LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION
REGULAR MEETING AGENDA
THURSDAY, DECEMBER 2, 2021 AT **7:30 PM**

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

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 Regular Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, to be held in the Lincolnwood Village Hall - Council Chambers 6900 North Lincoln Avenue Lincolnwood, Illinois 60712, on Thursday, December 2, 2021.

Bill Reviewers for the Month: Kevin Daly and Rupal Shah Mandal

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE - **(7:30 p.m.)**

__ Kevin Daly
__ Myra A. Foutris
__ Elaina Geraghty
__ Jay Oleniczak
__ Rupal Shah Mandal
__ Peter D. Theodore
__ John P. Vranas

ADMINISTRATIVE TEAM MEMBERS

__ Dr. Kimberly A. Nasshan	__ Dr. Dominick Lupo
__ Dr. David L. Russo	__ Mark Atkinson
__ Courtney Whited	__ Chris Harmon
__ Jennifer Ruttkay	__ Erin Curry
__ Jordan Stephen	__ Christina Audisho
__ Renee Tolnai	

2. DISTRICT RECOGNITION
   a. ILMEA (Illinois Music Education Association)
   On November 6, 2021, Lincoln Hall had three students compete against students from seventy-two other schools to earn a place in the coveted ILMEA Festival. The students being honored tonight were all accepted! Congratulations to:

Salwa M. | 8th Grade - Band
Nishant C. | 7th Grade - Orchestra
Fabian C. | 7th Grade - Orchestra

3. AUDIENCE TO VISITORS

4. INFORMATION/ACTION: CONSENT AGENDA
(Any member of the Board wishing to vote separately on a Consent Agenda item should request removal of that item from the Consent Agenda.)

a. APPROVAL OF MINUTES
   I. Regular Board Meeting Minutes - **NOVEMBER 4, 2021** 7
   II. Regular Board Meeting - Closed Session Minutes - **NOVEMBER 4, 2021**

b. EMPLOYMENT MATTERS
   I. Personnel Report

c. Anticipated Dates for the 2022 Lincolnwood School District 74 Board of Education Meetings.
   The Lincolnwood School District 74 Board of Education must approve dates for the 2022 Regular Board of Education meetings. The meetings are held at Lincolnwood Village Hall at 7:30 p.m., unless otherwise noted.

   Feedback from the community to any of these meeting dates is welcome.

   January 6, 2022
   February 3, 2022
   March 3, 2022
   April 7, 2022
   May 5, 2022
   June 1, 2022 (Wednesday)
   June 23, 2022
   August 4, 2022
   September 1, 2022
   October 6, 2022
   November 3, 2022
   December 1, 2022

d. Policy
   I. **Consent Only** - Policies Excluded from 1st Reading for Approval*
   *These policies are excluded from 1st Reading because they only involve changes in citations or immediate compliance with the law or Illinois School Code.
      1. 3:10 Goals and Objectives 12
      2. 3:70 Succession Plan 13
      3. 4:40 Incurring Debt 14
      4. 4:140 Waiver of Student Fees 15
      5. 5:140 Solicitations By or From Staff 16
      6. 6:140 Education of Homeless Children 17
      7. 6:180 Extended Instructional Programs 18
      8. 7:285 Food Allergy Management Program 19
      9. 8:70 Accommodating Individuals with Disabilities 20

e. Final Fiscal Year 2021 Audit by Lauterbach & Amen, LLP 21
   The final Fiscal Year 2021 Lauterbach & Amen, LLP Audit Report is presented to the Lincolnwood School District 74 Board of Education for review at the December 2, 2021 Board of Education meeting, as recommended by the Finance Committee.

f. Upcoming Staff Development Opportunities
   I. Illinois Music Educators Conference (IMEC), January 27-29, 2022, in Peoria, IL for Rutledge Hall Music Teacher Hillary Schroer 191

g. Termination of Two Elevator Service/Maintenance Agreements and Notice to Bid for Elevator Service/Maintenance on Two Elevators and Modernization of One Elevator 192

The Facilities Committee concurs with Administration to recommend to the Board of Education to terminate Elevator Service and Maintenance Agreements with TK Elevator and Otis Elevator on March 31, 2022 and to request sealed bids for the modernization of one elevator and the regular service and maintenance of two elevators beginning in April 2022.

h. Annual Renewal of Building Automated Systems (BAS) Maintenance and Support 216
The Facilities Committee concurs with the Administration to recommend to the Board of Education to accept this Agreement from Control Engineering Corporation to renew Annual BAS (Building Automated Systems) Maintenance and Support in the amount of $9,524 from January 1, 2022 through December 31, 2022.

i. Everyday Speech Subscription 233
The Finance Committee concurs with the Administration to recommend to the Board of Education to accept this Quote from Everyday Speech in the amount of $1,127.96 from December 3, 2021 to December 2, 2022.

j. Explore Learning Gizmos Renewal 340
The Finance Committee concurs with the Administration to recommend to the Board of Education to accept this Proposal from Explore Learning for Gizmos in the amount of $2,947.50 from January 1, 2022 to June 30, 2023.

k. Infinite Connections Inc. Agreement Renewal 393
The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Infinite Connections, Inc. Agreement for Consulting Services in the amount of $4,400 for the dates between February 1, 2022 to January 31, 2023.

l. XtraMath Premium Subscription for the 2021-2022 School Year 399
The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the XtraMath Premium Subscription, for Grades 3 through 5, in the amount of $512.50 for the service dates from October 21, 2021 to October 21, 2022.

m. ZOOM Video Communications Inc. Subscription for the 2021-2022 School Year 420
The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the ZOOM Video Communications Inc. Subscription in the amount of $7,500 for the dates August 18, 2021 through August 17, 2022.

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

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

Motion by member:_____ Seconded by:_____

5. UNFINISHED BUSINESS

6. NEW BUSINESS

a. INFORMATION/DISCUSSION/ACTION: Memorandum of Agreement (MOA) Regarding FMLA and Maternity Leave Between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois and Lincolnwood Teachers' Association (LTA), Local 1274, IFT/AFT 433

Rationale: The Lincolnwood School District 74 Board of Education must approve any Memorandum of Agreement (MOA).

Recommended motion: I move that the Lincolnwood School District 74 Board of Education approve the Memorandum of Agreement (MOA) regarding FMLA and Maternity Leave between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois and Lincolnwood Teachers' Association (LTA), Local 1274, IFT/AFT.

Motion by member:_____ Seconded by:_____

b. INFORMATION/DISCUSSION/ACTION: Memorandum of Agreement (MOA) Regarding FMLA and Maternity Leave between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois and the Lincolnwood Support Staff Union (LSSU), Local 1274, IFT/AFT 435

Rationale: The Lincolnwood School District 74 Board of Education must approve any Memorandum of Agreement (MOA).

Recommended motion: I move that the Lincolnwood School District 74 Board of Education approve the Memorandum of Agreement (MOA) regarding FMLA and Maternity Leave between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois and the Lincolnwood Support Staff Union (LSSU), Local 1274, IFT/AFT, as presented.

Motion by member:_____ Seconded by:_____

7. COMMUNICATION FROM BOARD MEMBERS
   a. NTDSE/District 807: ***John P. Vranas/Kevin Daly***
   b. IASB (Illinois Association of School Boards): ***Elaina Geraghty/Myra A. Foutris***
   c. Finance Committee: ***Peter D. Theodore/Jay Oleniczak***
   d. Facilities Committee: ***John P. Vranas/Elaina Geraghty***
   e. Policy Committee: ***Rupal Shah Mandal/Myra A. Foutris***
      I. 1st Reading by the Lincolnwood School District 74 Board of Education
         1. 4:100 Insurance Management 437
   f. President's Report: ***Kevin Daly***

8. COMMUNICATION TO THE BOARD OF EDUCATION
   a. LTA (Lincolnwood Teacher Association): ***Travis DuPriest/Stacy Panoutsos (Co-Presidents)***
   b. LSSU (Lincolnwood Support Staff Union): ***Tammer Gad (President)***

9. ADMINISTRATIVE REPORTS
   a. Superintendent's Report: ***Dr. Kimberly A. Nasshan***
      I. INFORMATION/DISCUSSION: District Updates

   b. Curriculum and Instruction, Assistant Superintendent's Report: ***Dr. David L. Russo***
      I. INFORMATION/DISCUSSION: Assessment Report: Spring – Fall 2021 NWEA/MAP Data 438

   c. Business and Operations, Business Manager/CSBO: ***Courtney Whited***
      I. INFORMATION/DISCUSSION: Finance Report - **SEPTEMBER 2021** 444

      II. INFORMATION/DISCUSSION/ACTION: Public Hearing and Adoption of the Final 2021 Property Tax Levy 468

Rationale: The Lincolnwood School District 74 Board of Education must hold a public hearing for possible audience comments on the 2021 Property Tax Levy. The Board of Education must approve the Levy Adoption Resolution and the Truth in Taxation Certificate of Compliance.

PUBLIC HEARING

OPEN PUBLIC HEARING
Recommended Motion: I move that the Lincolnwood School District 74 Board of Education open a public hearing regarding adoption of the Final 2021 Property Tax Levy.

Motion by member: _____ Seconded by: _____

AUDIENCE COMMENTS

CLOSE PUBLIC HEARING
Recommended Motion: I move that the Lincolnwood School District 74 Board of Education close the public hearing regarding adoption of the Final 2021 Property Tax Levy.

Motion by member: _____ Seconded by: _____

2021 PROPERTY TAX LEVY APPROVAL
Recommended Motion: I move that the Lincolnwood School District 74 Board of Education adopts the 2021 Property Tax Levy Resolutions as presented. The aggregate capped funds levy is $23,789,277 which is a 1.74% increase over the previous year's amount. The debt service amount is $1,731,689.61 which is a 0.78% increase over the previous year's amount. The total property taxes to be levied for 2021 are $25,520,966.61. This represents a 1.67% increase over last year's total amount. The Board also directs the Business Manager, Courtney Whited, to file the Truth in Taxation Certificate of Compliance and all other documentation before the last Tuesday in December.

Motion by member: _____ Seconded by: _____

III. INFORMATION/ACTION: Bills Payable in the Amount of $1,544,477.83 488
Bills reviewed this month by: Kevin Daly and Rupal Shah Mandal
Rationale: The Board of Education routinely reviews and approves invoices and bills.

Recommended Motion: I move that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of $1,544,477.83.

Motion by member: _____ Seconded by: _____

10. AUDIENCE TO VISITORS

11. 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
REGULAR MEETING MINUTES
THURSDAY, NOVEMBER 4, 2021 AT **7:30 PM**

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

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 Regular Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Lincolnwood Village Hall - Council Chambers 6900 North Lincoln Avenue, Lincolnwood, Illinois 60712, on Thursday, November 4, 2021.

1. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE
President Daly called the Regular Meeting to order at 7:33 p.m. Roll call was taken and the Pledge of Allegiance was recited:

MEMBERS PRESENT	MEMBERS ABSENT
Kevin Daly	John P. Vranas
Myra A. Foutris	
Elaina Geraghty	
Jay Oleniczak	
Rupal Shah Mandal	
Peter D. Theodore	

ADMINISTRATORS/STAFF PRESENT

Dr. Kimberly A. Nasshan	Erin Curry	Dr. Dominick Lupo
Dr. David Russo	Mark Atkinson	Jennifer Ruttkay
Courtney Whited	Jordan Stephen	Renee Tolnai
Chris Harmon	Christina Audisho	

President Daly named Member Theodore Secretary Pro-Tem.

2. AUDIENCE TO VISITORS
None

3. INFORMATION/ACTION: CONSENT AGENDA

a. APPROVAL OF MINUTES
I. Regular Board Meeting Minutes - **OCTOBER 7, 2021**
II. Regular Board Meeting - Closed Session Minutes - **OCTOBER 7, 2021**

b. EMPLOYMENT MATTERS
I. Personnel Report
II. New Employment
1. **Shelley Jaffe**, Paraprofessional, Lincoln Hall, effective October 18 , 2021, $16.82/hr
2. **Sam Kott,** Informational Technology Assistant, Todd Hall, October 18, 2021 $18.09/hr
3. **Sara Peeters,** 2nd Grade Teacher, Todd Hall, effective October 12, 2021, Class 3, Level 10, $75,467
4. **Amanda Ibraham**, Paraprofessional, Rutledge Hall, effective November 1, 2021, $15.76/hr
III. Resignation

1. **Kristina Finnerman**, Paraprofessional, Lincoln Hall, effective October 1, 2021

c. Policy

I. **Consent Only** - Policies Excluded from 1st Reading for Approval*

*These policies are excluded from 1st Reading because they only involve changes in citations or immediate compliance with the law or Illinois School Code.

1. 7:290 Suicide and Depression Awareness and Prevention (Kept in Committee to ensure existence of referenced social agencies)
2. 2:210 Organizational Board of Education Meeting
3. 5:80 Court Duty
4. 5:110 Recognition for Service
5. 5:230 Maintaining Student Discipline
6. 5:260 Student Teachers
7. 5:285 Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers
8. 6:70 Teaching About Religions
9. 6:290 Homework
10. 7:60 Residence
11. 7:310 Restrictions on Publications; Elementary Schools

II. 2nd Reading/Adoption of Policy

1. 4:70 Resource Conservation
2. 7:70 Attendance and Truancy
3. 7:305 Student Athlete Concussions and Head Injuries

III. 2nd Reading/Deletion of Policy

1. 7:30 Student Assignment - Removal from District Policy Manual

It was moved by Member Theodore and seconded by Member Shah Mandal that the Lincolnwood School District 74 Board of Education approves those items on the Consent Agenda as appear above.

President Daly submitted the motion to a vote and the following vote was recorded:
Ayes: Foutris, Geraghty, Shah Mandal, Oleniczak, Theodore, Daly
Nays: None
Absent: Vranas

Motion passed.

4. UNFINISHED BUSINESS

None

5. NEW BUSINESS

None

6. COMMUNICATION FROM BOARD MEMBERS

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

President Daly reported that the NTDSE Governing Board last met on Tuesday, November 2, 2021 with a short agenda including two presentations and a construction update.

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

The IASB Triple I Conference is scheduled for November 19-21, 2021.
Board Members are asked to participate in the online webinars.

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

The Finance Committee last met on October 21, 2021.

As recommended by the Finance Committee, the 2021 Proposed Property Tax Levy is being presented to the Board for approval this evening. A public hearing regarding the Final 2021 Property Tax Levy and Final Adoption will both be on the December 2, 2021 Board of Education Agenda.

The Committee discussed the Infinite Connections for Emergency Connectivity Fund (ECF) Program Assistance for iPad Reimbursement. The iPads purchased for the 3rd and 4th grade expansion of the 1:1 program would potentially qualify for this grant source. If the ECF application is approved, the District would file an amended ESSER II budget to account for the receipts of ECF funds.

The FY21 Draft Audit Report by Lauterbach & Amen, LLP was discussed and the Final FY21 Audit Report will be presented at the December Board of Education meeting.

The next Finance Committee meeting is scheduled for Thursday, November 18, 2021 at 6:30 p.m. The public is welcome.

d. Facilities Committee: ***John P. Vranas/Elaina Geraghty***
The Facilities Committee last met on October 19, 2021.

Courtney Whited, Business Manager/CSBO, explained the history behind the existing elevator maintenance contracts. Otis Elevator Company is willing to end the contract early, aligning both contracts for the same termination date. The District will submit an RFP, with the assistance of StudioGC, to obtain an elevator maintenance contract moving forward along with the elevator modernization project for Rutledge Hall. The Committee asked whether or not the equipment would be proprietary or non-proprietary. StudioGC will investigate feasibility of non-proprietary equipment. A five-year contract is acceptable to the Committee.

Athi Toufexis, StudioGC, outlined the proposed bid packages for Summer 2022 construction work. The Committee recommended going to bid prior to the holidays. StudioGC will factor the calendar into the timing of bidding. Courtney highlighted the projects that may be funded by the School Maintenance Project Grant (SMPG).

Courtney outlined the rental request from Lincolnwood Baseball and Softball Association. This will not interfere with Lincoln Hall related activities. Committee members inquired about revenue sources that support programming. The Administration will look at the schedule of rental fees.

A Representative of the North Cook Intermediate Service Center inquired about hosting the NCISC Scripps Spelling Bee in 2023 in the Lincoln Hall Auditorium. The Committee indicated it would be an honor for the District to host.

The surface has been installed for the Grades 1-2 Playground. The area where the climber will be installed has been cordoned off until it arrives. Students are able to use the space.

The front entrance doors will be installed on October 29 at Todd Hall. The District is waiting on the cores for the doors. Silicone sealant at the thresholds has been installed to avoid seepage. The contractor is coming out to evaluate the situation. District staff will observe the issue during the next rain storm. The locks are set for the interior doors. The teachers have keys to interior doors at Todd Hall.

Duct detectors are hooked up at Todd Hall and Rutledge Hall that cut the blowers off to prevent smoke and flames from being carried throughout the building. By October 29th, the project will be completed. Additional smoke detectors have already been installed for CCDC.

The Committee would like to see proposals for an awning style mount on the second level of the south facade at Lincoln Hall for Solar Panels.

The next Facilities Committee meeting is scheduled for Tuesday, November 16, 2021 at 6:00 p.m. The public is welcome.

e. Policy Committee: ***Rupal Shah Mandal/Myra A. Foutris***
The Policy Committee last met on Friday, October 22, 2021.

The Policy Committee sent eleven policies to the Consent Agenda.

The Committee continues to review District policies in between receipt of official Press Plus packets.

The next Policy Committee meeting is scheduled for Friday, November 12, 2021 at 8:30 a.m. The public is welcome.

Member Shah Mandal wished Happy Diwali to those who celebrate (a festival of lights and one of the major festivals celebrated by Hindus, Jains, Sikhs and some Buddhists, and notably Newar Buddhists).

f. President's Report: ***Kevin Daly***
President Daly thanked NTDSE Executive Director, Tarin Kendrick and staff, for hosting the Lincolnwood School District 74 Board of Education's recent tour of the Molloy Education Center.

7. COMMUNICATION TO THE BOARD OF EDUCATION
a. LTA (Lincolnwood Teacher Association): ***Travis DuPriest/Stacy Panoutsos (Co-Presidents)***
No report.

b. LSSU (Lincolnwood Support Staff Union): ***Tammer Gad (President)***
No report.

8. ADMINISTRATIVE REPORTS
a. Superintendent's Report: ***Dr. Kimberly A. Nasshan***
I. District Updates: School Board Members Day - November 15, 2021
Superintendent Nasshan presented a small token of appreciation to the Lincolnwood School District 74 Board Members for their time and efforts on behalf of the whole Lincolnwood Learning Community.

b. Curriculum and Instruction, Assistant Superintendent's Report: ***Dr. David L. Russo***
I. Assessment Report: Fall 2021 NWEA/MAP Data
Assistant Superintendent for Curriculum and Instruction Russo presented the Fall 2021 NWEA/MAP Data. The Adminstration will present an update for the Board of Education after winter benchmarking.

c. Business and Operations, Business Manager/CSBO: ***Courtney Whited***
I. Finance Report - **AUGUST 2021**
Business Manager/CSBO Whited presented the August 2021 Finance Report.

II. Approval of the 2021 Estimated Annual Property Tax Levy Resolution & Public Notice
Business Manager/CSBO Whited gave an overview of the Levy process.

It was moved by Member Theodore and seconded by Member Oleniczak that the Lincolnwood School District 74 Board of Education approve the 2021 Estimated Annual Property Tax Levy Resolution & Public Notice, as presented and as recommended by the Finance Committee.

President Daly submitted the motion to a vote and the following vote was recorded:
Ayes: Foutris, Geraghty, Shah Mandal, Oleniczak, Theodore, Daly
Nays: None
Absent: Vranas

Motion passed.

III. Bills Payable in the Amount of $1,458,526.66**.**

Bills reviewed this month by: Peter D. Theodore and John P. Vranas

It was moved by Member Theodore and seconded by Member Oleniczak that the Lincolnwood School District 74 Board of Education approve invoices and bills in the amount of $1,458,526.66.

President Daly submitted the motion to a vote and the following vote was recorded:
Ayes: Foutris, Geraghty, Shah Mandal, Oleniczak, Theodore, Daly
Nays: None
Absent: Vranas

Motion passed.

9. AUDIENCE TO VISITORS

None

10. **RECESS INTO CLOSED SESSION**

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

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

11. ADJOURNMENT

It was moved by Vice President Geraghty and seconded by Member Shah Mandal to adjourn the Regular meeting of the Lincolnwood School District 74 Board of Education.

President Daly submitted the motion to a vote and the motion passed at 8:30 p.m.

_____
Kevin Daly, President

_____
Peter D. Theodore, Secretary Pro-Tem

General School Administration

3:10 Goals and Objectives

The Superintendent directs the administration in order to manage the School District and to facilitate the implementation of a quality educational program in alignment with Board of Education policy 1:30, *School District Philosophy*. Specific goals and objectives are to:

1. Provide educational expertise.
2. Plan, organize, implement, and evaluate educational programs that will provide for students' mastery of the Illinois Learning Standards.
3. Meet or exceed student performance and academic improvement goals established by the Board.
4. Develop and maintain channels for communication between the school and community.
5. Develop an administrative procedures manual and handbooks for personnel and students that are aligned with Board policy.
6. Manage the District's fiscal and business activities to ensure financial health, cost-effectiveness, and protection of the District's assets.
7. Provide for the proper use, reasonable care, and appropriate maintenance of the District's real and personal property, including buildings, equipment, and supplies.

LEGAL REF.:

105 ILCS 5/10-16.7, 5/10-21.4, and 5/10-21.4a.

CROSS REF.: 1:30 (School District Philosophy), 2:20 (Powers and Duties of the Board of Education; Indemnification), 2:130 (Board Superintendent Relationship), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 6:10 (Educational Philosophy and Objectives)

ADOPTED: March 1, 2012

REVISED:

REVIEWED: April 4, 2018

General School Administration

3:70 Succession Plan

In order to insure consistent leadership in the District, the following succession plan shall be in effect:

a. When the Superintendent is out of the District for an extended amount of time, the Assistant Superintendent for Curriculum and Instruction shall assume the role of the Superintendent.
b. When the Superintendent and the Assistant Superintendent for Curriculum and Instruction are out of the District for an extended period of time, the Business Manager shall assume the role of the Superintendent, if properly certified.
c. When all three of the above-mentioned administrators are out of the District for an extended period of time, the most senior Principal with the proper Superintendent endorsement to his/her administrative certificate shall assume the role of the Superintendent.
d. When the middle school Principal is out of the District for an extended period of time, the Assistant Principal shall assume the role of the middle school Principal.
e. When any Principal is out of the District for an extended period of time, a volunteer, lead teacher (named in advance) will assist the front office in routine decision-making. This volunteer lead teacher shall be from teachers who have an interest in administration. All other District administrators will develop a "coverage plan" to support the school and lead teacher for the duration of the Principal's absence.

The Board of Education supports staff members who are interested in pursuing advancement to school district administration. In order to support that interest, all administrators shall be available, as much as practicable, to meet with and counsel staff members pursuing administrative certification.

LEGAL REF.:

105 ILCS 5/10-21.4.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 3:30 (Chain of Command)

ADOPTED: March 7, 2013

REVISED:

REVIEWED: April 4, 2018

Operational Services

4:40 Incurring Debt

The Business Manager or a designee shall provide early notice to the Board of Education of the District's need to borrow money. The Business Manager or designee shall prepare all documents and notices necessary for the Board of Education, at its discretion, to: (1) issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness, or (2) establish a line of credit with a bank or other financial institution. The Business Manager shall notify the State Board of Education before the District issues any form of long-term or short-term debt that will result in outstanding debt that exceeds 75% of the debt limit specified in State law.

Bond Issue Obligations

In connection with the Board's issuance of bonds, the Business Manager shall be responsible for ensuring the District's compliance with federal securities laws, including the anti-fraud provisions of the Securities Act of 1933, as amended and, if applicable, the continuing disclosure obligations under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended.

Additionally, in connection with the Board's issuance of bonds, the interest on which is excludable from *gross income* for federal income tax purposes, or which enable the District or bond holder to receive other federal tax benefits, the Board authorizes the Business Manager to establish written procedures for post-issuance compliance monitoring for such bonds to protect their tax-exempt (or tax-advantaged) status.

The Board may contract with outside professionals, such as bond counsel and/or a qualified financial consulting firm, to assist it in meeting the requirements of this subsection.

LEGAL REF.:

Securities Act of 1933, 15 U.S.C. §77a *et seq*.

Securities Exchange Act of 1934, 15 U.S.C. §78a *et seq*.

17 C.F.R. §240.15c2-12.

Bond Authorization Act, 30 ILCS 305/2

Bond Issue Notification Act, 30 ILCS 352/

Local Government Debt Reform Act, 30 ILCS 350/.

Tax Anticipation Note Act, 50 ILCS 420/.

105 ILCS 5/17-16, 5/17-17, 5/18-18, and 5/19-1 *et seq*.

CROSS REF.: 4:10 (Fiscal and Business Management)

ADOPTED: September 10, 2002

REVISED: May 3, 2018

REVIEWED: May 3, 2018

Operational Services

4:140 Waiver of Student Fees

The Superintendent will recommend to the Board for adoption what fees, if any, will be charged for the use of textbooks, consumable materials, extracurricular activities, and other school fees. Students will pay for loss of school books or other school-owned materials.

Fees for textbooks , other instructional materials, and driver education are waived for students who meet the eligibility criteria for fee waiver contained in this policy. In order that no student be denied educational services or academic credit due to the inability of parents/guardians to pay fees and charges, the Superintendent will recommend to the Board for adoption what additional fees, if any, the District will waive for students who meet the eligibility criteria for fee waiver. Students receiving a fee waiver are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

The Superintendent shall ensure that applications for fee waivers are widely available and distributed according to State law and Ill.State Board of Education (ISBE) rule, and that provisions for assisting parents/guardians in completing the application are available.

Eligibility Criteria

A student shall be eligible for a fee waiver when:

1. The student currently lives in a household that meets the free lunch or breakfast eligibility guidelines established by the federal government pursuant to the National School Lunch Act, 42 U.S.C. §1758; 7 C.F.R. Part 245 *et seq.*; or
2. The student or student's family is currently receiving aid under Article IV of The Illinois Public Aid Code (Aid to Families with Dependent Children).

The Superintendent or designee will give additional consideration where one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Seasonal unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

Verification

The Superintendent or designee must follow the verification requirements of 7 C.F.R. 245.6a when using the free lunch or breakfast eligibility guidelines pursuant to The National School Lunch Act as the basis for waiver of the student's fee(s).

Determination and Appeal

The Superintendent or designee will notify the parent(s)/guardian(s) promptly as to whether the fee waiver request has been granted or denied. The denial of a fee waiver request may be appealed to the Superintendent by submitting the appeal in writing to the Superintendent within 14 days of the denial. The Superintendent or designee shall respond within 14 days of receipt of the appeal. The Superintendent's decision may be appealed to the School Board. The decision of the Board is final and binding.

Questions regarding the fee waiver request process should be addressed to the Building Principal's office.

LEGAL REF.:

105 ILCS 5/10-20.13, 5/10-22.25, 5/27-24.2, and 5/28-19.2.

23 Ill.Admin.Code §1.245 [*may contain unenforceable provisions*].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services)

ADOPTED: September 10, 2002

REVISED: September 5, 2013

REVIEWED: May 2, 2018

General Personnel

5:140 Solicitations By or From Staff

District employees shall not solicit donations or sales, nor shall they be solicited for donations or sales, on school grounds without prior approval from the Superintendent.

CROSS REF.: 8:90 (Parent Organizations and Booster Clubs)

ADOPTED: October 18, 2012

REVISED:

REVIEWED: December 15, 2017

Lincolnwood School District 74

Instruction

6:140 Education of Homeless Children

Each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education as provided to other children and youths , including a public pre-school education. A *homeless child* is defined as provided in the McKinney Homeless Assistance Act and the Ill. Education for Homeless Children Act. The Superintendent or designee shall act as or appoint a Liaison for Homeless Children to coordinate this policy's implementation.

The Superintendent or designee shall review and revise rules or procedures that may act as barriers to the enrollment of homeless children and youths. In reviewing and revising such procedures, consideration shall be given to issues concerning transportation, immunization, residency, birth certificates, school records and other documentation, and guardianship. Transportation shall be provided in accordance with the McKinney Homeless Assistance Act and State law. The Superintendent or designee shall give special attention to ensuring the enrollment and attendance of homeless children and youths who are not currently attending school. The Superintendent shall appoint a Liaison for Homeless Children. If a child is denied enrollment or transportation under this policy, the Liaison for Homeless Children shall immediately refer the child or his or her parent/guardian to the ombudsperson appointed by the North Cook Intermediate Service Center and provide the child or his or her parent/guardian with a written explanation for the denial. Whenever a child and his or her parent/guardian who initially share the housing of another person due to loss of housing, economic hardship, or a similar hardship continue to share the housing, the Liaison for Homeless Children may, after the passage of 18 months and annually thereafter, conduct a review as to whether such hardship continues to exist in accordance with State law.

A "homeless child" is defined as provided in the McKinney Homeless Assistance Act.

LEGAL REF.:

McKinney Homeless Assistance Act, 42 U.S.C. § 11431 *et seq*.

Ill. Education for Homeless Children Act, 105 ILCS 45/.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:110 (Transportation), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment), 7:50 (School Admissions and Student Transfers to and from Non-District Schools), 7:60 (Residence), 7:100 (Health, Eye and Dental Examinations, Immunizations, and Exclusion of Students)

ADOPTED: September 10, 2002

REVISED: October 7, 2015

REVIEWED: March 1, 2018

Lincolnwood School District 74

Instruction

6:180 Extended Instructional Programs

The District may offer the following programs in accordance with State law and the District's educational philosophy:

1. Nursery schools for children between the ages of 2 and 6 years.
2. Before-and after-school programs for students in grades K-6.
3. Child Care and Training Center for pre-school children and for students whose parents work.
4. Model day care services program in cooperation with the State Board of Education.
5. Tutorial program.
6. Adult education program.
7. Outdoor education program.
8. Summer school, whether for credit or not.
9. Independent study, whether for credit or not.
10. Support services and instruction for students who are, or whose parents/guardians are, chemically dependent.
11. Activities to address intergroup conflict.

All programs listed in this policy are optional. The District may charge a fee for programs numbered 1 – 4, 6, and 9.

LEGAL REF.:

105 ILCS 5/10-22.18a, 5/10-22.18b, 5/10-22.18c, 5/10-22.20, 5/10-22.20a, 5/10-22.20b, 5/10-22.20c, 5/10-22.29, 5/10-22.33A, 5/10-22.33B, 5/10-23.2, 5/27-22.1, 5/27-22.3, 5/27-23.6, 110/3, and 433/.

ADOPTED: September 10, 2002

REVISED: December 15, 2017

REVIEWED: February 1, 2018

Students

7:285 Food Allergy Management Program

School attendance may increase a student's risk of exposure to allergens that could trigger a food-allergic reaction. A food allergy is an adverse reaction to a food protein mediated by the immune system which immediately reacts causing the release of histamine and other inflammatory chemicals and mediators. While it is not possible for the District to completely eliminate the risks of exposure to allergens when a student is at school, a Food Allergy Management Program using a cooperative effort among students' families, staff members, and students helps the District reduce these risks and provide accommodations and proper treatment for allergic reactions.

The Superintendent or designee shall develop and implement a Food Allergy Management Program that:

1. Fully implements the following goals established in the School Code: (a) identifying students with food allergies, (b) preventing exposure to known allergens, (c) responding to allergic reactions with prompt recognition of symptoms and treatment, and (d) educating and training all staff about management of students with food allergies, including administration of medication with an injector, and providing an in-service training program for staff who work with students that is conducted by a person with expertise in anaphylactic reactions and management.
2. Follows and references the applicable best practices specific to the District's needs in the joint State Board of Education and Ill. Dept. of Public Health publication *Guidelines for Managing Life-Threatening Food Allergies in Schools*, available at: www.isbe.net/Documents/food_allergy_guidelines.pdf.
3. Complies with State and federal law and is in alignment with Board policies.

LEGAL REF.:

105 ILCS 5/2-3.149 and 5/10-22.39.

Guidelines for Managing Life-Threatening Food Allergies in Schools (Guidelines), jointly published by the State Board of Education and Ill. Dept. of Public Health.

CROSS REF.: 4:110 (Transportation), 4:120 (Food Services), 4:170 (Safety), 5:100 (Staff Development Program), 6:120 (Education of Children with Disabilities), 6:240 (Field Trips), 7:250 (Student Support Services), 7:270 (Administering Medicines to Students), 8:100, (Relations with Other Organizations and Agencies)

ADOPTED: November 2, 2010

REVISED:

REVIEWED: December 15, 2017

Community Relations

8:70 Accommodating Individuals with Disabilities

Individuals with disabilities shall be provided an opportunity to participate in all school-sponsored services, programs, or activities on an equal basis and will not be subject to illegal discrimination. Where necessary, the District may provide to persons with disabilities separate or different aids, benefits, or services from, but as effective as, those provided to others.

The District will provide auxiliary aids and services where necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity.

Each service, program, website, or activity operated in existing facilities shall be readily accessible to, and useable by, individuals with disabilities. New construction and alterations to facilities existing before January 26, 1992, will be accessible when viewed in their entirety.

The Superintendent is designated the Americans With Disabilities Act, Title II Coordinator and, in that capacity, is directed to:

1. Oversee the District's compliance efforts, recommend necessary modifications to the School Board, and maintain the District's final Title II self-evaluation document, update it to the extent necessary, and keep it available for public inspection for at least three years after its completion date.
2. Institute plans to make information regarding Title II's protection available to any interested party.

Individuals with disabilities should notify the Superintendent or Building Principal if they have a disability which will require special assistance or services and, if so, what services are required. This notification should occur as far as possible before the school-sponsored function, program, or meeting.

Individuals with disabilities may allege a violation of this policy or federal law by reporting it to the Superintendent, as the Title II Coordinator, or by filing a grievance under the Uniform Grievance Procedure. The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Complaint Managers for the Uniform Grievance Procedure.

Complaint Managers:

Dr. David Russo, Asst. Supt.	Erin Curry, Principal
District Office	Rutledge Hall
6950 N. East Prairie Rd.	6850 North East Prairie Road
Lincolnwood, IL 60712	Lincolnwood, IL 60712
847-675-8234	847-675-8236

LEGAL REF.:

Americans with Disabilities Act, 42 U.S.C. §§12101 *et seq.* and 12131 *et seq.*; 28 C.F.R. Part 35.

Rehabilitation Act of 1973 §104, 29 U.S.C. §794 (2006).

105 ILCS 5/10-20.51.

410 ILCS 25/, Environmental Barriers Act.

71 Ill.Admin.Code Part 400, Illinois Accessibility Code.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:150 (Facility Management and Expansion Programs)

ADOPTED: February 16, 2010

REVISED: September 7, 2017

REVIEWED: March 1, 2018

Executive Summary
Board of Education Meeting

DATE: December 2, 2021

TOPIC: Final Fiscal Year 2021 Audit by Lauterbach & Amen, LLP

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose/Background:

Annually, the District's auditors present the Fiscal Year Audit to the Board of Education.

The firm of Lauterbach & Amen, LLP prepared this Final Fiscal Year Audit for 2021.

Included in this packet are the following documents:

- Lincolnwood School District 74 2021 Annual Financial Report (Draft)
- Lincolnwood School District 74 Management Letter (Draft)
- Significant Audit Findings Summary (Draft)
- Final Actuarial GASB Statements 74/75 for SD #74 Post-Retirement Health Plan

Fiscal Impact:

None

Recommendation:

The final Fiscal Year 2021 Lauterbach & Amen, LLP Audit Report is presented to the Lincolnwood School District 74 Board of Education at the December 2, 2021 Board of Education meeting, as presented and as recommended by the Finance Committee.

LINCOLNWOOD SCHOOL DISTRICT 74, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

LINCOLNWOOD SCHOOL DISTRICT 74

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 4

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements
- Statement of Net Position 13
- Statement of Activities 15

Fund Financial Statements
- Balance Sheet - Governmental Funds 17
- Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities 19
- Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 21
- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities 23

Notes to Financial Statements 24

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Employer's Total OPEB Liability
- Retiree's Health Plan 63

Schedule of Employer Contributions
- Teacher's Health Insurance Security Fund 65

Notes to the Schedule of Employer Contributions
- Teacher's Health Insurance Security Fund 66

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability
- Teacher's Health Insurance Security Fund 67

Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
- Teachers' Retirement System 69

Schedule of Employer Contributions
- Illinois Municipal Retirement Fund 71

Schedule of Changes in the Employer's Net Pension Liability
- Illinois Municipal Retirement Fund 73

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund 75
Operations and Maintenance - Special Revenue Fund 76
Transportation - Special Revenue Fund 77
Municipal Retirement/Social Security - Special Revenue Fund 78

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet - General Fund - by Accounts 83
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - by Accounts 84
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund by Accounts
Educational Account - General Fund 85
Tort Immunity and Judgment Account - General Fund 94
Working Cash Account - General Fund 95
Debt Service Fund 96
Capital Projects Fund 97
Fire Prevention and Life Safety - Capital Projects Fund 98
Consolidated Year-End Financial Report 99

SUPPLEMENTAL SCHEDULES

Schedule of Assessed Valuations, Tax Rates and Extensions
Last Five Tax Levy Years 101
Long-Term Debt Requirements
General Obligation Limited School Bonds of 2015 102
General Obligation Limited School Bonds of 2016 103
General Obligation Limited School Bonds of 2018A 104
General Obligation Limited School Bonds of 2021 105

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

INDEPENDENT AUDITORS' REPORT

October 28, 2021

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincolnwood School District 74, Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lincolnwood School District 74, Illinois, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lincolnwood School District 74, Illinois' basic financial statements. The introductory section, other supplementary information, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

The discussion and analysis of Lincolnwood School District 74's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2021. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

FINANCIAL HIGHLIGHTS

- In total, net position decreased by $1,268,041. This represents a 4.8% decrease from 2020 net position and is due primarily to a decrease in net OPEB liabilities and net pension liabilities and an increase in property and replacement tax revenues and operating grants. Expenses of $39,185,602 exceeded revenues of $37,917,561 by $1,268,041.
- General revenues accounted for $26,028,862 in revenue or 68.6% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for $11,888,699 or 31.4% of total revenues of $37,917,561.
- The District had $39,185,602 in expenses related to governmental activities. However, only $11,888,699 of these expenses were offset by program specific charges and grants.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements

This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be are considered governmental funds (the District maintains no proprietary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, Municipal Retirementt/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Life Safety Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Notes to Basic Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its non-certified employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District's combined net position was lower on June 30, 2021, than it was the year before, decreasing 4.8% to $25,159,461.

	Net Position	
	2021	2020
Current/Other Assets	$ 40,113,673	32,248,150
Capital Assets	40,287,799	40,430,936
Total Assets	80,401,472	72,679,086
Deferred Outflows	1,193,997	1,387,463
Total Assets/Deferred Outflows	81,595,469	74,066,549
Long-Term Debt	37,583,605	32,314,244
Other Liabilities	2,718,006	1,882,857
Total Liabilities	40,301,611	34,197,101
Deferred Inflows	16,134,397	13,462,461
Total Liabilities/Deferred Inflows	56,436,008	47,659,562
Net Position		
Net Investment in Capital Assets	22,331,864	24,741,674
Restricted	9,144,245	10,542,819
Unrestricted (Deficit)	(6,316,648)	(8,877,506)
Total Net Position	25,159,461	26,406,987

A large portion of the District's net position, $22,331,864, reflects its investment in capital assets (for example, land, construction in progress, buildings, improvements other than buildings, and equipment and vehicles), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, $9,144,245, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of $6,316,648, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

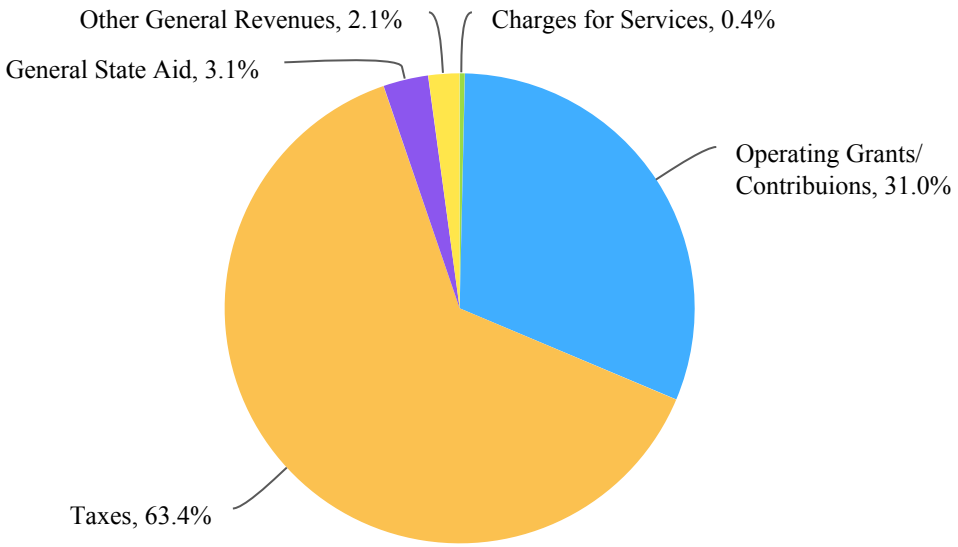
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Expenses of $39,185,602 exceeded revenues of $37,917,561 by $1,268,041. This was attributable primarily to the District's decrease in net OPEB liabilities and net pension liabilities, with $4,310,995 more in instruction expenses and $2,520,656 more in administration & business expenses in the current year compared to prior year. Property taxes and replacement taxes also increased $1,371,472 from the prior year.

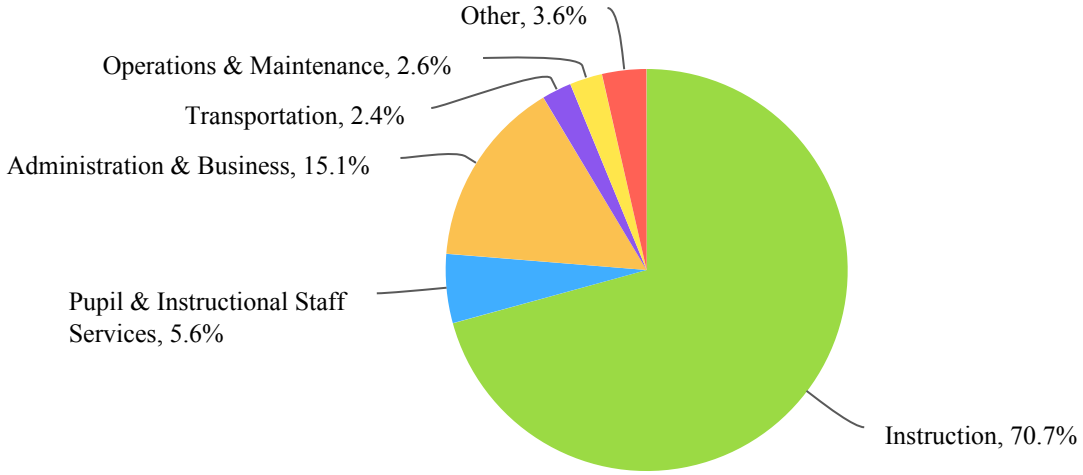
	Change in Net Position	
	2021	2020
Revenues		
Program Revenues		
Charges for Services	$ 134,650	322,302
Operating Grants/Contrib.	11,754,049	10,347,502
General Revenues		
Taxes	24,043,173	22,671,701
General State Aid	1,177,400	1,162,898
Other General Revenues	808,289	1,437,541
Total Revenues	37,917,561	35,941,944
Expenses		
Instruction	27,717,533	23,406,538
Pupil & Instructional Staff Services	2,179,813	1,952,063
Administration & Business	5,923,918	3,403,262
Transportation	938,270	1,066,933
Operations & Maintenance	1,029,397	2,890,891
Other	1,396,671	553,939
Total Expenses	39,185,602	33,273,626
Change in Net Position	(1,268,041)	2,668,318
Net Position - Beginning	26,427,502	23,738,669
Net Position - Ending	25,159,461	26,406,987

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District's Governmental Funds balance increased from $20,775,606 to $26,256,962.

