by law or for legitimate business purposes.

Refusing Further Collection or Use

You may at any time refuse to permit our further use or future online collection of your Child's personal information, by terminating your Child's account and directing us to delete your Child's personal information (as described above). IN EITHER CASE, WE WILL NO LONGER ALLOW YOUR CHILD TO USE THE SERVICES. We will not have any liability whatsoever for any termination of the account or related deletion of the Child's personal information. After termination, your Child will not be able to use his or her account anymore. Access to schoolwork associated with the account will no longer be available to your Child.

Reliance on Parental Instructions

We may, and you authorize us to, rely on the instructions that we reasonably believe are given by you as a parent of your Child. For example, if a person calls our customer support number and provides the account information we request, we may assume that the person calling is the Child's parent. We will not be held liable for any disclosure made in good faith and following reasonable procedures in responding to a request for disclosure of a Child's personal information from such individual.

Emails

You may "opt-out" of receiving our promotional emails by following the instructions in those emails. If you opt-out, we may still send you non-marketing emails. Non-marketing emails include emails about your Child's accounts and our business dealings with you and/or your Child. You may change some of your Child's personal information stored in the Services by following the directions on the Site or App. You may send requests about your Child's personal information, including requests to change your Child's contact preferences and update or correct your Child's personal information, to our contact information below. In some cases, changes about your Child's personal information may have to be executed by your Child's school or teacher, and in such situations, we will attempt to assist you and the school or teacher with such efforts.

Third Parties

Please be aware that different rules might apply to the collection, use or disclosure of your Child's information by third parties in connection with their advertisements, promotions and other websites you encounter on the Internet. The use of such technology by these third parties, and their policies and practices regarding your information and their sites and services, is within their control and not Newsela's. Those parties may use the information they collect from your Child consistent with their own privacy policies, which we encourage you to carefully review.

We encrypt the transmission of your Child's personal information using security measures designed to protect the security, privacy, confidentiality, and integrity of personal information against risks through the use of administrative, technological, and physical safeguards. We also take reasonable steps to release Children's personal information only to third parties who are capable of maintaining the confidentiality, security and integrity of such information, and who provide assurances that they will maintain the information in such a manner. Despite our efforts, however, third parties may still find ways to hack into the service and intercept data transmissions. Therefore, although we take security very seriously and work very hard on behalf of your Child's privacy, we cannot guarantee the security of your Child's information.

CONTACT INFORMATION

We welcome your comments or questions about this Children's Policy. Feel free to email us at privacy@newsela.com. You may also contact us at our address: 620 8th Avenue, 21st Floor New York, NY 10018

CHANGES TO THIS CHILDREN'S POLICY

We may change this Children's Policy from time to time. If we make any changes to this Children's Policy, we will change the Last Revised date above.

If we make material changes to this Children's Policy, we send a notice to the email address we have on file for the account holder, which may include your Child's teacher. For material changes regarding use or collection of data, we will provide choices and additional information regarding the collection of such data before it is used in any manner inconsistent with the terms initially provided to users.

Except as otherwise provided in this Children's Policy, any changes to this Children's Policy will be effective immediately for new users of the Services. You are responsible at all times for providing to us your most current email address.