The General Fund (Educational Account, Tort Immunity Account and Working Cash Account) had total revenues of $31,685,382 and total expenditures of $31,025,536, resulting in a surplus of $659,846. Fund balance at year-end totaled $17,073,985.

The Operations and Maintenance Fund had revenues in the amount of $2,215,800 exceeded the $1,909,575 of expenditures by $306,225. Fund balance at year-end totaled $3,051,009.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the District's largest budgeted fund and consists of the Educational, Tort Immunity and Judgment, and Working Cash Accounts. The General Fund's actual revenues were greater than the budgeted revenues by $703,026 in total, excluding on-behalf payments. Actual expenditures of $20,600,816 were less than budgeted expenditures of $20,796,070 by $195,254, excluding on-behalf payments.

Within these accounts the Educational Account is the most significant budgeted fund. In the Educational Account revenues from local sources were over budget by $538,270, state sources were over budget by $3,943, and federal sources were over budget by $101,346. Total budgeted revenues in the Educational Account was under actual revenues by $643,559, excluding on-behalf payments. Expenditures in the Educational Account were over budget by $185,274, excluding on-behalf payments.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2021, the District had compiled a total investment of $40,287,799 (net of accumulated depreciation) in a board range of capital assets including land, construction in progress, buildings, improvements other than buildings and equipment and vehicles). Total depreciation expense for the year was $2,540,247. More detailed information about capital assets can be found in Note 3 of the basic financial statements.

	Capital Assets - Net of Depreciation	
	2021	2020
Land	$ 2,337,500	2,337,500
Construction in Progress	1,669,815	223,570
Buildings	33,823,576	35,477,176
Improvements Other than	816,688	587,627
Equipment and Vehicles	1,640,220	1,805,063
Total	40,287,799	40,430,936

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

The District issue $6,365,000 in General Obligation Bonds in the current fiscal year. General Obligation Bonds payable had a balance of $20,205,000 at the end of the current fiscal year. More detailed information on long-term debt can be found in Note 3 of the basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that may significantly affect financial operations in the future:

The District conducts its operations through the use of a 5-year Strategic Plan. This plan assists in containing costs by focusing District resources relative to those initiatives outlined in the strategic plan.

The COVID-19 pandemic continues to present challenges to the organization even 18 months after its arrival. Another area of concern is the growing number of unfunded mandates imposed by the State. The District will continue to monitor the actions of the State legislators.

The District's facilities are being addressed. . Life Safety and capital project upgrades are taking place campus-wide to accommodate the growing needs of the programming and increased security of students and staff.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Lincolnwood School District 74's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Lincolnwood School District 74, 6950 N. East Prairie Road, Lincolnwood, IL 60712.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
    - Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Net Position
June 30, 2021

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Net Position
June 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	$ 27,047,737
Receivables - Net of Allowances	
Property Taxes	12,130,486
Intergovernmental	295,678
Prepaids	425,056
Total Current Assets	39,898,957
Noncurrent Assets	
Capital Assets	
Nondepreciable	4,007,315
Depreciable	67,868,865
Accumulated Depreciation	(31,588,381)
Total Capital Assets	40,287,799
Other Assets	
Net Pension Asset - IMRF	214,716
Total Noncurrent Assets	40,502,515
Total Assets	80,401,472
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RHP	269,712
Deferred Items - THIS	592,765
Deferred Items - TRS	185,615
Deferred Items - IMRF	145,905
Total Deferred Outflows of Resources	1,193,997
Total Assets and Deferred Outflows of Resources	81,595,469

The notes to the financial statements are an integral part of this statement.

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 1,009,443
Accrued Interest Payable	70,689
Salaries and Benefits Payable	502,066
Current Portion of Long-Term Debt	1,135,808
Total Current Liabilities	2,718,006
Noncurrent Liabilities	
Compensated Absences	63,232
Total OPEB Liability - RHP	2,067,486
Total OPEB Liability - THIS	13,595,673
Net Pension Liability - TRS	1,231,407
General Obligation Bonds - Net	20,625,807
Total Noncurrent Liabilities	37,583,605
Total Liabilities	40,301,611
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	12,130,486
Deferred Items - THIS	2,592,337
Deferred Items - TRS	152,753
Deferred Items - IMRF	1,258,821
Total Deferred Inflows of Resources	16,134,397
Total Liabilities and Deferred Inflows of Resources	56,436,008
NET POSITION	
Net Investment in Capital Assets	22,331,864
Restricted	
Tort Immunity	17,684
Student Activities	21,452
Operations and Maintenance	3,043,830
Student Transportation	1,239,040
Retirement Benefits	243,699
Debt Service	670,027
Capital Projects	735,065
Fire Prevention and Life Safety	3,173,448
Unrestricted (Deficit)	(6,316,648)
Total Net Position	25,159,461

The notes to the financial statements are an integral part of this statement.

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Activities
For the Fiscal Year Ended June 30, 2021

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants/ Contributions	(Expenses)/ Revenues: Governmental Activities
Governmental Activities				
Instruction				
Regular Programs	$ 11,780,704	—	1,769	(11,778,935)
Special Programs	1,358,643	—	615,303	(743,340)
Other Instructional Programs	2,017,152	—	26,726	(1,990,426)
State Retirement Contributions	10,424,720	—	10,424,720	—
Support Services				
Pupils	1,337,122	—	—	(1,337,122)
Instructional Staff	842,691	—	3,799	(838,892)
General Administration	941,719	—	—	(941,719)
School Administration	997,830	—	—	(997,830)
Business	3,984,369	55,872	245,044	(3,683,453)
Transportation	938,270	—	436,688	(501,582)
Operations and Maintenance	1,029,397	78,778	—	(950,619)
Central	740,369	—	—	(740,369)
Payments to Other Districts/Govts.	2,136,314	—	—	(2,136,314)
Interest on Long-Term Debt	656,302	—	—	(656,302)
Total Governmental Activities	39,185,602	134,650	11,754,049	(27,296,903)
General Revenues				
Taxes				
Real Estate Taxes, Levied for General Purposes				20,873,654
Real Estate Taxes, Levied for Specific Purposes				733,070
Real Estate Taxes, Levied for Debt Services				1,654,041
Personal Property Replacement Taxes				782,408
State Aid-Formula Grants				1,177,400
Investment Income				252,296
Other General Revenues				555,993
				26,028,862
Change in Net Position				(1,268,041)
Net Position - Beginning as Restated				26,427,502
Net Position - Ending				25,159,461

The notes to the financial statements are an integral part of this statement.

LINCOLNWOOD SCHOOL DISTRICT 74

Balance Sheet - Governmental Funds
June 30, 2021

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Balance Sheet - Governmental Funds
June 30, 2021

		Special Revenue	
	General	Operations and Maintenance	Transportation
ASSETS			
Cash and Investments	$ 17,129,747	3,072,181	1,197,917
Receivables - Net of Allowances			
Property Taxes	9,420,243	1,095,243	272,153
Intergovernmental	187,084	—	108,594
Prepaids	417,877	7,179	—
Total Assets	27,154,951	4,174,603	1,578,664
LIABILITIES			
Accounts Payable	161,586	25,422	67,471
Salaries and Wages Payable	499,137	2,929	—
Total Liabilities	660,723	28,351	67,471
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	9,420,243	1,095,243	272,153
Total Liabilities and Deferred Inflows of Resources	10,080,966	1,123,594	339,624
FUND BALANCES			
Nonspendable	417,877	7,179	—
Restricted	39,136	3,043,830	1,239,040
Unassigned	16,616,972	—	—
Total Fund Balances	17,073,985	3,051,009	1,239,040
Total Liabilities, Deferred Inflows of Resources and Fund Balances	27,154,951	4,174,603	1,578,664

The notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security	Debt Service	Capital	Capital Fire Prevention Life Safety	Totals
		Capital Projects		
243,699	740,716	738,385	3,925,092	27,047,737
260,396	830,496	—	251,955	12,130,486
—	—	—	—	295,678
—	—	—	—	425,056
504,095	1,571,212	738,385	4,177,047	39,898,957
—	—	3,320	751,644	1,009,443
—	—	—	—	502,066
—	—	3,320	751,644	1,511,509
260,396	830,496	—	251,955	12,130,486
260,396	830,496	3,320	1,003,599	13,641,995
—	—	—	—	425,056
243,699	740,716	735,065	3,173,448	9,214,934
—	—	—	—	16,616,972
243,699	740,716	735,065	3,173,448	26,256,962
504,095	1,571,212	738,385	4,177,047	39,898,957

The notes to the financial statements are an integral part of this statement.

LINCOLNWOOD SCHOOL DISTRICT 74

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities
June 30, 2021

Total Governmental Fund Balances	$	26,256,962
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.		40,287,799
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.		
Deferred Items - RHP		269,712
Deferred Items - THIS		(1,999,572)
Deferred Items - TRS		32,862
Deferred Items - IMRF		(1,112,916)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated Absences		(79,040)
Total OPEB Liability - RHP		(2,067,486)
Total OPEB Liability - THIS		(13,595,673)
Net Pension Liability - TRS		(1,231,407)
Net Pension (Asset) - IMRF		214,716
General Obligation Bonds - Net		(21,745,807)
Accrued Interest Payable		(70,689)
Net Position of Governmental Activities		25,159,461

The notes to the financial statements are an integral part of this statement.

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2021

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended June 30, 2021

		Special Revenue	
	General	Operations and Maintenance	Transportation
Revenues			
Local Sources			
Property Taxes	$ 18,047,717	2,097,987	490,163
Corporate Personal Property Replacement Taxes	432,917	—	211,250
Investment Income	167,820	24,533	11,451
Other Revenue from Local Sources	556,669	78,778	6,214
State Sources	1,165,296	—	436,688
Federal Sources	890,243	14,502	—
On-Behalf Payments - State of Illinois	10,424,720	—	—
Total Revenues	31,685,382	2,215,800	1,155,766
Expenditures			
Current			
Instruction			
Regular Programs	9,713,995	—	—
Special Programs	1,283,247	—	—
Other Instructional Programs	1,992,751	—	—
Support Services			
Pupils	1,296,543	—	—
Instructional Staff	713,690	—	—
General Administration	909,928	—	—
School Administration	906,399	—	—
Business	995,340	—	—
Transportation	—	—	938,270
Operations and Maintenance	—	1,909,575	—
Central	652,609	—	—
Payments to Other Districts and Govt. Units	2,136,314	—	—
Debt Service			
Principal Retirement	—	—	—
Interest and Other	—	—	—
On-Behalf Expenditures	10,424,720	—	—
Total Expenditures	31,025,536	1,909,575	938,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	659,846	306,225	217,496
Other Financing Sources (Uses)			
Debt Issuance	6,307,477	—	—
Premium on Debt Issuance	872,049	—	—
Transfers In	35,000	—	—
Transfers Out	(1,044,787)	—	—
	6,169,739	—	—
Net Change in Fund Balances	6,829,585	306,225	217,496
Fund Balances - Beginning as Restated	10,244,400	2,744,784	1,021,544
Fund Balances - Ending	17,073,985	3,051,009	1,239,040

The notes to the financial statements are an integral part of this statement.

Municipal Retirement/ Social Security	Debt Service	Capital Projects	Fire Prevention and Life Safety	Totals
		Capital Projects		
494,464	1,654,041	—	476,393	23,260,765
138,241	—	—	—	782,408
4,204	11,054	3,992	29,242	252,296
—	—	—	50,000	691,661
—	—	—	—	1,601,984
—	—	—	—	904,745
—	—	—	—	10,424,720
636,909	1,665,095	3,992	555,635	37,918,579
109,667	—	—	—	9,823,662
75,396	—	—	—	1,358,643
24,401	—	—	—	2,017,152
40,579	—	—	—	1,337,122
19,772	—	—	—	733,462
8,928	—	—	—	918,856
53,328	—	—	—	959,727
92,307	—	1,688,226	1,689,490	4,465,363
—	—	—	—	938,270
98,887	—	—	—	2,008,462
87,760	—	—	—	740,369
—	—	—	—	2,136,314
—	1,085,000	—	—	1,085,000
—	727,150	—	—	727,150
—	—	—	—	10,424,720
611,025	1,812,150	1,688,226	1,689,490	39,674,272
25,884	(147,055)	(1,684,234)	(1,133,855)	(1,755,693)
—	57,523	—	—	6,365,000
—	—	—	—	872,049
—	—	1,009,787	—	1,044,787
—	—	—	—	(1,044,787)
—	57,523	1,009,787	—	7,237,049
25,884	(89,532)	(674,447)	(1,133,855)	5,481,356
217,815	830,248	1,409,512	4,307,303	20,775,606
243,699	740,716	735,065	3,173,448	26,256,962

The notes to the financial statements are an integral part of this statement.

LINCOLNWOOD SCHOOL DISTRICT 74

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$	5,481,356
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays		2,398,128
Depreciation Expense		(2,540,247)
Disposals - Cost		(8,134)
Disposals - Accumulated Depreciation		7,116
Deferred Outflows/(Inflows) of Resources related to pensions/OPEB plans are not reported in the funds		
Change in Deferred Items - RHP		(22,155)
Change in Deferred Items - THIS		(805,990)
Change in Deferred Items - TRS		(14,434)
Change in Deferred Items - IMRF		(655,676)
The issuance of long-term debt provides current financial resources to Governmental Funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.		
Change in Compensated Absences		31,479
Change in Total OPEB Liability - RHP		(443,033)
Change in Total OPEB Liability - THIS		144,173
Change in Net Pension Liability - TRS		(5,756)
Increase to Net Pension Liability/(Asset) - IMRF		1,246,333
Retirement of Long-Term Debt		1,085,000
Amortization of Bond Premium		95,504
Issuance of Debt		(6,365,000)
Issuance of Premium on Debt		(872,049)
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		(24,656)
Changes in Net Position of Governmental Activities		(1,268,041)

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lincolnwood School District 74 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established under GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34" and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, investment income, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, or Capital Projects Funds. The District maintains three major special revenue funds. The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes. The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants. The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service. The Debt Service Fund is a treated as a major fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Capital Projects Funds are used to account for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities. The Capital Projects Fund, a major fund, is used to account for construction projects and renovations financed through local property taxes, bond proceeds or transfers from other funds. The Fire Prevention and Life Safety Fund, also a major fund, is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus is used.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/ deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the "economic resources" measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting- Continued

For this purpose, the District considers all revenues available if they are collected within 60 days after year-end, except for state aid. State aid received after 60 days are being considers as available as historically, state aid collected within 60 days have represented all state aid expected to be collected. The state is currently being on payments to local government agencies, which is a highly unusual circumstance, resulting in current year state aid collections after 60 days of year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

On-behalf payments (payments made by a third party for the benefit of the District, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and are recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Capital Assets

Capital assets purchased or acquired with an original cost of $500 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical costs based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	20 - 50 Years
Improvements Other than Buildings	20 - 40 Years
Equipment and Vehicles	5 - 20 Years

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in the financial statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2021 are determined on the basis of current salary rates and include salary related payments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences - Continued

All certified employees receive a specified number of sick days per year depending on their years of service, in accordance with the agreement between the Board of Education and the Education Association. Unused sick leave days accumulate indefinitely. Upon retirement, a certified employee may apply up to 340 sick days of unused sick leave toward service credit for the Teachers' Retirement System (TRS). The employee is reimbursed for any remaining unused sick days at the rate of $50 per day.

All twelve-month employees earn 17 paid sick days per year. Unused sick pay can accumulate without limit. Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave for certified employees.

Employees who work a twelve-month year are also entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year. Unused vacation days are converted into sick days if not used by August 1. Due to the nature of the policy, no liability is provided in the financial statements for accumulated vacation time for District employees.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "investment in capital assets."

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the governmental funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however , any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

The Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (GAAP Basis) includes "on-behalf" payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund		Excess
Transportation	$	206,270
Debt Service		174,500
Fire Prevention and Life Safety		662,490

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER

Under the Illinois Complied Statutes, the Niles Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the Township. The Treasurer is the direct recipient of property taxes, replacement taxes, and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balances by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Niles Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's Office.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS UNDER THE CUSTODY OF THE TOWNSHIP TREASURER - Continued

The weighted average maturity of all marketable pooled investments held by the Treasurer was 3.46 years at June 30, 2021. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2021, the fair value of all investments held by the Treasurer's Office was $382,392,769 and the fair value of the District's proportionate share of the pool was $27,011,110.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

DEPOSITS AND INVESTMENTS IN THE CUSTODY OF THE DISTRICT

Deposits of the imprest fund, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	Carrying Value	Bank Balance
Deposits with Financial Institutions	$ 36,527	36,661

The District maintains $100 in petty cash.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2021, the bank balance of the District's deposits with financial institutions totaled $36,661; this entire amount was insured through FDIC insurance.

PROPERTY TAXES

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2020 levy resolution was approved during the December 3, 2020 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner to real property on January 1 in any year is liable for taxes of that year.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES - Continued

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2020 property tax levy is recognized as a receivable in the fiscal year 2021, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2020 levy is to be used to finance operations in fiscal year 2021. The District has determined that the second installment of the 2020 levy is to be used to finance operations in fiscal year 2021 and has included the corresponding receivable as a deferred inflow of resources.

PERSONAL PROPERTY REPLACEMENT TAXES

Personal property replacement taxes are first allocated to the Operations and Maintenance Fund, and the balance is allocated to the remaining funds at the discretion of the District.

INTERFUND TRANSFERS

During the year, the Board of Education transferred $35,000 in interest earned in the General Fund (Educational Accounts) to the General Fund (Tort Immunity Accounts) and transferred $1,009,787 from the General Fund (Working Cash Accounts) to the Capital Projects Fund.

State law allows for the above transfers.

JOINT AGREEMENTS

The District is a member of the Niles Township District for Special Education (NTDSE), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 2,337,500	—	—	2,337,500
Construction in Progress	223,570	1,632,815	186,570	1,669,815
	2,561,070	1,632,815	186,570	4,007,315
Depreciable Capital Assets				
Buildings	57,292,373	279,709	8,134	57,563,948
Improvements Other than Buildings	2,060,107	299,976	—	2,360,083
Equipment and Vehicles	7,572,636	372,198	—	7,944,834
	66,925,116	951,883	8,134	67,868,865
Less Accumulated Depreciation				
Buildings	21,815,197	1,932,291	7,116	23,740,372
Improvements Other than Buildings	1,472,480	70,915	—	1,543,395
Equipment and Vehicles	5,767,573	537,041	—	6,304,614
	29,055,250	2,540,247	7,116	31,588,381
Total Net Depreciable Capital Assets	37,869,866	(1,588,364)	1,018	36,280,484
Total Net Capital Assets	40,430,936	44,451	187,588	40,287,799

Depreciation expense was charged to governmental activities as follows:

Regular Programs	$ 1,595,277
Instructional Staff	109,229
General Administration	22,863
School Administration	38,103
Business	106,692
Operations and Maintenance	668,083
	2,540,247

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General Obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited School Bonds of 2015 - Due in annual installments of $685,000 to $1,590,000 plus semi-annual interest at 2.50% to 4.00% through December 1, 2025.	$ 4,810,000	—	740,000	4,070,000
General Obligation Limited School Bonds of 2016 - Due in annual installments of $30,000 to $1,005,000 plus semi-annual interest at 2.50% to 4.00% through December 1, 2030.	4,205,000	—	—	4,205,000
General Obligation Limited School Bonds of 2018A - Due in annual installments of $345,000 to $815,000 plus semi-annual interest at 4.00% through December 1, 2035.	5,910,000	—	345,000	5,565,000
General Obligation Limited School Bonds of 2021 - Due in annual installments of $295,000 to $1,320,000 plus semi-annual interest at 2.00% to 3.00% through December 1, 2040.	—	6,365,000	—	6,365,000
	14,925,000	6,365,000	1,085,000	20,205,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	$ 110,519	31,479	62,958	79,040	15,808
Total OPEB Liability - RHP	2,211,659	—	144,173	2,067,486	—
Total OPEB Liability - THIS	13,152,640	443,033	—	13,595,673	—
Net Pension Liability - TRS	1,225,651	5,756	—	1,231,407	—
Net Pension Liability/(Asset) - IMRF	1,031,617	—	1,246,333	(214,716)	—
General Obligation Bonds	14,925,000	6,365,000	1,085,000	20,205,000	1,120,000
Plus: Unamortized Premium	764,262	872,049	95,504	1,540,807	—
	33,421,348	7,717,317	2,633,968	38,504,697	1,135,808

The compensated absences, the total OPEB liabilities, and the net pension liability - TRS are being repaid from the General Fund. The net pension liability/(asset) - IMRF is being repaid from the Municipal Retirement/Social Security Fund. The general obligation bonds are being paid by the Debt Service Fund.

Legal Debt Margin

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. At year-end the legal debt margin is as follows:

Assessed Valuation - 2020	$ 737,935,823
Legal Debt Limit - 6.9% of Assessed Value	50,917,572
Amount of Debt Applicable to Limit	(20,205,000)
Legal Debt Margin	30,712,572

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities: General Obligation Bonds Principal	Interest
2022	$ 1,120,000	698,548
2023	1,165,000	640,100
2024	1,205,000	600,725
2025	1,150,000	565,000
2026	865,000	536,325
2027	895,000	505,450
2028	930,000	468,950
2029	965,000	431,050
2030	1,005,000	391,650
2031	1,080,000	352,000
2032	990,000	314,125
2033	1,085,000	275,900
2034	1,120,000	235,450
2035	1,165,000	193,500
2036	1,210,000	149,875
2037	1,245,000	108,975
2038	1,280,000	71,100
2039	1,320,000	32,100
2040	410,000	6,150
Totals	20,205,000	6,576,973

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2021:

Governmental Activities		
Capital Assets - Net of Accumulated Depreciation	$	40,287,799
Plus: Unspent Bond Proceeds		3,789,872
Less: Capital Related Debt		
General Obligation Limited School Bonds of 2015		(4,070,000)
General Obligation Limited School Bonds of 2016		(4,205,000)
General Obligation Limited School Bonds of 2018A		(5,565,000)
General Obligation Limited School Bonds of 2021		(6,365,000)
Unamortized Premium		(1,540,807)
Net Investment in Capital Assets		22,331,864

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Education; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Education's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Education itself or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Education, who is authorized to assign amounts to a specific purpose.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's fund balance policy states that the fund balance of the operating funds should maintain a minimum fund balance greater than or equal to 50% of the budgeted expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

		Special Revenue				Capital Projects		
	General	Operations and Maintenance	Transportation	Municipal Retirement/ Social Security	Debt Service	Capital Projects	Fire Prevention and Life Safety	Totals
Fund Balances								
Nonspendable								
Prepaids	$ 417,877	7,179	—	—	—	—	—	425,056
Restricted								
Tort Immunity	17,684	—	—	—	—	—	—	17,684
Student Activities	21,452	—	—	—	—	—	—	21,452
Operations and Maintenance	—	3,043,830	—	—	—	—	—	3,043,830
Transportation	—	—	1,239,040	—	—	—	—	1,239,040
Retirement Benefits	—	—	—	243,699	—	—	—	243,699
Debt Serivce	—	—	—	—	740,716	—	—	740,716
Fire Prevention and Life Safety	—	—	—	—	—	—	3,173,448	3,173,448
Capital Projects	—	—	—	—	—	735,065	—	735,065
	39,136	3,043,830	1,239,040	243,699	740,716	735,065	3,173,448	9,214,934
Unassigned	16,616,972	—	—	—	—	—	—	16,616,972
Total Fund Balances	17,073,985	3,051,009	1,239,040	243,699	740,716	735,065	3,173,448	26,256,962

NET POSITION/FUND BALANCE RESTATEMENTS

Beginning net position/fund balance was restated due to the implementation of GASB Statement No. 84. The following is a summary of net position/fund balance as originally reported and as restated.

Net Position/Fund Balance	As Reported	As Restated	Increase
Governmental Activities	$ 26,406,987	26,427,502	20,515
General	10,223,885	10,244,400	20,515
Educational Account - General	9,512,490	9,533,005	20,515

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pools: the Educational Benefit Cooperative (EBC) for health claims and the Collective Liability Insurance Cooperative (CLIC) for workers' compensation claims and for property damage and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

State and Federal Aid Contingencies

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. Management believes such disallowances, if any, would be immaterial.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District’s operations and financial position cannot be determined.

OTHER POST-EMPLOYMENT BENEFITS

RETIREE'S HEALTH PLAN

Plan Description

Plan Administration. The District’s defined benefit OPEB plan, Retiree's Health Plan (RHP), provides OPEB for all permanent full-time general and public safety employees of the District. RHP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

RETIREE'S HEALTH PLAN - Continued

Plan Description - Continued

Benefits Provided. RHP provides health insurance contributions for eligible retirees and their spouses through the District's group health insurance plan, which covers both active and retired members. Such coverage is provided for retired employees until they reach age 65. The District does not issue a stand-alone report for the postretirement health plan.

Plan Membership. As of June 30, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	174
Inactive Employee Entitled to but not yet Receiving Benefits	—
Active Employees	18
Total	192

Total OPEB Liability

The District's total OPEB liability of $2,067,486 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	2.16%
Healthcare Cost Trend Rates	
Initial	HMO - 6.30%, PPO - 2.70%; Dental - 3.00%
Ultimate	HMO - 5.00%, PPO - 5.00%; Dental - 3.00%
Retirees' Share of Benefit-Related Costs	Non-Certificated employees contribute the blended average employee group cost.

The municipal bond index rate used for this valuation was changed from 3.87% as of July 1, 2018 to 2.44%, which is the published rate as of June 30, 2020 for the Fidelity General Obligation 20-year bond index. The discount rate as of June 30, 2021 is 2.16%.

Mortality rates are based on RP-2014 with Blue Collar Adjustment and MP-2016 Improvement, weighted per IMRF Experience Study dated November 8, 2017.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

RETIREE'S HEALTH PLAN - Continued

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020	$ 2,211,659
Changes for the Year:	
Service Cost	102,171
Interest on the Total OPEB Liability	45,602
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	4,493
Benefit Payments	(296,439)
Other Changes	—
Net Changes	(144,173)
Balance at June 30, 2021	2,067,486

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a single discount rate of 2.16%, while the prior valuation used 2.21%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	$ 2,159,279	2,067,486	1,979,492

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

RETIREE'S HEALTH PLAN - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 1,997,616	2,067,486	2,149,017

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of $174,421. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 113,410	—	113,410
Change in Assumptions	156,302	—	156,302
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	269,712	—	269,712

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

RETIREE'S HEALTH PLAN - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2022	$ 26,648
2023	26,648
2024	26,648
2025	26,648
2026	26,648
Thereafter	136,472
Total	269,712

Teachers' Health Insurance Security Fund

Plan Description

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription drug, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS, who are not employees of the State, to contribute to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2021. State of Illinois contributions were $152,710, and the District recognized revenues and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2020 and June 30, 2019 were 1.24 and 1.24 percent of pay, respectively. For these years, state contributions on behalf of District employees were $149,120 and $145,913, respectively.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.92 percent during the year ended June 30, 2021. The employers contribution for the years ended June 30, 2020 and 2019 was 0.92 and 0.92, respectively. For the year ended June 30, 2021, 2020, and 2019 the District paid $113,301, $110,638, and $108,258 to the THIS Fund, respectively, which was 100 percent of the required contribution.

Further Information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.50%
Salary Increases:	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return:	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Actual trend used for fiscal year 2020. For fiscal years on and after 2021, trend starts at 8.25% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.25%. There is no additional trend rate adjustment due to the repeal of the Excise Tax.

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Actuarial Assumptions - Continued. Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitant, mortality rates were based on the RP-2014 Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since the THIS fund is financed on a pay-as-you-go basis, the sponsor has selected a discount rate consistent with the 20-year general obligation bond index described above. The discount rates are 3.13 percent as of June 30, 2019, and 2.45 percent as of June 30, 2020.

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the collective net OPEB liability, as well as what the District's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Employer's Proportionate Share of the OPEB Liability	$ 15,275,282	12,709,607	10,677,146

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the collective net OPEB liability, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.25% in 2021 decreasing to an ultimate trend rate of 4.25% in 2037.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	$ 10,222,485	12,709,607	16,071,989

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2020, the District's proportion was 0.047538 percent, which was an increase of 0.000017 from its proportion measured as of June 30, 43646 (0.047521 percent).

The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follow:

Employer's Proportionate Share of the Net OPEB Liability	$ 12,709,607
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	17,218,085
Total	29,927,692

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

For the year ending June 30, 2021, the District recognized OPEB revenue and expense of $152,710 for support provided by the State. For the year ending June 30, 2021, the District recognized OPEB expense of $476,258. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ —	(337,681)	(337,681)
Net Difference Between Projected and Actual Earnings on Pension Investments	4,304	(2,096,434)	(2,092,130)
Changes of Assumptions	—	(362)	(362)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	475,160	(157,860)	317,300
Total Pension Expense to be Recognized in Future Periods	479,464	(2,592,337)	(2,112,873)
Employer Contributions Subsequent to the Measurement Date	113,301	—	113,301
Totals	592,765	(2,592,337)	(1,999,572)

For the fiscal year ended, $113,301 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2022	$ (426,681)
2023	(426,652)
2024	(426,590)
2025	(329,984)
2026	(184,420)
Thereafter	(318,546)
Total	(2,112,873)

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/cafrs/fy2020; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and at the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement beginning January 1 following the attainment of age 61 or on January 1 following the members' first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of 3 percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the members' first anniversary in retirement, whichever is later.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the State of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contributions rates are specified by the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of $10,272,010 in pension contributions from the State.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021 were $71,429 and are deferred because they were paid after the June 30, 2019 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the fiscal year ended June 30, 2021, the employer pension contribution was 9.41 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from those funds. For the fiscal year ended June 30, 2021, salaries totaling $103,048 were paid from federal and special trust funds that required employer contributions of $10,727. These contributions are deferred because they were paid after the June 30, 2019 measurement date.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - Continued

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the employer paid $1,467 to TRS for employer contributions due on salary increases in excess of 6 percent, $8,981 for salary increases in excess of 3 percent and $0 for sick leave days granted in excess of the normal annual allotment. For the year ended June 30, 2019, the District paid $5,994 to TRS for employer contributions due on salary increase in excess of 3 percent, $6,405 for contributions on salaries in excess of the Governor's statutory salary and paid $0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's Proportionate Share of the Net Pension Liability	$ 1,231,407
State's Proportionate Share of the Net Pension Liability Associated with the Employer	96,450,211
Total	97,681,618

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2020, the employer's proportion was 0.0014 percent, which was a decrease of 0.0001 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the employer recognized pension expense of $10,272,010 and revenue of $10,272,010 for support provided by the state.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

At June 30, 2021, the employer reported deferred outflows of resources and deterred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ 11,934	(329)	11,605
Net Difference Between Projected and Actual Earnings on Pension Investments	36,768	—	36,768
Changes of Assumptions	5,046	(12,920)	(7,874)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,208	(139,504)	(88,296)
Total Pension Expense to be Recognized in Future Periods	104,956	(152,753)	(47,797)
Employer Contributions Subsequent to the Measurement Date	80,659	—	80,659
Totals	185,615	(152,753)	32,862

$80,659 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2022	$ 1,052
2023	(21,474)
2024	(16,045)
2025	(6,203)
2026	(5,127)
Thereafter	—
Total	(47,797)

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.50 Percent
Salary Increases:	Varies by Amount of Service Credit
Investment Rate of Return:	7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2019 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions - Continued

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large Cap	16.5%	6.1%
U.S. Small/Mid Cap	2.3%	7.2%
International Equities Developed	12.2%	7.0%
Emerging Market Equities	3.0%	9.4%
U.S. Bonds Core	7.0%	2.2%
U.S. Bonds High Yield	2.5%	4.1%
International Debt Developed	3.1%	1.5%
Emerging International Debt	3.2%	4.5%
Real Estate	16.0%	5.7%
Real Return	5.2%	6.3%
Absolute Return	10.0%	4.3%
Private Equity	15.0%	10.5%
Infrastructure	4.0%	6.2%
Total	100.0%	

Discount Rate

At June 30, 2020, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2019 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the OPEB Liability	$ 1,494,704	1,231,407	1,014,638

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by the Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Administration. All employees (other than those covered by the Teachers Retirement Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	138
Inactive Plan Members Entitled to but not yet Receiving Benefits	161
Active Plan Members	47
Total	346

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended June 30, 2021, the District's contribution was 13.74% of covered payroll.

Net Pension Liability/(Asset). The District's net pension liability/(asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity - Continued

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	$ 1,340,778	(214,716)	(1,481,411)

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2019	$ 14,959,411	13,927,794	1,031,617
Changes for the Year:			
Service Cost	211,783	—	211,783
Interest on the Total Pension Liability	1,058,346	—	1,058,346
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(66,934)	—	(66,934)
Changes of Assumptions	(132,888)	—	(132,888)
Contributions - Employer	—	295,099	(295,099)
Contributions - Employees	—	92,241	(92,241)
Net Investment Income	—	2,006,552	(2,006,552)
Benefit Payments, Including Refunds of Employee Contributions	(934,862)	(934,862)	—
Other (Net Transfer)	—	(77,252)	77,252
Net Changes	135,445	1,381,778	(1,246,333)
Balances at December 31, 2020	15,094,856	15,309,572	(214,716)

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the District recognized pension revenue of $303,526. At June 30, 2021, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	$ —	(12,503)	(12,503)
Changes of Assumptions	—	(24,823)	(24,823)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,221,495)	(1,221,495)
Total Pension Expense to be Recognized in Future Periods	—	(1,258,821)	(1,258,821)
Pension Contributions Made Subsequent to the Measurement Date	145,905	—	145,905
Total Deferred Amounts Related to IMRF	145,905	(1,258,821)	(1,112,916)

$145,905 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2022	$ (429,299)
2023	(136,384)
2024	(489,251)
2025	(203,887)
2026	—
Thereafter	—
Total	(1,258,821)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Changes in the Employer's Total OPEB Liability
  Retiree's Health Plan

- Schedule Employer Contributions
  Teacher's Health Insurance Security Fund

- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
  Teacher's Health Insurance Security Fund

- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
  Teachers' Retirement System

- Schedule Employer Contributions
  Illinois Municipal Retirement Fund

- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
  Illinois Municipal Retirement Fund

- Budgetary Comparison Schedules
  General Fund
  Transportation - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary information - budgeted amounts are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

LINCOLNWOOD SCHOOL DISTRICT 74

Retiree's Health Plan
Schedule of Changes in the Employer's Total OPEB Liability
June 30, 2021

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Retiree's Health Plan
Schedule of Changes in the Employer's Total OPEB Liability
June 30, 2021

	6/30/2018
Total OPEB Liability	
Service Cost	$ 225,230
Interest	180,556
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	—
Benefit Payments	(312,416)
Other	—
Net Change in Total OPEB Liability	93,370
Total OPEB Liability - Beginning	4,821,735
Total OPEB Liability - Ending	4,915,105
Covered-Employee Payroll	$ 13,522,519
Total OPEB Liability as a Percentage of Covered-Employee Payroll	36.35%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018, 2019, 2020, and 2021.

6/30/2019	6/30/2020	6/30/2021
233,946	217,888	102,171
183,489	173,718	45,602
—	(3,169,801)	—
—	133,068	—
141,198	56,249	4,493
(347,558)	(325,643)	(296,439)
—	—	—
211,075	(2,914,521)	(144,173)
4,915,105	5,126,180	2,211,659
5,126,180	2,211,659	2,067,486
14,076,363	14,373,723	13,522,519
36.42%	15.39%	15.29%

LINCOLNWOOD SCHOOL DISTRICT 74

Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2021

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	$ 99,691	$ 99,691	$ —	$ 11,328,576	0.88%
2019	108,258	108,258	—	11,767,192	0.92%
2020	110,638	110,638	—	12,025,829	0.92%
2021	113,301	113,301	—	12,315,343	0.92%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Teacher's Health Insurance Security Fund
Schedule of Employer Contributions - Continued
June 30, 2021

Notes to the Schedule of Employer Contributions

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Sponsor's Fiscal Year End	June 30, 2021

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2020, contribution rates are 1.24% of pay for active members, 0.92% of pay for school districts, and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018 actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.
Healthcare Cost Trend Rates	Actual trend used for fiscal year 2020. For fiscal years on and after 2021, trend starts at 8.25% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.25%. There is no additional trend rate adjustment due to the repeal of the Excise Tax.
Aging Factors	Based on the 2013 SOA Study “Health Care Costs - From Birth to Death”.
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

LINCOLNWOOD SCHOOL DISTRICT 74

Teacher's Health Insurance Security Fund
Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability
June 30, 2021

	6/30/18
Employer's Proportion of the Net OPEB Liability	0.047807%
Employer's Proportionate Share of the Net OPEB Liability	$ 12,405,717
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	16,291,855
Total	28,697,572
Employer's Covered Payroll	$ N/A
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)

Notes:
The amounts presented were determined as of the prior fiscal-year end.

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

6/30/19	6/30/20	6/30/21
0.048192%	0.047521%	0.047554%
12,696,479	13,152,640	12,709,607
17,048,632	16,663,057	17,218,085
29,745,111	29,815,697	29,927,692
11,328,576	11,767,192	12,315,343
112.07%	111.77%	103.20%
(0.07%)	0.25%	0.70%

LINCOLNWOOD SCHOOL DISTRICT 74

Teachers' Retirement System
Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2021

		6/30/15	6/30/16
Employer's Proportion of the Net Pension Liability		0.0017%	0.0017%
Employer's Proportionate Share of the Net Pension Liability	$	1,017,164	1,119,875
State's Proportionate Share of the Net Pension Liability Associated with the Employer		63,431,351	66,871,248
Total		64,448,515	67,991,123
Employer's Covered Payroll	$	10,321,300	10,426,039
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll		9.85%	10.74%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		43.00%	41.50%
Contractually-Required Contribution	$	59,633	59,900
Contributions in Relation to the Contractually Required Contribution		58,002	59,633
Contribution Deficiency (Excess)		1,631	267
Employer's Covered Payroll	$	10,321,300	10,426,039
Contributions as a % of Covered Payroll		0.56%	0.57%

Notes:
The amounts presented were determined as of the prior fiscal-year end.

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

For the 2020 - 2016 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated September 18, 2018.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

6/30/17	6/30/18	6/30/19	6/30/20	6/30/21
0.0014%	0.0017%	0.0016%	0.0015%	0.0014%
1,091,688	1,310,767	1,231,558	1,225,651	1,231,407
73,297,917	90,235,898	84,366,887	87,228,212	96,450,211
74,389,605	91,546,665	85,598,445	88,453,863	97,681,618
10,996,376	11,328,576	11,767,192	12,025,829	12,315,343
9.93%	11.57%	10.47%	10.19%	10.00%
36.44%	39.26%	40.00%	40.00%	37.80%
63,778	65,706	87,524	79,827	82,156
63,739	65,649	109,912	79,830	80,659
39	57	(22,388)	(3)	1,497
10,996,376	11,328,576	11,767,192	12,025,829	12,315,343
0.58%	0.58%	0.93%	0.66%	0.65%

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2021

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 215,952	$ 210,462	$ (5,490)	$ 1,634,760	12.87%
2016	247,204	570,680	323,476	1,884,175	30.29%
2017	244,955	244,955	—	1,721,391	14.23%
2018	228,813	241,840	13,027	1,871,116	12.92%
2019	232,248	232,248	—	2,044,706	11.36%
2020	252,125	252,125	—	2,056,230	12.26%
2021	268,289	287,131	18,842	2,089,258	13.74%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2021

See Following Page

LINCOLNWOOD SCHOOL DISTRICT 74

Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability/(Asset)
June 30, 2021

	12/31/14
Total Pension Liability	
Service Cost	$ 217,309
Interest	856,046
Differences Between Expected and Actual Experience	96,917
Change of Assumptions	534,248
Benefit Payments, Including Refunds of Member Contributions	(661,513)
Net Change in Total Pension Liability	1,043,007
Total Pension Liability - Beginning	11,636,048
Total Pension Liability - Ending	12,679,055
Plan Fiduciary Net Position	
Contributions - Employer	$ 210,462
Contributions - Members	80,170
Net Investment Income	671,496
Benefit Payments, Including Refunds of Member Contributions	(661,513)
Other (Net Transfer)	(30,061)
Net Change in Plan Fiduciary Net Position	270,554
Plan Net Position - Beginning	11,193,577
Plan Net Position - Ending	11,464,131
Employer's Net Pension Liability/(Asset)	$ 1,214,924
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.42%
Covered Payroll	$ 1,634,760
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	74.32%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/15	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20
195,240	204,493	188,711	187,972	220,484	211,783
929,311	970,705	1,002,894	1,021,965	1,048,767	1,058,346
152,652	32,813	342,512	99,900	(231,025)	(66,934)
—	(28,764)	(454,888)	371,277	—	(132,888)
(705,468)	(751,382)	(802,170)	(846,999)	(868,644)	(934,862)
571,735	427,865	277,059	834,115	169,582	135,445
12,679,055	13,250,790	13,678,655	13,955,714	14,789,829	14,959,411
13,250,790	13,678,655	13,955,714	14,789,829	14,959,411	15,094,856
570,680	244,955	214,131	264,508	210,872	295,099
88,503	91,764	84,117	102,795	96,766	92,241
57,205	802,273	2,165,052	(769,616)	2,288,429	2,006,552
(705,468)	(751,382)	(802,170)	(846,999)	(868,644)	(934,862)
190,122	141,625	(228,569)	(248,508)	71,222	(77,252)
201,042	529,235	1,432,561	(1,497,820)	1,798,645	1,381,778
11,464,131	11,665,173	12,194,408	13,626,969	12,129,149	13,927,794
11,665,173	12,194,408	13,626,969	12,129,149	13,927,794	15,309,572
1,585,617	1,484,247	328,745	2,660,680	1,031,617	(214,716)
88.03%	89.15%	97.64%	82.01%	93.10%	101.42%
1,884,175	1,721,391	1,808,200	2,115,393	2,003,560	2,016,475
84.15%	86.22%	18.18%	125.78%	51.49%	(10.65%)

LINCOLNWOOD SCHOOL DISTRICT 74

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
Property Taxes	$ 16,797,350	17,596,288	18,047,717	451,429	17,280,307
Replacement Taxes	325,000	432,916	432,917	1	388,614
Other	582,805	453,182	556,669	103,487	831,679
State Sources	1,160,000	1,161,353	1,165,296	3,943	1,162,898
Federal Sources	769,764	788,897	890,243	101,346	384,696
Investment Income	285,500	125,000	167,820	42,820	393,616
Total Direct Revenues	19,920,419	20,557,636	21,260,662	703,026	20,441,810
On-Behalf Payments	—	—	10,424,720	10,424,720	9,619,929
Total Revenues	19,920,419	20,557,636	31,685,382	11,127,746	30,061,739
Expenditures					
Current					
Instruction	13,264,532	12,961,276	12,989,993	(28,717)	12,754,215
Support Services	5,725,455	5,758,969	5,474,509	284,460	4,987,911
Community Services	2,000	2,000	—	2,000	—
Payments to Other Districts and Governmental Units	1,937,984	2,073,825	2,136,314	(62,489)	1,925,288
Total Direct Expenditures	20,929,971	20,796,070	20,600,816	195,254	19,667,414
On-Behalf Payments	—	—	10,424,720	(10,424,720)	9,619,929
Total Expenditures	20,929,971	20,796,070	31,025,536	(10,229,466)	29,287,343
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,009,552)	(238,434)	659,846	898,280	774,396
Other Financing Sources/(Uses)					
Debt Issuance	—	—	6,307,477	6,307,477	—
Premium on Debt Issuance	—	—	872,049	872,049	—
Transfers In	—	—	35,000	35,000	75,000
Transfers Out	—	—	(1,044,787)	(1,044,787)	(75,000)
	—	—	6,169,739	6,169,739	—
Net Change in Fund Balance	(1,009,552)	(238,434)	6,829,585	7,068,019	774,396
Fund Balances - Beginning as Restated			10,244,400		9,449,489
Fund Balance - Ending			17,073,985		10,223,885

LINCOLNWOOD SCHOOL DISTRICT 74

Operations and Maintenance Account - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 1,950,376	2,034,984	2,097,987	63,003	1,999,371
Investment Income	60,000	26,000	24,533	(1,467)	102,463
Rentals	98,706	85,300	78,778	(6,522)	123,353
Total Local Sources	2,109,082	2,146,284	2,201,298	55,014	2,225,187
Federal Sources					
Other Restricted Revenue from Federal Sources	15,000	14,502	14,502	—	—
Total Revenues	2,124,082	2,160,786	2,215,800	55,014	2,225,187
Expenditures					
Support Services					
Business					
Operation and Maintenance of Plant Services					
Salaries	506,000	501,000	472,023	28,977	465,448
Employee Benefits	74,085	74,363	74,382	(19)	61,675
Purchased Services	916,000	949,528	888,720	60,808	748,525
Supplies and Materials	482,616	494,670	424,821	69,849	370,903
Capital Outlay	173,500	163,500	13,996	149,504	76,311
Other Objects	300	900	1,710	(810)	180
Non-Capitalized Equipment	21,000	21,000	33,923	(12,923)	87,009
Total Expenditures	2,173,501	2,204,961	1,909,575	295,386	1,810,051
Net Change in Fund Balance	(49,419)	(44,175)	306,225	350,400	415,136
Fund Balance - Beginning			2,744,784		2,329,648
Fund Balance - Ending			3,051,009		2,744,784

LINCOLNWOOD SCHOOL DISTRICT 74

Transportation - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 419,363	430,288	490,163	59,875	418,549
Corporate Personal Property Replacement Taxes	163,000	211,250	211,250	—	166,549
Investment Income	24,000	12,000	11,451	(549)	40,816
Other Revenue from Local Sources	—	6,214	6,214	—	—
Total Local Sources	606,363	659,752	719,078	59,326	625,914
State Sources					
Transportation - Regular/Vocational	90,000	145,688	162,234	16,546	94,555
Transportation - Special Education	250,000	267,915	274,454	6,539	248,322
Total State Sources	340,000	413,603	436,688	23,085	342,877
Total Revenues	946,363	1,073,355	1,155,766	82,411	968,791
Expenditures					
Support Services					
Business					
Pupil Transport Services					
Purchased Services	1,208,000	732,000	938,270	(206,270)	1,066,933
Net Change in Fund Balance	(261,637)	341,355	217,496	(123,859)	(98,142)
Fund Balance - Beginning			1,021,544		1,119,686
Fund Balance - Ending			1,239,040		1,021,544

LINCOLNWOOD SCHOOL DISTRICT 74

Municipal Retirement/Social Security - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 168,900	177,013	178,185	1,172	175,243
Social Security/Medicare Only Levy	305,594	295,074	316,279	21,205	271,266
Corporate Personal Property Replacement Taxes	120,000	138,240	138,241	1	61,685
Investment Income	10,040	4,020	4,204	184	13,859
Total Revenues	604,534	614,347	636,909	22,562	522,053
Expenditures					
Instruction					
Regular Programs	107,865	108,760	109,667	(907)	102,497
Pre-K Programs	10,663	10,700	11,072	(372)	10,207
Special Education Programs	85,595	70,675	68,554	2,121	61,459
Remedial and Supplemental Programs K-12	6,725	6,725	6,842	(117)	6,339
Interscholastic Programs	6,825	4,800	987	3,813	3,478
Summer School Programs	—	—	—	—	461
Gifted Programs	5,275	3,675	3,204	471	4,978
Bilingual Programs	9,305	9,305	9,138	167	8,865
Total Instruction	232,253	214,640	209,464	5,176	198,284
Support Services					
Pupils					
Attendance and Social Work Services	4,225	5,725	5,466	259	3,960
Health Services	32,135	27,750	25,547	2,203	30,899
Psychological Services	2,500	2,500	2,382	118	2,326
Speech Pathology and Audiology Services	3,825	3,825	3,720	105	3,589
Other Support Services - Pupils	3,965	3,865	3,464	401	3,650
Total Pupils	46,650	43,665	40,579	3,086	44,424
Instructional Staff					
Improvement of Instruction Services	15,835	16,400	16,343	57	14,312
Educational Media Services	3,600	3,600	3,429	171	3,393
Total Instructional Staff	19,435	20,000	19,772	228	17,705

LINCOLNWOOD SCHOOL DISTRICT 74

Municipal Retirement/Social Security - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
General Administration					
Executive Administration Services	$ 4,000	4,000	3,857	143	3,726
Service Area Administration Services	4,880	5,250	5,071	179	4,681
Total General Administration	8,880	9,250	8,928	322	8,407
School Administration					
Office of the Principal Services	44,650	54,650	53,328	1,322	44,397
Business					
Direction of Business Support Services	2,525	2,550	2,568	(18)	2,388
Fiscal Services	44,250	42,750	43,131	(381)	38,611
Operations and Maintenance of Plant Services	108,108	103,550	98,887	4,663	91,026
Food Services	45,669	45,669	46,608	(939)	42,450
Total Business	200,552	194,519	191,194	3,325	174,475
Central					
Information Services	16,675	16,675	16,590	85	15,129
Data Processing Services	68,121	70,681	71,170	(489)	64,839
Total Central	84,796	87,356	87,760	(404)	79,968
Total Support Services	404,963	409,440	401,561	7,879	369,376
Total Expenditures	637,216	624,080	611,025	13,055	567,660
Net Change in Fund Balance	(32,682)	(9,733)	25,884	35,617	(45,607)
Fund Balance - Beginning			217,815		263,422
Fund Balance - Ending			243,699		217,815

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements - General Fund Accounts
- Budgetary Comparison Schedules - General Fund Accounts
- Budgetary Comparison Schedules - Major Governmental Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Operations and Maintenance Fund

The Operations and Maintenance Fund is used to account for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund

The Transportation Fund is used to account for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund

The Municipal Retirement/Social Security Fund is used to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

INDIVIDUAL FUND DESCRIPTIONS

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund

The Capital Projects Fund is used to account for construction projects and renovations financed through local property taxes, bond proceeds or transfers from other funds.

Fire Prevention and Life Safety Fund

The Fire Prevention and Life Safety Fund is used to account for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

LINCOLNWOOD SCHOOL DISTRICT 74

General Fund - by Accounts
Combining Balance Sheet
June 30, 2021

	Educational Accounts	Tort Immunity and Judgment Accounts	Working Cash Accounts	Totals
ASSETS				
Cash and Investments	$ 10,413,101	17,684	6,698,962	17,129,747
Receivables - Net of Allowances				
Property Taxes	9,362,473	57,388	382	9,420,243
Intergovernmental	187,084	—	—	187,084
Prepaids	233,603	184,274	—	417,877
Total Assets	20,196,261	259,346	6,699,344	27,154,951
LIABILITIES				
Accounts Payable	161,586	—	—	161,586
Salaries and Wages Payable	499,137	—	—	499,137
Total Liabilities	660,723	—	—	660,723
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	9,362,473	57,388	382	9,420,243
Total Liabilities and Deferred Inflows of Resources	10,023,196	57,388	382	10,080,966
FUND BALANCES				
Nonspendable	233,603	184,274	—	417,877
Restricted	21,452	17,684	—	39,136
Unassigned	9,918,010	—	6,698,962	16,616,972
Total Fund Balances	10,173,065	201,958	6,698,962	17,073,985
Total Liabilities, Deferred Inflows of Resources and Fund Balances	20,196,261	259,346	6,699,344	27,154,951

LINCOLNWOOD SCHOOL DISTRICT 74

General Fund - by Accounts
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

	Educational Accounts	Tort Immunity and Judgment Accounts	Working Cash Accounts	Totals
Revenues				
Local Sources				
Property Taxes	$ 17,949,419	97,613	685	18,047,717
Corporate Personal Property Replacement Taxes	432,917	—	—	432,917
Investment Income	122,312	1,645	43,863	167,820
Other	556,669	—	—	556,669
State Sources	1,165,296	—	—	1,165,296
Federal Sources	890,243	—	—	890,243
On-Behalf Payments	10,424,720	—	—	10,424,720
Total Revenues	31,541,576	99,258	44,548	31,685,382
Expenditures				
Current				
Instruction				
Regular Programs	9,713,995	—	—	9,713,995
Special Programs	1,892,046	—	—	1,892,046
Other Instructional Programs	1,383,952	—	—	1,383,952
Support Services				
Pupils	1,296,543	—	—	1,296,543
Instructional Staff	713,690	—	—	713,690
General Administration	750,908	159,020	—	909,928
School Administration	906,399	—	—	906,399
Business	995,340	—	—	995,340
Central	652,609	—	—	652,609
Payments to Other Districts and Government Units	2,136,314	—	—	2,136,314
On-Behalf Expenditures	10,424,720	—	—	10,424,720
Total Expenditures	30,866,516	159,020	—	31,025,536
Excess (Deficiency) of Revenues Over (Under) Expenditures	675,060	(59,762)	44,548	659,846
Other Financing Sources (Uses)				
Debt Issuance	—	—	6,307,477	6,307,477
Premium on Debt Issuance	—	—	872,049	872,049
Transfers In	—	35,000	—	35,000
Transfers Out	(35,000)	—	(1,009,787)	(1,044,787)
	(35,000)	35,000	6,169,739	6,169,739
Net Change in Fund Balance	640,060	(24,762)	6,214,287	6,829,585
Fund Balances - Beginning as Restated	9,533,005	226,720	484,675	10,244,400
Fund Balances - Ending	10,173,065	201,958	6,698,962	17,073,985

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 16,388,159	17,211,242	17,630,241	418,999	16,938,160
Special Education Levy	292,020	305,707	319,178	13,471	301,244
Corporate Purpose Property Replacement Taxes	325,000	432,916	432,917	1	388,614
Regular - Tuition from Other Districts	153,400	135,967	140,902	4,935	121,242
Summer School - Tuition from Pupils or Parents (in State)	20,000	30,000	29,430	(570)	1,280
Investment Income	240,000	120,000	122,312	2,312	375,267
Sales to Pupils - Lunch	220,000	55,000	55,872	872	198,949
Fees	56,600	55,500	74,500	19,000	71,647
Book Store Sales	4,200	—	(1,993)	(1,993)	4,634
Other Pupil Activity Revenue	22,000	27,000	35,973	8,973	25,685
Rentals - Regular Textbook	39,000	48,000	62,648	14,648	44,928
Rentals - Summer School Textbook	33,000	41,000	53,702	12,702	38,526
Rentals - Adult/Continuing Education Textbook	8,500	600	800	200	9,275
Sales - Adult/Continuing Education Textbook	—	—	—	—	513
Refund of Prior Years' Expenditures	17,538	29,279	56,592	27,313	306,499
Student Activity Fund	—	—	1,579	1,579	—
Other	8,567	30,836	46,664	15,828	8,501
Total Local Sources	17,827,984	18,523,047	19,061,317	538,270	18,834,964
State Sources					
General State Aid	1,160,000	1,160,000	1,162,898	2,898	1,162,898
Private Facility Tuition	—	471	629	158	—
Technology - Technology for Success	—	882	1,769	887	—
Total State Sources	1,160,000	1,161,353	1,165,296	3,943	1,162,898
Federal Sources					
Special Milk Program	11,000	4,000	4,133	133	13,470
Title I - Low Income	240,020	240,000	182,993	(57,007)	274,518
Federal - Special Education IDEA Flow-Through	294,569	299,913	299,345	(568)	5,000
IDEA Room and Board	—	28,311	132,336	104,025	4,336
Title III - English Language Acquisition	25,000	25,000	26,726	1,726	19,846
Title II - Teacher Quality	18,000	10,000	3,799	(6,201)	—

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues - Continued					
Federal Sources - Continued					
Medicaid Matching Funds					
Administrative Outreach	$ —	—	11,439	11,439	43,084
Fee-For-Service Program	—	—	17,329	17,329	16,683
Other Federal Sources	181,175	181,673	212,143	30,470	7,759
Total Federal Sources	769,764	788,897	890,243	101,346	384,696
Total Direct Revenues	19,757,748	20,473,297	21,116,856	643,559	20,382,558
On-Behalf Payments	—	—	10,424,720	10,424,720	9,619,929
Total Revenues	19,757,748	20,473,297	31,541,576	11,068,279	30,002,487
Expenditures					
Instruction					
Regular Programs					
Salaries	7,167,048	7,302,798	7,543,532	(240,734)	7,249,853
Employee Benefits	1,200,016	1,120,675	1,108,906	11,769	906,030
Purchased Services	193,700	195,486	167,016	28,470	123,999
Supplies and Materials	409,143	280,200	207,003	73,197	252,536
Capital Outlay	102,884	173,534	163,777	9,757	238,293
Other Objects	—	600	598	2	—
Non-Capitalized Equipment	67,000	68,300	67,842	458	113,664
Termination Benefits	469,295	469,500	455,321	14,179	452,599
	9,609,086	9,611,093	9,713,995	(102,902)	9,336,974
Pre-K Programs					
Salaries	232,068	232,969	237,193	(4,224)	226,679
Employee Benefits	83,399	84,159	79,268	4,891	78,377
Purchased Services	200	200	—	200	—
Supplies and Materials	2,995	2,500	1,463	1,037	1,105
Capital Outlay	1,000	500	—	500	—
Non-Capitalized Equipment	500	250	—	250	647
	320,162	320,578	317,924	2,654	306,808

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Instruction - Continued					
Special Education Programs					
Salaries	$ 1,180,669	1,050,450	1,039,790	10,660	1,030,667
Employee Benefits	301,185	230,964	233,240	(2,276)	208,820
Purchased Services	500	1,400	1,327	73	642
Supplies and Materials	5,000	4,910	1,808	3,102	2,117
Capital Outlay	2,000	4,800	—	4,800	—
Other Objects	500	500	180	320	35
Non-Capitalized Equipment	1,000	2,103	6,902	(4,799)	7,360
	1,490,854	1,295,127	1,283,247	11,880	1,249,641
Remedial and Supplemental Programs K-12					
Salaries	480,490	498,046	497,470	576	460,784
Employee Benefits	71,624	74,187	72,005	2,182	67,171
Purchased Services	35,000	44,000	34,584	9,416	32,442
Supplies and Materials	6,542	6,542	4,740	1,802	976
	593,656	622,775	608,799	13,976	561,373
Interscholastic Programs					
Salaries	25,060	20,000	23,903	(3,903)	88,445
Employee Benefits	1,400	500	306	194	1,096
Supplies and Materials	1,500	1,000	991	9	4,959
Capital Outlay	1,000	1,000	—	1,000	—
Other Objects	—	3,500	3,500	—	—
Non-Capitalized Equipment	—	—	—	—	5,676
	28,960	26,000	28,700	(2,700)	100,176
Summer School Programs					
Salaries	—	3,000	—	3,000	30,425
Employee Benefits	—	—	—	—	731
Supplies and Materials	—	3,000	151	2,849	563
	—	6,000	151	5,849	31,719

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Instruction - Continued					
Gifted Programs					
Salaries	$ 380,816	237,650	235,728	1,922	369,074
Employee Benefits	77,486	52,914	26,161	26,753	71,622
Supplies and Materials	3,000	3,000	903	2,097	2,583
	461,302	293,564	262,792	30,772	443,279
Bilingual Programs					
Salaries	657,562	673,570	666,844	6,726	639,042
Employee Benefits	94,300	94,278	91,687	2,591	78,109
Purchased Services	2,150	2,050	227	1,823	1,650
Supplies and Materials	6,500	16,241	14,985	1,256	5,444
	760,512	786,139	773,743	12,396	724,245
Student Activity Fund					
Other Objects	—	—	642	(642)	—
Total Instruction	13,264,532	12,961,276	12,989,993	(28,717)	12,754,215
Support Services					
Pupils					
Attendance and Social Work Services					
Salaries	360,288	387,452	387,452	—	278,044
Employee Benefits	18,072	34,160	31,915	2,245	15,962
Purchased Services	500	250	—	250	—
Supplies and Materials	1,000	1,000	432	568	1,507
	379,860	422,862	419,799	3,063	295,513
Health Services					
Salaries	164,250	127,400	130,820	(3,420)	161,245
Employee Benefits	48,488	25,579	29,469	(3,890)	46,586
Purchased Services	1,500	55,634	54,779	855	30
Supplies and Materials	33,600	35,207	77,404	(42,197)	3,483
Capital Outlay	1,500	1,500	—	1,500	—
Other Objects	600	641	418	223	—
Non-Capitalized Equipment	1,500	1,500	—	1,500	2,950
	251,438	247,461	292,890	(45,429)	214,294

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
Pupils - Continued					
Psychological Services					
Salaries	$ 173,997	175,397	175,397	—	166,987
Employee Benefits	31,144	30,897	30,771	126	19,585
Purchased Services	1,000	1,577	2,477	(900)	124
Supplies and Materials	1,050	1,050	—	1,050	843
	207,191	208,921	208,645	276	187,539
Speech Pathology and Audiology Services					
Salaries	277,900	276,730	276,485	245	266,857
Employee Benefits	33,437	33,215	32,954	261	31,616
Supplies and Materials	1,250	1,250	299	951	349
	312,587	311,195	309,738	1,457	298,822
Other Support Services - Pupils					
Salaries	59,000	65,500	65,108	392	58,430
Employee Benefits	285	545	363	182	281
	59,285	66,045	65,471	574	58,711
Total Pupils	1,210,361	1,256,484	1,296,543	(40,059)	1,054,879
Instructional Staff					
Improvement of Instructional Services					
Salaries	351,694	360,194	361,375	(1,181)	322,329
Employee Benefits	39,392	40,806	40,972	(166)	37,771
Purchased Services	90,500	72,500	14,897	57,603	67,006
Supplies and Materials	2,600	2,600	626	1,974	2,588
Other Objects	1,500	1,500	1,728	(228)	288
	485,686	477,600	419,598	58,002	429,982
Educational Media Services					
Salaries	254,622	254,622	246,143	8,479	244,750
Employee Benefits	27,259	27,259	26,749	510	26,228
Supplies and Materials	6,850	7,635	6,675	960	23,070
	288,731	289,516	279,567	9,949	294,048

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
Instructional Staff - Continued					
Assessment and Testing					
Purchased Services	$ 14,525	14,525	14,525	—	—
Total Instructional Staff	788,942	781,641	713,690	67,951	724,030
General Administration					
Board of Education Services					
Employee Benefits	58,000	58,000	57,269	731	54,206
Purchased Services	236,900	236,900	203,068	33,832	167,229
Supplies and Materials	2,500	2,500	42	2,458	82
Other Objects	20,000	20,000	14,847	5,153	21,422
Non-Capitalized Equipment	1,000	1,000	—	1,000	—
	318,400	318,400	275,226	43,174	242,939
Executive Administration Services					
Salaries	262,056	262,056	262,639	(583)	254,423
Employee Benefits	32,369	32,335	32,374	(39)	31,574
Purchased Services	3,400	3,828	1,128	2,700	1,097
Supplies and Materials	2,000	2,000	307	1,693	369
Capital Outlay	500	500	—	500	—
Other Objects	2,500	2,500	2,254	246	2,129
Non-Capitalized Equipment	1,000	1,000	—	1,000	—
	303,825	304,219	298,702	5,517	289,592
Special Area Administration Services					
Salaries	137,451	137,451	138,462	(1,011)	133,830
Employee Benefits	46,064	38,922	38,518	404	44,756
	183,515	176,373	176,980	(607)	178,586
Total General Administration	805,740	798,992	750,908	48,084	711,117

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
School Administration					
Office of the Principal Services					
Salaries	$ 704,565	704,565	714,664	(10,099)	700,751
Employee Benefits	181,780	186,753	187,497	(744)	143,748
Purchased Services	6,500	6,000	2,055	3,945	3,309
Supplies and Materials	5,200	5,330	1,646	3,684	2,311
Capital Outlay	1,500	1,500	—	1,500	—
Other Objects	2,000	2,040	537	1,503	798
Total School Administration	901,545	906,188	906,399	(211)	850,917
Business					
Direction of Business Support Services					
Salaries	175,825	175,825	177,324	(1,499)	164,835
Employee Benefits	29,088	25,700	29,145	(3,445)	28,192
Other Objects	1,500	1,500	1,271	229	1,170
Non-Capitalized Equipment	1,000	500	—	500	—
	207,413	203,525	207,740	(4,215)	194,197
Fiscal Services					
Salaries	214,500	214,500	217,213	(2,713)	202,211
Employee Benefits	45,739	45,774	43,532	2,242	36,722
Purchased Services	118,675	118,675	102,392	16,283	115,347
Supplies and Materials	5,000	5,000	3,720	1,280	4,579
Capital Outlay	—	—	—	—	—
Other Objects	20,000	20,000	19,254	746	22,951
Non-Capitalized Equipment	2,500	2,500	—	2,500	—
	406,414	406,449	386,111	20,338	381,810

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
Business - Continued					
Food Services					
Salaries	$ 232,100	232,100	240,566	(8,466)	218,750
Employee Benefits	53,628	56,942	57,834	(892)	45,579
Purchased Services	3,000	3,000	697	2,303	2,495
Supplies and Materials	259,200	259,200	73,733	185,467	155,340
Capital Outlay	5,000	5,000	—	5,000	—
Other Objects	1,500	1,500	348	1,152	850
Non-Capitalized Equipment	4,500	4,500	—	4,500	—
	558,928	562,242	373,178	189,064	423,014
Internal Services					
Purchased Services	20,500	26,500	28,311	(1,811)	23,994
Supplies and Materials	1,500	1,500	—	1,500	—
	22,000	28,000	28,311	(311)	23,994
Total Business	1,194,755	1,200,216	995,340	204,876	1,023,015
Central					
Information Services					
Salaries	80,000	80,000	81,500	(1,500)	77,441
Employee Benefits	6,221	6,227	6,219	8	5,877
Purchased Services	37,000	29,450	28,080	1,370	13,914
Supplies and Materials	6,000	6,000	(250)	6,250	1,128
Other Objects	1,500	2,500	1,747	753	135
	130,721	124,177	117,296	6,881	98,495
Data Processing Services					
Salaries	439,390	444,330	455,726	(11,396)	309,630
Employee Benefits	82,701	76,641	79,540	(2,899)	69,735
Purchased Services	1,000	1,000	22	978	225
Other Objects	300	300	25	275	—
	523,391	522,271	535,313	(13,042)	379,590
Total Central	654,112	646,448	652,609	(6,161)	478,085

LINCOLNWOOD SCHOOL DISTRICT 74

Educational Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Continued
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Expenditures - Continued					
Support Services - Continued					
Total Support Services	$ 5,555,455	5,589,969	5,315,489	274,480	4,842,043
Community Services					
Purchased Services	1,000	1,000	—	1,000	—
Supplies and Materials	1,000	1,000	—	1,000	—
Total Community Services	2,000	2,000	—	2,000	—
Payments to Other Districts and Governmental Units					
Payments for Special Education Programs					
Purchased Services	34,900	34,900	28,856	6,044	33,502
Other Objects	1,903,084	2,038,925	2,107,458	(68,533)	1,891,786
Total Payments to Other Districts and Governmental Units	1,937,984	2,073,825	2,136,314	(62,489)	1,925,288
Total Direct Expenditures	20,759,971	20,627,070	20,441,796	185,274	19,521,546
On Behalf Payments	—	—	10,424,720	(10,424,720)	9,619,929
Total Expenditures	20,759,971	20,627,070	30,866,516	(10,239,446)	29,141,475
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,002,223)	(153,773)	675,060	828,833	861,012
Other Financing (Uses)					
Transfers Out	—	—	(35,000)	(35,000)	(75,000)
Net Change in Fund Balance	(1,002,223)	(153,773)	640,060	793,833	786,012
Fund Balance - Beginning as Restated			9,533,005		8,726,478
Fund Balance - Ending			10,173,065		9,512,490

LINCOLNWOOD SCHOOL DISTRICT 74

Tort Immunity - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
Tort Immunity Levy	$ 116,519	78,670	97,613	18,943	40,255
Investment Income	36,500	1,000	1,645	645	3,360
Total Revenues	153,019	79,670	99,258	19,588	43,615
Expenditures					
Support Services					
General Administration					
Workers' Compensation or Workers' Occupational Disease Act Payments					
Purchased Services	90,000	89,000	79,119	9,881	3,128
Unemployment Insurance Payments					
Purchased Services	—	—	—	—	1,347
Insurance Payments (Regular or Self Insurance)					
Purchased Services	—	—	—	—	74,809
Judgment and Settlements					
Other Objects	5,000	5,000	—	5,000	—
Property Insurance (Buildings and Grounds)					
Purchased Services	75,000	75,000	79,901	(4,901)	66,584
Total Expenditures	170,000	169,000	159,020	9,980	145,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,981)	(89,330)	(59,762)	29,568	(102,253)
Other Financing Sources					
Transfers In	—	—	35,000	35,000	75,000
Net Change in Fund Balance	(16,981)	(89,330)	(24,762)	64,568	(27,253)
Fund Balance - Beginning			226,720		253,973
Fund Balance - Ending			201,958		226,720

LINCOLNWOOD SCHOOL DISTRICT 74

Working Cash Account - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 652	669	685	16	648
Investment Income	9,000	4,000	43,863	39,863	14,989
Total Revenues	9,652	4,669	44,548	39,879	15,637
Expenditures	—	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,652	4,669	44,548	39,879	15,637
Other Financing Sources (Uses)					
Debt Issuance	—	—	6,307,477	6,307,477	—
Premium on Debt Issuance	—	—	872,049	872,049	—
Transfers Out	—	—	(1,009,787)	(1,009,787)	—
	—	—	6,169,739	6,169,739	—
Net Change in Fund Balance	9,652	4,669	6,214,287	6,209,618	15,637
Fund Balance - Beginning			484,675		469,038
Fund Balance - Ending			6,698,962		484,675

LINCOLNWOOD SCHOOL DISTRICT 74

Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 1,808,452	1,770,787	1,654,041	(116,746)	1,461,122
Investment Income	17,500	9,000	11,054	2,054	30,168
Total Revenues	1,825,952	1,779,787	1,665,095	(114,692)	1,491,290
Expenditures					
Debt Service					
Payments on Long Term Debt					
Principal Payments on Long Term Debt	1,085,000	1,085,000	1,085,000	—	720,000
Interest and Fiscal Charges	536,900	552,650	727,150	(174,500)	563,200
Total Expenditures	1,621,900	1,637,650	1,812,150	(174,500)	1,283,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	204,052	142,137	(147,055)	(289,192)	208,090
Other Financing Sources					
Debt Issuance	—	—	57,523	57,523	—
Net Change in Fund Balance	204,052	142,137	(89,532)	(231,669)	208,090
Fund Balance - Beginning			830,248		622,158
Fund Balance - Ending			740,716		830,248

LINCOLNWOOD SCHOOL DISTRICT 74

Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
Investment Income	$ 37,000	12,000	3,992	(8,008)	66,535
Expenditures					
Support Services					
Business					
Facilities Acquisition and Construction Services					
Purchased Services	66,471	82,471	88,354	(5,883)	239,533
Capital Outlay	707,500	731,800	587,686	144,114	312,505
Non-Capitalized Equipment	—	—	2,399	(2,399)	—
	773,971	814,271	678,439	135,832	552,038
Operations and Maintenance of Plant Services					
Capital Outlay	11,000	1,020,787	1,009,787	11,000	—
Total Expenditures	784,971	1,835,058	1,688,226	146,832	552,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	(747,971)	(1,823,058)	(1,684,234)	138,824	(485,503)
Other Financing Sources					
Transfers In	—	—	1,009,787	1,009,787	—
Net Change in Fund Balance	(747,971)	(1,823,058)	(674,447)	1,148,611	(485,503)
Fund Balance - Beginning			1,409,512		1,895,015
Fund Balance - Ending			735,065		1,409,512

LINCOLNWOOD SCHOOL DISTRICT 74

Fire Prevention and Life Safety - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
Revenues					
Local Sources					
General Levy	$ 436,363	454,666	476,393	21,727	448,995
Investment Income	92,000	33,000	29,242	(3,758)	157,354
Other Revenue from Local Sources	50,000	50,000	50,000	—	—
Total Revenues	578,363	537,666	555,635	17,969	606,349
Expenditures					
Support Services					
Business					
Facilities and Acquisition and Construction Services					
Purchased Services	58,750	70,000	80,329	(10,329)	1,819
Operations and Maintenance of Plant Services					
Capital Outlay	957,000	957,000	1,642,461	(685,461)	33,300
Non-Capitalized Equipment	—	—	(33,300)	33,300	33,300
Total Expenditures	1,015,750	1,027,000	1,689,490	(662,490)	68,419
Net Change in Fund Balance	(437,387)	(489,334)	(1,133,855)	(644,521)	537,930
Fund Balance - Beginning			4,307,303		3,769,373
Fund Balance - Ending			3,173,448		4,307,303

LINCOLNWOOD SCHOOL DISTRICT 74

Consolidated Year-End Financial Report
June 30, 2021

CSFA #	Program Name	State	Federal	Other	Totals
478-00-0251	Medical Assistance Program	$ —	11,916	—	11,916
586-00-1723	School Maintenance Project	50,000	—	—	50,000
586-18-0408	Special Milk Program	—	4,133	—	4,133
586-18-0428	English Language Acquisition State Grants	—	26,726	—	26,726
586-44-0414	Title I - Low Income	—	182,993	—	182,993
586-43-0430	Title II - Teacher Quality	—	3,799	—	3,799
586-57-0420	Federal - Special Education - Pre School Flow Through	—	9,756	—	9,756
586-64-0417	Federal - Special Education - IDEA Flow Through	—	289,589	—	289,589
586-82-1466	Federal - Special Education - IDEA Room and Board	—	132,336	—	132,336
586-62-2402	Federal Programs - Emergency Relief	—	226,645	—	226,645
	Other Grant Programs and Activities	—	—	—	—
	All Other Costs Not Allocated	—	—	38,247,709	38,247,709
	Totals	50,000	887,893	38,247,709	39,185,602

SUPPLEMENTAL SCHEDULES

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Assessed Valuations, Tax Rates, and Extensions - Last Five Tax Levy Years
June 30, 2021

	2016	2017	2018	2019	2020
Assessed Valuation	$ 658,065,848	670,106,010	657,318,534	690,242,851	737,935,823
Tax Rates					
Educational	2.5920	2.5637	2.6634	2.5663	2.5780
Tort Immunity	0.0001	0.0001	0.0001	0.0115	0.0161
Special Education	0.0460	0.0455	0.0473	0.0457	0.0473
Operations and Maintenance	0.2914	0.2882	0.3120	0.3047	0.3072
Bond and Interest	0.1867	0.1653	0.1972	0.2490	0.2328
Transportation	0.0767	0.0759	0.0637	0.0656	0.0763
Municipal Retirement	0.0268	0.0265	0.0275	0.0266	0.0255
Social Security	0.0230	0.0228	0.0389	0.0440	0.0477
Working Cash	0.0001	0.0001	0.0001	0.0001	0.0001
Fire Prevention and Life Safety	0.0192	0.0677	0.0704	0.0682	0.0706
Total Tax Rates	3.2620	3.2558	3.4206	3.3817	3.4016
Tax Extensions					
Educational	$ 17,057,066	17,179,507	17,507,021	17,713,702	19,024,100
Tort Immunity	658	670	657	79,377	118,780
Special Education	302,710	304,898	310,911	315,440	349,230
Operations and Maintenance	1,917,603	1,931,245	2,050,833	2,103,169	2,266,659
Bond and Interest	1,110,086	1,107,855	1,296,645	1,719,270	1,718,220
Transportation	504,736	508,610	418,711	452,799	563,103
Municipal Retirement	176,361	177,578	180,762	183,604	187,822
Social Security	151,355	152,784	255,696	303,706	351,688
Working Cash	658	670	657	690	764
Fire Prevention and Life Safety	126,348	453,661	462,752	470,745	521,172
Total Tax Extensions	21,347,581	21,817,478	22,484,645	23,342,502	25,101,538

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements
General Obligation Limited School Bonds of 2015
June 30, 2021

Date of Issue	December 29, 2015
Date of Maturity	December 1, 2025
Authorized Issue	$8,305,000
Interest Rates	2.50% to 4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	$ 760,000	114,500	874,500
2023	790,000	87,450	877,450
2024	815,000	63,375	878,375
2025	840,000	38,550	878,550
2026	865,000	12,975	877,975
	4,070,000	316,850	4,386,850

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements
General Obligation Limited School Bonds of 2016
June 30, 2021

Date of Issue	April 7, 2016
Date of Maturity	December 1, 2030
Authorized Issue	$4,235,000
Interest Rates	2.50% to 4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	$ —	164,100	164,100
2023	—	164,100	164,100
2024	—	164,100	164,100
2025	—	164,100	164,100
2026	—	164,100	164,100
2027	895,000	146,200	1,041,200
2028	930,000	109,700	1,039,700
2029	965,000	71,800	1,036,800
2030	1,005,000	32,400	1,037,400
2031	410,000	6,150	416,150
	4,205,000	1,186,750	5,391,750

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements
General Obligation Limited School Bonds of 2018A
June 30, 2021

Date of Issue	July 3, 2018
Date of Maturity	December 1, 2035
Authorized Issue	$5,910,000
Interest Rates	4.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	$ 360,000	215,400	575,400
2023	375,000	200,700	575,700
2024	390,000	185,400	575,400
2025	—	177,600	177,600
2026	—	177,600	177,600
2027	—	177,600	177,600
2028	—	177,600	177,600
2029	—	177,600	177,600
2030	—	177,600	177,600
2031	670,000	164,200	834,200
2032	695,000	136,900	831,900
2033	725,000	108,500	833,500
2034	750,000	79,000	829,000
2035	785,000	48,300	833,300
2036	815,000	16,300	831,300
	5,565,000	2,220,300	7,785,300

LINCOLNWOOD SCHOOL DISTRICT 74

Schedule of Long-Term Debt Requirements
General Obligation Limited School Bonds of 2021
June 30, 2021

Date of Issue	April 29, 2021
Date of Maturity	December 1, 2039
Authorized Issue	$6,365,000
Interest Rates	2.00% to 3.00%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	PMA Securities, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	$ —	204,548	204,548
2023	—	187,850	187,850
2024	—	187,850	187,850
2025	310,000	184,750	494,750
2026	—	181,650	181,650
2027	—	181,650	181,650
2028	—	181,650	181,650
2029	—	181,650	181,650
2030	—	181,650	181,650
2031	—	181,650	181,650
2032	295,000	177,225	472,225
2033	360,000	167,400	527,400
2034	370,000	156,450	526,450
2035	380,000	145,200	525,200
2036	395,000	133,575	528,575
2037	1,245,000	108,975	1,353,975
2038	1,280,000	71,100	1,351,100
2039	1,320,000	32,100	1,352,100
2040	410,000	6,150	416,150
	6,365,000	2,853,073	9,218,073

LINCOLNWOOD
SCHOOL DISTRICT 74

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

October 28, 2021

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

In planning and performing our audit of the financial statements of the Lincolnwood School District 74 (the District), Illinois, for the year ended June 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Education, finance committee, and senior management of the Lincolnwood School District 74, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. **GASB STATEMENT NO. 87 LEASES**

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance,* which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended June 30, 2022.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the Districts's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Management Response

Management acknowledges this comment and will work to implement it by June 30, 2022, as required by GASB.

PRIOR RECOMMENDATIONS

1. GASB STATEMENT NO. 84 FIDUCIARY ACTIVITIES

Comment

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, which provides guidance regarding the identification of fiduciary activities, with criteria related to the control of the assets of the fiduciary activity and the relationship with the beneficiaries of the activity. Qualifying fiduciary activities are then required to be reported in four fiduciary fund types: 1) pension (and other employee benefit) trust funds, 2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The custodial funds category will be the focus for School Districts, as this category replaces the current agency fund reporting category with more defined criteria. In applying these new criteria, it is likely that the student activity funds for School Districts will not meet the criteria to be reported as a custodial fund under GASB Statement No. 84, and will instead need to be incorporated in to the School District's operating funds. GASB Statement No. 84 is applicable to the District's financial statements for the year ended June 30, 2021.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new custodial fund criteria in conjunction with the District's current student activity funds to determine the appropriate financial reporting for these activities under GASB Statement No. 84.

Status

This comment has been implemented and will not be repeated in the future.

2. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the previous fiscal year and current fiscal year:

Fund	6/30/20	6/30/2021
Transportation	$ —	206,270
Municipal Retirement/Social Security	54,646	—
Debt Service	—	174,500
Fire Prevention and Life Safety	—	662,490

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

Due to ROE on	Friday, October 15, 2021
Due to ISBE on	Monday, November 15, 2021
SD/JA21	

[X] School District
[ ] Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2021

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
05-016-0740-02

County Name:
Cook

Name of School District/Joint Agreement:
Lincolnwood School District 74

Address:
6950 East Prairie Road

City:
Lincolnwood

Email Address:
Cwhited@SD74.org

Zip Code:
60712

Accounting Basis:

[ ] CASH
[X] ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm:
Lauterbach & Amen, LLP

Name of Audit Manager:
Matt Beran

Address:
668 N. River Road

City:	State:	Zip Code:
Naperville	**IL**	**60563**

Phone Number:	Fax Number:
(630) 393-1483	**(630) 393-2516**

IL License Number (9 digit):	Expiration Date:
065-037815	**9/30/2024**

Email Address:
mberan@lauterbachamen.com

Annual Financial Report

Type of Auditor's Report Issued:
[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net
Single Audit and GATA Information

ISBE Use Only

[ ] Reviewed by District Superintendent/Administrator

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township: _____

[ ] Reviewed by Regional Superintendent/Cook IS

District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):	
Dr. Kimberly Nasshan					
Email Address:		Email Address:		Email Address:	
Knasshan@SD74.org					
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
(847) 675-8234					
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/21-version2)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Printed: 11/4/2021
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Printed: 11/4/2021
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TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds)	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule	CARES CRRSA ARP	28-31
Statistical Section		
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	32
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	33-35
Indirect Cost Rate - Contracts paid in Current Year	Contracts Paid in CY	36
Indirect Cost Rate - Computation	ICR Computation	37
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	38
Administrative Cost Worksheet	AC	39
Itemization Schedule	ITEMIZATION	40
Reference Page	REF	41
Notes, Opinion Letters, etc	Opinion-Notes	42
Deficit Reduction Calculation	Deficit AFR Sum Calc	43
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

3. Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**

     Attachment Manager Link

   - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc…. For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
   Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
   b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
   c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
      - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
      - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
        Federal Single Audit 2 CFR 200.500

6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
   Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. **Qualifications of Auditing Firm**
   - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
   - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- [ ] **1.** One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- [ ] **2.** One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].*
- [ ] **3.** One or more contracts were executed or purchases made contrary to the provisions *of the Illinois School Code [105 ILCS 5/10-20.21].*
- [ ] **4.** One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].*
- [ ] **5.** Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- [ ] **6.** One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **7.** One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- [ ] **8.** Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12].*
- [ ] **9.** One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS* 5/10-22.33, 20-4 and 20-5].
- [ ] **10.** One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].*
- [ ] **11.** One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois* School Code [105 ILCS 5/17-2A].
- [ ] **12.** Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.

- [ ] **13.** The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code *[105 ILCS 5/2-3.27; 2-3.28].*
- [ ] **14.** At least one of the following forms was filed with ISBE late: The FY20 AFR (ISBE FORM 50-35), FY20 Annual Statement of Affairs (ISBE Form 50-37) and FY21 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]* .

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]* .

- [ ] **15.** The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code *[105 ILCS 5/17-16 or 34-23 through 34-27].*
- [ ] **16.** The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- [ ] **17.** The district has issued school or teacher orders for wages as permitted in Illinois School Code *[105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to Illinois *School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].*
- [ ] **18.** The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- [ ] **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- [ ] **20.** Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- [X] **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1991** (Ex: 00/00/0000)
- [ ] **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Page 3

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.
In FY2021, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date 8/31/2021

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	629		162,234	274,454		$437,317
Total						$437,317

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Lauterbach & Amen, LLP
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Lauterbach & Amen, LLP
Signature

10/28/2021
mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year 2020 Equalized Assessed Valuation (EAV): 737,935,823

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.025780	+	0.003072	+	0.000763	=	0.029620	0.000001

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
24,531,391	23,288,999	1,242,392	21,140,624

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates		Other		Total
0	+	0	+	0	+	0	+	0	+	0	=	0

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

X	a. 6.9% for elementary and high school districts,	50,917,572
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	20,205,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- ☐ Pending Litigation
- ☐ Material Decrease in EAV
- ☐ Material Increase/Decrease in Enrollment
- ☐ Adverse Arbitration Ruling
- ☐ Passage of Referendum
- ☐ Taxes Filed Under Protest
- ☐ Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- ☐ Other Ongoing Concerns (Describe & Itemize)

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

https://www.isbe.net/Pages/School-District-Financial-Profile.aspx

District Name: Lincolnwood School District 74
District Code: 05-016-0740-02
County Name: Cook

1.	**Fund Balance to Revenue Ratio:**		**Total**	**Ratio**	**Score**	4
	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	21,140,624.00	0.862	**Weight**	0.35
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	24,531,391.00		**Value**	1.40
	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2.	**Expenditures to Revenue Ratio:**		**Total**	**Ratio**	**Score**	4
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	23,288,999.00	0.949	**Adjustment**	0
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	24,531,391.00		**Weight**	0.35
	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	**Value**	1.40
	Possible Adjustment:					
3.	**Days Cash on Hand:**		**Total**	**Days**	**Score**	4
	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	21,360,709.00	330.19	**Weight**	0.10
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	64,691.66		**Value**	0.40
4.	**Percent of Short-Term Borrowing Maximum Remaining:**		**Total**	**Percent**	**Score**	4
	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	18,579,010.22		**Value**	0.40
5.	**Percent of Long-Term Debt Margin Remaining:**		**Total**	**Percent**	**Score**	3
	Long-Term Debt Outstanding (P3, Cell H38)		20,205,000.00	60.31	**Weight**	0.10
	Total Long-Term Debt Allowed (P3, Cell H32)		50,917,571.79		**Value**	0.30

Total Profile Score: **3.90** *

Estimated 2022 Financial Profile Designation: **RECOGNITION**

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

Page 5

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		10,391,649	3,072,181	740,716	1,197,917	243,699	738,385	6,698,962	17,684	3,925,092
5	Investments	120									
6	Taxes Receivable	130	9,362,473	1,095,243	830,496	272,153	260,396		382	57,388	251,955
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	187,084			108,594					
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180	233,603	7,179						184,274	
12	Other Current Assets (Describe & Itemize)	190									
13	**Total Current Assets**		20,174,809	4,174,603	1,571,212	1,578,664	504,095	738,385	6,699,344	259,346	4,177,047
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	161,586	25,422		67,471		3,320			751,644
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	499,137	2,929							
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	9,362,473	1,095,243	830,496	272,153	260,396		382	57,388	251,955
33	Due to Activity Fund Organizations	493									
34	**Total Current Liabilities**		10,023,196	1,123,594	830,496	339,624	260,396	3,320	382	57,388	1,003,599
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	233,603	3,051,009	740,716	1,239,040	243,699	735,065		201,958	3,173,448
39	Unreserved Fund Balance	730	9,918,010						6,698,962		
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		20,174,809	4,174,603	1,571,212	1,578,664	504,095	738,385	6,699,344	259,346	4,177,047
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	21,452								
46	**Total Student Activity Current Assets For Student Activity Funds**		21,452								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	21,452								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		21,452								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		20,196,261	4,174,603	1,571,212	1,578,664	504,095	738,385	6,699,344	259,346	4,177,047
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		10,023,196	1,123,594	830,496	339,624	260,396	3,320	382	57,388	1,003,599
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	255,055	3,051,009	740,716	1,239,040	243,699	735,065	0	201,958	3,173,448
60	Unreserved Fund Balance District with Student Activity Funds	730	9,918,010	0	0	0	0	0	6,698,962	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		20,196,261	4,174,603	1,571,212	1,578,664	504,095	738,385	6,699,344	259,346	4,177,047

Print Date: 11/4/2021
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BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2021

Page 6

	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,337,500	
17	Building & Building Improvements	230		33,823,576	
18	Site Improvements & Infrastructure	240		816,688	
19	Capitalized Equipment	250		1,640,220	
20	Construction in Progress	260		1,669,815	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			20,205,000
23	**Total Capital Assets**			40,287,799	20,205,000
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			20,205,000
37	**Total Long-Term Liabilities**				20,205,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			40,287,799	
41	**Total Liabilities and Fund Balance**		0	40,287,799	20,205,000
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			40,287,799	20,205,000
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				20,205,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			40,287,799	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	40,287,799	20,205,000

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

Page 7

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	**1000**	19,059,738	2,201,298	1,665,095	719,078	636,909	3,992	44,548	99,258	555,635
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0				
6	**STATE SOURCES**	**3000**	1,165,296	0	0	436,688	0	0	0	0	0
7	**FEDERAL SOURCES**	**4000**	890,243	14,502	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		21,115,277	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	10,424,720								
10	**Total Receipts/Revenues**		31,539,997	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	**1000**	12,989,351				209,464			0	
13	**Support Services**	**2000**	5,315,489	1,909,575		938,270	401,561	1,688,226		159,020	1,689,490
14	**Community Services**	**3000**	0	0		0	0			0	
15	**Payments to Other Districts & Governmental Units**	**4000**	2,136,314	0	0	0	0	0		0	0
16	**Debt Service**	**5000**	0	0	1,812,150	0	0			0	0
17	**Total Direct Disbursements/Expenditures**		20,441,154	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	10,424,720	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		30,865,874	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		674,123	306,225	(147,055)	217,496	25,884	(1,684,234)	44,548	(59,762)	(1,133,855)
21	**OTHER SOURCES/USES OF FUNDS**										
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140								35,000	
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210			57,523				6,307,477		
34	Premium on Bonds Sold	7220							872,049		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990						1,009,787			
44	**Total Other Sources of Funds**		0	0	57,523	0	0	1,009,787	7,179,526	35,000	0
45	**OTHER USES OF FUNDS (8000)**										

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

Page 8

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description (Enter Whole Dollars)**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140	35,000								
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							1,009,787		
76	**Total Other Uses of Funds**		35,000	0	0	0	0	0	1,009,787	0	0
77	**Total Other Sources/Uses of Funds**		(35,000)	0	57,523	0	0	1,009,787	6,169,739	35,000	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		639,123	306,225	(89,532)	217,496	25,884	(674,447)	6,214,287	(24,762)	(1,133,855)
79	**Fund Balances without Student Activity Funds - July 1, 2020**		9,512,490	2,744,784	830,248	1,021,544	217,815	1,409,512	484,675	226,720	4,307,303
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances without Student Activity Funds - June 30, 2021**		10,151,613	3,051,009	740,716	1,239,040	243,699	735,065	6,698,962	201,958	3,173,448
84											
85	**Student Activity Fund Balance - July 1, 2020**		20,515								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	**1799**	1,579								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	**1999**	642								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		937								
91	**Student Activity Fund Balance - June 30, 2021**		21,452								
92											

Page 9

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	19,061,317	2,201,298	1,665,095	719,078	636,909	3,992	44,548	99,258	555,635
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,165,296	0	0	436,688	0	0	0	0	0
97	FEDERAL SOURCES	4000	890,243	14,502	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		21,116,856	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	10,424,720	0	0	0	0	0		0	0
100	Total Receipts/Revenues		31,541,576	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,989,993				209,464				
103	Support Services	2000	5,315,489	1,909,575		938,270	401,561	1,688,226		159,020	1,689,490
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	2,136,314	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,812,150	0	0			0	0
107	Total Direct Disbursements/Expenditures		20,441,796	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	10,424,720	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		30,866,516	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		675,060	306,225	(147,055)	217,496	25,884	(1,684,234)	44,548	(59,762)	(1,133,855)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	57,523	0	0	1,009,787	7,179,526	35,000	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		35,000	0	0	0	0	0	1,009,787	0	0
116	Total Other Sources/Uses of Funds		(35,000)	0	57,523	0	0	1,009,787	6,169,739	35,000	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2021		10,173,065	3,051,009	740,716	1,239,040	243,699	735,065	6,698,962	201,958	3,173,448

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 10

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies (1110-1120) [7]		17,630,241	2,097,987	1,654,041	490,163	178,185		685	97,613	476,393
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	319,178								
8	FICA/Medicare Only Purposes Levies	1150					316,279				
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**		17,949,419	2,097,987	1,654,041	490,163	494,464	0	685	97,613	476,393
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	432,917			211,250	138,241				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		432,917	0	0	211,250	138,241	0	0	0	0
19	**TUITION**	**1300**									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	140,902								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	29,430								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - 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 Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - 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**		170,332								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 11

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	122,312	24,533	11,054	11,451	4,204	3,992	43,863	1,645	29,242
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		122,312	24,533	11,054	11,451	4,204	3,992	43,863	1,645	29,242
68	**FOOD SERVICE**	**1600**									
69	Sales to Pupils - Lunch	1611	55,872								
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**		55,872								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	74,500								
80	Book Store Sales	1730	(1,993)								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	35,973								
82	Student Activity Funds Revenues	1799	1,579								
83	**Total District/School Activity Income (without Student Activity Funds)**		108,480	0							
84	**Total District/School Activity Income (with Student Activity Funds)**		110,059								
85	**TEXTBOOK INCOME**	**1800**									
86	Rentals - Regular Textbooks	1811	62,648								
87	Rentals - Summer School Textbooks	1812	53,702								
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823	800								
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	**Total Textbook Income**		117,150								
96	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
97	Rentals	1910		78,778							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	56,592								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 12

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Proceeds from Vendors' Contracts	1980									
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	46,664			6,214					50,000
110	**Total Other Revenue from Local Sources**		103,256	78,778	0	6,214	0	0	0	0	50,000
111	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	19,059,738	2,201,298	1,665,095	719,078	636,909	3,992	44,548	99,258	555,635
112	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**	**1000**	19,061,317								
113	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	**Total Flow-Through Receipts/Revenues from One District to Another District**	**2000**	0	0		0	0				
118	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
119	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,162,898								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	**Total Unrestricted Grants-In-Aid**		1,162,898	0	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private Facility Tuition	3100	629								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	**Total Special Education**		629	0		0					
135	**CAREER AND TECHNICAL EDUCATION (CTE)**										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	**Total Career and Technical Education**		0	0			0				
144	**BILINGUAL EDUCATION**										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	**Total Bilingual Ed**		0				0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 13

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	**TRANSPORTATION**										
154	Transportation - Regular and Vocational	3500				162,234					
155	Transportation - Special Education	3510				274,454					
156	Transportation - Other (Describe & Itemize)	3599									
157	**Total Transportation**		0	0		436,688	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780	1,769								
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	**Total Restricted Grants-In-Aid**		2,398	0	0	436,688	0	0	0	0	0
172	**Total Receipts from State Sources**	**3000**	1,165,296	0	0	436,688	0	0	0	0	0
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 Fed Govt (Describe & Itemize)	4009									
177	**Total Unrestricted Grants-In-Aid Received Directly from the Federal 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 the 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 - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 14

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
188	Title V - Rural Education Initiative (REI)	4107									
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	4,133								
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	**Total Food Service**		4,133				0				
201	**TITLE I**										
202	Title I - Low Income	4300	182,993								
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**		182,993	0		0	0				
207	**TITLE IV**										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	**Total Title IV**		0	0		0	0				
212	**FEDERAL - SPECIAL EDUCATION**										
213	Fed - Spec Education - Preschool Flow-Through	4600									
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	299,345								
216	Fed - Spec Education - IDEA - Room & Board	4625	132,336								
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	**Total Federal - Special Education**		431,681	0		0	0				
220	**CTE - PERKINS**										
221	CTE - Perkins - Title IIIE - 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									
226	ARRA - Title I - Low Income	4851									
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									

Printed Date: 11/4/2021
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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2021

Page 15

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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 Govt Services Stabilization	4870									
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									
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 - Immigrant Education Program (IEP)	4905									
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	26,726								
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	3,799								
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	11,439								
266	Medicaid Matching Funds - Fee-for-Service Program	4992	17,329								
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	212,143	14,502							
268	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		890,243	14,502	0	0	0	0		0	0
269	**Total Receipts/Revenues from Federal Sources**	**4000**	890,243	14,502	0	0	0	0	0	0	0
270	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		21,115,277	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
271	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		21,116,856	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 16

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	**1000**										
5	Regular Programs	1100	7,543,532	1,108,906	167,016	207,003	163,777	598	67,842	455,321	9,713,995	9,611,093
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	237,193	79,268		1,463					317,924	320,578
8	Special Education Programs (Functions 1200-1220)	1200	1,039,790	233,240	1,327	1,808	0	180	6,902		1,283,247	1,295,127
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	497,470	72,005	34,584	4,740					608,799	622,775
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	23,903	306	991			3,500			28,700	26,000
15	Summer School Programs	1600				151					151	6,000
16	Gifted Programs	1650	235,728	26,161		903					262,792	293,564
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	666,844	91,687	227	14,985					773,743	786,139
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/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						642			642	
34	**Total Instruction [10] (without Student Activity Funds)**	**1000**	10,244,460	1,611,573	204,145	231,053	163,777	4,278	74,744	455,321	12,989,351	12,961,276
35	**Total Instruction [10] (with Student Activity Funds)**	**1000**	10,244,460	1,611,573	204,145	231,053	163,777	4,920	74,744	455,321	12,989,993	12,961,276
36	**SUPPORT SERVICES (ED)**	**2000**										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110	387,452	31,915		432					419,799	422,862
39	Guidance Services	2120									0	
40	Health Services	2130	130,820	29,469	54,779	77,404		418			292,890	247,461
41	Psychological Services	2140	175,397	30,771	2,477						208,645	208,921
42	Speech Pathology & Audiology Services	2150	276,485	32,954		299					309,738	311,195
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	65,108	363							65,471	66,045
44	**Total Support Services - Pupils**	**2100**	1,035,262	125,472	57,256	78,135	0	418	0	0	1,296,543	1,256,484
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210	361,375	40,972	14,897	626		1,728			419,598	477,600
47	Educational Media Services	2220	246,143	26,749		6,675					279,567	289,516
48	Assessment & Testing	2230			14,525						14,525	14,525
49	**Total Support Services - Instructional Staff**	**2200**	607,518	67,721	29,422	7,301	0	1,728	0	0	713,690	781,641
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310		57,269	203,068	42		14,847			275,226	318,400
52	Executive Administration Services	2320	262,639	32,374	1,128	307		2,254			298,702	304,219
53	Special Area Administration Services	2330	138,462	38,518							176,980	176,373
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	**2300**	401,101	128,161	204,196	349	0	17,101	0	0	750,908	798,992

Print Date: 11/4/2021
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 17

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	714,664	187,497	2,055	1,646		537			906,399	906,188
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	**2400**	714,664	187,497	2,055	1,646	0	537	0	0	906,399	906,188
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	177,324	29,145				1,271			207,740	203,525
62	Fiscal Services	2520	217,213	43,532	102,392	3,720		19,254			386,111	406,449
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	240,566	57,834	697	73,733		348			373,178	562,242
66	Internal Services	2570			28,311						28,311	28,000
67	**Total Support Services - Business**	**2500**	635,103	130,511	131,400	77,453	0	20,873	0	0	995,340	1,200,216
68	**SUPPORT SERVICES - CENTRAL**											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	81,500	6,219	28,080	(250)		1,747			117,296	124,177
72	Staff Services	2640									0	
73	Data Processing Services	2660	455,726	79,540	22			25			535,313	522,271
74	**Total Support Services - Central**	**2600**	537,226	85,759	28,102	(250)	0	1,772	0	0	652,609	646,448
75	Other Support Services (Describe & Itemize)	2900									0	
76	**Total Support Services**	**2000**	3,930,874	725,121	452,431	164,634	0	42,429	0	0	5,315,489	5,589,969
77	**COMMUNITY SERVICES (ED)**	**3000**									0	2,000
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			28,856			2,107,458			2,136,314	2,073,825
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 Govt Units (In-State)**	**4100**			28,856			2,107,458			2,136,314	2,073,825
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	4290									0	
94	**Total Payments to Other Govt Units -Tuition (In State)**	**4200**						0			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	4390									0	
102	**Total Payments to Other Govt Units -Transfers (In-State)**	**4300**			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	**Total Payments to Other Govt Units**	**4000**			28,856			2,107,458			2,136,314	2,073,825
105	**DEBT SERVICES (ED)**	**5000**										
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

Print Date: 11/4/2021
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 18

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	**Total Interest on Short-Term Debt**	**5100**						0			0	0
113	**Debt Services - Interest on Long-Term Debt**	**5200**									0	
114	**Total Debt Services**	**5000**						0			0	0
115	**PROVISIONS FOR CONTINGENCIES (ED)**	**6000**										
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)**		14,175,334	2,336,694	685,432	395,687	163,777	2,154,165	74,744	455,321	20,441,154	20,627,070
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)**		14,175,334	2,336,694	685,432	395,687	163,777	2,154,807	74,744	455,321	20,441,796	20,627,070
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										674,123	
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										675,060	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	**2000**										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	472,023	74,382	888,720	424,821	13,996	1,710	33,923		1,909,575	2,204,961
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	**2500**	472,023	74,382	888,720	424,821	13,996	1,710	33,923	0	1,909,575	2,204,961
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	**2000**	472,023	74,382	888,720	424,821	13,996	1,710	33,923	0	1,909,575	2,204,961
134	**COMMUNITY SERVICES (O&M)**	**3000**									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
144	**DEBT SERVICES (O&M)**	**5000**										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation 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			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	**5200**									0	
153	**Total Debt Services**	**5000**						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	**6000**										
155	**Total Direct Disbursements/Expenditures**		472,023	74,382	888,720	424,821	13,996	1,710	33,923	0	1,909,575	2,204,961
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										306,225	

Print Date: 11/4/2021
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 19

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
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 Districts & Govt Units (In-State)**	**4000**						0			0	0
165	**DEBT SERVICES (DS)**	**5000**										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
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									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**						534,400			534,400	534,400
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**						1,085,000			1,085,000	1,085,000
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**						192,750			192,750	18,250
176	**Total Debt Services**	**5000**			0			1,812,150			1,812,150	1,637,650
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**										
178	**Total Disbursements/ Expenditures**				0			1,812,150			1,812,150	1,637,650
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(147,055)	
180												
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550			938,270						938,270	732,000
187	Other Support Services (Describe & Itemize)	2900									0	
188	**Total Support Services**	**2000**	0	0	938,270	0	0	0	0	0	938,270	732,000
189	**COMMUNITY SERVICES (TR)**	**3000**									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	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 (Describe & Itemize)	4190									0	
198	**Total Payments to Other Govt. Units (In-State)**	**4100**			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	**4400**									0	
200	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
201	**DEBT SERVICES (TR)**	**5000**										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
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	

Print Date: 11/4/2021
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 20

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	**Total Debt Services - Interest On Short-Term Debt**	**5100**						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	**5300**									0	
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	**5400**									0	
212	**Total Debt Services**	**5000**						0			0	0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**										
214	**Total Disbursements/ Expenditures**		0	0	938,270	0	0	0	0	0	938,270	732,000
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										217,496	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	**1000**										
219	Regular Programs	1100		109,667							109,667	108,760
220	Pre-K Programs	1125		11,072							11,072	10,700
221	Special Education Programs (Functions 1200-1220)	1200		68,554							68,554	70,675
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		6,842							6,842	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		987							987	4,800
228	Summer School Programs	1600									0	
229	Gifted Programs	1650		3,204							3,204	3,675
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800		9,138							9,138	9,305
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	**1000**		209,464							209,464	214,640
234	**SUPPORT SERVICES (MR/SS)**	**2000**										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110		5,466							5,466	5,725
237	Guidance Services	2120									0	
238	Health Services	2130		25,547							25,547	27,750
239	Psychological Services	2140		2,382							2,382	2,500
240	Speech Pathology & Audiology Services	2150		3,720							3,720	3,825
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,464							3,464	3,865
242	**Total Support Services - Pupils**	**2100**		40,579							40,579	43,665
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210		16,343							16,343	16,400
245	Educational Media Services	2220		3,429							3,429	3,600
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	**2200**		19,772							19,772	20,000
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		3,857							3,857	4,000
251	Special Area Administration Services	2330		5,071							5,071	5,250
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	**2300**		8,928							8,928	9,250
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		53,328							53,328	54,650
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

Print Date: 11/4/2021
{5592467b-e9f0-4947-8b30-549e014cc8d4}

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 21

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
258	**Total Support Services - School Administration**	**2400**		53,328							53,328	54,650
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		2,568							2,568	2,550
261	Fiscal Services	2520		43,131							43,131	42,750
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		98,887							98,887	103,550
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		46,608							46,608	45,669
266	Internal Services	2570									0	
267	**Total Support Services - Business**	**2500**		191,194							191,194	194,519
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		16,590							16,590	16,675
272	Staff Services	2640									0	
273	Data Processing Services	2660		71,170							71,170	70,681
274	**Total Support Services - Central**	**2600**		87,760							87,760	87,356
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	**2000**		401,561							401,561	409,440
277	**COMMUNITY SERVICES (MR/SS)**	**3000**									0	
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	**4000**		0							0	0
283	**DEBT SERVICES (MR/SS)**	**5000**										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	**5000**						0			0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**										
292	**Total Disbursements/Expenditures**			611,025				0			611,025	624,080
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										25,884	
294												
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	**2000**										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530			88,354		1,597,473		2,399		1,688,226	1,835,058
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	**2000**	0	0	88,354	0	1,597,473	0	2,399	0	1,688,226	1,835,058
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	**4000**			0			0			0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	**6000**										
309	**Total Disbursements/ Expenditures**		0	0	88,354	0	1,597,473	0	2,399	0	1,688,226	1,835,058

Print Date: 11/4/2021
{5592467b-e9f0-4947-8b30-549e014cc8d4}

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 22

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	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	Budget
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,684,234)	
311												
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	**1000**										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	**Total Instruction**[14]	**1000**	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**										
346	**Support Services - Pupil**	**2100**										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	**2300**										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			159,020						159,020	169,000

Print Date: 11/4/2021
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 23

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
365	**Total Support Services - General Administration**	**2300**	0	0	159,020	0	0	0	0	0	159,020	169,000
366	**Support Services - School Administration**	**2400**										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0	
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Operation & Maintenance of Plant Services	2540									0	
374	Pupil Transportation Services	2550									0	
375	Food Services	2560									0	
376	Internal Services	2570									0	
377	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0	0
378	**Support Services - Central**	**2600**										
379	Direction of Central Support Services	2610									0	
380	Planning, Research, Development & Evaluation Services	2620									0	
381	Information Services	2630									0	
382	Staff Services	2640									0	
383	Data Processing Services	2660									0	
384	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0	0
385	**Other Support Services *(Describe & Itemize)***	**2900**									0	
386	**Total Support Services**	**2000**	0	0	159,020	0	0	0	0	0	159,020	169,000
387	**COMMUNITY SERVICES (TF)**	**3000**									0	
388	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**										
389	**Payments to Other Dist & Govt Units (In-State)**											
390	Payments for Regular Programs	4110									0	
391	Payments for Special Education Programs	4120									0	
392	Payments for Adult/Continuing Education Programs	4130									0	
393	Payments for CTE Programs	4140									0	
394	Payments for Community College Programs	4170									0	
395	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	
396	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0	0
397	Payments for Regular Programs - Tuition	4210									0	
398	Payments for Special Education Programs - Tuition	4220									0	
399	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
400	Payments for CTE Programs - Tuition	4240									0	
401	Payments for Community College Programs - Tuition	4270									0	
402	Payments for Other Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	
404	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0	0
405	Payments for Regular Programs - Transfers	4310									0	
406	Payments for Special Education Programs - Transfers	4320									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
408	Payments for CTE Programs - Transfers	4340									0	
409	Payments for Community College Program - Transfers	4370									0	
410	Payments for Other Programs - Transfers	4380									0	
411	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
412	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0	0
415	**DEBT SERVICES (TF)**	**5000**										
416	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
417	Tax Anticipation Warrants	5110									0	
418	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
419	Other Interest or Short-Term Debt	5150									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2021

Page 24

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
420	**Total Debt Services - Interest on Short-Term Debt**	**5000**						0			0	0
421	**PROVISIONS FOR CONTINGENCIES (TF)**	**6000**										
422	**Total Disbursements/Expenditures**		0	0	159,020	0	0	0	0	0	159,020	169,000
423	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(59,762)	
425	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**											
426	**SUPPORT SERVICES (FP&S)**	**2000**										
427	**SUPPORT SERVICES - BUSINESS**											
428	Facilities Acquisition & Construction Services	2530			47,029						47,029	70,000
429	Operation & Maintenance of Plant Services	2540					1,642,461				1,642,461	957,000
430	**Total Support Services - Business**	**2500**	0	0	47,029	0	1,642,461	0	0	0	1,689,490	1,027,000
431	Other Support Services (Describe & Itemize)	2900									0	
432	**Total Support Services**	**2000**	0	0	47,029	0	1,642,461	0	0	0	1,689,490	1,027,000
433	**PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)**	**4000**										
434	Payments to Regular Programs	4110									0	
435	Payments to Special Education Programs	4120									0	
436	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
437	**Total Payments to Other Govt Units**	**4000**						0			0	0
438	**DEBT SERVICES (FP&S)**	**5000**										
439	**DEBT SERVICES- INTEREST ON SHORT-TERM DEBT**											
440	Tax Anticipation Warrants	5110									0	
441	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
442	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0	0
443	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	**5200**									0	
444	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0	
445	**Total Debt Service**	**5000**						0			0	0
446	**PROVISION FOR CONTINGENCIES (FP&S)**	**6000**										
447	**Total Disbursements/Expenditures**		0	0	47,029	0	1,642,461	0	0	0	1,689,490	1,027,000
448	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(1,133,855)	

Page 25

SCHEDULE OF AD VALOREM TAX RECEIPTS

	A	B	C	D	E	F
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy & Prior Levies) ***	**Taxes Received (from the 2020 Levy)**	**Taxes Received (from 2019 & Prior Levies)**	**Total Estimated Taxes (from the 2020 Levy)**	**Estimated Taxes Due (from the 2020 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	17,630,241	9,642,954	7,987,287	19,024,100	9,381,146
5	Operations & Maintenance	2,097,987	1,148,926	949,061	2,266,659	1,117,733
6	Debt Services **	1,654,041	870,933	783,108	1,718,220	847,287
7	Transportation	490,163	285,426	204,737	563,103	277,677
8	Municipal Retirement	178,185	95,204	82,981	187,822	92,618
9	Capital Improvements	0		0		0
10	Working Cash	685	387	298	764	377
11	Tort Immunity	97,613	60,208	37,405	118,780	58,572
12	Fire Prevention & Safety	476,393	264,172	212,221	521,172	257,000
13	Leasing Levy	0		0		0
14	Special Education	319,178	177,018	142,160	349,230	172,212
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	316,279	178,264	138,015	351,688	173,424
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	23,260,765	12,723,492	10,537,273	25,101,538	12,378,046

** The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.*

*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*

Page 26

SCHEDULE OF SHORT-TERM DEBT

Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)				
Total CPPRT Notes				0
TAX ANTICIPATION WARRANTS (TAW)				
Educational Fund				0
Operations & Maintenance Fund				0
Debt Services - Construction				0
Debt Services - Working Cash				0
Debt Services - Refunding Bonds				0
Transportation Fund				0
Municipal Retirement/Social Security Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TAWs	0	0	0	0
TAX ANTICIPATION NOTES (TAN)				
Educational Fund				0
Operations & Maintenance Fund				0
Fire Prevention & Safety Fund				0
Other - (Describe & Itemize)				0
Total TANs	0	0	0	0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)				
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
General State Aid/Evidence-Based Funding Anticipation Certificates				
Total (All Funds)				0
OTHER SHORT-TERM BORROWING				
Total Other Short-Term Borrowing (Describe & Itemize)				0

SCHEDULE OF LONG-TERM DEBT

Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2020	Issued July 1, 2020 thru June 30, 2021	Any differences (Described and Itemize)	Retired July 1, 2020 thru June 30, 2021	Outstanding Ending June 30, 2021	Amount to be Provided for Payment on Long-Term Debt
General Obligation Limited Tax Bonds 2015	12/29/15	8,505,000	1	4,810,000			740,000	4,070,000	4,070,000
General Obligation Limited Tax Bonds 2016	04/07/16	4,235,000	1	4,205,000				4,205,000	4,205,000
General Obligation Limited Tax Bonds 2018A	07/03/18	5,910,000	1	5,910,000			345,000	5,565,000	5,565,000
General Obligation Limited Tax Bonds 2021	04/29/21	6,365,000	1		6,365,000			6,365,000	6,365,000
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
								0	
		25,015,000		14,925,000	6,365,000	0	1,085,000	20,205,000	20,205,000

• Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other _____
8. Other _____
9. Other _____

Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures

Page 27

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description (Enter Whole Dollars)	Account No	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
Cash Basis Fund Balance as of July 1, 2020						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	97,613	319,178			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	1,645				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		99,258	319,178	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	159,020				
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	--					
Total Disbursements		159,020	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2021		(59,762)	319,178	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	(59,762)	319,178	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]

Yes ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	159,020
Total Reserve Remaining:	(59,762)

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	159,020
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 40 tab	0
Total	0
C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	**OK**

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

55 ILCS 5/5-1006.7

Page 28

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

CARES, CRRSA, and ARP SCHEDULE - FY 2021

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS -FOLLOW LINK BELOW:
https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	X	Yes			No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY21 reported on the FY21 AFR for FY20 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports for expenditures reported in the prior year FY20 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	173,914	14,502								188,416
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
Total Revenue Section A		173,914	14,502		0	0	0			0	188,416

Revenue Section B

Section B is for revenue recognized in FY21 reported on the FY21 AFR and for FY21 EXPENDITURES claimed on July 1, 2020 through June 30, 2021 FRIS grant expenditure reports and reported in the FY21 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below) https://www.isbe.net/_layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx	link in cell A22										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	38,229									38,229
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		38,229	0		0	0	0			0	38,229

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	212,143	14,502		0	0	0			0	226,645

Page 29

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
31	Total Other Federal Revenue from Revenue Tab	4998	212,143	14,502		0	0	0			0	226,645
32	Difference (must equal 0)		0	0		0	0	0			0	0
33	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
34												
35	**Part 2: CARES, CRRSA, and ARP EXPENDITURES**											
36	**Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.**											
37	**Expenditure Section A:**											
38				----------DISBURSEMENTS----------								
39	**ESSER I EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
40				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
41	**FUNCTION**											
42	**1. List the total expenditures for the Functions 1000 and 2000 below**											
43	INSTRUCTION Total Expenditures	1000				0	27,130	73,340				100,470
44	SUPPORT SERVICES Total Expenditures	2000		16,534		21,202	36,743					74,479
45												
46	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
47	Facilities Acquisition and Construction Services (Total)	2530										0
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					13,467					13,467
49	FOOD SERVICES (Total)	2560										0
50												
51	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
52	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
55	**Expenditure Section B:**											
56				----------DISBURSEMENTS----------								
57	**CARES ACT -Nutrition Funding EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
58				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
59	**FUNCTION**											
60	**1. List the total expenditures for the Functions 1000 and 2000 below**											
61	INSTRUCTION Total Expenditures	1000										0
62	SUPPORT SERVICES Total Expenditures	2000										0
63												
64	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
65	Facilities Acquisition and Construction Services (Total)	2530										0
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
67	FOOD SERVICES (Total)	2560										0
68												
69	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
70	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

Page 30

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
72	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	**Total Technology**				**0**	**0**	**0**		**0**		**0**
73	**Expenditure Section C:**											
74				----------DISBURSEMENTS----------								
75	**ESSER II EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
76				**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total Expenditures**
77	**FUNCTION**											
78	**1. List the total expenditures for the Functions 1000 and 2000 below**											
79	**INSTRUCTION Total Expenditures**	**1000**										**0**
80	**SUPPORT SERVICES Total Expenditures**	**2000**					38,229					**38,229**
82	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
83	**Facilities Acquisition and Construction Services (Total)**	**2530**										**0**
84	**OPERATION & MAINTENANCE OF PLANT SERVICES (Total)**	**2540**										**0**
85	**FOOD SERVICES (Total)**	**2560**										**0**
87	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
88	**TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)**	**1000**										**0**
89	**TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)**	**2000**										**0**
90	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	**Total Technology**				**0**	**0**	**0**		**0**		**0**
91	**Expenditure Section D:**											
92				----------DISBURSEMENTS----------								
93	**GEER I EXPENDITURES**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
94				**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total Expenditures**
95	**FUNCTION**											
96	**1. List the total expenditures for the Functions 1000 and 2000 below**											
97	**INSTRUCTION Total Expenditures**	**1000**										**0**
98	**SUPPORT SERVICES Total Expenditures**	**2000**										**0**
100	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
101	**Facilities Acquisition and Construction Services (Total)**	**2530**										**0**
102	**OPERATION & MAINTENANCE OF PLANT SERVICES (Total)**	**2540**										**0**
103	**FOOD SERVICES (Total)**	**2560**										**0**
105	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
106	**TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)**	**1000**										**0**
107	**TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)**	**2000**										**0**
108	**TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)**	**Total Technology**				**0**	**0**	**0**		**0**		**0**
109	**Expenditure Section E:**											
110				----------DISBURSEMENTS----------								
111	**Other CARES, CRRSA, ARP Federal Stimulus**			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

Page 31

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
112	**Fund EXPENDITURES**			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	**FUNCTION**											
114	**1. List the total expenditures for the Functions 1000 and 2000 below**											
115	INSTRUCTION Total Expenditures	1000										0
116	SUPPORT SERVICES Total Expenditures	2000										0
118	**2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)**											
119	Facilities Acquisition and Construction Services (Total)	2530										0
120	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
121	FOOD SERVICES (Total)	2560										0
123	**3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).**											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
128	**Expenditure Section F:**											
129	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
130				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
131				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
132	**FUNCTION**											
133	INSTRUCTION	1000		0	0	0	27,130	73,340	0	0		100,470
134	SUPPORT SERVICES	2000		16,534	0	21,202	74,972	0	0	0		112,708
135	TOTAL EXPENDITURES											213,178
137	**Expenditure Section G:**											
138	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**			----------DISBURSEMENTS----------								
139				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
140				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
141	**FUNCTION**											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

Page 32

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	**Acct #**	**Cost Beginning July 1, 2020**	**Add: Additions July 1, 2020 thru June 30, 2021**	**Less: Deletions July 1, 2020 thru June 30, 2021**	**Cost Ending June 30, 2021**	**Life In Years**	**Accumlated Depreciation Beginning July 1, 2020**	**Add: Depreciation Allowable July 1, 2020 thru June 30, 2021**	**Less: Depreciation Deletions July 1, 2020 thru June 30, 2021**	**Accumulated Depreciation Ending June 30, 2021**	**Ending Balance Undepreciated June 30, 2021**
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	2,337,500			2,337,500						2,337,500
6	Depreciable Land	222				0	**50**				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	57,292,373	279,709	8,134	57,563,948	**50**	21,815,197	1,932,291	7,116	23,740,372	33,823,576
9	Temporary Buildings	232				0	**20**				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,060,107	299,976		2,360,083	**20**	1,472,480	70,915		1,543,395	816,688
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	7,572,636	372,198		7,944,834	**10**	5,767,573	537,041		6,304,614	1,640,220
13	5 Yr Schedule	252				0	**5**				0	0
14	3 Yr Schedule	253				0	**3**				0	0
15	**Construction in Progress**	**260**	223,570	1,632,815	186,570	1,669,815	**--**					1,669,815
16	**Total Capital Assets**	**200**	69,486,186	2,584,698	194,704	71,876,180		29,055,250	2,540,247	7,116	31,588,381	40,287,799
17	**Non-Capitalized Equipment**	**700**				111,066	**10**		11,107			
18	**Allowable Depreciation**								2,551,354			

Page 33

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO	ACCOUNT TITLE		Amount
OPERATING EXPENSE PER PUPIL					
EXPENDITURES:					
ED	Expenditures 16-24, L116		Total Expenditures	$	20,441,154
O&M	Expenditures 16-24, L155		Total Expenditures		1,909,575
DS	Expenditures 16-24, L178		Total Expenditures		1,812,150
TR	Expenditures 16-24, L214		Total Expenditures		938,270
MR/SS	Expenditures 16-24, L299		Total Expenditures		611,025
TORT	Expenditures 16-24, L429		Total Expenditures		159,020
			Total Expenditures	$	**25,871,194**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
TR	Revenues10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		317,924
ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		151
ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0
ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,136,314
ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		163,777
ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		74,744
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		13,996
O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		33,923
DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,085,000
TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0
TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		11,072
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0
MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		0
MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0
Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0
Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0
Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0
Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0
Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0
Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0
Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0
Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0
Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0
Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0
Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0
Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0

Page 34

	A	B	C	D	E	F	H
1	**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)**						
2	*This schedule is completed for school districts only.*						
4	**Fund**	**Sheet, Row**		**ACCOUNT NO - TITLE**		**Amount**	
92	Tort	Expenditures 16-24, L394, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L421, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)**	$	**3,836,901**	
97				**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)**		22,034,293	
98				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021**		1,155.00	
99				**Estimated OEPP (Line 97 divided by Line 98)**	$	**19,077.31**	

Page 35

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO	ACCOUNT NO - TITLE	Amount
			PER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REVENUES:				
TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	$ 0
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600	Total Food Service	55,872
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	108,480
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	62,648
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	78,778
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	629
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	0
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	436,688
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	1,769
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	4,133
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	182,993
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	299,345
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	132,336
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L255, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	26,726
ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality	3,799
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	11,439
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	17,329
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	226,645
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(188,416)
ED-TR-MR/SS	**Revenues (Part of EBF Payment)**	**3100**	**Special Education Contributions from EBF Funds ****	417,586
ED-MR/SS	**Revenues (Part of EBF Payment)**	**3300**	**English Learning (Bilingual) Contributions from EBF Funds ****	42,144

Total Deductions for PCTC Computation Line 104 through Line 193	$	**1,920,923**
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		20,113,370
Total Depreciation Allowance (from page 32, Line 18, Col I)		2,551,354
Total Allowance for PCTC Computation (Line 196 plus Line 197)		22,664,724
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		1,155.00
Total Estimated PCTC (Line 198 divided by Line 199) *	$	**19,623.14**

***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

** **Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.**

Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.

Evidence Based Funding Link: FY 2021 Student Population Funding Allocation - Summary

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. ***The contract must be coded to one of the combinations listed on the icon below called "Fund-Function-Object Chart"***
2. ***The contract must meet the qualifications on the icons below: the "Indirect Cost Plan" (Page 12 & 13 - Sub-agreement for Services) and the "Subaward & Subcontract Guidance"***
3. ***Only list contracts that were paid over $25,000 for the fiscal year.***

1. Double click icon to the right for a list of Fund-Function-Objects to use below.

Fund-Function-Object Chart

Indirect Cost Plan (double click to view)

Subaward & Subcontract Guidance

2. Double click icons to the left for the qualifications of Sub-agreement for Services.

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2023.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	*10-1000-600*	*Company Name*	*500,000*	*25,000*	*475,000*
Ed-Fiscal Services-Purchased Services	10-2520-300	Niles Township School Treasurer	97,000	25,000	72,000
O&M-O&M of Plant Services-Supplies and Materials	20-2540-400	IGS Energy	114,181	25,000	89,181
O&M-O&M of Plant Services-Purchased Services	20-2540-300	Contour Landscaping, Inc.	132,436	25,000	107,436
O&M-O&M of Plant Services-Supplies and Materials	20-2540-400	Vanguard Energy Services	59,688	25,000	34,688
Ed-Board Services-Purchased Services	10-2300-300	Whitt Law	152,816	25,000	127,816
Ed-Instructional-Purchased Services	10-1000-300	DeLage Landen Financial Services	30,079	25,000	5,079
Transportation-Pupil Transportation Services-Purchased Services	40-2550-300	First Student, Inc.	648,656	25,000	623,656
Transportation-Pupil Transportation Services-Purchased Services	40-2550-300	North Shore Transit	222,143	25,000	197,143
O&M-O&M of Plant Services-Purchased Services	20-2540-300	GSF USA, Inc.	427,690	25,000	402,690
O&M-O&M of Plant Services-Supplies and Materials	20-2540-300	AT&T	52,064	25,000	27,064
O&M-O&M of Plant Services-Supplies and Materials	20-2540-300	Access Master	61,273	25,000	36,273
				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 15-22" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
Total			1,998,026		1,723,026

Page 37

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs (1-2000) and (5-2000)	
Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) *Must be less than (P16, Col E-F, L65)*	
Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).	
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		12,960,294		12,960,294
Support Services:					
Pupil	2100		1,337,122		1,337,122
Instructional Staff	2200		733,462		733,462
General Admin.	2300		918,856		918,856
School Admin	2400		959,727		959,727
Business:					
Direction of Business Spt. Srv.	2510	210,308	0	210,308	0
Fiscal Services	2520	429,242	0	429,242	0
Oper. & Maint. Plant Services	2540		1,960,543	1,960,543	0
Pupil Transportation	2550		938,270		938,270
Food Services	2560		419,786		419,786
Internal Services	2570	28,311	0	28,311	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		133,886		133,886
Staff Services	2640	0	0	0	0
Data Processing Services	2660	606,483	0	606,483	0
Other:	2900		0		0
Community Services	3000		0		0
Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)			(1,723,026)		(1,723,026)
Total		1,274,344	18,638,920	3,234,887	16,678,377

Restricted Rate		**Unrestricted Rate**	
Total Indirect Costs:	1,274,344	Total Indirect Costs:	3,234,887
Total Direct Costs:	18,638,920	Total Direct Costs:	16,678,377
= **6.84%**		= **19.40%**	

Page 38

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1					**REPORT ON SHARED SERVICES OR OUTS**
2					School Code, Section 17-1.1 (*Public Act 9*
3					Fiscal Year Ending June 30, 2021
5	*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.*				
6					Lincolnwood School District 74
7					05-016-0740-02
8	*Check box if this schedule is not applicable.....*		**Prior Fiscal Year**	**Current Fiscal Year**	**Next Fiscal Year**
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	**Service or Function** ***(Check all that apply)***				**Barriers to Implementation**
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits		X	X	N/A
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance		X	X	N/A
20	Investment Pools		X	X	N/A
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	N/A
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

	F	G	H	I	J	K
1	**OURCING**					
2	*07-0357*)					
3						
5						
6						
7						
8	**Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.**					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14	EDUCATIONAL BENEFIT COOPERATIVE					
15						
16						
17						
18						
19	COLLECTIVE LIABILITY INSURANCE COOPERATIVE					
20	NILES TOWNSHIP SCHOOL TREASURER'S OFFICE					
21						
22						
23						
24						
25						
26	NILES TOWNSHIP SCHOOL TREASURER'S OFFICE					
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department (N-330)
100 North First Street
Springfield, IL 62777-0001

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2021 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2022 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	298,702		0	298,702	311,254		0	311,254
2. Special Area Administration Services	2330	176,980		0	176,980	179,228		0	179,228
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	207,740	0	0	207,740	213,379	0	0	213,379
5. Internal Services	2570	28,311		0	28,311	32,100		0	32,100
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		711,733	0	0	711,733	735,961	0	0	735,961
9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)									3%

CERTIFICATION
I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2021, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2021.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2022, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent | *Date*

Contact Name (for questions) | *Contact Telephone Number*

If line 9 is greater than 5% please check one box below.

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2021 to ensure inclusion in the Fall 2021 report or postmarked by January 15, 2022 to ensure inclusion in the Spring 2022 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx

☐ The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Revenues 10-15: 10-1999 Miscellaneous Deposits $46,664
2.
3.
4.

Reference Pages.

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] Equals Line 8 minus Line 17

[4] May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013

[5] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14

[6] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[7] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.

[8] Educational Fund (10) - Computer Technology only.

[9] 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.

[10] Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

[11] 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).

[12] 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)

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2022 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- *If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.*
- *If the Annual Financial Report requires a deficit reducton plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.*

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only
(All AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	21,115,277	2,215,800	1,155,766	44,548	24,531,391
Direct Expenditures	20,441,154	1,909,575	938,270		23,288,999
Difference	674,123	306,225	217,496	44,548	**1,242,392**
Fund Balance - June 30, 2021	10,151,613	3,051,009	1,239,040	6,698,962	**21,140,624**

Balanced - no deficit reduction plan is required.

FY 2021 Audit Checklist

RCDT: 05-016-0740-02
School District/Joint Agreement Name: Lincolnwood School District 74
Auditor Name: Matt Beran
License #: 065-037815 License Expiration Date (below): 9/30/2024
(ISBE Use) Date Received:
(ISBE Use) Revised: Revised Loaded:

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize) are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 22 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cells H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cells H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 33-35: The 9 Month ADA must be entered on Line 98.	OK
13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 36: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 38: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

School No: {5592467b-e9f0-4947-8b30-549e014cc8d4}

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreement

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpape Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a)

All School Districts / Joint Agreements that have Federal grant expenditures greater than $750,000 are required to complete the wo Template" on our website at www.isbe.net/gata or via direct link:

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

The Single Audit Workpapers are required to be included with the audit package submitted to the Federal Audit Clearinghouse.

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (https://grants.

1) Audit Certification Form
2) Consolidated Year End Financial Report (with in-relation to opinion)
3) Audit Package Submission
4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Instructions for the Consolidated Year End Financial Report (one of the GATA reporting requirements) are included below, and a full requirements can be found on our website (www.isbe.net/gata) OR by double clicking on the picture below.

What is the Consolidated Year End Financial Report?

The Consolidated Year End Financial Report (CYEFR) is a required report prepared by the grantee each year th expenditures for each state, federal pass-through grant during the period covered by the organization's finan statements. The report will also list all other programs and activities of the organization by the source of func direct federal funding or all other expenditures. The CYEFR is used to assist in the facilitation of tracing grant expenditures reported expenditures to state agency records and make reconciliations from periodic reportin end reporting. **All grantees are required to complete and submit a CYEFR through the grantee portal.**

How do I complete the CYEFR?

Login to the grantee portal at https://grants.illinois.gov/portal/ and follow the steps shown in ISBE's FY21 Au Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Re training can be found to the right of this text box. Additional training materials can be found at https://www.isbe.net/gata under the red, "What's New?" banner.

DOUBLE CLICK ON THE PICTURE TO THE RIGHT FOR ISBE'S FY21 AUDIT REQUIREMENT

What is a CYEFR 'In-Relation To' opinion?

An 'In Relation To' Opinion is the auditor's evaluation on whether the information presented on the CYEFR is stated, in all material respects, in relation to the financial statements as a whole. **A CYEFR 'In Relation To' op required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling mo $300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit p not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Theref advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompar**

Relation To' opinion must be submitted in Step 3 of the GOMB audit upload.

ts

ers are no longer required to be submitted by the
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rkpapers found in the "Single Audit Workpaper

.illinois.gov/portal)

walkthrough of all the GATA reporting

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GRANT ACCOUNTABILITY AND TRANSPARENCY ACT (GATA) REPORTING REQUIREMENTS FOR FY21 AUDITS

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

INDEPENDENT AUDITORS' REPORT ON THE ANNUAL FINANCIAL REPORT

October 28, 2021

Members of the Board of Education
Lincolnwood School District 74
Lincolnwood, Illinois

We have audited the basic financial statements of Lincolnwood School District 74 (the "District") as of and for the year ended June 30, 2021, and have issued our report thereon, dated October 28, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 28, 2021.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2021 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2021.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education ad is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

LINCOLNWOOD 74

STAFF
Pre-Approval for Conference/Meeting (Overnight)

Employee: Hillary Schroer Position: Music - Rutledge Hall

Conference/Mtg.: Illinois Music Educators Conference Location: Peoria, IL

Conference/Mtg. Dates (from): JANUARY 26, 2022 (to): JANUARY 29, 2022

Dates absent from work (from): JANUARY 27, 2022 (to): JANUARY 28, 2022

Maximum ESTIMATES of expenses for which employee will request reimbursement: TRAVEL

(estimated)

- Plane, bus, or train fare — 0
- Special fares for bus and taxi — 0
- Auto Mileage: 340 Miles (calculate from District address starting point) x rate: .58 = 197.2 (click on this url to search current rate and fill in box below: http://www.irs.gov/)
- Parking: 3 Day(s) x rate: 7 = 21.00

ROOM

- Submit receipt for hotel or motel bill (estimated) — 242.94
- Tips (includes Red Caps/Porters, Bellhops, etc.) — 0

MEALS

- Maximum (per GSA) per day is authorized for meals — 148

REGISTRATION FEES

100 — 100

MISCELLANEOUS CONFERENCE EXPENSES. PLEASE ITEMIZE:

Budget Code: 10.0.2210.312.00.0000.02 Total Estimate of Expenses: 709.14

Principal/Administrator Approved: [signature] Date: 11/4/21

Superintendent or Designee Approved: [signature] Date: 11/5/21

Upon approval of the conference, it is the staff member's responsibility to officially register for the event using the Building Principal's p-card.

Please submit **TWO** copies.
One will be returned and should be resubmitted when actual conference expenses have been finalized. **ALSO**, please attach a brief summary about the purpose of attending this conference/meeting and how it will enhance the educational environment for students.

Executive Summary
Board of Education Meeting

DATE: December 2, 2021

TOPIC: Termination of Two Elevator Service/Maintenance Agreements and Notice to Bid for Elevator Service/Maintenance on Two Elevators and Modernization of One Elevator

PREPARED BY: Courtney Whited

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

On March 28, 2002, the District entered into an Elevator Maintenance Agreement with Thyssen Krup Elevator Corporation (now "TK Elevator") for service on the Rutledge Hall Dover elevator. It was set up with a five-year term and it has automatically rolled over four times, therefore the next expiration/auto-renewal date occurs in March 2022.

On June 22, 2016, the District entered into an Elevator Maintenance Agreement with Otis Elevator Company. It was set up for a five-year term for service on the Lincoln Hall Otis elevator. It is about to expire this coming June 2022 but Otis agreed to terminate early on March 31, 2022.

At this juncture, the District is seeking one company to perform service and maintenance on both elevators on campus and perform modernization work on the Rutledge Hall elevator in Summer 2022.

Fiscal Impact:

Unknown

$5,415.00 to TK Elevator annually in 2021 calendar year paid in quarterly installments

$2,457.84 to Otis Elevator Company for the current annual period expiring 5/31/2022

$7,872.84 Current Annual total

Recommendation:

The Facilities Committee concurs with Administration to recommend to the Board of Education to terminate Elevator Service and Maintenance Agreements with TK Elevator and Otis Elevator on March 31, 2022 and to request sealed bids for the modernization of one elevator and the regular service and maintenance of two elevators beginning in April 2022.

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

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

December 2, 2021

VIA EMAIL & U.S. MAIL, CERTIFIED RETURN RECEIPT REQUESTED

TK Elevator
ThyssenKrup Elevator Corporation
355 Eisenhower Ln S
Lombard, IL 60148

Attn: Daniel McElroy and Brad Barton
daniel.mcelroy@tkelevator.com; brad.barton@tkelevator.com

Re: Termination of Maintenance Agreement for Rutledge Hall Elevator
Lincolnwood School District No. 74

Dear Sirs:

ThyssenKrup Elevator Corporation (herein "TK Elevator") and the Board of Education of Lincolnwood School District No. 74 (herein "Board" or "School District") previously entered into an agreement dated March 1, 2002, regarding the maintenance of the elevator at Rutledge Hall, 6850 N. East Prairie Road, Lincolnwood IL 60644 (herein "the Agreement"). Please be advised that the School District is hereby terminating the Agreement **as of March 31, 2022**. Note, although the parties also discussed a new contract in 2016, your representatives have previously advised that they have no record of that contract ever having been executed.

The Board of Education wishes to seek bids for a service contract with a single vendor to service both the elevator at Rutledge Hall as well as the second elevator located at a different school within the School District. The Board also wishes to seek bids for the modernization of the elevator at Rutledge Hall. The Board encourages TK Elevator to participate in the bidding process. In the event that TK Elevator is the successful bidder, a new service agreement in accordance with the terms of the invitation to bid will be required, and the existing Agreement shall not continue in effect.

In the event that TK Elevator is not the successful bidder, we may ask that TK Elevator assist the School District in transitioning the service of the Rutledge Hall elevator to the successful bidder. The costs for any transition services necessary shall be itemized and provided to the School District in writing for approval in advance of performing any such work.

If you have any questions, please contact me at cwhited@sd74.org or 847-675-8234.

Thank you,

Courtney Whited

Courtney Whited
Business Manager/CSBO

cc: Kim Nasshan (*via email*)

Marvin Garlich Administration Building / 6950 N. East Prairie Road Lincolnwood, IL 60712 / P: (847) 675-8234 F: (847) 675-4207

AMENDMENT TO AGREEMENT BETWEEN THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 AND OTIS ELEVATOR COMPANY

This Amendment is entered into as of December 2, 2021, by and between the Board of Education of Lincolnwood School District No. 74 ("Board" or "School District") and Otis Elevator Company ("Otis") (collectively "the Parties") to modify the agreement set forth in Proposal Number AHX610 dated May 31, 2017, and the attached Rider dated June 8, 2017, (collectively, the "Agreement"). All other terms of the Agreement which are not modified by this Amendment shall remain in full force and effect. The Parties agree as follows:

1. **Termination**. The Parties agree that the term of the Agreement entered into by the Parties shall be amended to automatically terminate on March 31, 2022, without penalty to the School District. No additional notice to Otis shall be required.

2. **Bidding**. Otis acknowledges that the Board wishes to seek bids for a service contract with a single vendor to service both the elevator that is the subject of the Agreement as well as the second elevator located at a different school within the School District. The Board encourages Otis to submit such a bid. In the event that Otis is the successful bidder, Otis acknowledges that a new service agreement in accordance with the terms of the invitation to bid will be required, and the existing Agreement shall not continue in effect.

3. **Transition.** In the event that Otis is not the successful bidder, Otis shall assist the School District in transitioning the service of the elevator that is the subject of the Agreement to the successful bidder. The costs for any transition services necessary shall be itemized and provided to the School District in writing for approval in advance of performing any such work.

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

5. **Payment.** The School District agrees that invoices for any additional charges for maintenance services and open order work not covered under the maintenance agreement incurred up to and including March 31, 2022, will be due. No other monies will be exchanged.

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

BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 COOK COUNTY, ILLINOIS

By: _____

Its: _____

Date: _____

OTIS ELEVATOR COMPANY

By: Holly Hueso

Its: General Manager

Date: 11/11/21

LEGAL NOTICE
REQUEST FOR BIDS

Lincolnwood School District No. 74 is requesting sealed bids for the modernization of one elevator and the regular service and maintenance of two elevators beginning in April 2022. Bids will be received by the Business Manager/CSBO at the Administrative Center located at 6950 N. East Prairie Rd., Lincolnwood IL 60712, until 2:00 P.M. prevailing time on Monday, January 10, 2022.

Instructions and specifications will be available beginning Friday, December 3, 2021 from StudioGC architecture + interiors, Attn: Athi Toufexis, a.toufexis@studiogc.com, (312) 253-3400. A pre-bid meeting will be held on Tuesday, December 14, 2021, at 3:00 p.m. starting at the Administrative Center. The purpose of this meeting is to address any questions and visit the two elevator sites. This will be the only opportunity to visit District facilities; attendance by potential bidders is encouraged but not mandatory. Bidders must submit all questions in writing to Athi Toufexis at the above email address. Replies will be issued to all bidders of record in the form of an addendum. Questions received less than five (5) weekdays before the bid due date cannot be answered.

All bids must be accompanied by a Bid Bond in the form of a surety bond issued by a bonding company authorized to do business in Illinois, and on the U.S. Department of Treasury list of approved sureties, or a certified check or a cashier's check drawn on a bank authorized to do business in Illinois, made payable to the Board of Education in the amount of ten percent (10%) of the sum of the computed total amount of the bid. By submitting a bid, it is agreed that the Bid Bond will be forfeited if the bidder fails to execute the agreement or to furnish the Performance and Payment Bonds (for the modernization work) in conformity with the specifications within ten (10) days after notification of the award of the Agreement to such bidder.

All bids must be accompanied by a sample agreement, the terms of which shall be subject to negotiation by or approval of legal counsel for the District. Each bidder expressly agrees that such bid may not be withdrawn for a period of sixty (60) days from the opening thereof. Withdrawal within such period shall subject the bidder to penalties and damages to the District to the extent that such withdrawal results in loss to the District.

The Board of Education reserves the right to reject any and all bids or any part thereof, to waive any informalities, errors or irregularity in bids received or in the bidding process, and to accept the bid or bids that the Board of Education deems the most favorable to its interest after all bids have been examined and canvassed.

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

NOTICE AND SPECIFICATIONS FOR
Elevator Modernization and Service Agreement
Commencing April 1, 2022

Lincolnwood School District No. 74

INSTRUCTIONS TO ALL BIDDERS

1.1 District Information. Lincolnwood School District No. 74 is a public elementary school district with an approximate enrollment of 1,250 students. The District operates three (3) school buildings and one (1) administrative center. All are located on a single campus in the Village of Lincolnwood, approximately 10 miles north of downtown Chicago, in Cook County, Illinois. Two school buildings contain elevators, both of which are the subject of this bid:

- Rutledge Hall: Dover, Hydraulic. Unit ID: ED9184. Installed 1995.
- Lincoln Hall: Otis, Hydraulic. Unit ID: 633062. Installed 2017.

1.2 Request for Bids. The Board of Education of Lincolnwood School District No. 74 (hereinafter sometimes referred to as the "Board" or "School District" or "Owner") will receive bids for the modernization of the Rutledge Hall elevator and the regular service and maintenance of both the Rutledge Hall and Lincoln Hall elevators, in accordance with these instructions and the specifications set forth below. Bids will be received until 2:00 P.M. prevailing time on Monday, January 10, 2022, at the Administrative Center located at 6950 N. East Prairie Rd., Lincolnwood IL 60712.

1.3 Pre-bid Meeting: A pre-bid meeting will be held on Tuesday, December 14, 2021, at 3:00 p.m. starting at the Administrative Center, 6950 N. East Prairie Rd., Lincolnwood IL 60712. The purpose of this meeting is to address any questions and visit the two elevator sites. This will

be the only opportunity to visit District facilities. Attendance by potential bidders is strongly encouraged but not mandatory.

1.4 Questions. Bidders must submit all questions regarding these instructions and specifications in writing to Athi Toufexis, StudioGC architecture + interiors, a.toufexis@studiogc.com. Replies will be issued to all bidders of record in the form of an Addendum. Questions received less than five (5) weekdays before the bid due date cannot be answered.

1.5 Bid Form. All bids must be submitted in duplicate on the Bid Form, a copy of which is attached hereto as **Exhibit "A"**, provided by the School District. The wording of the Bid Form shall not be changed or altered.

1.6 Anticipated Bidding Schedule:

EVENT	**PROJECTED DATE**
Request for Bids Issuance:	December 3, 2021
Pre-Bid Meeting:	December 14, 2021, 3:00 p.m.
Last date to request clarifications:	January 5, 2022
Bids Due:	January 10, 2022, 2:00 pm
Negotiation of Agreement	Jan. 11 – Feb. 7, 2022
Presentation to Facilities Committee:	February 15, 2022
Board of Education Approval:	March 3, 2022
Beginning of Service:	April 1, 2022

1.7 Pricing. Each bidder expressly agrees that its pricing may not be withdrawn for a period of sixty (60) days from the bid due date. Withdrawal within such period shall subject the proposer to penalties and damages to the District to the extent that such withdrawal results in loss to the District. All bidders must state their rates and charges in fixed dollar amounts which are definitely ascertainable at the time of opening the bids.

1.8 Bid Security. Bids shall be accompanied by a Bid Security. Such Bid Security shall be in the form of a Bid Bond or Cashier's Check for 10% of the Bid Price (Specification A and

the first-year fixed price under Specification B) made in favor of the Board. Failure to submit the proper form and amount of Bid Security may result in rejection of the Bid. Bid Bonds must be issued by the same company that provides the Performance Bond and Payment Bond under Specification A. The Bidder agrees that the proceeds of the Bid Security will become the property of the Board if for any reason the bidder withdraws his bid prior to the time period noted in the Bid Form. The defaulting bidder shall pay the Board all costs which exceed the amount of the Bid Security for procuring the performance for the work required by the bidding documents. Such costs include, but are not limited to, additional advertising and architectural and engineering services and legal services.

1.9 Term and Commencement. The regular service and maintenance agreement described in Specification B shall commence April 1, 2022, for a period of five (5) years without extension. The modernization work described in Specification A shall be scheduled during 2022 by the agreement of the School District and the successful bidder.

1.10 Insurance. The successful bidder shall maintain insurance in the following amounts during the term of any agreement entered into pursuant to this Request for Bids: (1) commercial general liability insurance on an occurrence basis in the minimum amount of $1,000,000 er occurrence and $2,000,000 in the aggregate; (2) workers compensation coverage in the minimum statutory amounts and no less than $500,000; (3) comprehensive auto liability insurance, including hired and non-owned vehicles, in the amount of $1,000,000 per occurrence and in the aggregate for bodily injury and property damage; and (4) umbrella or excess liability coverage in a minimum amount of $2,000,000 per occurrence and in the aggregate. The successful bidder shall name the School District, its Board members, employees, and agents as additional insureds

on all policies except workers compensation. The successful bidder's insurance shall be primary and noncontributory.

1.11 Bonding. A Performance Bond and Labor and Material Payment Bond will be required in accordance with the Public Construction Bond Act, 30 ILCS 550/1, for the modernization work performed under Specification A. The cost of said bond, in the amount of 110% of the cost of the work, shall be included in the bid price.

1.12 Reservation of Rights. The Board of Education reserves the right to reject any and all bids or any part thereof, to waive any informalities, errors or irregularity in bids received or in the bidding process, and to accept the bid or bids that the Board of Education deems the most favorable to its interest after all proposals have been examined and canvassed. Expenses incurred in responding to this request for bids are not the responsibility of the School District.

1.13 Required Documentation. If any credit applications or other documents will be required prior to contract execution, such documents must be submitted with the proposal. **All proposals must be accompanied by a sample service agreement, the terms of which shall be subject to negotiation by or approval of legal counsel for the District and must be in accordance with the terms of this specification.** Automatic renewal language will be deleted. The final agreement shall be subject to Illinois law without regard to conflicts of laws principles. Dispute resolution terms shall be limited to litigation in the Circuit Court of Cook County, Illinois, and the successful bidder must agree to be subject to the jurisdiction of that court. References to mediation or arbitration shall be deleted. Payment terms shall be in accordance with the Illinois Local Government Prompt Payment Act (50 ILCS 505/1 *et seq*.). This Request for Bids shall be deemed incorporated into the parties' final agreement.

1.14 Applicable Laws. All bidders shall at all times observe and comply with all applicable laws, rules, ordinances and regulations, including, but not limited to, the *Illinois Prevailing Wage Act* (820 ILCS § 130/1 *et seq*.); the *Illinois Human Rights Act* (775 ILCS § 5/1 et seq.); The Equal Employment Opportunity Clause at Title 44, Part 750 of the Illinois Administrative Code (see 44 Ill. Admin. Code 750.20), which is fully incorporated herein; the *Equal Employment Opportunity Act* (42 U.S.C. § 2000e); and the *Illinois Criminal Code* (720 ILCS § 5/1 *et al.*). Without limiting the generality of the foregoing, as required by the *Criminal Code*, 720 ILCS § 5/33E-11, each bidder certifies that it is not barred from contracting with any unit of state or local government as a result of a violation of any criminal statute including, but not limited to, the bid rigging (Section 33E-3) or bid rotating (Section 33E-4) provisions of the *Criminal Code*. The bidder agrees that if this certification is false, the School District may declare the resulting agreement void. Each bidder further certifies that it will provide a drug free workplace as required by the Illinois *Drug Free Workplace Act*, 30 ILCS §§ 580/1 *et seq*. Additionally, the Board is exempt from paying Illinois Use Tax, Illinois Retailer's Occupation Tax, Federal Excise Taxes, and any federal transportation tax, thus, no taxes shall be included in the bid price. If applicable, the bidder shall collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of the *Illinois Use Tax Act* (35 §§ ILCS 105/1 *et seq.*), regardless of whether the bidder is a retailer maintaining a place of business within this State" as defined in Section 2 of the *Illinois Use Tax Act*.

1.15 Indemnification. If selected, the successful bidder agrees to indemnify, defend and hold harmless the Board of Education, its individual Board members, employees and agents from and against any and all costs (including but not limited to attorneys' fees and court costs), losses,

fines, penalties, causes of action, and damages, whether to person or property, resulting from, connected with or arising from any negligent acts or omissions of the bidder or any breach of the parties' agreement.

1.16 Additional Information. Bidders are encouraged to provide a summary of their company's on-line reporting and invoicing capabilities, including web-based account specific reporting, web-based Customer Account Information, and web-based invoicing. Samples of these reports or invoices should be included with the bids.

Specification A - Modernization of the Rutledge Hall Elevator

2.1 The Board requests bids for the modernization of the Rutledge Hall elevator (Dover, Hydraulic. Unit ID: ED9184. Installed 1995) in accordance with the following Scope of Work.

2.2 Provide all labor and material necessary to refurbish the existing 2 stop hydraulic elevator including, but not limited to, replacement of the controller, leveling system, car and hall fixtures and door operator, and as indicated below:

A. Existing Elevator: Thyssen Krupp 2000 pound capacity holed hydraulic elevator. Speed: 100 fpm.

B. Controller: New non-propriety microprocessor based control system to perform all elevator functions, motion control & door control. Nonproprietary standards recognize specific owner's rights:

1. The right to all information needed for diagnosis, service, and repair.
2. The right to access on-board computers, including the information they store and the ability to diagnose, repair, and/or reprogram these systems.

C. Drive system: New solid-state motor starter.

D. Door Operator: GAL MOVFR II door operator or equivalent, plus related equipment necessary for complete and functional operation.

E. Emergency battery lowering: Provide emergency battery lowering, such that in the event of a building power failure, the battery would bring the elevator to the next landing and open the elevator doors to avoid entrapment. When power is restored the elevator would return to service.

F. Car Door Equipment: New door operator to be GAL MOVFR II door operator or equivalent non-proprietary unit, plus related equipment necessary for complete and functional operation. Include hatch accessed car top inspection station.

G. Hoist-way equipment:

1. Hoist-way operation devices: New terminal stopping devices and landing systems.
2. Car Guides: Replace or refurbish existing as required.
3. Pit Stop Switch: Provide new pit stop switch in location required by code.

4. Pit Ladder: Modify or replace existing ladder with code compliant installation.

5. Leveling System: Provide new leveling system.

H. Fixtures:

1. Car Operating Panel: Furnish new stainless steel car operating panel including the following:

   a. Mechanical illuminated, vandal resistant buttons marked with the corresponding landings, including Braille text.

   b. Emergency phone with call button "push for help." Emergency alarm button to be connected to an emergency signal.

   c. Key switches for: Fan, light, hoist-way inspection.

   d. Stop switch.

   e. Fireman's service cabinet that is compliant with A17.1 2019 code video/texting requirements.

   f. Emergency car lighting.

   g. ADA phone.

   h. GFI receptacle.

   i. Certificate window.

   j. Car position indicators.

   k. In car directional arrows.

2. Hall Fixtures

   a. Fire service phase key switch and engraved instructions.

   b. Hall Position Indicators: New to be integral with main lobby push button fixture or above hoist-way doorframe.

   c. Hall push buttons: ADA compliant hall buttons with Fireman's service & access at terminal landings.

I. General

1. Removal of Equipment: Unless otherwise indicated, all equipment that is removed or demolished and not to be re-used becomes the property of the Elevator Modernization Contractor, and is to be promptly removed from the project site and disposed of in an approved manor.

2. Code – All elevator equipment to be installed in accordance with A17.1 2019 elevator safety code and all other applicable codes.

3. Fire alarm recall – Elevator Modernization Contractor is to provide connection to existing smoke/heat detectors installed to initiate recall to ground floor. Fire alarm system was installed and completed in August 2021 by Airport Electric. Work under this contract shall not void existing warranty with Airport Electric.

4. Permits and Inspections: Elevator Modernization Contractor is responsible for procuring all necessary permits and inspections, and is required to deliver an Elevator Inspection Certificate prior to receiving final payment. Cost to obtain such permits and inspections will be reimbursed at the rate of 1.0 times the actual cost.

2.3 Warranty. Elevator Modernization Contractor shall warrant their work for a period of 12 months following the date of the Elevator Inspection Certificate. Warranty work is to be performed during normal working hours of between 8:00 am and 4:30 pm. Should it be necessary to perform warranty work outside of the hours of 8:00 am to 4:30 pm, the Owner will be responsible for the premium cost only. Any parts or equipment that have been provided by the Elevator Modernization Contractor that are required to be replaced shall be provided at no additional cost to the Owner. Material costs for any necessary parts or equipment that have not been provided by the Elevator Modernization Contractor will be the responsibility of the Owner at the rate of 1.0 times the actual cost to the Contractor.

2.4 Performance and Payment Bond. Contractor within ten (10) days after receiving notice of the award shall furnish a Performance and Labor and Material Payment Bond, in the amount of 110% of the cost of the work, agreeing to perform the work and fulfill all obligations in accordance with all of the provisions of the contract with a surety rated no less than B+ 10 by Best's Insurance Guide Key, and naming Owner as a primary co-obligee. Such bonds shall be in a form and with a surety acceptable to the Owner and shall not include a limitation period shorter than that provided by Illinois law (735 ILCS 5/13-214). The cost of each bond shall be included

in the bid price. All bonds shall include a specific obligation of the Surety to guarantee the faithful performance of the Contractor under the Illinois Prevailing Wage Law. The Bonding Company must also be licensed in the State of Illinois. The Performance Bond and the Labor and Material Payment Bond shall guarantee the performance of the duties placed on the Contractor pursuant to the contract with the Owner, and shall indemnify the Owner from any liability or loss resulting to the Owner from any failure of the Contractor fully to perform each or all of said duties. The Performance Bond and the Labor and Material Payment Bond shall be deemed to cover all such duties. The Performance Bond and Labor and Material Bonds shall be executed in conformity with American Institute of Architects, Doc. A312. A certified copy of the power of attorney from the Surety Company stating that the person executing the bond is duly authorized by the Surety to execute the bond shall accompany the bond. The bonds shall comply with the Public Construction Bond Act, 30 ILCS 550/1.

2.5 Performance of the Work. The School District and the successful bidder shall agree on the best timeline for the performance of the modernization work. Efforts may be made to schedule the work during non-student attendance days (i.e. during Summer Break).

Specification B - Regular Service and Maintenance of Both
the Rutledge Hall and Lincoln Hall Elevators

3.1 The Board requests bids for the quarterly service and maintenance of both the Rutledge Hall (Dover, Hydraulic. Unit ID: ED9184. Installed 1995) and Lincoln Hall (Otis, Hydraulic. Unit ID: 633062. Installed 2017) elevators in accordance with the following Scope of Work.

3.2 Contractor, in the performance of Services, agrees to and shall conform to the requirements of ASME standard A17.1, Safety Code for Elevators and Escalators, in its latest revision, in connection with testing, inspection, maintenance, alteration, and repair of elevator equipment under this Agreement. Contractor shall maintain all Units according to the original manufacturer's performance specifications or in accordance with the most recent revision of the ASME standard A17.1, whichever is more stringent.

3.3 Maintenance Services for Hydraulic Elevators. Contractor shall provide and perform the following maintenance services for hydraulic elevators at Lincolnwood SD 74, Rutledge Hall and Lincoln Hall:

3.3.1 Inspect, clean and lubricate the equipment.

3.3.2 Clean the machine room floor and the spill pan.

3.3.3 Replace all missing or damaged warning signs.

3.3.4 Ride each car to check for unusual noises and deficiencies in operation.

3.3.5 Inspect and clean the car top and pit equipment.

3.3.6 Check the oil in the tank; If oil is depleted beyond normal usage, determine and repair the cause of use of excess oil and provide new oil, compatible with existing.

3.3.7 Inspect the jack plunger.

3.3.8 Inspect the jack assembly and determine whether too much oil is leaking through; repair as required.

3.3.9 Inspect and clean the car photo eye or light screen; Adjust as required.

3.3.10 Inspect the car safety edge and retraction.

3.3.11 Test the alarm button; repair if not functioning.

3.3.12 Check the emergency switch; repair if not functioning.

3.3.13 Inspect, clean, and lubricate the door tracks.

3.3.14 Inspect the car lighting system; re-lamp or repair if not functioning properly.

3.3.15 Inspect the elevator communication system; repair if not functioning.

3.3.16 Replace broken or cracked call buttons or button covers.

3.3.17 Inspect, clean, and lubricate the motor bearings.

3.3.18 Inspect and clean the controller fuses and holders.

3.3.19 Inspect and adjust the door speeds, door relating cable tension, and the car steadying plates.

3.3.20 Check the stiles for cracks.

3.3.21 Check infrared door opening/closing devices; adjust as required for proper operation.

3.3.22 Inspect and lubricate the car fan or blower.

3.3.23 Inspect, lubricate, and clean the following: Hall button contacts, Guide rails, Limit switches, Traveling cable, and junction box cable.

3.3.24 Inspect, adjust as may be required, check, repair, and replace and provide parts for all items identified above; and Provide Services as necessary to remedy or resolve the foregoing items.

3.4 All hydraulic elevator pits shall be thoroughly cleaned at least four times per calendar year and listed on reports. Repair or replace any elevator hydraulic line that is leaking oil. Re-pack and seal pistons with visible oil running down. Replace ballasts as needed. Repair and replace all buttons, switches, lights, button lights, stop bells, key switches, stop switches or other controls when damaged by wear and tear.

3.5 Standards for Hydraulic Elevators. Contractor shall observe, abide by, and ensure compliance with the following maintenance standards for hydraulic elevators at the Facilities:

3.5.1 Elevator door closing pressure must not exceed 30 LBF.

3.5.2 Adjust elevator car doors and hoistways with 1/8 inch of play in doors opposite of direction of travel or replace door gibs.

3.5.3 Hoistway door rollers that are cut or torn more than 1/8" must be replaced.

3.5.4 Belt driven motors and chain drive sets shall be pre-loaded and matched for length in size, rated bearing strength, and a safety factor of ten.

3.5.5 Top of car operating device speed shall not exceed specified criteria.

3.5.6 Maintain elevator floor levels plus or minus 3/8 inch of each landing.

3.5.7 Roller guides that are cut or torn more than 1/8" will be replaced.

3.5.8 Adjust anti-creep mechanism to maintain elevators within 1 inch of floor level irrespective of the position of the hoistway door.

3.5.9 Replace slide guides with more than 1/8 inch play in any direction.

3.5.10 Adjust the relief valve to open at a pressure not greater than 125% of working pressure and shall be sealed with lead seal.

3.5.11 Flexible hydraulic connections shall have a bursting strength in accordance with ASME specifications (if possible, replace any flexible hydraulic connections with a hard pipe).

3.5.12 Securely fasten hoistway and car junction boxes with covers in place.

3.5.13 Replace V-Belts that are cut or torn more than 1/8 inch.

3.5.14 Inspect, check, repair, and replace and provide parts for all items identified above.

3.6 Scheduling. Maintenance visits shall be performed during normal business hours, Monday through Friday, 8:00 am to 4:30 pm, excluding holidays. Callbacks for minor adjustments or emergency entrapments during these hours shall be at no additional cost. For callbacks outside of normal business hours, contractor shall absorb the worked hours at straight

time, and the owner (Lincolnwood School District 74) will be charged for the overtime premium portion only.

3.7 Agreement Duration. The service and maintenance agreement shall be for a five (5) year period. Automatic renewals shall not be allowed. Written notice of termination at the end of the stated term shall not be required.

3.8 Payment

3.8.1 Payments for these services shall be based on an annual price per contract year, billed and payable in equal quarterly or monthly installments.

3.8.2 Material costs for any necessary parts or equipment in accordance with the above specification will be the responsibility of the Owner at the rate of 1.0 times the actual cost to the Contractor.

3.8.3 Price increases. The annual price in each of the second through fifth contract years shall be increased by three percent (3%) over the prior contract year's annual price.

EXHIBIT A – BID FORM

Lincolnwood School District No. 74
ELEVATOR MODERNIZATION AND SERVICE AGREEMENT
Commencing April 1, 2022

After having read all the specifications and instructions for bidders and understanding same, I hereby submit the following bid(s) for the elevator modernization and service needs of School District No. 74 in accordance with said Specifications, including bonds and insurance as stated in the Specifications:

Specification A: Modernization of the Rutledge Hall Elevator	**FIXED PRICE**
Including all parts, labor, materials, supplies, tools, equipment, and consumables.	$

Specification B: Regular Service and Maintenance of Both the Rutledge Hall and Lincoln Hall Elevators	**ANNUAL PRICE – Year 1**
Including all labor, materials, supplies, tools, equipment, and consumables, but not including the cost of replacement parts.	$

I acknowledge that Specifications A and B may be awarded separately. I acknowledge that the annual price in succeeding years under Specification B may be increased only in accordance with the terms of the Specifications stated in the Request for Bids, for a maximum term of five (5) years. Should this firm be selected, this firm will enter into an agreement substantially in accordance with the terms described in the specifications and subject to approval by the legal counsel for School District No. 74.

SIGNED	DATE
PRINT NAME OF SIGNATORY	PRINT TITLE OF SIGNATORY
COMPANY NAME	FEIN
ADDRESS	PHONE
CITY STATE ZIP	FAX
NAME OF CONTACT PERSON	CONTACT PERSON'S EMAIL

EXHIBIT A – BID FORM

REFERENCES

Provide up to five (5) references of Illinois based school district, government, or commercial customers with similar service agreements that you have been serving for a minimum of twenty-four (24) months:

	School District	**Contact Name, Address**	**Contact Phone, Email**	**Annual Terms**
1.				
2.				
3.				
4.				
5.				

THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT NO. 74 RESERVES THE RIGHT TO REJECT ANY AND ALL BIDS OR ANY PART THEREOF, TO WAIVE ANY INFORMALITIES, ERRORS OR IRREGULARITY IN BIDS RECEIVED OR IN THE BIDDING PROCESS, AND TO ACCEPT THE BID OR BIDS THAT THE BOARD OF EDUCATION DEEMS THE MOST FAVORABLE TO ITS INTEREST AFTER ALL BIDS HAVE BEEN EXAMINED AND CANVASSED. THE BOARD RESERVES THE RIGHT TO ENTER INTO DISCUSSIONS OR NEGOTIATIONS WITH ONE OR MORE QUALIFIED VENDORS AT ANY TIME.

Initialed: _____ _____ _____
SIGNATORY COMPANY DATE

BID SECURITY

A bid security in the form of a Bid Bond or cashier's check in an amount not less than 10% of the Bid Price (Specification A and the first-year fixed price under Specification B) is included with this proposal. Bid Security may be forfeited if a bidder does not meet specifications.

Signature: _____ Date: _____

EXHIBIT A – BID FORM

ANTI-COLLUSION CERTIFICATION OF COMPLIANCE

_____, being first duly sworn, deposes and says:
(print name)

that he/she is an authorized representative of _____, (name of company) the party making the foregoing proposal, that such proposalis genuine and not collusive, or sham; that said proposer has not colluded, conspired, connived or agreed, directly or indirectly, with any proposer or person, to put in a sham proposal or to refrain from proposing, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference with any person; to fix the proposal price element of said proposal, or of that of any other proposer, or to secure any advantages against any other proposer or any person interested in the proposed contract.

Signature: _____ Date: _____

CERTIFICATE OF ELIGIBILITY TO BID

_____(bidder), pursuant to Section 33E-11 of the Illinois Criminal Code of 1961, as amended, hereby certifies that neither he/she/its partners, officers, or owners of his/her/its business have been convicted in the past five (5) years of the offenses of bid-rigging under Section 33E-3 of the Illinois Criminal Code of 1961, as amended, and that neither he/she/its business has ever been convicted of the offense of bid-rotating under Section 33E-4 of the Illinois Criminal Code of 1961, as amended.

Signature: _____ Date: _____

COMPLIANCE WITH ILLINOIS HUMAN RIGHTS ACT

The undersigned hereby certifies that my firm has complied with the requirements of the Illinois Human Rights Act (775 ILCS 5/1-101 et seq.), as amended, with respect to sexual harassment policies and equal employment opportunities. The terms of that law, as applicable, are hereby incorporated into this contract. The Board of Education states that it is in compliance with said law.

Signature: _____ Date: _____

DRUG FREE WORKPLACE CERTIFICATION

Pursuant to 30 ILCS 580/1 *et seq.* ("Drug Free Workplace Act"), the undersigned certifies to the Board of Education it will provide a drug-free workplace by:

1. Publishing a statement: A. notifying employees that unlawful manufacture, distribution, possession, or use of a controlled substance, including cannabis, is prohibited in the Contractor's workplace; B. specifying actions that will be taken against employees for violations of this prohibition; C. notifying employees that, as a condition of employment on this contract, employees will: 1. abide by the terms of the statement, 2. notify the Contractor of any criminal drug statute conviction for a violation occurring in the workplace, no later than five (5) days after such conviction.

2. Establishing a drug-free awareness program to inform employees about: A. the dangers of drug abuse in the workplace; B. the Contractor's policy of maintaining a drug-free workplace; C. available drug counseling, rehabilitation, and employee assistance programs; D. penalties that may be imposed upon employees for drug violations.

3. Making it a requirement to give a copy of the statement in subsection "1" to each employee engaged in performance of the contract, and posting it in a prominent workplace location.

4. Notifying the District within ten days after receiving notice in subsection "1", paragraph "C", part "2", from an employee, or otherwise receiving actual notice of such conviction.

5. Imposing a sanction or requiring participation by a convicted employee, in a drug abuse rehabilitation program, as required by Section 5 of the Drug Free Workplace Act.

6. Assisting employees in selecting a course of action in the event drug counseling, treatment, and/or rehabilitation is required, and indicating that a trained referral team is in place.

7. Making a good-faith effort to maintain a drug-free workplace through implementation of Section 3 of the Drug Free Workplace Act.

Failure to abide by this Drug Free Workplace Certification will subject the contractor to penalties set forth in Sections 6, 7, and 8 of the Drug Free Workplace Act.

For: _____ By: _____
(company name) (signature)

Its: _____ Date: _____
(owner, president, partner, etc.)

CERTIFICATE OF COMPLIANCE CRIMINAL BACKGROUND CHECKS
AND SEX OFFENDER DATABASE

The undersigned Contractor shall be responsible for conducting a criminal background check and a check of the Illinois Statewide Sex Offender Database as to all persons working within a school building or other indoor facility used for school purposes, and areas outside buildings and facilities, whether owned, leased or contracted by the School District. This includes all employees of the Contractor or any sub-contractor, all independent contractors, casual laborers, workers obtained through union halls or hiring halls, and all other individuals present on the School District's Property at any time during the performance of the Contract. No person shall be permitted to work on or within the School District's property who: 1) has been convicted of any of the enumerated criminal or drug offenses found in 105 ILCS 5/10-21.9(c), or 2) has been convicted, within seven (7) years of the date of this Certificate of Compliance, of any other felony under the laws of the State of Illinois or of any offense committed or attempted in any other state or against the laws of the United States that, if committed or attempted in the State of Illinois, would have been punishable as a felony under the laws of this State, or 3) is on the Illinois Sex Offender Database. The Contractor must maintain such records and may be required to submit copies of such records directly to the School District to verify that the criminal background/sex offender checks have been performed on all persons working on or within School District property. All such records must be updated at least every twelve months.

The School District reserves the right to order the Contractor to remove any person from the School District's work who the School District determines to be a threat to safety of students, School District employees, other workers, parents, visitors, or otherwise. All workers must follow School District policies, regulations and rules as to building access and security.

For: _____ By: _____
(company name) (signature)

Its: _____ Date: _____
(owner, president, partner, etc.)

DATE: December 2, 2021

TOPIC: Annual Renewal of Building Automated Systems (BAS) Maintenance and Support

PREPARED BY: Courtney Whited

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose: The Board of Education approves all contracts.

This contract provides one year of maintenance and support for the District's Building Automation System (BAS) software program. The BAS system allows the user to monitor for issues and operate systems at their peak efficiency. The District's Legal Counsel reviewed the Contract and stated this Agreement continues to incorporate the District's original revisions to the Terms & Conditions.

Fiscal Impact:

$9,524

The District paid $9,712 for calendar year 2021 with the same vendor.

The hourly rates table did not change.

Recommendation:

The Facilities Committee concurs with the Administration to recommend to the Board of Education to accept this Agreement from Control Engineering Corporation to renew Annual BAS (Building Automated Systems) Maintenance and Support in the amount of $9,524 from January 1, 2022 through December 31, 2022.

CONTROL ENGINEERING CORP.

GLOBALLY GREEN

Building Automation System Maintenance Agreement

November 9, 2021

Prepared for:

Lincolnwood School District 74

6950 N. East Prairie Rd.

Lincolnwood, IL 60712

Attn: Courtney Whited

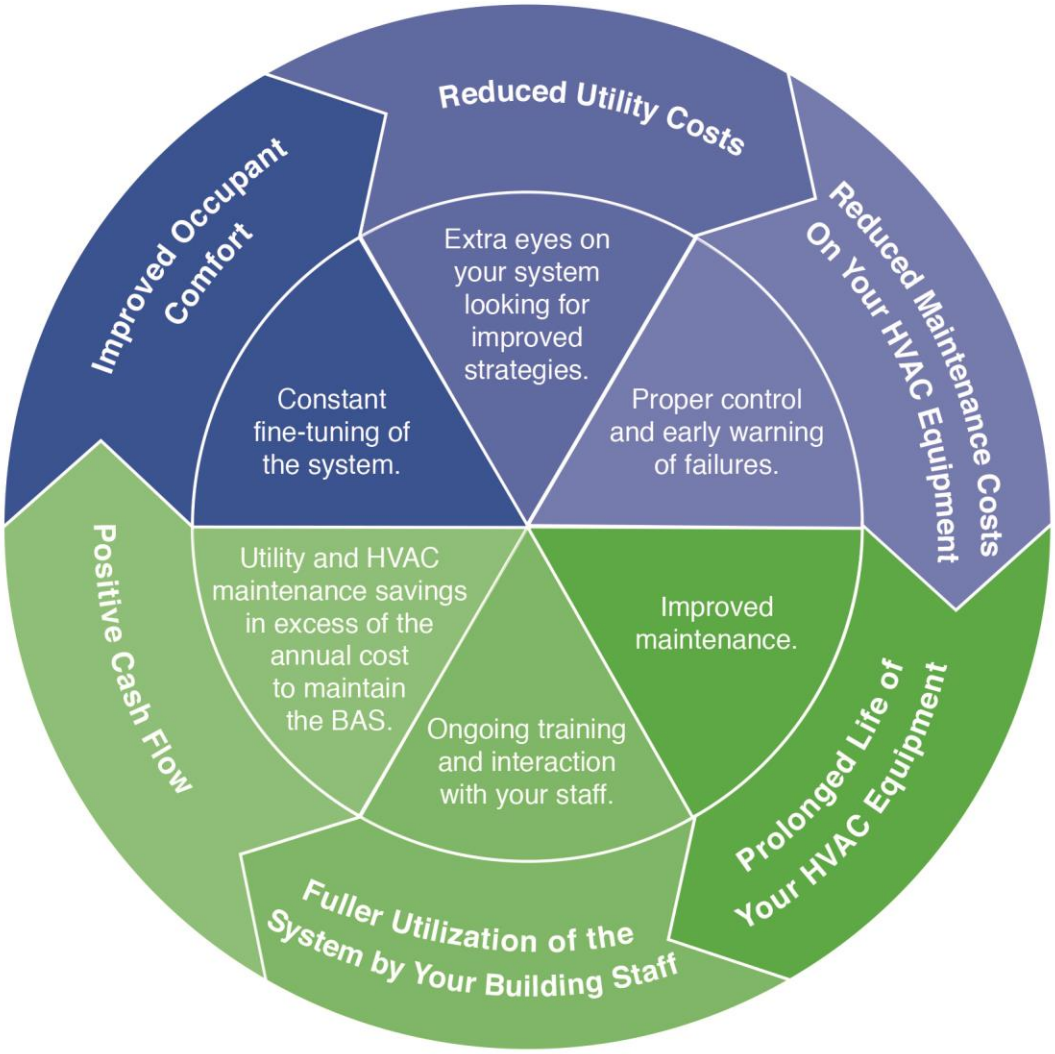
3733 N. Ventura Drive, Arlington Heights, IL, 60004-7952

(630) 954-1300 | www.controlengineering.net | ce@controlengineering.net

Building Automation Maintenance Agreement

You have made a significant investment in a Building Automation System. To insure you maximize the return on that investment Control Engineering Corp. (CEC) recommends you consider the proposed service agreement. Your Building Automation System (BAS) is fluid and will evolve. If you do nothing it will gradually become less useful. If you invest in improving it, and your use of it, it will constantly improve and deliver increased value to you and your facility. CEC is committed to help you realize the full potential and benefit of your system.

Proper maintenance is key to maximizing your investment in this system. With proper maintenance you will receive the following benefits:



Building Automation Maintenance Agreement

Between:

Lincolnwood School District 74

6950 N. East Prairie Rd.

Lincolnwood, IL 60712

Attn: Courtney Whited

And:

Control Engineering Corp.

November 9, 21

Contract Term: from **1/1/22** through **12/31/22**

Maintenance Agreement to maintain your Building Automation System (BAS).

The annual investment to maintain your system at its peak is:

Preventative Maintenance and Technical Support:..... $10,582.00
Good Customer Discount 10% ..... ($1,058.00)
Total Maintenance Agreement: $9,524.00

Sincerely,

Phillip Jackson

Account Executive

Accepted by:

Purchase Order #

Date

Attachments:

- Level of Service
- Description of Services Offered
- Schedule of Covered Equipment
- Schedule of Preventative Maintenance Tasks
- Terms and Conditions
- Service Request Procedures
- Service rates

Level of Service

The following is an itemization of the levels of service chosen for your contract. Please see attached descriptions and schedules.

Preventative Maintenance Package:

- Workstations and Servers: **1** times per year
- Global and System Controllers: **2** times per year
- Unitary Controllers: **1** times per year
- Sensors and transducers: **1** times per year
- Valves: **1** times per year
- Damper Actuators: **1** times per year

Technical Support Package:

- Review Service Log Book: **6** times per year
- Phone Support/Remote service: Unlimited
- Database Back-ups: **6** times per year
- Software subscription: Included
- **Scope includes 6 Full day visits.** Four quarterly visits by a software tech and two semi annual visits by service electrician. We will complete above tasks first and any remaining time we will perform additional tasks at the request of owner.

Equipment Repair Service:

☐ Full Coverage: on the following checked equipment

- ☐ Workstations, Servers and Network
- ☐ Global and System Controllers
- ☐ Unitary Controllers
- ☐ Sensors and Transducers
- ☐ Valves and Damper Actuators
- ☐ Other
- ☐ Repair Allowance: **$0,000.00** per year
- ☑ Pay As You Go: On all items not checked above.

Training Allowance:

- ☐ Training Allowance: **$0,000.00** per year

Description of Services Offered

The following is a description of the various services CEC offers as part of our service agreements. Please see the scope page of your contract for which services are selected for your agreement.

Preventative Maintenance Package: The benefit of this package is that it keeps your investment in your automation system operating at peak performance and avoids inevitable deterioration.

- CEC will perform periodic site visits to optimize system performance.
- We will provide a Software Engineer and/or Field Tech to review your system.
- All our Software Engineers are specialists in software programming, networking analysis and HVAC system performance.
- All our Field Techs are Union Journeymen (Electricians and Pipefitters). They have training in HVAC system analysis, Electronics, and product maintenance.
- Services preformed include: (see schedule X for complete detail)
    - Review of service log
    - Review of any items in override
    - Review alarm log
    - Database review and management
    - Server/Workstation maintenance.
    - Device calibration
    - Controller review/maintenance.
    - Re-tuning control loops as necessary.

Technical Support Package: This service will give your staff the needed support to allow them to fully utilize the system.

- Service Log Book: Provide site service log book for documenting all problems
- Phone Support: Technical experts will assist you via the phone to identify and resolve operational issues. Support will be available weekdays 8:00 am till 4:00 pm. Included at no charge. Support is also available off hours, weekends and holidays with a slight up-charge for premium time.
- Remote On-Line Service: Our expert will log on remotely and troubleshoot your system to resolve operational issues. Owner to provide and maintain a high speed internet connection and/or phone line for this service.
- Database Protection: CEC will periodically (see schedule) back up the system database and files. One back-up copy will be left on site and one maintained off site on CEC's server.
- Software subscription: CEC will update software & firmware when new releases are made available from the manufacturer. This includes revisions to current products (such as rev. 2.1 to 2.2). New products will be offered at a discounted price (such as rev. 2.x to 3.x).

Equipment Repair Service: We provide three levels of repair service. You can choose the level of service that best meets your needs and budget. In all cases you will save money with our service. With our expert staff, issues will be diagnosed and resolved in less time.

- Full Coverage: This is complete coverage of materials and labor similar to an "extended warranty". This coverage can be on all categories of equipment or just some. Example, you can get full coverage on the controllers but not the field devices. The benefit of full coverage is that you have a known fixed cost for repairs and no surprises.

Description of Services Offered (continued)

- Repair Allowance: This is an annual prepaid dollar allowance for any repairs, expansions or upgrades. Repairs, etc. will be "charged" against the allowance at the reduced agreement customer rate. The cost of this service is further discounted. Any unused allowance can be used for any other service we offer. This is an excellent service to cover those minor changes you would like to have done.
- Pay As You Go: Under this service all repairs are billed at the discounted rates. As a maintenance agreement customer, you receive reduced rates for each hour of billed labor and special multipliers on manufacture's list prices for materials.

Training Allowance: A well trained staff is the best way to get a good return on your investment. This service puts in place a plan to keep your staff up to speed on the proper and most efficient use of the system. You have staff turnover, personnel that may have gotten "rusty" and a need to continually improve the knowledge of your staff.

- This is an annual prepaid dollar allowance, which can be used for ongoing training. Training can be any of these forms: on-site custom training, classroom training or on-line training. The cost of this service is discounted. Any unused allowance can be used for any other service we provide.

Continuous Commissioning: The benefit of this service is to keep your systems operating at designed peak efficiency. It also uncovers problems that may go unnoticed for a long time. You commissioned the system when it was first started, but much happens over time and it is a good idea to do a thorough check-up on a periodic basis. This goes beyond the standard preventative maintenance and verifies everything is operating properly.

- Under this service we will make a list of all of the HVAC systems in your facility and set up a periodic schedule so that one or more system gets re-commissioned each year and every system gets done every several years.
- Re-commissioning involves a thorough test and verification of all devices and control sequences. End-to-end accuracy and functionality of all devices are tested.
- We will issue a detailed report showing everything that was verified.
- This can be provided as a separate service or as part of the preventative maintenance package.

Monitoring Service: For facilities that do not have 24x7 coverage for their buildings, this service lets CEC be your eyes & ears. We will monitor your system for alarms and trouble. If a problem occurs in the middle of the night or on a long weekend, we will respond to it instead of discovering it when occupants arrive in the morning.

- If anything goes into alarm day or night, we will have an expert contact your system on-line and diagnose the problem to the extent possible.
- After the problem is diagnosed we will respond in a pre-approved manner which may include any or all of the following:
    - Place phone calls to one or more people.
    - Send emails to one or more people.
    - Dispatch technicians to repair the problem
    - Contact other service providers who may service your mechanical or electrical equipment.

Description of Services Offered (continued)

- Every incident will have a follow-up email stating the issue and resolution.
- We will monitor a daily “heartbeat” to insure all communications are functioning properly. Absence of a successful heartbeat will generate an alarm.
- We will periodically contact your system on-line and look for any issues. We can issue a report via email after each review if you wish.
- Owner is responsible to maintain internet and/or phone line connection to the system.

Annual Review: The benefit of this service is to give you, and us, a “report card” on how we are collectively doing to maximize performance of the system. It will provide an opportunity to enhance your use of the system and our ability to better meet your needs. Included in all service agreements.

- CEC will annually review with your staff and discuss the services performed during the past year.
- We will ask for your feedback on how well we met your needs and see if adjustments to coverage are warranted.
- We will review how the system has performed, and how well it was utilized.
- We will recommend any improvements and options to enhance system performance, resolve operational problems and meet your changing needs and objectives.
- We will review opportunities to reduce utility costs.

Initial Coordination Meeting: Included in any new, or modified, service agreement.

- This meeting is to insure that everyone involved from CEC and you, our customer, understand and agree with the expectations of the service offered.
- At the start of the service agreement CEC will meet at the customer site. We suggest the Facility or Property Manager and Chief Engineer attend.
- We will introduce the various personnel that will be servicing your account.
- We will review the scope of the services offered and go over expectations and answer any questions you may have.
- CEC will deliver a service log book and review its purpose and use.
- We will review best methods for contacting us should emergency service be required.

Schedule of Equipment

Note: check mark ☑ denotes items with full coverage repair service. If no check mark ☐, repairs are pay as you go or applied toward allowance.

Manufacturer: **Alerton**, Product line: **BACtalk**

Workstations, Servers, Software and Network:

- ☐ 0 Workstation w/ Web Client
- ☐ 1 Server w/ Alerton ABS 3.0
- ☐ Network and Switches

Global and System Controllers:

- ☐ 5 Global Controllers BCMs
- ☐ 52 System Controllers

Unitary Controllers:

- ☐ 183 Unitary Controllers

Sensors and transducers:

- ☐ 0 Temperature sensors
- ☐ 0 Humidity & Pressure sensors
- ☐ 0 Gas sensors
- ☐ 0 Flow, BTU and utility meters
- ☐ 0 relays, current switches and status points
- ☐ 0 transducers

Valves and Damper Actuators:

- ☐ 0 Belimo control valves
- ☐ 0 Belimo damper actuators

Other:

- ☐

Schedule of Preventative Maintenance Tasks

The Preventative Maintenance routines as defined within this section shall be executed **as outlined in Levels of Service Schedule**.

General:

Preventative Maintenance Reports and Recommendations:

- Upon completion of each PM routine, a written report and presentation of findings/recommendations will be provided to the appropriate Facilities personnel.

Review Site Log Book:

- Each Preventative Maintenance routine begins with a review of your site log book so that ongoing issues can be noted and a plan made to address them.
- We will do triage type diagnostics. Minor fixes can be fixed under the allowance. Major issues will have proposals generated.

Workstations and Servers:

Review Network and Communication:

- Verify Communication with all Client Workstations.
- Verify Web Access system (if applicable).
- Review system for CRITICAL and OFF-LINE status indicators.
- Review system for OVERRIDE and DISABLED status indicators.
- Verify all network services running properly.
- Check the operation of any modem lines and/or internet connections.
- Review status of communication to all controllers.
- The following Network Analysis tasks are performed as appropriate to verify or discount suspected communications problems.
- Analyze the number of operator or system change occurrences (Alarms, Trends, Uploads) for impact on network performance.
- Analyze the Error Rate & Transmission Rate.
- Any issues are noted and recommendations made.

Review operating system software:

- Review Windows Event Logs
- Check to confirm all Services Running
- Check for unusual page faults
- Check that all system updates are current.
- Check the status of virus protection. Update if necessary.
- Cold reboot server/workstation, Just as with your Personal Computer, it is important to reboot the Server periodically to clear the memory, page faults, etc.

Schedule of Preventative Maintenance Tasks (continued)

Perform System Analysis of Server hardware: (once per year)

- Execute disk cleanup. This utility allows for the deletion of temporary or unused files.
- Execute SCANDISK for Server. This utility checks your hard-drive for errors. File fragments and other errors may cause your system to intermittently “crash” or run at less than peak performance.
- Execute DEFRAG for Server. This utility in conjunction with SCANDISK will defragment your hard drive. A fragmented hard drive may cause your system to intermittently “crash” or run at less than peak performance.
- Analyze free hard drive space and preform off-line storage for older files if space needed.
- Clean out computer and keyboard with compressed air.
- Wipe down keyboard, monitor and mouse with wipes.

Review BAS System Software:

- Review alarm log, looking for critical point conditions.
- Review alarm log for points that generate excessive alarms.
- Review alarm log for points that generate unnecessary alarms.
- The technician will make recommendations to address root cause hardware or software issues causing alarms.
- Review Event Log looking for unusual events.
- The technician will make recommendations to address issues causing events.
- Run reports to check for failed points. Failed points may be indicators of equipment / devices needing repair or of a significant database issue.
- The technician will make recommendations to address failed points.
- Run reports to check for points in Operator Override. Points in operator override cause the system to not run in “Automatic” mode and may compromise system function, lead / lag logic, and/or energy conservation strategies.
- The technician will make a list of all points in Operator Override along with recommendations to address root cause.
- Review the system as a whole from the Graphic Workstation and ensure the control system is operating as desired. Items such as graphics, system response time, operation of DDC Programs and device/equipment operation will be noted.
- Any discrepancies or areas of concern will be noted.
- Verify Software revisions on all workstation/server software. Update to latest version covered by contract.

Database Maintenance:

- Execute database repair operation. The repair operation enhances system stability and reliability, while increasing database access and system speed.
- Perform database compacting. The Compact operation is similar to disk defragmenting. It consolidates database files on the hard disk, rearranging how files are stored so they use disk space more efficiently and system database access time is decreased.
- The site databases will be backed up with one copy left on site and another copy placed on CEC’s off site server.

Schedule of Preventative Maintenance Tasks (continued)

Global and System Controllers:

Network Analysis:

- A properly functioning network is critical to the correct operation of the system. Each Global Controller will be analyzed.
- Analyze each MS/TP or other sub network for error rate and transmission rate.
- The Global Controller Error Log is reviewed and reset.

Perform a Battery Check of all Controllers:

- Fully charged Batteries are key to maintaining the volatile RAM in your controllers in the event of a power failure and/or brownout.
- Battery levels shall be checked and documented controllers. Controllers needing battery replacement shall be identified to owner's representative.

Perform Memory Analysis of all Controllers:

- Each controller shall be diagnosed to ensure adequate memory is available to perform trending, alarming and other system tasks.
- A panel that is low on memory will experience intermittent problems, slow speed of response, may lose data and may experience "command" issues.
- Any panels that are low on memory will be noted along with recommendations to remediate the issue.

Review Controllers Operation:

- Accurate and reliable operation of the Global Controllers is key to the successful operation of your facility.
- ROC File Version is verified against most recent version and known system issues.
- The DDC Program is verified to be running.
- System Date/Time settings are verified.
- Daylight Savings settings are verified.

Central Plant – Operational Verification:

- The operation of Central Plant equipment will be reviewed:
    - Verify the discharge set points of each system against actual temperatures.
    - Verify historical staging/loading of equipment.
    - Review historical trends for short cycling.
    - Provide a report of any discrepancies found.

AHU/ACU – Operational Verification:

- Verification of the correct function of the AHUs and the controllers controlling them will be performed:
    - Verify that the AHU/ACU is being controlled at the appropriate value.
    - Review historical trends for hunting/cycling.
    - Change each set point and verify smooth transition and stable control to new set point.
    - Return each set point to original value.
    - Provide a report of any discrepancies found.

Unitary Controllers:

VAV/Terminal Device – Operational Verification:

- The majority of a facility's energy use occurs at the terminal device level. By performing reviews of the entire system's Terminal Device operation accurate temperature and pressure control is ensured and energy usage is significantly decreased.
- This service provides an exception based review of the operation of all your terminal devices.
- Logs will be run to review all Terminal Boxes for 100% open dampers.
    - A box with a 100% damper command may indicate a falsely low CFM reading. This may be the result of loose or disconnected velocity pickup tubes, an inaccurate flow coefficient requiring balancing, or a faulty controller. A 100% damper command may also be the result of the VAV unable to achieve the desired CFM. This may be an indication of a binding or loose damper or actuator, an obstructed duct (fire smoke or balancing damper), or too low of a duct static pressure.
- Logs will be run to review all Terminal Boxes for 0% open dampers.
    - A box with a 0% damper command may indicate a falsely high CFM reading. This may be the result of a loose or disconnected velocity pickup tube. Another cause of a 0% Damper Command would be a loose or binding damper or actuator that is unable to close fully and lower CFM. A faulty controller may also be the cause.
- Logs will be run to review all Terminal Devices for 100% open valves.
    - A Terminal Device with a 100% valve command may indicate an undersized coil, a clogged valve, insufficient reheat water temperature, a closed isolation/balancing valve, or an improper heating mode CFM. A faulty controller may also be the cause.
- Review zones for inability to maintain set point.
- Provide a report of any discrepancies found.

Unitary Controllers other – Operational Verification:

- Verify the operation of any other unitary controllers.
- Provide a report of any discrepancies found.

Schedule of Preventative Maintenance Tasks (continued)

Point Hardware: (Not Included)

Temperature sensors:

- Temperature sensors do not drift so we will check them all to see that they have a logical value. Ones found out of range will be individually checked at the device.

Humidity & Pressure sensors:

- We will calibrate all humidity sensors by placing a calibrated instrument next to them.
- We will calibrate all pressure sensors against a calibrated instrument. Differential pressure transducers will have their reference ends checked for clogs or blockages.
- Minor differences will be recalibrated. Major differences will be reported as failed.
- Recommend replacement when sensor nears end of its useful life.

Gas sensors:

- Gas sensors will be calibrated per manufacture recommendations.
- Minor differences will be recalibrated. Major differences will be reported as failed.
- Recommend replacement when sensor nears end of its useful life.

Flow and Utility meters:

- Flow meters will have their transducers calibrated per factory recommendations.
- Utility meters will be checked against utility bills. (owner to provide utility bills).

Relays, Current Switches and Status points:

- All binary points will be visually verified and change of state will be checked where practical.

TERMS AND CONDITIONS

1. **PREVENTATIVE MAINTENANCE AND MATERIALS**
Preventative maintenance visits shall consist of labor required to perform maintenance on the equipment listed in the agreement. A preventative maintenance visit, unless otherwise listed in this agreement, is to be performed during normal working hours of 7am to 3:30 pm, Monday through Friday, excluding holidays. Materials included to perform scheduled maintenance visits on the listed equipment are listed on the attached schedules. All other materials are not included. Control Engineering reserves the right to reassign any of the assigned personnel without notice.

2. **INITIAL INSPECTION (FOR HARDWARE REPAIR COVERAGE ONLY)**
The equipment listed in this agreement is being accepted with the understanding that it is in good operating condition. On the first preventative maintenance visit if any repairs are necessary, this agreement shall not be binding until these conditions have been corrected at the customer's expense. Control Engineering shall provide scheduled maintenance for such equipment with the understanding that the Customer shall be responsible for its present or future repair or replacement, unless noted otherwise in this agreement.

3. **LIMITS OF COVERAGE (FOR HARDWARE REPAIR COVERAGE ONLY)**
This Maintenance Agreement is valid for normal system use and operation. Any system failures due to fire, flood, lightning, water, natural disaster, or gross misuse will not be covered under this agreement. Damage to equipment or wiring, system interruptions, computer viruses or other service problems resulting from negligence, abuse, misuse, improper operation, lack of operator maintenance or caused by others during construction projects is not covered. No warranties, guarantees, or liabilities, other than those specifically itemized in this Agreement, are implied or granted.

4. **SERVICE HOURS**
Customers may call for service 24 hours a day to 630-954-1300, following prescribed procedures (see Service Request Procedures). Normal work hours are 7:00am to 3:30pm for electricians and pipefitters and 8:00am to 4:30pm for software engineers. Unless specified otherwise in this contract, premium charges will be billed for any work or phone support done outside of defined normal hours. Doubletime charges apply Saturday 3:30pm thru Monday 7:00am and holidays (New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day. Time-and-a-half charges apply all other hours outside of normal hours. Cover services performed outside of normal hours will be billed for the premium only portion of the rate.

5. **RESPONSE TIME**
Control Engineering will respond to all emergency calls with a return phone call within 2 hours (during normal working hours) or 4 hours (any other time). Control Engineering will respond to all non-critical service calls by the next business day.

6. **MINIMUM BILLING**
For any billed services the following minimums apply: Phone support 2 hours. On site work, 2 hours during normal hours and 4 hours during premium times. Time in excess of minimum hours will be billed in half-hour increments. A $50.00 minimum daily vehicle trip charge will be added to all billable on-site service calls.

7. **EQUIPMENT MODIFICATIONS OR CHANGES**
If the equipment included in this agreement is changed, modified, or used in a new way by any party during the term of this agreement, then the agreement may be modified and the price adjusted by Control Engineering.

8. **LIABILITY**
Control Engineering shall not be responsible for any losses, delays, or damages as a result of interruption in use of the equipment or due to labor disturbances, strikes, lockouts, fire, explosion, theft, riot, civil commotion, war, malicious mischief, flooding, corrosion, Acts of God, acts of Government, Control Engineering will indemnify and defend Customer and its officers, employees, and agents or their successors, and save them harmless from and against any and all claims, obligations, liens, encumbrances, demands, liabilities, penalties, causes of action, and costs and expenses, including, without limitation, orders, judgments, fines, forfeitures, amounts paid in settlement, and attorney's fees and costs approximately resulting from services rendered by Control Engineering, regardless of whether or not said claims are in law or in equity, or before any administrative body, and regardless of whether or not said claims are for property damage, personal injury, or death. Control Engineering agrees during the term of the Agreement to carry adequate general comprehensive liability insurance with at least One Million Dollars in coverage, and to name Customer, its board members, and its agents and employees, as additional insureds, covering for injury or death to any person or persons, and property damage. .

9. **CONTRACT PERIOD**
This agreement shall be in effect for one year unless otherwise terminated in writing by either party , after providing the other party 30 days written notice. Control Engineering will notify the Customer of any changes in charges in writing before the expiration of the current term. In the event the Customer rejects the charges, Control Engineering or the Customer may, in writing, terminate this agreement.

10. **BILLING**
The Maintenance agreement will be billed either, monthly, quarterly or annually as outlined in contract. Invoices are due and payable 30 days from the date of invoice.

11. **AGREEMENT AND NOTICE**
This document embodies the entire agreement between the Parties, and no oral agreement and correspondence shall be held to alter the provisions hereof. To be valid, all subsequent changes and modifications shall be embraced within a written document duly executed by both parties. This agreement shall be construed according to the laws of the State in which the work is being performed. This Agreement shall be subject to the jurisdiction of the Circuit Court of Cook County, Illinois. This agreement shall be considered divisible as to any provision which contravenes any law. This agreement may not be assigned or transferred without the written consent of both parties.

12. **NO SERVICE**
No service will be rendered under this agreement if the customer has a past due account. In the event that the Customer fails to pay any amounts due hereunder when due, Control Engineering reserves the right to charge 1% of the unpaid amount each month or partial month such amount remains unpaid. The customer shall pay Control Engineering any expenses Control Engineering incurs in connection with the collection of any unpaid amounts hereunder, including court costs and attorneys fees.

13. **DEFAULT**
Customer has the right to evaluate services under this agreement. If Control Engineering fails to comply with the terms of the agreement or does not fully perform any of the terms required to be performed, Customer reserves the right without liability, in addition to its other rights and remterminate the agreement. Customer shall not be responsible for outstanding fees beyond the date of termination. In the event that it is necessary to enforce the terms of this agreement by legal action, Customer shall be entitled to recover all legal fees and costs related thereto.

Service Request Procedures

Please follow the following procedures in order to insure you get prompt service.

Before you call:

- Determine, to the best of your ability, that the problem is related to the control system and not a mechanical equipment or electrical problem. This will avoid charges for uncovered services.
- Document the problem. Make notes in the site log, or other method, as to the exact symptoms and times they occurred.
- Print or save to disk applicable trend logs.
- Take screen shots of applicable graphics.

For service call 630-954-1300 24 hours a day.

- During normal hours, ask the operator for the Control Engineering Service line. After hours, when you get the answering service, tell the operator that your call is a "service call".
- Inform the operator if you want "emergency Service" (same day response) or "non-critical" (next business day response).
- Describe the nature of the problem in simple terms (remember you are talking to a non-technical person at this point).
- In order to receive a return call, please give your name, phone number(s) and any special instructions to help us contact you.
- You will receive a return call, within the prescribed minimum response time, from a technical person who can take the more detailed information.

Please Don't!

- Do not call the cell phone, or direct extension, of individual employees. The calls will not be logged and this will hinder our ability to respond to you in a timely manor.

Our Promise

- Our goal is to deliver prompt service. Thank you for helping us better serve you by following these procedures.
- If for any reason you are not satisfied with our service please contact your Account Executive.

Control Engineering Service Rates & Billing Policies
Effective 6/1/21 to 5/31/22

Most Service Agreements do not cover work done outside of normal business hours. Please review the following summary of policies and procedures to determine what services may be billable:

		T&M Customers	Service Agreement Customers	
Rates Per Hour		**All Services**	**Covered Services**	**Add'l Services**
Service Electrician	Straight Time	$183.00	No Charge	$162.00
	Overtime	$274.50	$79.00 (premium only)	$241.00
	Doubletime	$366.00	$158.00 (premium only)	$320.00
Software/Engineer	Straight Time	$192.50	No Charge	$172.00
	Overtime	$288.75	$83.50 (premium only)	$255.50
	Doubletime	$385.00	$167.00 (premium only)	$339.00

Normal Hours of Service (Central Time)

Service Electrician	Monday through Friday, except holidays	7:00am to 3:30pm
Software/Engineer	Monday through Thursday, except holidays	8:00am to 5:00pm
	Friday, except holidays	8:00am to 3:30pm (until 5:00pm if started before 3:30pm)

Only emergency service work will be scheduled after 3:30pm on Fridays.

Premium Service

Unless included in Service Agreement, Premium Charges (Overtime or Doubletime) will be billed for any work or phone support done outside of defined Normal Hours of Service.

- Overtime charges (time and a half) apply outside normal hours of service (unless subject to Doubletime).
- Doubletime charges apply after 3:30pm Saturday through 7:00am Monday and all day on Holidays (New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day).

	T&M Customers		Service Agreement Customers			
Minimum Billing			**Covered by Service Agreement**		**Not Covered by Service Agreement**	
	On-Site	Phone Support	On-Site	Phone Support	On-Site	Phone support
Work done during Normal Hours	•4 hr. min. •Travel charges apply •Same Day premium may apply	•2 hr. min. •Same Day premium may apply	•No Charge	•No Charge	•2 hr. min. at Additional Services Straight time rates	•2 hr. min. at Additional Services Straight time rates
Work done outside Normal Hours	•4 hr. min. at Premium Rates •Travel charges apply	•2 hr. min. at Premium Rates	•4 hr. min. of Premium portion only	•2 hr. min. of Premium portion only	•4 hr. min. at Additional Services Premium rates	•2 hr. min. at Additional Services Premium rates

- Phone support is defined as CEC personnel researching and/or solving the issue by phone, modem, internet or any other remote-access method (i.e. not requiring an on-site visit).
- Time in excess of minimums is billed in half-hour increments.

Monitoring Service

The initial call to the customer after receiving an alarm is not billable. If service work or additional phone support is requested, billings are determined based on additional coverage included in customer's Service Agreement.

DATE: December 2, 2021
TOPIC: Everyday Speech Subscription
PREPARED BY: David Russo

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

Everyday Speech is a program that would be used in speech/social work groups to work with students on social skills/social communication skills. The curriculum uses evidence based practices and provides video modeling, worksheets/activities, and addresses a wide variety of topics.

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

Counsel also offered an opinion related to the National Data Privacy Agreement (IL-NDPA) necessitated by the Student Online Personal Protection Act (SOPPA). Counsel said that vendors create an original NDPA document covering all the pertinent data and terms for their product, and then the first district signs the original document. Then, other districts that use the same product would be able to sign an Exhibit E from that original NDPA agreement without having to create and revise a new standalone NDPA document. Counsel reviewed the IL-NDPA from Deerfield Public Schools #109 provided by the vendor, found the document to be acceptable, and indicated the District could sign off on Exhibit E, if the request was approved. For example, the NDPA terms specify Illinois law and Illinois state or federal courts.

Fiscal Impact:

$1,127.96 for a 12-month subscription.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to accept this Quote from Everyday Speech in the amount of $1,127.96 from December 3, 2021 to December 2, 2022.

Everyday Speech

QUOTE

Quote # **EDS-CF-11-10-2826**
Quote Date **11/10/2021**
Amount **$1127.96 USD**
Expiry Date **12/10/2021 11:41 EDT**

BILLED TO
Jennifer Ruttkay
jruttkay@sd74.org

Description	Units	Unit Price	Price with Discount	Amount (USD)
Basic	4	$299.99	($281.99)	**$1199.96**
			Sub Total	$1199.96
			Bulk Discount	($72)
			Total	**$1127.96**

NOTES

Please note that our licensing is one user per subscription. We define a user as a professional running an independent session. Students do not need their own subscription.

This quote is valid only until the date indicated.

Please upload your purchase order online at everydayspeech.com/po
If you are required to mail or fax your quote, please also send an electronic version via everydayspeech.com/po

Everyday Speech

Terms

EVERYDAY SPEECH, LLC

TERMS OF SERVICE

Last Updated: August 1st, 2020

Welcome to Everyday Speech!

These terms and conditions are a legal agreement (these "Terms") between you (together with the business entity, if any, that you represent, "you" or "your" or "User") and Everyday Speech, LLC ("Everyday Speech" or "we", "us" or "our"), establishing terms and conditions under which you shall access and use the services and features ("Services") available through our mobile application (the "App") and through on Everyday Speech's web-based social learning platform (toget

with the App, the "Platform"). The Platform is located at https://www.everydayspeech.com/ and any related sub-domains (the "Website(s)") and provided through such Website and through our App, as made available by Everyday Speech from time to time. The date you first agree to these Terms is referred to herein as the "Effective Date." Your use of the Platform is also subject to our Privacy Policy available on our Website at https://everydayspeech.com/privacy and updated from time to time ("Privacy Policy").

The Platform enables you to provide social skills training and related content to students ("Students") by providing such Students with access to the content available through your use of the Platform.

You represent, warrant and covenant that, prior to displaying content from the Platform to any individual, you will obtain the agreement of such individuals, or their parent or legal guardian where applicable, under applicable law and regulation, permitting such

individuals, or the Students they represent, to access and use content available through your use of the App or Platform under terms and conditions consistent with these Terms.

BEFORE YOU CLICK ON THE "I ACCEPT" BUTTON OR OTHERWISE ACCESS THE PLATFORM OR APP OR USE ANY OF THE SERVICES, CAREFULLY READ THESE TERMS. BY CLICKING ON THE "I ACCEPT" BUTTON OR ACCESSING THE PLATFORM, WEBSITE OR APPS OR USING THE SERVICES, YOU AND THE BUSINESS ENTITY THAT YOU REPRESENT ARE AGREEING TO BE BOUND BY AND ARE BECOMING A PARTY TO THESE TERMS. YOU REPRESENT AND WARRANT THAT YOU HAVE THE AUTHORITY TO ENTER INTO THESE TERMS ON BEHALF OF THE BUSINESS ENTITY YOU REPRESENT. YOU HEREBY COVENANT TO ENSURE THAT ALL USERS THAT GAIN ACCESS TO THE PLATFORM AND/OR THE SERVICES FROM YOU ARE BOUND BY THESE TERMS. IF YOU DO NOT AGREE TO ALL OF THESE TERMS, THEN DO NOT CLICK "I ACCEPT" AND YOU WILL NO

238

BE PERMITTED TO ACCESS AND/OR USE THE SERVICES.

1. Registration

Some portions of our Services may be available to users without registering, other features will only be available to those users who register with us, while still other features will only be available to users based on the features included in their tier of subscription plan or trial of our Services. In consideration of your use of the Service, you agree to (a) provide accurate, current and complete information about you as may be prompted by any registration forms on the Service ("Registration Data"); (b) maintain the security of your password and identification; (c) maintain and promptly update the Registration Data, and any other information you provide to us, to keep it accurate, current and complete; and (d) be fully responsible for all use of your account and for any actions that take place using your account.

2. Restricted License

On the condition that you comply with all your obligations under these Terms, Everyday Speech hereby grants you a non-exclusive, non-transferable, restricted license (without the right to sublicense) to access the Platform and use the Services in accordance with these Terms and the instructions and guidelines posted on the Platform. Everyday Speech reserves the rights to terminate your license to use the Platform and Services at any time and for any reason or to change the features included in different tiers of paid or free subscription plans. You may not use the Services to substantially replicate products or services offered by Everyday Speech including the republication of Everyday Speech content or the creation of a competing platform. If Everyday Speech believes, in its sole discretion, that you have violated or attempted to violate these Terms, your ability to use and access the Services may be temporarily or permanently revoked, with or without notice.

Everyday Speech reserves the right to investigate possible violations of these Terms, block users from accessing the Services, and refer matters to law enforcement authorities for further investigation. We may disclose information to third parties, in accordance with our Privacy Policy, located at https://everydayspeech.com/privacy.

You agree that if Everyday Speech determines or reasonably suspects that you are reselling or brokering the Services' information, programs, computer applications, or data, or is otherwise violating any provision of these Terms, Everyday Speech may take immediate action, including terminating the delivery of, and the license to use, the Services. Everyday Speech reserves the right to use whatever means it deems appropriate to monitor your compliance with these Terms. Everyday Speech reserves the right to exercise whatever lawful means it deems necessary to prevent unauthorized access to or use of the Services, includ but not limited to, technological barriers, IP mapping,

and contacting your Internet Service Provider (ISP) regarding such unauthorized use.

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

3. Your Content

In order to use some features of the Services, you may choose to provide us with information, or access to information, to create and automatically update your Everyday Speech account (collectively, "your content"). You own your content and may request deletion of your content at any time, unless you have shared your content with others and they have not deleted it, or it was copied or stored by other users while displayed by you to others through the Services, as further described in our Privacy Policy. You represent and warrant tha

242

you have the right to provide us with your content and to permit us to use and disclose your content within the parameters authorized by these Terms or our Privacy Policy.

Everyday Speech permits teachers to provide information identifying content made available to individual students, as a personal memory aid. You agree that you will not provide any information that would constitute an "education record" under the Family Education Rights and Privacy Act ("FERPA") or 34 CFR §99.3, or otherwise provide personal information regarding any minors.

You, and not Everyday Speech, are responsible for maintaining and protecting a separate permanent record of all of your content, if you wish to retain your content. Everyday Speech will not be liable for any loss or corruption of your content, or for backing up or restoring any of your content.

Notwithstanding anything else in these Terms or otherwise, Everyday Speech may monitor your use of the Services and Platform and use data and information related to your use of the Services in an aggregate or de-identified manner, including to compile statistical and performance information related to the provision and operation of the Platform and Services and the efficacy of the Platform, Services and particular Content. You agree that Everyday Speech may make such data and information publicly available and use such information to the extent and in the manner required by applicable law or regulation and/or for purposes of data gathering, analysis, service enhancement and marketing, provided that such data and information does not identify you or any other individual or entity.

4. User Conduct

You understand that the Services are available for your personal and business use only and for your use in

connection with your Students. You shall not share your login credentials with any third party or otherwise enable a third party to use your account. Information and other text, images, data, links, software, or other material accessible through the Websites or Services, whether created by us or provided by another person for display on the Websites or through the Services ("Content") in the Services may be protected by intellectual property rights of others. Please do not copy, upload, download, or share files unless you have the right to do so. You, not Everyday Speech, will be fully responsible and liable for what you copy, share, post, upload, download or otherwise use while using the Services. You represent, warrant and agree that your content or information shared through your account or otherwise shared by you on or through the Services will not violate or infringe upon the rights of any third party, including copyright, trademark, privacy, publicity or other personal or proprietary rights; be in violation of any law or used in furtherance of any such violation

contain libelous, defamatory or otherwise unlawful material.

In addition, you agree not to use the Services:

- in any unlawful manner or in any other manner that could damage, disable, overburden or impair the Services;
- to share or otherwise make available any content that we deem to be harmful, threatening, unlawful, defamatory, infringing, abusive, inflammatory, harassing, vulgar, obscene, fraudulent, invasive of privacy or publicity rights, hateful, or racially, ethnically or otherwise objectionable;
- to impersonate any person or entity, or falsely state or otherwise misrepresent yourself, your age or your affiliation with any person or entity;
- to share or otherwise make available any unsolicited or unauthorized advertising, solicitations, promotional materials, "jur

246

mail," "spam," "chain letters," "pyramid schemes," or any other form of solicitation;

to share or otherwise make publicly available on the Services any private information of any third party, including addresses, phone numbers, email addresses, Social Security numbers and credit card numbers;

to share or otherwise make available any material that contains software viruses or any other computer code, files or programs designed to interrupt, destroy or limit the functionality of any computer software or hardware or telecommunications equipment;

to share or otherwise make available content that would constitute, encourage or provide instructions for a criminal offense, violate the rights of any party, or that would otherwise create liability or violate any local, state, national or international law;

to use or attempt to use another's account, service or system without authorization from us, or create a false identity on the Services;

to manipulate the Services to obtain fee-bearing features for which you have not subscribed or to start more than one free trial for the Services within a one-month period without authorization from us;

to forge headers or otherwise manipulate identifiers in order to disguise the origin of any information transmitted by you;

to access, retrieve or index the Services for purposes of constructing or populating a searchable database of contact or business information;

to record, process, or mine information about other users;

to use any robot, spider, search/retrieval application, or other automated device, process or means to access, retrieve,

scrape, or index the Services or any Content; or

to reformat or frame any portion of the Services.

5. Content Posted on Other Websites

We have not reviewed, and cannot review, all of the material, including computer software, made available through the websites and web pages to which Everyday Speech.com links, or that link to our Website. Everyday Speech does not have any control over those non-Everyday Speech websites and web pages and is not responsible for their contents or their use. By linking to a non-Everyday Speech website or webpage, Everyday Speech does not represent or imply that it endorses such website or webpage. You are responsible for taking precautions as necessary to protect yourself and your computer systems from viruses, worms, Trojan horses, and other harmful or destructive content. Everyday Speech disclaims any responsibility for an

harm resulting from your use of non-Everyday Speech websites and web pages.

6. Intellectual Property

These Terms do not transfer from Everyday Speech to you any Everyday Speech or third-party intellectual property, and all right, title and interest in and to such property will remain (as between the parties) solely with Everyday Speech. Everyday Speech, the Everyday Speech logo, and all other trademarks, service marks, graphics and logos used in connection with Everyday Speech, LLC or the Platform, are trademarks or registered trademarks of Everyday Speech or Everyday Speech's licensors. Other trademarks, service marks, graphics and logos used in connection with the Platform may be the trademarks of other third parties. Your use of the Platform grants you no right or license to reproduce or otherwise use any Everyday Speech or third-party trademarks.

7. Unsolicited Ideas and Feedback

250

While we welcome your feedback, ideas, and suggestions, it is important to be aware of the following restrictions. If you send us feedback, ideas, or suggestions (collectively, "unsolicited ideas"), you agree that: (1) your unsolicited ideas become the property of Everyday Speech and you are not owed any compensation in exchange; (2) none of the unsolicited ideas contain confidential or proprietary information of any third party; (3) Everyday Speech may use or redistribute unsolicited ideas for any purpose and in any way; (4) there is no obligation for Everyday Speech to review or use your unsolicited ideas; and (5) Everyday Speech has no obligation to keep any unsolicited ideas confidential.

8. Advertisements

Everyday Speech reserves the right to display advertisements on Everyday Speech.com or within Everyday Speech's mobile applications.

9. Payments

If you purchase any Services that we offer for a fee, either on a one-time or subscription basis ("Premium Services"), you agree to Everyday Speech or its third-party payment processing service provider storing your payment card information. You also agree to pay the applicable fees for the Premium Services (including, without limitation, periodic fees for premium accounts) as they become due plus all related taxes. You may cancel your Premium Services as provided on the Platform from time to time. If you register for our Services as a member of an organization, your subscription may be paid by such organization; provided that, if so, then your subscription shall be effective for only the period for which such subscription is paid by such third party.

10. Changes

Everyday Speech reserves the right, at its sole discretion, to modify or replace any part of these Terms. It is your responsibility to check these Terms

periodically for changes. Your continued use of or access to the Platform following the posting of any changes to these Terms constitutes acceptance of those changes, except that, if such changes occur during the period of your paid subscription to our Services, then such changes shall take effect upon the sooner of (i) the renewal of your subscription and (ii) the date that you inform Everyday Speech of your acceptance of such changes.

11. Termination

Everyday Speech may terminate your access to all or any part of the Platform at any time, with or without cause, with or without notice, effective immediately. If you wish to terminate your EverydaySpeech.com account (if you have one), you may terminate your subscription via the Platform or provide notice of termination to us at info@everydayspeech.com. Everyday Speech will have no obligation to provide a refund of any amounts previously paid to Everyday

Speech. Everyday Speech can terminate the Platform and/or any related Services immediately as part of a general shut down of our Services. If your subscription is paid by a third-party organization, your subscription may be terminated by such organizer. All provisions of these Terms which by their nature should survive termination shall survive termination, including, without limitation, ownership provisions, rights in data you share with other users, warranty disclaimers, indemnity, limitations of liability and governing law and jurisdiction.

12. Disclaimer of Warranties

a) THE SERVICES, YOUR EVERYDAY SPEECH ACCOUNT, AND ALL INFORMATION AND CONTENT ARE MADE AVAILABLE TO YOU ON AN "AS IS," "AS AVAILABLE" BASIS. EVERYDAY SPEECH, ITS PARENTS, SUBSIDIARIES, AFFILIATES, AND THIRD PARTY DATA PROVIDERS AND MOBILE APPLICATION DISTRIBUTORS (COLLECTIVELY THE "EVERYDAY SPEECH PARTIES"

MAKE NO WARRANTIES, REPRESENTATIONS, OR CONDITIONS OF ANY KIND, EXPRESS, STATUTORY OR IMPLIED AS TO (1) THE OPERATION AND FUNCTIONALITY OF THE EVERYDAY SPEECH SERVICES, (2) THE ACCURACY, INTEGRITY, COMPLETENESS, QUALITY, LEGALITY, USEFULNESS, SAFETY, AND IP RIGHTS OF ANY OF THE INFORMATION AND CONTENT, INCLUDING BUT NOT LIMITED TO THE ACCURACY OF CONTACT AND BUSINESS INFORMATION CONTAINED ON THE SERVICES, (3) THE FUNCTIONS CONTAINED ON THIS SITE WILL BE UNINTERRUPTED OR ERROR-FREE; (4) THAT DEFECTS WILL BE CORRECTED, OR (5) THE PRODUCTS AND SERVICES ASSOCIATED WITH THE SERVICES. THE EVERYDAY SPEECH PARTIES FURTHER DISCLAIM ALL WARRANTIES, EXPRESS, STATUTORY, OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY, MERCHANTABLE QUALITY, DURABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMEN

NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, THAT YOU OBTAIN FROM EVERYDAY SPEECH OR THE EVERYDAY SPEECH SERVICES SHALL CREATE ANY WARRANTY, REPRESENTATION, OR CONDITION NOT EXPRESSLY STATED HEREIN.

b) THE EVERYDAY SPEECH PARTIES FURTHER DISCLAIM ALL LIABILITY FOR ANY LOSS OR DAMAGE ARISING OUT OF YOUR USE OF THE EVERYDAY SPEECH SERVICES AND INFORMATION AND CONTENT AVAILABLE THROUGH THE EVERYDAY SPEECH SERVICES. YOUR USE OF THE EVERYDAY SPEECH SERVICES IS AT YOUR OWN DISCRETION AND RISK, AND YOU WILL BE SOLELY RESPONSIBLE FOR ANY RESULTING LOSS OR DAMAGE, INCLUDING BUT NOT LIMITED TO LOST REVENUE OR PROFITS, ANY LOSS OF DATA, OR DAMAGE TO YOUR COMPUTER FROM VIRUSES THAT MAY BE DOWNLOADED TO YOUR COMPUTER IN THE COURSE OF USING THE EVERYDAY SPEECH SERVICES.

c) THE EVERYDAY SPEECH PARTIES ALSO DISCLAIM ALL LIABILITY FOR ANY LOSS OR DAMAGE ARISING OUT OF YOUR COMMUNICATIONS OR DEALINGS WITH ANY OF THE BUSINESSES, ADVERTISERS, OR USERS LISTED ON THE EVERYDAY SPEECH SERVICES. YOU ACKNOWLEDGE THAT EVERYDAY SPEECH HAS NO AFFILIATION WITH SUCH BUSINESSES, ADVERTISERS, AND USERS. YOUR COMMUNICATIONS OR DEALINGS WITH SUCH BUSINESSES, ADVERTISERS, AND USERS ARE SOLELY BETWEEN YOU AND THEM, THOUGH EVERYDAY SPEECH RESERVES THE RIGHT TO MONITOR DISPUTES BETWEEN YOU AND THEM.

d) SOME JURISDICTIONS DO NOT ALLOW THE EXCLUSION OF CERTAIN WARRANTIES, THE LIMITATION OR EXCLUSION OF IMPLIED WARRANTIES, OR LIMITATIONS ON HOW LONG AN IMPLIED WARRANTY MAY LAST, SO THE ABOVE LIMITATIONS MAY NOT APPLY TO YOU. IF YOU RESIDE IN SUCH A JURISDICTION, THE ABOVE LIMITATIONS SHALL APPLY

TO YOU TO THE FULLEST EXTENT PERMITTED UNDER APPLICABLE LAW.

e) EVERYDAY SPEECH DOES NOT HAVE ANY OBLIGATION TO VERIFY THE IDENTITY OF THE PERSONS REGISTERING TO USE ITS SERVICES, NOR DO WE HAVE ANY OBLIGATION TO MONITOR THE USE OF ITS SERVICES BY OTHER USERS; THEREFORE, EVERYDAY SPEECH DISCLAIMS ALL LIABILITY FOR IDENTITY THEFT OR ANY OTHER MISUSE OF YOUR IDENTITY OR INFORMATION THAT YOU PERMIT ANY THIRD PARTY TO ACCESS.

f) EVERYDAY SPEECH IS NOT RESPONSIBLE, AND MAKES NO REPRESENTATIONS OR WARRANTIES, FOR THE DELIVERY OF ANY MESSAGES (SUCH AS POSTING OR TRANSMISSION OF ANY OTHER USER GENERATED CONTENT) SENT THROUGH EVERYDAY SPEECH TO ANYONE.

g) THE EVERYDAY SPEECH SERVICES MAY CONTAIN HYPERLINKS TO THIRD PARTY WEBSITES

258

(THE "THIRD PARTY SITES"), AND EVERYDAY SPEECH ASSUMES NO RESPONSIBILITY AND HAS NO CONTROL OVER THE INFORMATION AND OR CONTENT CONTAINED THEREIN. THE EVERYDAY SPEECH PARTIES ALSO DISCLAIM ALL LIABILITY ASSOCIATED WITH YOUR USE OF ANY THIRD PARTY SITES.

13. Limitation of Liability

a) TO THE FULLEST EXTENT PERMITTED BY LAW, IN NO EVENT WILL THE EVERYDAY SPEECH PARTIES BE LIABLE FOR (A) INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, EXEMPLARY, RELIANCE, OR CONSEQUENTIAL DAMAGES, (B) LOSS OF PROFITS, (C) BUSINESS INTERRUPTION, (D) LOSS OF OR DAMAGE TO REPUTATION, OR (E) LOSS OF INFORMATION OR DATA REGARDLESS OF LEGAL THEORY, WHETHER OR NOT EVERYDAY SPEECH HAS BEEN WARNED OF THE POSSIBILITY OF SUCH DAMAGES, AND EVEN IF A REMEDY FAILS OF ITS ESSENTIAL PURPOSE.

b) THE EVERYDAY SPEECH PARTIES' MAXIMUM AGGREGATE LIABILITY TO YOU FOR ANY CAUSES WHATSOEVER, AND REGARDLESS OF THE FORM OF ACTION (WHETHER SUCH LIABILITY ARISES DUE TO NEGLIGENCE, BREACH OF CONTRACT, MISREPRESENTATION OR FOR ANY OTHER REASON), WILL AT ALL TIMES BE LIMITED TO THE GREATER OF (I) THE AMOUNT PAID, IF ANY, BY YOU TO EVERYDAY SPEECH IN CONNECTION WITH THE SERVICES IN THE TWELVE (12) MONTHS PRIOR TO THE ACTION GIVING RISE TO LIABILITY OR (II) US $10.00.

14. General Representation and Warranty.

You represent and warrant that (i) your use of the Platform will be in strict accordance with the Everyday Speech, LLC Privacy Policy, with these Terms and with all applicable laws and regulations (including without limitation any local laws or regulations in your country, state, city, or other governmental area, regarding online conduct and acceptable content, and including all

260

applicable laws regarding the transmission of technical data exported from the United States or the country in which you reside) and (ii) your use of the Platform will not infringe or misappropriate the intellectual property rights of any third party.

15. Indemnification

You agree to indemnify and hold harmless Everyday Speech, its contractors, and its licensors, and their respective directors, officers, employees and agents from and against any and all claims and expenses, including attorneys' fees, arising out of your use of the Platform, including but not limited to your violation of these Terms.

16. Miscellaneous

These Terms constitute the entire agreement between Everyday Speech and you concerning the subject matter hereof. We may, at our sole discretion and without notice, revise these Terms at any time by updating t

posting. These Terms shall be governed and interpreted pursuant to the laws of the Commonwealth of Massachusetts, United States of America, without regard to the conflict of law provisions thereof. All claims, legal proceedings, or litigation arising in connection with the Services will be brought solely in federal or state courts located in the Commonwealth of Massachusetts, and you consent to the jurisdiction of and venue in such courts and waive any objection as to inconvenient forum. If any part of these Terms is held to be unlawful, void, or unenforceable, that part will be deemed severable and shall not affect the validity and enforceability of the remaining provisions. A waiver by either party of any term or condition of these Terms or any breach thereof, in any one instance, will not waive such term or condition or any subsequent breach thereof. Neither these Terms nor the licenses granted herein are transferable by You without the prior written consent of Everyday Speech, which may be granted or withheld in Everyday Speech's sole discretion. Ever

Speech may assign or subcontract its rights and obligations under these Terms without condition. These Terms will be binding upon and will inure to the benefit of the parties, their successors and permitted assigns.

17. For Additional Information.

If You have any questions about these Terms, please contact us at: info@everydayspeech.com.

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The Social-Emotional Learning platform with no-prep curricula for every student.

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Our Materials

Helpful links

Everyday Speech

Privacy

Privacy Policy

Your privacy is important to us. This Privacy Policy sets forth Everyday Speech's ("Everyday Speech", "we", "us", or "our") privacy practices in connection with Everyday Speech's services and features ("Services") available through our mobile application (the "App") and through on Everyday Speech's web-based social learning platform (together with the App, the "Platform"). The Platform is located at https://www.everydayspeech.com/ and any related sub-domains (the "Website(s)") and provided through such Website and through our App, as made available by Everyday Speech from time to time. This Privacy Policy applies only to information collected by Everyday

Speech from users of our Services and visitors to our Platform or Website. This Privacy Policy does not apply to information collected by Everyday Speech in other ways, including offline. Access to the Services is provided pursuant to the Terms of Service accessible on our Platform and Website. Capitalized terms used but not defined in this Privacy Policy, shall have the meaning set forth in the Terms of Service.

What information does Everyday Speech collect?

User-provided Information

We may collect your personal information in the following circumstances:

- When you voluntarily provide it to us, such as when you register for an account by creating a username and password ("Everyday Speech Login Credentials"), send us an email or post information or other content to our Site or Service.

When you choose to sign into or create an Everyday Speech account.

If you apply for or purchase a Service requiring billing or payment information on our Platform, we require that you provide certain additional Personal Information, including your address, phone number, and credit card number. This information is necessary to process your requests and to contact you.

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We also retain information made available to us by teachers or school systems, to enable them to record and recall information about Everyday Speech content that has been made available to their students. Everyday Speech does not mandate the form of the information provided, and we cannot determine whether student names or other identifiable information will be provided. This information is maintained solely

as a convenience for the teacher or school system, and is not otherwise used by us or shared with third parties.

We may also use the information you provided us to contact you from time to time to provide you with important information, required notices and marketing promotions.

All personal data we collect from you in this manner is done with your consent.

Automatically Collected Information

When you utilize the Services, we also receive certain other information about you or your use of the Services. Such other information may be collected using various technologies, including:

Logs: We track the data you see in Everyday Speech and how you interact with it by automatically collecting certain information such as, the pages you visit or features you use within the Services, the date and time of your activities on the Services, the URLs from the

websites you visit before and after navigating to the Services, your software and hardware attributes (including operating system type and version, App version, device type, and device identifiers, including IDFA and/or Advertising IDs), your browser type and version, your interaction with our Platform, and your general geographic location derived through your IP address (e.g., your city, state, or metropolitan region). To obtain such information, we may use web logs or applications that monitor use of our Platform and/or recognize your device and gather information about its online activity. We treat this information as private data if we combine it with or link it to any of your personal information. Otherwise, it is used in aggregate form only. We use tracking data about users in an aggregated form to inform us about how Everyday Speech is being used to help us provide a better user experience.

Cookies: Like almost all websites today, Everyday Speech uses cookies to determine whether you are

269

logged in on your computer and to recognize repeat visitors. We send cookies to your computer in order to uniquely identify your browser and improve the quality of our Services. Cookies are small pieces of information that a website sends to your computer's hard drive while you are viewing a site. We may use both session cookies (which expire once you close your browser) and persistent cookies (which stay on your computer until you delete them). If you wish to restrict or block the cookies which are set by Everyday Speech, or by any other website, you can do this through your browser settings. Please note, if you choose to disable cookies, some of our Services may not work properly or at all. You may see the cookies we use and our policy regarding cookies here.

Web beacons: The Services or the emails that you receive from us may use an application known as a "web beacon" (also known as a "clear gif" or "pixel tag"). A web beacon is an electronic file that usually consi[illegible] of a single-pixel image. It can be embedded in a web

page or in an email to transmit information. For example, it allows an email sender to determine whether a user has opened a particular email.

Local storage: We may collect and store information (including personal information about you) locally on your device using mechanisms such as browser web storage (including HTML 5) and application data caches.

Everyday Speech keeps such personal information contained in your cookies and obtained through the other tracking technologies confidential. We do not set any cookies outside of the everydayspeech.com domain.

Additionally, you may encounter embedded content from other websites that behave in the exact same way as if you had visited that website directly. These websites may collect data about you, use cookies, embed additional third-party tracking, and monitor use with that embedded content, including tracking your interaction with the embedded content if you have a

account and are logged in to that website. We do not control the use of cookies by third parties.

Our Platform does not collect precise information about your location, or the location of your computer or mobile device.

How is the information used?

We use information about you collected through our Services for the following purposes:

- to provide our Services or information you request, and to process and complete any transactions;
- to respond to your emails, submissions, questions, comments, requests, and complaints and provide customer service;
- to monitor and analyze usage of the Services and trends, and to personalize and improve our Services and our users' experiences on our Services, such as content, or features that match their profiles or interests, and to increase the

functionality and user friendliness of our Services;

to send you confirmations, updates, security alerts, and support and administrative messages and otherwise facilitate your use of, and our administration and operation of, our Services;

to track the use of our content, such as which videos have been watched the most, or how many users have used our homework feature;

to track user sessions, such as which teachers use our product and when;

to contact you about the Services in which you have expressed interest or that might be of interest to you; and

for any other purpose for which the information was collected.

Sharing Information

Everyday Speech exists to make your professional network more actionable, not to sell your data. However, we share personal information as follows:

Service Providers, Agents and Related Third Parties: We sometimes hire other companies to help us provide the Services to you. Examples include third-party payment processors, companies who send emails on our behalf, and providers who are working with us in connection with the operation of our Services. Such service providers are only provided with the information they need to perform their specific function, will only use your personal information to perform the services requested by us, and we make efforts to ensure they are subject to confidentiality restrictions consistent with this Privacy Policy.

Requests to other Everyday Speech users (and non-users):

Some communications you initiate through Everyday Speech (e.g., an invitation sent to a non-user or a to

you assign to another Everyday Speech user) will list your primary email address and name in the header of the message.

Facebook Custom Audiences and Similar Programs: We may partner with Facebook and other social media partners to deliver advertisements to our users via the Facebook Custom Audiences program or similar third-party programs. In order to identify and reach our users on Facebook or another third-party service, we may share information such as an email address or phone number with Facebook or another third-party service. For more information about custom audience targeting and how to adjust your social media advertising preferences, please review the privacy policy of your social media provider.

With Your Consent: We may share your personal information when you give us your consent to do so, including if we notify you on our Services that the

information you provide will be shared in a particular manner and you provide such information.

Legal Processes: We may also disclose your personal information if required to do so by law or when we believe in good faith that we are lawfully authorized or required to do so or that doing so is reasonably necessary or appropriate to comply with the law or legal processes or respond to lawful requests or legal authorities, including responding to lawful subpoenas, warrants or court orders; when we believe that disclosure is necessary to protect our rights or the rights, property or safety of others; to enforce or apply our Privacy Policy, our Terms of Service or our other policies or agreements.

Transfers: We might sell or buy business assets. We may share your personal information in connection with, or during negotiations of, any merger, sale of company assets, financing or acquisition, or in any other situation

where personal information may be disclosed or transferred as one of the business assets of us.

Analytics: We partner with certain third parties to collect the other information discussed above and to engage in analysis, auditing, research, and reporting. These third parties may use web logs or web beacons, and they may set and access cookies or use similar tracking technologies on your computer or other device. In particular, our Services use Google Analytics and Mixpanel

Online Interest-Based Advertising: The Services also enable third-party tracking mechanisms to collect your other information for use in online interest-based advertising. For example, third parties may use the fact that you visited our website or used our mobile app to target online ads to you. In addition, our third-party advertising networks might use information about your use of our website or app to help target advertisements based on your online activity in general. For inform

277

about interest-based advertising practices, including privacy and confidentiality, visit the Network Advertising Initiative website or the Digital Advertising Alliance website.

The use of online tracking mechanisms by third parties is subject to those third parties' own privacy policies, and not this privacy policy. If you prefer to prevent third parties from setting and accessing cookies on your computer or other device, you may set your browser to block cookies. Additionally, you may remove yourself from the targeted advertising of companies within the Network Advertising Initiative by opting out here, or of companies participating in the Digital Advertising Alliance by opting out here. If you are an individual of the EU or Switzerland, you may opt-out here. Although our Services currently do not respond to "do not track" browser headers, you can limit tracking through these third-party programs and by taking the other steps discussed above.

Please note that the opt-out will apply only to the specific browser or device from which you opt out, and therefore you will need to opt out separately on all of your browsers and devices. If you delete or reset your cookies or mobile identifiers, change browsers, or use a different device, any opt-out cookie or tool may no longer work and you will have to opt out again.

Aggregated information: We may share aggregated demographic information about our user base with our partners. Such aggregated information does not identify individual users. We do not link this aggregate user data with personal information. Our Privacy Policy does not restrict or limit our collection and use of aggregate user data.

We periodically share aggregated, anonymized data with third parties to help us improve our Applications and our Services.

We will share your identifiable personal information with third parties only in the ways that are describe

279

this privacy statement. Specifically, we may disclose User Provided and Automatically Collected personal information:

- as required by law, such as to comply with a subpoena, or similar legal process;
- when we believe in good faith that disclosure is necessary to protect our rights, protect your safety or the safety of others, investigate fraud, or respond to a government request;
- with trusted services providers who work on our behalf, do not have an independent use of the information we disclose to them, and have agreed to adhere to the rules set forth in this privacy statement.
- if Everyday Speech LLC is involved in a merger, acquisition, or sale of all or a portion of its assets, you will be notified via email and/or a prominent notice on our Web site of any change in ownership or uses of this information, as well as any

choices you may have regarding this information.

Links

Our Website contains links to other sites. Please be aware that we are not responsible for the privacy practices of such other sites. We encourage our users to read the privacy statements of every website that collects personal information. This privacy statement applies solely to information collected by this Website or our Platform.

Children and Students

We do not use our Platform to knowingly solicit data from or market to children under the age of 13. If a parent or guardian becomes aware that his or her child has provided us with information without their consent, he or she should contact us at info@everydayspeech.com. We will delete such information from our files within a reasonable time.

Further, we do not use our Platform to collect or generate education records under the Federal Education Rights and Privacy Act ("FERPA"), 20 U.S.C. §1232g, and our users are instructed not to store such records on our Platform.

Security

We have implemented multiple controls and security measures to safeguard personal and sensitive information on and off-line. Security measures include the use of secure networks and servers, encryption, anti-virus protection, firewalls, vulnerability scans, and other technology. All collected data is protected in a monitored, secure environment and ONLY accessible by authorized our personnel. Generally, collected data is retained for up to 60 days, although we may retain them longer if we believe in good faith that we are required to do so by law, at the request of law enforcement authorities, or to protect our rights or the rights of our customers or third parties.

Only personnel who need off-line secure information to perform a specific job (for example, a Customer Service Specialist) are granted access to personally identifiable information. ALL employees are kept up-to-date on our security and privacy practices.

Communications from the Site

On occasion, it is necessary to send out service-related announcements. These communications are not used for promotional purposes. If our services are temporarily disabled, we may send notification via email. Users may not opt-out of these communications.

You may opt out of receiving marketing or promotional communications from us by following the instructions in those communications or by emailing us at info@everydayspeech.com

Opting Out of Further Collection

You can stop all further collection of information by one of our Applications easily by uninstalling the

Application. You may use the standard uninstall processes as may be available as part of your mobile device or via the mobile application marketplace or network. You can also stop further collection about you from our Website by ceasing to visit the Website.

Please note that these steps will not automatically result in the deletion of information we have already collected about you. If you are a resident of California, see our "California Privacy Addendum" for information on how to do so.

Notification of Changes

This Privacy Policy may be updated from time to time. We will notify you of any changes to our Privacy Policy by posting the new Privacy Policy at https://everydayspeech.com/privacy-policy/. You are advised to consult this Privacy Policy regularly for any changes, as continued use is deemed approval of all changes.

Contact Information

If users have any questions or suggestions regarding our privacy policy, please contact us at:

Email: info@everydayspeech.com.

Phone: 617-564-3143

Postal Address: 7 Plover St., West Roxbury, MA 02132

DATED: August 1st, 2020

PRIVACY SUPPLEMENT FOR CALIFORNIA RESIDENTS

This PRIVACY NOTICE FOR CALIFORNIA RESIDENTS supplements the information contained in the Everyday Speech Privacy Policy and applies solely to visitors, customers, and others who reside in the State of California ("consumers" or "you"). We adopt this notice to comply with the California Consumer Privacy Act of 2018 ("CCPA") and other California privacy laws. Any terms defined in the CCPA have the same meaning when used in this notice.

Information We Collect

We collect information that identifies, relates to, describes, references, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or device ("personal information"). In particular, we have collected the following categories of personal information from consumers within the last 12 months:

Category	Examples	Collected
A. Identifiers.	A real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email address, account name, Social Security number, driver's license number, passport number, or other similar identifiers.	YES
B. Personal	A name, signature, Social	YES

information categories listed in the California Customer Records statute (Cal. Civ. Code § 1798.80(e)).	Security number, physical characteristics or description, address, telephone number, passport number, driver's license or state identification card number, insurance policy number, education, employment, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance information. Some personal information included in this category may overlap with other categories.	
C. Protected classification characteristics	Age (40 years or older), race, color, ancestry, national origin, citizenship, religion or creed,	NO

under California or federal law.	marital status, medical condition, physical or mental disability, sex (including gender, gender identity, gender expression, pregnancy or childbirth and related medical conditions), sexual orientation, veteran or military status, genetic information (including familial genetic information).	
D. Commercial information.	Records of personal property, products or services purchased, obtained, or considered, or other purchasing or consuming histories or tendencies.	YES
E. Biometric information.	Genetic, physiological, behavioral, and biological characteristics, or activity patterns used to extract a	NO

	template or other identifier or identifying information, such as, fingerprints, faceprints, and voiceprints, iris or retina scans, keystroke, gait, or other physical patterns, and sleep, health, or exercise data.	
F. Internet or other similar network activity.	Browsing history, search history, information on a consumer's interaction with a website, application, or advertisement.	YES
G. Geolocation data.	Physical location or movements.	NO
H. Sensory data.	Audio, electronic, visual, thermal, olfactory, or similar information.	YES
I. Professional	Current or past job history or	NO

or employment-related information.	performance evaluations.	
J. Non-public education information (per the Family Educational Rights and Privacy Act (20 U.S.C. Section 1232g, 34 C.F.R. Part 99)).	Education records directly related to a student maintained by an educational institution or party acting on its behalf, such as grades, transcripts, class lists, student schedules, student identification codes, student financial information, or student disciplinary records.	NO
K. Inferences drawn from	Profile reflecting a person's preferences, characteristics, psychological trends,	NO

other personal information.

predispositions, behavior, attitudes, intelligence, abilities, and aptitudes.

Personal information does not include:

- Publicly available information from government records.
- De-identified or aggregated consumer information.
- Information excluded from the CCPA's scope, like:
  - health or medical information covered by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the California Confidentiality of Medical Information Act (CMIA) or clinical trial data;
  - personal information covered by certain sector-specific privacy laws, including th

Fair Credit Reporting Act (FRCA), the Gramm-Leach-Bliley Act (GLBA) or California Financial Information Privacy Act (FIPA), and the Driver's Privacy Protection Act of 1994.

We obtain the categories of personal information listed above from the following categories of sources:

- Directly from teachers and other professionals, and from parents.
- Indirectly from school systems.
- Directly and indirectly from activity on our Website (www.everydayspeech.com) or interactions with our social media accounts.

Use of Personal Information

We may use or disclose the personal information we collect for one or more of the following business

purposes:

- To fulfill or provide the services for which the information is provided.
- To provide you with information, products or services that you request from us.
- To provide you with email alerts, event registrations and other notices concerning our products or services, or events or news, that may be of interest to you.
- To carry out our obligations and enforce our rights arising from any contracts entered into between you and us, including for billing and collections.
- To improve our website and present its contents to you.
- For testing, research, analysis and product development.
- As necessary or appropriate to protect the rights, property or safety of us, our customers or others.

To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.

As described to you when collecting your personal information or as otherwise set forth in the CCPA.

To evaluate or conduct a merger, divestiture, restructuring, reorganization, dissolution, or other sale or transfer of some or all of our assets, whether as a going concern or as part of bankruptcy, liquidation, or similar proceeding, in which personal information held by us is among the assets transferred.

We will not collect additional categories of personal information or use the personal information we collected for materially different, unrelated, or incompatible purposes without providing you notice.

Sharing Personal Information

We may disclose your personal information to a third party for a business purpose. When we disclose personal information for a business purpose, we enter a contract that describes the purpose and requires the recipient to both keep that personal information confidential and not use it for any purpose except performing the contract.

In the preceding 12 months, we have disclosed the following categories of personal information for a business purpose:

Category A: Identifiers.

Category B: Personal information categories listed in the California Customer Records statute (Cal. Civ. Code § 1798.80(e)).

Category D: Commercial information.

Category F: Internet or other similar network activity.

Category H: Sensory data.

We disclose your personal information for a business purpose to the following categories of third parties:

- Service providers.
- Third parties to whom you or your agents authorize us to disclose your personal information in connection with products or services we provide to you.

In the preceding 12 months, we have not sold any personal information.

Your Rights and Choices

The CCPA provides consumers (California residents) with specific rights regarding their personal information. This section describes your CCPA rights and explains how to exercise those rights.

Access to Specific Information and Data Portability Rights

You have the right to request that we disclose certain information to you about our collection and use of y

296

personal information over the past 12 months. Once we receive and confirm your verifiable consumer request, we will disclose to you:

- The categories of personal information we collected about you.
- The categories of sources for the personal information we collected about you.
- Our business or commercial purpose for collecting or selling that personal information.
- The categories of third parties with whom we share that personal information.
- The specific pieces of personal information we collected about you (also called a data portability request).
- If we sold or disclosed your personal information for a business purpose, two separate lists disclosing:
  - sales, identifying the personal information
  - categories that each category of recipien

purchased; and

disclosures for a business purpose, identifying the personal information categories that each category of recipient obtained.

Deletion Request Rights

You have the right to request that we delete any of your personal information that we collected from you and retained, subject to certain exceptions. Once we receive and confirm your verifiable consumer request, we will delete (and direct our service providers to delete) your personal information from our records, unless an exception applies.

We may deny your deletion request if retaining the information is necessary for us or our service providers to:

1. Complete the transaction for which we collected the personal information, provide a good or service that you requested, take actions reasonably anticipated within the context of our ongoing business relationship with you, or otherwise perform our contract with you.
2. Detect security incidents, protect against malicious, deceptive, fraudulent, or illegal activity, or prosecute those responsible for such activities.
3. Debug products to identify and repair errors that impair existing intended functionality.
4. Exercise free speech, ensure the right of another consumer to exercise their free

speech rights, or exercise another right provided for by law.

5. Comply with the California Electronic Communications Privacy Act (Cal. Penal Code § 1546 seq.).
6. Engage in public or peer-reviewed scientific, historical, or statistical research in the public interest that adheres to all other applicable ethics and privacy laws, when the information's deletion may likely render impossible or seriously impair the research's achievement, if you previously provided informed consent.
7. Enable solely internal uses that are reasonably aligned with consumer

300

expectations based on your relationship with us.

8. Comply with a legal obligation.
9. Make other internal and lawful uses of that information that are compatible with the context in which you provided it.

Exercising Access, Data Portability, and Deletion Rights

To exercise the access, data portability, and deletion rights described above, please submit a verifiable consumer request to us by either:

Calling us at 617-564-3143
Visiting http://everydayspeech.com/contact

Only you or a person registered with the California Secretary of State that you authorize to act on your behalf, may make a verifiable consumer request related to your personal information. You may also make a

301

verifiable consumer request on behalf of your minor child.

You may only make a verifiable consumer request for access or data portability twice within a 12-month period. The verifiable consumer request must:

- Provide sufficient information that allows us to reasonably verify you are the person about whom we collected personal information or an authorized representative.
- Describe your request with sufficient detail that allows us to properly understand, evaluate, and respond to it.

We cannot respond to your request or provide you with personal information if we cannot verify your identity or authority to make the request and confirm the personal information relates to you. Making a verifiable consumer request does not require you to create an account with us. We will only use personal informat

provided in a verifiable consumer request to verify the requestor's identity or authority to make the request.

Response Timing and Format

We endeavor to respond to a verifiable consumer request within 45 days of its receipt. If we require more time (up to 90 days), we will inform you of the reason and extension period in writing. If you have an account with us, we will deliver our written response to that account. If you do not have an account with us, we will deliver our written response by mail or electronically, at your option. Any disclosures we provide will only cover the 12-month period preceding the verifiable consumer request's receipt. The response we provide will also explain the reasons we cannot comply with a request, if applicable. For data portability requests, we will select a format to provide your personal information that is readily useable and should allow you to transmit the information from one entity to another entity without hindrance.

303

We do not charge a fee to process or respond to your verifiable consumer request unless it is excessive, repetitive, or manifestly unfounded. If we determine that the request warrants a fee, we will tell you why we made that decision and provide you with a cost estimate before completing your request.

Non-Discrimination

We will not discriminate against you for exercising any of your CCPA rights. Unless permitted by the CCPA, we will not:

- Deny you goods or services.
- Charge you different prices or rates for goods or services, including through granting discounts or other benefits, or imposing penalties.
- Provide you a different level or quality of goods or services.
- Suggest that you may receive a different price or rate for goods or services or a

different level or quality of goods or services.

Changes to Our Privacy Notice

We reserve the right to amend this privacy notice at our discretion and at any time. When we make changes to this privacy notice, we will notify you by email or through a notice on our website homepage.

Contact Information

If you have any questions or comments about this notice, our Privacy Statement, the ways in which we collect and use your personal information, your choices and rights regarding such use, or wish to exercise your rights under California law, please do not hesitate to contact us at:

Email: info@everydayspeech.com.

Phone: 617-564-3143

Postal Address: 7 Plover St., West Roxbury, MA 0213

DATE: August 1st, 2020.

COOKIE NOTICE

This cookie notice provides you with information about how we use “cookies”, or, similar technologies, on our websites, applications and other services (each, a “Service”) to enable us to understand how you interact with our products, to show personalized advertisements on our website and other websites, to improve your experience, and to allow you to use certain features, such as sharing content via social networks or other communications channels.

This notice also provides information about how third parties may use such technologies in association with the operation of our Services.

About this Cookie Notice

This cookie notice applies when you use any of our Services that refer or link to this notice. This notice may be supplemented by additional cookie notices, or te

provided on certain areas of the Service or during our interactions with you.

Use of Cookies

Cookies are small pieces of data (text files) that are placed on your computer or device by websites that you visit or applications you use. Cookies are widely used in order to make websites and applications work, or work more efficiently, and help them remember certain information about you, either for the duration of your visit (using a “session” cookie) or for repeat visits (using a “persistent” cookie).

Below provides an overview of the first and third party cookies we use within our Services. We classify cookies in the following categories:

- Strictly Necessary Cookies
- Functional Cookies
- Performance Cookies
- Targeting Cookies

The categories of cookies used on this website are as follows:

Strictly necessary cookies: These cookies do not store any directly identifiable information. However, they are necessary for the Service to function. They are usually only set in response to actions made by you which amount to a request for services, such as setting your privacy preferences, logging in or filling in forms. You can set your browser to block or alert you about these cookies, but without these cookies, some or all of the services you have asked for may not function properly.

None.

Performance cookies: These are analytics and research cookies that allow us to count visits and measure traffic, so we can measure and improve the performance of our Services. They also help us to know which pages are the most and least popular, and see how visitors move around

the site or application. This helps us to improve the way our Services work and improve user experience. You can set your browser to block or alert you about these cookies. Blocking these cookies will not affect the service provided you.

Mixpanel Analytics Tracking – User Analytics Tracking

Google Analytics and Tag Manager – User Analytics Tracking

Cloudinary – Caching image and video information for faster load times

New Relic – server performance and logs

FontAwesome – improved load time for custom fonts and icons

Functionality cookies: These cookies allow our Services to provide enhanced functionality and personalization such as remembering the choices you make and your account preferences and to provide enhanced, more personal features. Thes

309

cookies may be set by us or by third-party providers whose services we have added to our pages. You can set your browser to block or alert you about these cookies, but without these cookies, some or all of the services you have asked for may not function properly.

Everyday Speech Application – User identification information, plan and settings data, session tokens to validate users.

Freshchat Messenger – User communication with support and access to help articles

Everydayspeech.com – cookies for saved games

Everyday Speech Application – App features and user settings data to provide a better user experience – including showing and hiding alerts, new content messages, and specific FAQ.

Targeting Cookies: These files, or, code may be included, either directly or from our advertising partners, on our website, in our emails, or, mobile applications to record how you interact with us, to help us better analyze and improve our services to you, and will use this information to make the website, and, any advertising displayed to you more relevant to your interests. You can set your browser to block or alert you about these cookies. Blocking these cookies will not affect the service provided you, but will limit the targeted advertising that you will see, or limit our ability to tailor the website experience to your needs.

Google–Doubleclick.net user tracking

How to refuse the use of cookies

You can prevent your browser from accepting certain cookies, have the browser require your consent before a new cookie is placed in your browser, or block cookie

altogether by selecting the appropriate settings on your browser privacy preferences menu.

The links below will help you find the settings for some common browsers (please note that we are not responsible for the content of external websites):

- Manage cookie settings in Chrome and Chrome Android and Chrome iOS
- Manage cookie settings in Safari and Safari iOS
- Manage cookie settings in Firefox
- Manage cookie settings in Internet Explorer
- Manage cookie settings in Opera

For all other browsers, or, for alternative advice, help may be sought by visiting www.allaboutcookies.org, or, via your device user manual, or, online help files.

Third Party Web Advertising Services

Our Services may use third party advertising services, particularly within our marketing or free content sit

for the purposes of analyzing visitor / customer site interactions including interactions with our online marketing campaigns, attribution purposes to link ecommerce purchases to our brand, and advertising

For more information including how to opt-out, please see below:

Third Party Provider	
Google Ads Google Ad-Tech Vendors Opt-out	Google Ads is an online advertising platform that we use to promote our events, online content and services on Google Search, YouTube, and other sites across the web. Google Ads is also used by some advertisers to buy adverts that appear on our Sites.
Google	We use Google Analytics to provide site visitor measurements and statistics as well as personalized advertising.

Analytics

Opt-out

Alternatively, you may opt-out of third party web advertising services via the opt-out tools found atoptout.networkadvertising.org.

Please note that clicking the above links will redirect you to a third-party website. We are not responsible for the content of external websites.

You can also configure your web browser to delete and / or block the use of cookies for any third party.

Opting out of advertising cookies will not remove advertising from the pages you visit; instead it means the ads you will see may not be matched to your interests.

Changes

We will update this cookie notice from time to time. Any changes will be posted on this page with an updated

revision date. If we make any material changes, we will provide notice through the Service or by other means.

Contact

For more information on our collection and use of the personal information, including details regarding your rights or contact details, please refer to our Privacy Policy.

Where it applies, you may also lodge a complaint with the data protection authority in the applicable jurisdiction.

DATE: August 1st, 2020

The Social-Emotional Learning platform with no-

prep curricula for every student.

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Our Materials

Helpful links

Standard Student Data Privacy Agreement

IL-NDPA Standard
Version 1.0

Deerfield Public Schools #109

and

Everyday Speech LLC

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

[DPS 109], located at [Deerfield, Illinois] (the "**Local Education Agency**" or "**LEA**") and

[Everyday Speech LLC], located at [7 Plover Street, West Roxbury, Boston, MA 02132] (the "**Provider**").

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

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

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

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

1. A description of the Services to be provided, the categories of Student Data that may be provided by LEA to Provider, and other information specific to this DPA are contained in the Standard Clauses hereto.

2. **Special Provisions.** ***Check if Required***
   - ☑ If checked, the Supplemental State Terms and attached hereto as **Exhibit "G"** are hereby incorporated by reference into this DPA in their entirety.
   - ☑ If checked, LEA and Provider agree to the additional terms or modifications set forth in **Exhibit "H". (Optional)**
   - ☑ If Checked, the Provider, has signed **Exhibit "E"** to the Standard Clauses, otherwise known as General Offer of Privacy Terms

3. In the event of a conflict between the SDPC Standard Clauses, the State or Special Provisions will control. In the event there is conflict between the terms of the DPA and any other writing, including, but not limited to the Service Agreement and Provider Terms of Service or Privacy Policy the terms of this DPA shall control.

4. This DPA shall stay in effect for three years. Exhibit E will expire 3 years from the date the original DPA was signed.

5. The services to be provided by Provider to LEA pursuant to this DPA are detailed in **Exhibit "A"** (the "**Services**").

6. **Notices**. All notices or other communication required or permitted to be given hereunder may be given via e-mail transmission, or first-class mail, sent to the designated representatives below.

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The designated representative for the LEA for this DPA is:

Name: Joanna Ford Title: Asst. Supt for Student Services

Address: 517 Deerfield Rd. Deerfield, IL 60015

Phone: 847.945.1844 Email: jford@dps109.org

The designated representative for the Provider for this DPA is:

Name: Caleb Brunell Title: Co-Founder

Address: 7 Plover Street, West Roxbury, Boston, MA, 02132

Phone: 617-564-3143 Email: cal@everydayspeech.com

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

LEA:

By: _____ Date: ~~10/22/20~~ 6/17/21

Printed ~~Name~~: Joanna Ford Title/Position: Asst. Supt for Student Svcs.

Provider: Everyday Speech LLC

By: Caleb Brunell Date: 06 / 15 / 2021

Printed Name: Caleb Brunell Title/Position: Co-founder

Doc ID: ab04f29994fa50e73626c6c6d5a91ea435b05d2a

STANDARD CLAUSES
Version 1.0

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of DPA**. The purpose of this DPA is to describe the duties and responsibilities to protect Student Data including compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA, with respect to its use of Student Data

2. **Student Data to Be Provided**. In order to perform the Services described above, LEA shall provide Student Data as identified in the Schedule of Data, attached hereto as **Exhibit "B"**.

3. **DPA Definitions**. The definition of terms used in this DPA is found in **Exhibit "C"**. In the event of a conflict, definitions used in this DPA shall prevail over terms used in any other writing, including, but not limited to the Service Agreement, Terms of Service, Privacy Policies etc.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA**. All Student Data transmitted to the Provider pursuant to the Service Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data transmitted to the Provider, including any modifications or additions or any portion thereof from any source, are subject to the provisions of this DPA in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement, shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEA as it pertains to the use of Student Data, notwithstanding the above.

2. **Parent Access**. To the extent required by law the LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review Education Records and/or Student Data correct erroneous information, and procedures for the transfer of student-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner (and no later than forty five (45) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent or student, whichever is sooner) to the LEA's request for Student Data in a student's records held by the Provider to view or correct as necessary. In the event that a parent of a student or other individual contacts the Provider to review any of the Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.

3. **Separate Account**. If Student-Generated Content is stored or maintained by the Provider, Provider shall, at the request of the LEA, transfer, or provide a mechanism for the LEA to transfer, said Student-Generated Content to a separate account created by the student.

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4. **Law Enforcement Requests**. Should law enforcement or other government entities ("Requesting Party(ies)") contact Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party, unless lawfully directed by the Requesting Party not to inform the LEA of the request.

5. **Subprocessors**. Provider shall enter into written agreements with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA.

ARTICLE III: DUTIES OF LEA

1. **Provide Data in Compliance with Applicable Laws**. LEA shall provide Student Data for the purposes of obtaining the Services in compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time.

2. **Annual Notification of Rights**. If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its annual notification of rights.

3. **Reasonable Precautions**. LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted Student Data.

4. **Unauthorized Access Notification**. LEA shall notify Provider promptly of any known unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance**. The Provider shall comply with all applicable federal, state, and local laws, rules, and regulations pertaining to Student Data privacy and security, all as may be amended from time to time.

2. **Authorized Use**. The Student Data shared pursuant to the Service Agreement, including persistent unique identifiers, shall be used for no purpose other than the Services outlined in Exhibit A or stated in the Service Agreement and/or otherwise authorized under the statutes referred to herein this DPA.

3. **Provider Employee Obligation**. Provider shall require all of Provider's employees and agents who have access to Student Data to comply with all applicable provisions of this DPA with respect to the Student Data shared under the Service Agreement. Provider agrees to require and maintain an appropriate confidentiality agreement from each employee or agent with access to Student Data pursuant to the Service Agreement.

4. **No Disclosure**. Provider acknowledges and agrees that it shall not make any re-disclosure of any Student Data or any portion thereof, including without limitation, user content or other non-public information and/or personally identifiable information contained in the Student Data other than as directed or

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

5. **De-Identified Data**: Provider agrees not to attempt to re-identify de-identified Student Data. De-Identified Data may be used by the Provider for those purposes allowed under FERPA and the following purposes: (1) assisting the LEA or other governmental agencies in conducting research and other studies; and (2) research and development of the Provider's educational sites, services, or applications, and to demonstrate the effectiveness of the Services; and (3) for adaptive learning purpose and for customized student learning. Provider's use of De-Identified Data shall survive termination of this DPA or any request by LEA to return or destroy Student Data. Except for Subprocessors, Provider agrees not to transfer de-identified Student Data to any party unless (a) that party agrees in writing not to attempt re-identification, and (b) prior written notice has been given to the LEA who has provided prior written consent for such transfer. Prior to publishing any document that names the LEA explicitly or indirectly, the Provider shall obtain the LEA's written approval of the manner in which de-identified data is presented.

6. **Disposition of Data**. Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree. Upon termination of this DPA, if no written request from the LEA is received, Provider shall dispose of all Student Data after providing the LEA with reasonable prior notice. The duty to dispose of Student Data shall not extend to Student Data that had been De-Identified or placed in a separate student account pursuant to section II 3. The LEA may employ a "Directive for Disposition of Data" form, a copy of which is attached hereto as **Exhibit "D"**. If the LEA and Provider employ Exhibit "D," no further written request or notice is required on the part of either party prior to the disposition of Student Data described in Exhibit "D.

7. **Advertising Limitations.** Provider is prohibited from using, disclosing, or selling Student Data to (a) inform, influence, or enable Targeted Advertising; or (b) develop a profile of a student, family member/guardian or group, for any purpose other than providing the Service to LEA. This section does not prohibit Provider from using Student Data (i) for adaptive learning or customized student learning (including generating personalized learning recommendations); or (ii) to make product recommendations to teachers or LEA employees; or (iii) to notify account holders about new education product updates, features, or services or from otherwise using Student Data as permitted in this DPA and its accompanying exhibits

ARTICLE V: DATA PROVISIONS

1. **Data Storage**. Where required by applicable law, Student Data shall be stored within the United States. Upon request of the LEA, Provider will provide a list of the locations where Student Data is stored.

2. **Audits.** No more than once a year, or following unauthorized access, upon receipt of a written request from the LEA with at least ten (10) business days' notice and upon the execution of an appropriate confidentiality agreement, the Provider will allow the LEA to audit the security and privacy measures that are in place to ensure protection of Student Data or any portion thereof as it pertains to the delivery of services to the LEA . The Provider will cooperate reasonably with the LEA and any local, state, or federal

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

3. **Data Security**. The Provider agrees to utilize administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security. The provider shall implement an adequate Cybersecurity Framework based on one of the nationally recognized standards set forth set forth in **Exhibit "F"**. Exclusions, variations, or exemptions to the identified Cybersecurity Framework must be detailed in an attachment to **Exhibit "H"**. Additionally, Provider may choose to further detail its security programs and measures that augment or are in addition to the Cybersecurity Framework in **Exhibit "F"**. Provider shall provide, in the Standard Schedule to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.

4. **Data Breach**. In the event of an unauthorized release, disclosure or acquisition of Student Data that compromises the security, confidentiality or integrity of the Student Data maintained by the Provider the Provider shall provide notification to LEA within seventy-two (72) hours of confirmation of the incident, unless notification within this time limit would disrupt investigation of the incident by law enforcement. In such an event, notification shall be made within a reasonable time after the incident. Provider shall follow the following process:

   (1) The security breach notification described above shall include, at a minimum, the following information to the extent known by the Provider and as it becomes available:

      i. The name and contact information of the reporting LEA subject to this section.
      ii. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
      iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
      iv. Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided; and
      v. A general description of the breach incident, if that information is possible to determine at the time the notice is provided.

   (2) Provider agrees to adhere to all federal and state requirements with respect to a data breach related to the Student Data, including, when appropriate or required, the required responsibilities and procedures for notification and mitigation of any such data breach.

   (3) Provider further acknowledges and agrees to have a written incident response plan that reflects best practices and is consistent with industry standards and federal and state law for responding to a data breach, breach of security, privacy incident or unauthorized acquisition or use of Student Data or any portion thereof, including personally identifiable information and agrees to provide LEA, upon request, with a summary of said written incident response plan.

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(4) LEA shall provide notice and facts surrounding the breach to the affected students, parents or guardians.

(5) In the event of a breach originating from LEA's use of the Service, Provider shall cooperate with LEA to the extent necessary to expeditiously secure Student Data.

ARTICLE VI: GENERAL OFFER OF TERMS

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

ARTICLE VII: MISCELLANEOUS

1. **Termination**. In the event that either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any service agreement or contract if the other party breaches any terms of this DPA.

2. **Effect of Termination Survival**. If the Service Agreement is terminated, the Provider shall destroy all of LEA's Student Data pursuant to Article IV, section 6.

3. **Priority of Agreements**. This DPA shall govern the treatment of Student Data in order to comply with the privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. In the event there is conflict between the terms of the DPA and the Service Agreement, Terms of Service, Privacy Policies, or with any other bid/RFP, license agreement, or writing, the terms of this DPA shall apply and take precedence. In the event of a conflict between Exhibit H, the SDPC Standard Clauses, and/or the Supplemental State Terms, Exhibit H will control, followed by the Supplemental State Terms. Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.

4. **Entire Agreement**. This DPA and the Service Agreement constitute the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties. Neither failure nor delay on the part of any Party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.

5. **Severability**. Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the Parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.

6. **Governing Law; Venue and Jurisdiction**. THIS DPA WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF THE LEA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS FOR THE COUNTY OF THE LEA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS DPA OR THE TRANSACTIONS CONTEMPLATED HEREBY.

7. **Successors Bound**: This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of such business In the event that the Provider sells, merges, or otherwise disposes of its business to a successor during the term of this DPA, the Provider shall provide written notice to the LEA no later than sixty (60) days after the closing date of sale, merger, or disposal. Such notice shall include a written, signed assurance that the successor will assume the obligations of the DPA and any obligations with respect to Student Data within the Service Agreement. The LEA has the authority to terminate the DPA if it disapproves of the successor to whom the Provider is selling, merging, or otherwise disposing of its business.

8. **Authority**. Each party represents that it is authorized to bind to the terms of this DPA, including confidentiality and destruction of Student Data and any portion thereof contained therein, all related or associated institutions, individuals, employees or contractors who may have access to the Student Data and/or any portion thereof.

9. **Waiver**. No delay or omission by either party to exercise any right hereunder shall be construed as a waiver of any such right and both parties reserve the right to exercise any such right from time to time, as often as may be deemed expedient.

EXHIBIT "A"

DESCRIPTION OF SERVICES

Everyday Speech provides a comprehensive, online social-emotional learning curriculum called the "Social-Emotional Learning Platform". The curriculum includes videos, games, activities and worksheets, and is accessible by purchasing either an annual or monthly subscription.

EXHIBIT "B"
SCHEDULE OF DATA

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

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

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

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EXHIBIT "C"
DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT "D"
DIRECTIVE FOR DISPOSITION OF DATA

[Insert Name of District or LEA] Provider to dispose of data obtained by Provider pursuant to the terms of the Service Agreement between LEA and Provider. The terms of the Disposition are set forth below:

1. Extent of Disposition

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

[ ]

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

2. Nature of Disposition

☐ Disposition shall be by destruction or deletion of data.

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

[ ]

3. Schedule of Disposition

Data shall be disposed of by the following date:

☐ As soon as commercially practicable.

☐ By [ ]

4. Signature

_____ _____

Authorized Representative of LEA Date

5. Verification of Disposition of Data

_____ _____

Authorized Representative of Company Date

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EXHIBIT "E"
GENERAL OFFER OF PRIVACY TERMS

1. Offer of Terms

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

Everyday Speech LLC

BY: Caleb Brunell Date: 06 / 15 / 2021

Printed Name: Caleb Brunell Title/Position: Co-founder

2. Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA for the term of the DPA between the [ ] and the Provider. **PRIOR TO ITS EFFECTIVENESS, SUBSCRIBING LEA MUST DELIVER NOTICE OF ACCEPTANCE TO PROVIDER PURSUANT TO ARTICLE VII, SECTION 5. **

BY:

Date:

Printed Name: Title/Position:

SCHOOL DISTRICT NAME:

DESIGNATED REPRESENTATIVE OF LEA:

Name:

Title:

Address:

Telephone Number:

Email:

Doc ID: ab04f29994fa50e73626c6c6d5a91ea435b0362a

EXHIBIT "F"
DATA SECURITY REQUIREMENTS

Adequate Cybersecurity Frameworks
2/24/2020

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

Cybersecurity Frameworks

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

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

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

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EXHIBIT "G" – Supplemental SDPC State Terms for Illinois
Version 1.0

This **Exhibit G**, Supplemental SDPC State Terms for Illinois ("Supplemental State Terms"), effective simultaneously with the attached Student Data Privacy Agreement ("DPA") by and between Deerfield District #109 (the "Local Education Agency" or "LEA") and Everyday Speech LLC (the "Provider"), is incorporated in the attached DPA and amends the DPA (and all supplemental terms and conditions and policies applicable to the DPA) as follows:

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

2. **Definition of "Student Data."** In addition to the definition set forth in **Exhibit C**, Student Data includes any and all "covered information," as that term is defined in Section 5 of SOPPA (105 ILCS 85/5), and Student Data shall constitute "school student records" as that term is defined in Section 2 of ISSRA (105 ILCS 10/2(d)).

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

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

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

6. **Parent Right to Access and Challenge Student Data.** The LEA shall establish reasonable procedures pursuant to which a parent, as that term is defined in 105 ILCS 10/2(g), may inspect and/or copy Student Data and/or challenge the accuracy, relevance or propriety of Student Data, pursuant to Sections 5 and 7 of ISSRA (105 ILCS 10/5; 105 ILCS 10/7) and Section 33 of SOPPA (105 ILCS 85/33). The Provider shall respond to any request by the LEA for Student Data in the possession of the Provider, for

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purposes of affording a parent an opportunity to inspect and/or copy the Student Data, no later than 10 business days from the date of the request. In the event that a parent contacts the Provider directly to inspect and/or copy Student Data, the Provider shall refer the parent to the LEA, which shall follow the necessary and proper procedures regarding the requested Student Data.

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

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

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

a. A list of the students whose Student Data was involved in or is reasonably believed to have been involved in the breach, if known; and

b. The name and contact information for an employee of the Provider whom parents may contact to inquire about the breach.

10. **Reimbursement of Expenses Associated with Security Breach.** In the event of a Security Breach that is attributable to the Provider, the Provider shall reimburse and indemnify the LEA for any and all costs and expenses that the LEA incurs in investigating and remediating the Security Breach, including but not limited to costs and expenses associated with:

a. Providing notification to the parents of those students whose Student Data was compromised and regulatory agencies or other entities as required by law or contract;

b. Providing credit monitoring to those students whose Student Data was exposed in a manner during the Security Breach that a reasonable person would believe may impact the student's credit or financial security;

c. Legal fees, audit costs, fines, and any other fees or damages imposed against the LEA as a result of the security breach; and

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

11. **Transfer or Deletion of Student Data.** The Provider shall review, on an annual basis, whether the Student Data it has received pursuant to the DPA continues to be needed for the purpose(s) of the DPA. If any of the Student Data is no longer needed for purposes of the DPA, the Provider must delete such unnecessary Student Data or transfer to the LEA such unnecessary Student Data. The Provider shall effectuate such transfer or deletion of Student Data and provide written confirmation of said transfer or deletion to the LEA within thirty (30) calendar days of the operator becoming aware that the Student Data is no longer needed for purposes of the DPA.

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

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

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

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EXHIBIT "H"

Additional Terms or Modifications

Version _____

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

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

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ARTICLE V: DATA PROVISIONS

Audits. No more than once a year, or following unauthorized access, upon receipt of a written request from the LEA with at least ten (10) business days' notice and upon the execution of an appropriate confidentiality agreement, the Provider will allow the LEA to audit the security and privacy measures that are in place to ensure protection of Student Data or any portion thereof as it pertains to the delivery of services to the LEA . The Provider will cooperate reasonably with the LEA and any local, state, or federal agency with oversight authority or jurisdiction in connection with any audit or investigation of the Provider and/or delivery of Services to students and/or LEA, and shall provide reasonable access to the Provider's facilities, staff, agents and LEA's Student Data and all records pertaining to the Provider, LEA and delivery of Services to the LEA. Failure to reasonably cooperate shall be deemed a material breach of the DPA. Provider may use a Third Party hosting or data storage service and any audits of such service shall be subject to the service provider's terms.

Data Security. The Provider agrees to utilize, or to use a Third Party data hosting or storage service that utilizes, administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security. If the Provider does not use a commercially recognized Third Party data hosting or storage service, it provider shall implement an adequate Cybersecurity Framework based on one of the nationally recognized standards set forth set forth in Exhibit "F". Exclusions, variations, or exemptions to the identified Cybersecurity Framework must be detailed in an attachment to Exhibit "H". Additionally, Provider may choose to further detail its security programs and measures that augment or are in addition to the Cybersecurity Framework in Exhibit "F". Provider shall provide, in the Standard Schedule to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.

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HELLOSIGN Audit trail

TITLE	Deerfield District 109 - SOPPA Amendments
FILE NAME	Deerfield ndpa.pdf
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VIEWED	**06 / 15 / 2021** 13:42:58 UTC-4	Viewed by Cal Brunell (cal@everydayspeech.com) IP: 209.6.248.232
SIGNED	**06 / 15 / 2021** 13:43:09 UTC-4	Signed by Cal Brunell (cal@everydayspeech.com) IP: 209.6.248.232
COMPLETED	**06 / 15 / 2021** 13:43:09 UTC-4	The document has been completed.

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DATE: December 2, 2021
TOPIC: Explore Learning Gizmos Renewal
PREPARED BY: David Russo

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

Gizmos are interactive science virtual labs and simulations for grades 3-12. The Lincoln Hall Science Department first identified Gizmos last year as a tool to replicate the science lab experiences for remote learners. After using the subscription throughout the second semester and into this school year, the resources in Gizmos have proven valuable to supplement the *iScience* program. For example, students can complete virtual experiments that may too dangerous to conduct in the live laboratory setting. There are also virtual tools that can assist students in developing knowledge.

District Legal Counsel had reviewed the Terms and Conditions and Privacy Policy last year and authored an Amendment, which the vendor agreed to at the time. Counsel indicated it was sufficient for the vendor to acknowledge agreement to those terms in this year's renewal, which they did in the Proposal.

Counsel also offered an opinion related to the National Data Privacy Agreement (IL-NDPA) necessitated by the Student Online Personal Protection Act (SOPPA). Counsel said that vendors create an original NDPA document covering all the pertinent data and terms for their product, and then the first district signs the original document. Then, other districts that use the same product

would be able to sign an Exhibit E from that original NDPA agreement without having to create and revise a new standalone NDPA document. Counsel reviewed the IL-NDPA from Johnsburg CUSD #12 provided by the vendor, found the document to be acceptable, and indicated the District could sign off on Exhibit E, if the renewal was approved.

Fiscal Impact:

$2,947.50 for an 18-month subscription. The District paid $1,965 for a 12-month subscription. The vendor only sells the product in a minimum of a one-year subscription. Since the District signed on in December 2020, we would like to renew for 18-months through the rest of this year and all of next. At that time, the District will reevaluate to determine if the subscription warrants renewal.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to accept this Proposal from Explore Learning for Gizmos in the amount of $2,947.50 from January 1, 2022 to June 30, 2023.

PROPOSAL
ExploreLearning Gizmos
For: Lincoln Hall Middle School

Presented to: David Russo, Assistant Superintendent
By: Daniel Silvers
Presented on: September 14, 2021
Proposal Expires on: December 31, 2021

Pricing

Quantity	Product	Months	Total
3 Teachers	Gizmos Teacher License for a single teacher and all of his/her students. Priced per teacher.	18	$3,937.50

Subtotal:	$3,937.50
Discount:	($990.00)
Total:	**$2,947.50**

Multi-year Discounts		Savings of
3 YEARS = 15% OFF	$5,010.75	**$884.25**
2 YEARS = 10% OFF	$3,537.00	**$393.00**

This proposal is made on behalf of ExploreLearning, LLC (FEIN 38-3942548). Resulting orders are subject to ExploreLearning's standard terms and conditions, which can be found at: ExploreLearning.com. This proposal along with the terms and conditions and privacy policy, as specified in the attached Amendment dated January 1, 2021, represents the entire agreement of the parties. There are no other promises in any other agreement, whether oral or written.
Prices contained herein do not include applicable state and local sales taxes. Sales tax may be adjusted at the time of invoicing. Pricing information made herein is strictly confidential and is supplied on the understanding that it will be held confidential and not disclosed to third parties without the prior written consent of ExploreLearning.

Next Steps
Please contact Daniel Silvers at 866-882-4141, ext. 314 or daniel.silvers@explorelearning.com for more information on any aspect of this proposal (#Q-194212).

If applicable, please include your certificate of tax-exempt status with your purchase order. Purchase Orders may be sent to ExploreLearning Orders via one of the following methods:

Email to: sales@explorelearning.com
Fax to: 434-220-1484
Mail to: 110 Avon Street, Suite 300, Charlottesville, VA 22902

Board of Education of Lincolnwood
School District 74
Cook County, Illinois

By: _____

Its: _____

Date: _____

ExploreLearning, LLC

By: _____

Its: _____

Date: _____

Terms and Conditions of Use

Please read these terms and conditions carefully before activating your ExploreLearning Gizmos account.

On This Page

- Registering and Using ExploreLearning
- Using Your Account
  - Browsers, Equipment and Accessibility
  - Communications Authorities
- Billing Policies
  - Billing Security
- Administering the Service
- Posting Material by Users
- Use of Materials & Restrictions
- Privacy
- Submissions
- Disclaimers
- Limitation of Liability
- Links to Third Party Sites
- Jurisdictional Issues
- Trademark and Copyright Notices
- Remedies for Breach
- Miscellaneous
- Acceptance
- Questions

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This Agreement is a legal document that governs the terms and conditions of your subscription to ExploreLearning.com. Please read this Agreement carefully. By activating your account, you acknowledge your agreement with these terms and conditions, as such terms and conditions may be amended from time to time. You are also agreeing to accept a non-exclusive, non-assignable right and license to use ExploreLearning Gizmos. ExploreLearning reserves the right to change these terms and conditions at any time.

ExploreLearning Gizmos are offered and sold on a subscription basis; however certain areas are available to visitors without cost on a trial or demonstration basis.

Registering and Using ExploreLearning

As part of the registration process, each User will select a password and user name ("User Name"). You agree to provide us with accurate, complete, and updated Account information. Failure to do so will constitute a breach of this Agreement, which may result in immediate termination of your rights to use the Account. You may not (a) select or use a User Name of another person with the intent to impersonate that person, (b) use a name subject to the rights of any other person without authorization, or (c) use a User Name that we, in our sole discretion, deem inappropriate or offensive. You are responsible for maintaining the confidentiality of your User Name and password, and you will be responsible for all uses of your User Name and password, whether or not authorized by you.

In order to use the Website, you need to obtain a pass code (consisting of a username and a password. Pass codes are issued only to individual subscribers and learning institutions or teachers (collectively, "Users") who have registered.

Pass codes that have been issued to learning institutions or teachers may not be shared. They may only be used by the administrators, teachers and students to whom they are assigned. Users remain at all times solely and fully responsible for the proper use of pass codes issued hereunder. Individual subscribers may share their access codes with their, spouse, children or grandchildren ("Immediate Family") only. Users remain at all times solely and fully responsible for the proper use of pass codes issued hereunder. Individual subscribers who intend to share their pass codes with Users of their Immediate Family under 13 years of age agree to supervise the minors' use of the Website.

Using Your Account

All Users are entirely liable for all activities conducted through that Account, and are responsible for ensuring that any other person who uses the Account is aware of, and complies with, the terms of this Agreement. Each person who uses the Account agrees to be bound by the terms of this Agreement, whether or not such person is a Member. You will notify us of any known or suspected unauthorized use(s) of your Account, or any known or suspected breach of security, including loss, theft, or unauthorized disclosure of your User Name and password. We will have no liability for any circumstances arising from the unauthorized use of a User Name, Member's password or your Account. Any fraudulent, abusive, or otherwise illegal activity on your Account may be reported to appropriate law-enforcement agencies by us.

If you have reason to believe that your Account is no longer secure (for example, in the event of a loss, theft, or unauthorized disclosure or use of your User Name, password, or any credit, debit, or charge card number stored on the Service), you must promptly change your password and notify us of the problem by sending an email to support@ExploreLearning.com .

Browsers, Equipment and Accessibility

Users are solely responsible for obtaining and maintaining equipment and software, including without limitation operating system and browser software, that conforms to ExploreLearning's specifications in effect, as revised from time to time, in order to connect to, communicate with and use the ExploreLearning website.

ExploreLearning shall use commercially reasonable efforts to maintain the accessibility of the Website at all times, but may discontinue some or all of the Website features or services at any time, with or without notice, in order to perform hardware or software maintenance and/or upgrades or problem resolution. Additionally, to the extent that use of the Website is prevented, hindered, delayed or made impracticable by reason of force majeure (including any cause that cannot be overcome by reasonable diligence and without unreasonable expense) or due to

ExploreLearning's compliance with its commercially reasonable standard operating procedures or with any laws, rules, policies, practices or regulations of any industry association or organization, or any jurisdiction or governmental authority, ExploreLearning and its affiliates will be excused from such delay or performance.

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Use of the Website is subject to the requirements, rules, regulations, operations and procedures of any relevant public communications authorities and/or private communications carriers. ExploreLearning (and its affiliates) shall not be liable for any losses, costs, liabilities, damages, expenses and/or claims arising from or relating to the delay, alteration or interruption of telecommunications between Users and ExploreLearning caused by the failure for any reason of any communications facilities which User or ExploreLearning (or any of affiliate) has contracted from any public communications authority or private communications carrier.

Billing Policies

1. All subscriptions must be pre-paid annually.
2. Payment Options: You must pay in US Dollars via Purchase Order, Credit Card (Visa or MasterCard), check or money order, or wire transfer.
    - Purchase Orders (US Residents Only): Mail (payable to ExploreLearning) to ExploreLearning, 110 Avon Street, Charlottesville, VA 22902 or FAX to (877) 829-3039.
    - Credit Card Billing: ExploreLearning will bill your designated credit card (Visa or MasterCard only) and is subject to any restrictions imposed by your credit card issuer. If payment cannot be charged to your credit card or your charge is returned to ExploreLearning for any reason, including charge back, ExploreLearning reserves the right to either suspend or terminate your access and account, thereby terminating this Agreement and all obligations of ExploreLearning hereunder, and thereafter to collect any amount due.
    - Checks or Money Orders: Mail (payable to ExploreLearning) to ExploreLearning, 110 Avon Street, Charlottesville, VA 22902.
    - Wire Transfers: Call (866) 882-4141 option 2 or e-mail support@ExploreLearning.com for more information
3. Revision of Subscription Fees. ExploreLearning reserves the right to change the amount of, or basis for determining, any fees or charges for the ExploreLearning service, and to institute new fees or charges effective upon prior notice, by posting such changes on the ExploreLearning site, and by sending e-mails to Users.
4. Account Termination. Purchasers may terminate accounts at any time by sending a signed request to ExploreLearning via e-mail sales@ExploreLearning.com , fax to (877) 829-3039 or mail to ExploreLearning Customer Service, 110 Avon Street, Charlottesville, VA 22902.
5. Refund Policy. We take great pride in supplying a quality product at a reasonable price. In general, it is our policy to provide a refund for anyone who has been unable to use the site. A refund must be requested in writing within 30 days of purchase of your account and the account cannot have been accessed numerous times. Email a refund request to sales@ExploreLearning.com or fax a request to (877) 829-3039. Please include the username, full name of subscriber, product, and reason you are requesting a refund. We will not be able to refund a license after 30 days, or for an account with heavy usage, except for problems accessing the service. Refunds will be issued according to the original payment method.

Billing Security

All communication between our servers, the acquiring bank, and the issuing bank are encrypted to assure server authenticity and invulnerability to man-in-the-middle attacks.

Administering the Service

ExploreLearning may change, modify, suspend, or discontinue any aspect of the Website at any time, including, without limitation, access policies, the availability of any Website feature, hours of availability, content, data, or software or equipment needed to access the Website. We may also impose limits on certain features or restrict your access to parts or all of the Website without notice or liability. We reserve the right to change prospectively the amount of, or basis for determining, any fees or charges for the Website, and to institute new fees or charges for access to portions of the Website effective upon prior notice to Users by posting such changes on its web site or by sending e-mails to Users. You hereby agree to pay all charges to your account, including applicable taxes, in accordance with billing terms in effect at the time the fee or charge becomes payable.

We may, from time to time, have special events, software or content available on the Service, which will be subject to additional terms and conditions that will be made available for your review. You agree that if you or any User uses or accesses such special events, software or other content, such additional terms and conditions will be binding.

We reserve the right, at our sole discretion, to change, modify, add, supplement or delete any of the terms and conditions of this Agreement at any time. We will post notification of any such changes on the Service, or give notice of them to you via e-mail, postal mail or by pop-up screen, at our sole discretion. If any future changes to this Agreement are unacceptable to you or cause you to no longer be in compliance with this Agreement, you may terminate your Account. The continued use of the Service by you following your receiving a notice of changes to this Agreement will mean you accept any and all such changes.

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ExploreLearning may permit its Users to post materials on the Website. Users shall not upload to, distribute through or otherwise publish, via e-mail, message boards or otherwise, any content which is libelous, defamatory, obscene, threatening, invasive of privacy or publicity rights, abusive, illegal or otherwise objectionable, that would constitute a criminal offense, violate the rights of any third party, or that would give rise to liability or violate any law. ExploreLearning reserves the right to suspend or terminate any screen name it reasonably believes is being used by an adult, is being used for commercial purposes, or is otherwise in violation of this Agreement.

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Miscellaneous

In the event any provision of this Agreement conflicts with the law or if any such provisions are held invalid by a court with jurisdiction over the parties to this Agreement, such provision will be deemed to be restated to reflect as nearly as possible the original intentions of the parties in accordance with applicable law, and the remainder of this Agreement will remain in full force and effect.

The laws of the State of Texas will govern this Agreement. The laws of the State of Texas will govern any dispute arising from the terms of this agreement or breach of this agreement and you agree to personal jurisdiction by the state and federal courts sitting in Dallas, Texas. The parties hereby expressly waive trial by jury in any action, proceeding or counterclaim brought by either of the parties against the other on any matters whatsoever arising out of, or in any way connected with, these Terms and Conditions and agree to submit to binding arbitration. ExploreLearning makes no representation that materials on ExploreLearning are appropriate or available for use in all locations. Those who choose to access ExploreLearning do so on their own initiative and are responsible for compliance with local laws, if and to the extent local laws are applicable. Materials from ExploreLearning are further subject to United States export controls. No materials from ExploreLearning may be downloaded or otherwise exported or re-exported (i) into (or to a national or resident of) Cuba, Iran, Iraq, Libya, North Korea, Syria or any other country to which the United States has embargoed goods; or (ii) to anyone on the U.S. Treasury Department's list of Specially Designated Nationals or the U.S. Commerce Department's Table of Deny Orders. By downloading or using the materials, you represent and warrant that you are not located in, under the control of, or a national or resident of any such country or on any such list.

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ExploreLearning may assign its rights and obligations under this Agreement and upon such assignment ExploreLearning may be relieved of any further obligation hereunder. You represent to ExploreLearning that you have the authority to subscribe to and/or use ExploreLearning according to the terms and conditions of this Agreement. The section titles in this Agreement are for convenience only and have no legal or contractual effect.

Acceptance

By using and/or subscribing to the Service, you hereby acknowledge that you have read and understand the foregoing Agreement, as may be amended or modified from time to time according to its terms, and agree to be bound by all of the terms and conditions hereof. You further specifically permit ExploreLearning to use the email entered during the registration process to deliver support, sales, and product information related to your Free Trial or paid subscription.

Questions

If you have any questions about this Agreement, please email us at: support@ExploreLearning.com .



AMENDMENT TO THE AGREEMENT BETWEEN THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 AND EXPLORELEARNING, LLC

This Amendment is entered into as of January 1, 2021, by and between the Board of Education of Lincolnwood School District No. 74 ("District") and ExploreLearning, LLC ("ExploreLearning") (collectively, the "Parties") and amends the Proposal and the ExploreLearning Terms and Conditions of Use (collectively "the Agreement") entered into by the Parties as of the same date, and shall continue in force for any extensions of the Agreement or subsequent Order Forms, unless otherwise agreed by the Parties.

1. **Terms and Conditions**. This Amendment modifies the Agreement entered into by the Parties. Terms and conditions not amended herein shall have the same meaning as in the Agreement. ExploreLearning shall not materially modify or amend the Terms and Conditions of Use, which are currently located at https://www.explorelearning.com/index.cfm?method=Controller.dspTerms, during the term of this Agreement or any extension thereof, without providing written notice.

2. **Auto-Renewal**. The term of the Agreement between the parties shall not automatically renew. Subsequent extensions of the Agreement shall require notice to and approval of the District.

3. **FOIA/OMA.** The District shall not be required to make any claim of privilege that may be applicable to prevent disclosure in response to, and will not be required to notify ExploreLearning prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary. ExploreLearning acknowledges and agrees that the Agreement, Order Form, Terms of Services and License, billing and cost information are not confidential or exempt from disclosure under the Illinois Freedom of Information Act or Open Meetings Act.

4. **Governing Law/Venue.** The Agreement shall be construed and enforced under the laws of the state of Illinois, USA without reference to the choice of law principles thereof. The District and ExploreLearning hereby consent to and submit to the jurisdiction of the Circuit Court of Cook County, Illinois, which shall be the venue for the resolution of any disputes between the parties. Any references to binding arbitration in the Terms and Conditions of Use shall be deleted.

5. **Compliance with Illinois Laws.** In addition to its obligation to maintain Student Data in accordance with applicable federal laws, ExploreLearning shall also maintain all Student Data obtained from the District in accordance with any applicable Illinois laws, including (without limitation, and only to the extent applicable) the *Illinois School Student Records Act* (105 ILCS 10/1 *et seq.*); and the *Illinois Student Online Personal Protection Act* (105 ILCS 85/1 *et seq.*). ExploreLearning shall promptly notify the Superintendent of Lincolnwood School District No. 74 in the event of a security or privacy breach involving Student Data and respond to any such security or privacy breach according to industry standards; shall indemnify and defend the District, and its individual Board members, officers, employees, agents, and successors against third-party claims, charges, causes of action, and liability of any kind, including but not limited to attorney's fees, arising directly and specifically from any security or privacy breach involving Student Data as a

result of negligent or intentional acts or omissions of ExploreLearning; and shall destroy all Student Data when the Student Data is no longer needed by ExploreLearning or upon termination of the Agreement, as requested by the District.

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

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

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

BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 COOK COUNTY, ILLINOIS	**EXPLORELEARNING, LLC**
By:	By: Julia M Given
Its: Asst. Supt for Curriculum & Instruction	Its: Julia M Given, VP Finance
Date: 12/11/2020	Date: 12/3/20

Privacy Statement for ExploreLearning Data Management System

ExploreLearning is committed to protecting your online privacy. Gizmos are certified COPPA, FERPA, and CSPC compliant.

On This Page

- Your Personal Data
  - Collection
  - Protection
- Student Data
- Security and Confidentiality Statement
  - Purposes of Data Entry
  - Use, Disclosure, and Storage
- Cookies
- Data Quality
- Security Safeguards
- Contact

This site provides you with access to ExploreLearning's Data Management System. This system is an integral component of ExploreLearning's curriculum products and provides valuable reporting, instructional recommendations, and other resources used by teachers and other instructional leaders in conjunction with ExploreLearning's curriculum with the goal of improving student performance.

This statement describes the privacy and security practices ExploreLearning employs for this site. We have adopted these practices to protect you, the students, and the school district, and to enable each of us to comply with applicable legal requirements. Use of this site requires district acceptance of the practices outlined in this statement.

Two types of personally identifiable information are used on this site: **your personal data** and **student data**.

Your Personal Data

Collection

353

ExploreLearning collects information from you as you use this site. For example, you must enter certain personally identifiable information, including your name, e-mail address, and phone number. We use this information to verify your identity and prevent unauthorized access to your account and to contact you in connection with your use of this site.

In addition to the information you provide, ExploreLearning collects information about your use of this site through tracking, cookies, and log files, as described in our general Terms of Use statement.

Protection

Because you enter your personal data, you control its accuracy. If you discover that your personal data is inaccurate or if it changes or if you want to retain possession of it, you may make corrections by notifying us at support@ExploreLearning.com or 866-882-4141. We will not share your personal data collected through this site with third persons without your consent. However, your personal data will be available to authorized users from your school district who have permission from the school district to access it. We will not use your personal data collected through this site for any purpose other than providing you with access to this site and the associated services. We will use the same security to protect your personal data that we use to protect student data collected through this site.

Student Data

As you use this site, you will enter student data or interact with student data that has already been entered. Federal law (the Family Educational Rights and Privacy Act, "FERPA") allows a school district to release student records to an organization that is "conducting studies for, or on behalf of, educational agencies or institutions for the purpose of developing, validating, or administering predictive tests... [or] improving instruction."

However, FERPA requires limitations on disclosure of those records and implementation of appropriate security measures to protect those records. To help your school district comply with FERPA, ExploreLearning has adopted certain practices, and requires that educators using this site fulfill certain responsibilities to safeguard student data. Additionally, ExploreLearning operates in compliance with the Children's Online Privacy Protection Act ("COPPA") and obtains consent when necessary to collect information from children under 13 years of age.

The following statement explains our practices and your responsibilities regarding the student data you enter on this site.

Student Data Security and Confidentiality Statement

Purposes of Data Entry

You control what student data is entered on this site and you retain ownership of the student data at all times. Student data entered on this site should be limited to information that is relevant to the legitimate educational purpose of improving student performance. We will not ask you to enter, and you are instructed not to enter, data about students that is not relevant to this legitimate educational purpose.

Therefore, only a minimum amount of personally identifiable student data required for the setup of the system is requested. We require student first name, student last name, and student identification number. Additional data, not specific to the student, is also required to complete system setup, including the teacher first and last name, class name, grade level, and school name. Student demographic data, for the purposes of optional disaggregated reporting, is requested separately from the initial setup data and is obtained only with written permission from your district.

Use, Disclosure, and Storage

We will use the student data to provide the services to your school district. We will not keep the student data after you or the school district instructs us to delete it. You may not disclose or otherwise use the student data entered on this site for any unauthorized purposes.

We will only disclose student data to authorized employees or representatives of the school district, and will not knowingly disclose the student data to any third person without express written authorization. When, at the request of the district, we acquire assessment or other information, including personally identifiable student data, from a third party source we treat that information with the same confidentiality and security safeguards as though it were provided directly by the district. Additional agreements may be required by the third party to authorize transmission of data to ExploreLearning.

Your district may from time to time request that ExploreLearning provide student data to third parties of its choosing. We will do so with written authorization, which acknowledges that ExploreLearning is providing that data as your district's agent and that once the data is received by the third party, ExploreLearning no longer has any control over the use or disposition of the data.

We may also use aggregated data in our research, product development, and marketing. That aggregated, non-personally identifiable data (e.g., summary or statistical data) may be shared with third parties. However, we do not use personally identifiable student data to market any products or services directly to students or their parents.

In the event that ExploreLearning wishes, from time to time, to release aggregated data that identifies your school or school district by name, ExploreLearning will enter into a separate agreement with you to authorize release and publication.

ExploreLearning does not utilize third parties to provide products and does not share your student data with any third parties.

We may sell, transfer or otherwise share some or all of our assets, including your Personal Information, in connection with a merger, acquisition, reorganization or sale of assets or in the event of bankruptcy. Your consent to this Privacy Policy followed by your submission of Personal Information represents your explicit agreement to that transfer.

Data Quality

You are responsible for keeping the student data that you enter accurate, complete and up-to-date. If you recognize that student data is inaccurate, incomplete, or out-of-date, you are responsible for correcting it. If you experience problems making corrections to student data, please notify us at support@ExploreLearning.com and we will assist you with making corrections.

Security Safeguards

We are committed to protecting student data against unauthorized access, destruction, use, modification or disclosure. Protecting student data requires efforts from us and from you. We will implement reasonable and appropriate safeguards when collecting student data from you and when storing that student data in our database and you will observe our security safeguards and exercise reasonable caution when using this site.

Specific institutional and technological security safeguards include:

1. Only ExploreLearning employees who are authorized to handle student data are able to access the Data Management System.

2. Only school district employees and representatives that the district authorizes as school officials are permitted to access the system. It has a hierarchical permissions system.
   This means:
   a. A teacher will only be able to see data for his/her class.
   b. A Principal, Coach, or other authorized School User will be able to view all data at a given school.
   c. An authorized district-level employee, such as an Instructional Coordinator or Superintendent, will be able to see all data across the district.
3. Each authorized school official is given a Userid and Password valid only for the duration of the academic year, including a summer program if applicable. You must safeguard your Userid and Password, and not permit any unauthorized access to student data entered or kept in ExploreLearning's system.
4. Upon written request by the district, ExploreLearning will destroy any student data for districts who no longer participate in an ExploreLearning program. ExploreLearning will provide written verification that the data has been destroyed as requested.
5. If a district has not used any ExploreLearning product for a period of two years, ExploreLearning will provide written notice that the student data pertaining to their district will be destroyed, unless the district requests the records be kept. Upon destruction, ExploreLearning will provide written verification that the data has been destroyed.
6. ExploreLearning uses industry standard server and network hardware and software to ensure that data is protected from unauthorized access or disclosure.

Although we make concerted good faith efforts to maintain the security of personal information, and we work hard to ensure the integrity and security of our systems, no practices are 100% immune, and we can't guarantee the security of information. Outages, attacks, human error, system failure, unauthorized use or other factors may compromise the security of user information at any time. If we learn of a security breach or other unauthorized disclosure of your PII, we will attempt to notify you so that you can take appropriate protective steps by posting a notice on our homepage (https://gizmos.explorelearning.com) or elsewhere in our Service and we will send email to you at the email address you have provided to us. Additionally, we will notify the primary administrative contact at your school or district by email and telephone and assist with their efforts to ensure your notification.

Any such notice will include:

- The date of the breach.
- The type of information that was subject to breach.
- General description of what occurred.
- Steps we are taking to address the breach.
- The contact person with our Company who you can contact regarding the breach.

If you are a parent, legal guardian or eligible student and an unauthorized disclosure of your student's PII records occurs, we will notify you by email at the email address we have on record for you or through notice to your school or district's primary administrative contact in the event that we do not have an email address on record for you..

When you use this site, you consent to our privacy practices and agree to accept the responsibilities outlined in this statement.

Contact

If you have any questions, concerns or inquiries about our Privacy Policy, or our use of your PII, or our privacy practices, please contact us at support@ExploreLearning.com or 866-882-4141, or mail to General Counsel 17855 Dallas Parkway, Suite 400 Dallas, TX 75287. You may also contact COPPAPrivacy@ikeepsafe.org.

356

Last Updated: February 26th, 2020



Gizmos are certified COPPA, FERPA, and CSPC compliant.

Standard Student Data Privacy Agreement

IL-NDPA v1.0a

School District or LEA

Johnsburg CUSD #12

and

Provider

ExploreLearning, LLC

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

[Johnsburg CUSD #12], located at [2222 West Church Street, Johnsburg IL, 60051] (the "**Local Education Agency**" or "**LEA**") and

[ExploreLearning, LLC], located at [110 Avon Street, Suite 300 Charlottesville. VA 22902] (the "**Provider**").

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

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

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

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

1. A description of the Services to be provided, the categories of Student Data that may be provided by LEA to Provider, and other information specific to this DPA are contained in the Standard Clauses hereto.

2. **Special Provisions.** ***Check if Required***

   ☑ If checked, the Supplemental State Terms and attached hereto as **Exhibit "G"** are hereby incorporated by reference into this DPA in their entirety.

   ☐ If checked, LEA and Provider agree to the additional terms or modifications set forth in **Exhibit "H". (Optional)**

   ☑ If Checked, the Provider, has signed **Exhibit "E"** to the Standard Clauses, otherwise known as General Offer of Privacy Terms

3. In the event of a conflict between the SDPC Standard Clauses, the State or Special Provisions will control. In the event there is conflict between the terms of the DPA and any other writing, including, but not limited to the Service Agreement and Provider Terms of Service or Privacy Policy the terms of this DPA shall control.

4. This DPA shall stay in effect for three years. Exhibit E will expire 3 years from the date the original DPA was signed.

5. The services to be provided by Provider to LEA pursuant to this DPA are detailed in **Exhibit "A"** (the "**Services**").

6. **Notices**. All notices or other communication required or permitted to be given hereunder may be given via e-mail transmission, or first-class mail, sent to the designated representatives below.

The designated representative for the LEA for this DPA is:

Name: Michael Cooper Title: Director of Technology

Address: 2222 West Church Street, Johnsburg IL, 60051

Phone: 815-900-3025 Email: mcooper@johnsburg12.org

The designated representative for the Provider for this DPA is:

Name: Julia M Given Title: VP Finance

Address: 110 Avon Street, Suite 300, Charlottesville, VA 22902

Phone: 866.882.4141 Email: sales@explorelearning.com

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

LEA: Johnsburg CUSD #12

By: _____ Date: 5/7/2021

Printed Name: Michael Cooper Title/Position: Director of Technology

Provider: ExploreLearning, LLC

By: Julia M. Given Date: 05/06/2021

Printed Name: Julia M Given Title/Position: VP Finance

STANDARD CLAUSES
Version 1.0

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of DPA**. The purpose of this DPA is to describe the duties and responsibilities to protect Student Data including compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA, with respect to its use of Student Data

2. **Student Data to Be Provided**. In order to perform the Services described above, LEA shall provide Student Data as identified in the Schedule of Data, attached hereto as **Exhibit "B"**.

3. **DPA Definitions**. The definition of terms used in this DPA is found in **Exhibit "C".** In the event of a conflict, definitions used in this DPA shall prevail over terms used in any other writing, including, but not limited to the Service Agreement, Terms of Service, Privacy Policies etc.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA**. All Student Data transmitted to the Provider pursuant to the Service Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data transmitted to the Provider, including any modifications or additions or any portion thereof from any source, are subject to the provisions of this DPA in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement, shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEA as it pertains to the use of Student Data, notwithstanding the above.

2. **Parent Access**. To the extent required by law the LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review Education Records and/or Student Data correct erroneous information, and procedures for the transfer of student-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner (and no later than forty five (45) days from the date of the request or pursuant to the time frame required under state law for an LEA to respond to a parent or student, whichever is sooner) to the LEA's request for Student Data in a student's records held by the Provider to view or correct as necessary. In the event that a parent of a student or other individual contacts the Provider to review any of the Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.

3. **Separate Account**. If Student-Generated Content is stored or maintained by the Provider, Provider shall, at the request of the LEA, transfer, or provide a mechanism for the LEA to transfer, said Student-Generated Content to a separate account created by the student.

4. **Law Enforcement Requests**. Should law enforcement or other government entities ("Requesting Party(ies)") contact Provider with a request for Student Data held by the Provider pursuant to the Services, the Provider shall notify the LEA in advance of a compelled disclosure to the Requesting Party, unless lawfully directed by the Requesting Party not to inform the LEA of the request.

5. **Subprocessors**. Provider shall enter into written agreements with all Subprocessors performing functions for the Provider in order for the Provider to provide the Services pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in a manner no less stringent than the terms of this DPA.

ARTICLE III: DUTIES OF LEA

1. **Provide Data in Compliance with Applicable Laws**. LEA shall provide Student Data for the purposes of obtaining the Services in compliance with all applicable federal, state, and local privacy laws, rules, and regulations, all as may be amended from time to time.

2. **Annual Notification of Rights**. If the LEA has a policy of disclosing Education Records and/or Student Data under FERPA (34 CFR § 99.31(a)(1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its annual notification of rights.

3. **Reasonable Precautions**. LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted Student Data.

4. **Unauthorized Access Notification**. LEA shall notify Provider promptly of any known unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance**. The Provider shall comply with all applicable federal, state, and local laws, rules, and regulations pertaining to Student Data privacy and security, all as may be amended from time to time.

2. **Authorized Use**. The Student Data shared pursuant to the Service Agreement, including persistent unique identifiers, shall be used for no purpose other than the Services outlined in Exhibit A or stated in the Service Agreement and/or otherwise authorized under the statutes referred to herein this DPA.

3. **Provider Employee Obligation**. Provider shall require all of Provider's employees and agents who have access to Student Data to comply with all applicable provisions of this DPA with respect to the Student Data shared under the Service Agreement. Provider agrees to require and maintain an appropriate confidentiality agreement from each employee or agent with access to Student Data pursuant to the Service Agreement.

4. **No Disclosure**. Provider acknowledges and agrees that it shall not make any re-disclosure of any Student Data or any portion thereof, including without limitation, user content or other non-public information and/or personally identifiable information contained in the Student Data other than as directed or

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

5. **De-Identified Data**: Provider agrees not to attempt to re-identify de-identified Student Data. De-Identified Data may be used by the Provider for those purposes allowed under FERPA and the following purposes: (1) assisting the LEA or other governmental agencies in conducting research and other studies; and (2) research and development of the Provider's educational sites, services, or applications, and to demonstrate the effectiveness of the Services; and (3) for adaptive learning purpose and for customized student learning. Provider's use of De-Identified Data shall survive termination of this DPA or any request by LEA to return or destroy Student Data. Except for Subprocessors, Provider agrees not to transfer de-identified Student Data to any party unless (a) that party agrees in writing not to attempt re-identification, and (b) prior written notice has been given to the LEA who has provided prior written consent for such transfer. Prior to publishing any document that names the LEA explicitly or indirectly, the Provider shall obtain the LEA's written approval of the manner in which de-identified data is presented.

6. **Disposition of Data**. Upon written request from the LEA, Provider shall dispose of or provide a mechanism for the LEA to transfer Student Data obtained under the Service Agreement, within sixty (60) days of the date of said request and according to a schedule and procedure as the Parties may reasonably agree. Upon termination of this DPA, if no written request from the LEA is received, Provider shall dispose of all Student Data after providing the LEA with reasonable prior notice. The duty to dispose of Student Data shall not extend to Student Data that had been De-Identified or placed in a separate student account pursuant to section II 3. The LEA may employ a "Directive for Disposition of Data" form, a copy of which is attached hereto as **Exhibit "D"**. If the LEA and Provider employ Exhibit "D," no further written request or notice is required on the part of either party prior to the disposition of Student Data described in Exhibit "D.

7. **Advertising Limitations.** Provider is prohibited from using, disclosing, or selling Student Data to (a) inform, influence, or enable Targeted Advertising; or (b) develop a profile of a student, family member/guardian or group, for any purpose other than providing the Service to LEA. This section does not prohibit Provider from using Student Data (i) for adaptive learning or customized student learning (including generating personalized learning recommendations); or (ii) to make product recommendations to teachers or LEA employees; or (iii) to notify account holders about new education product updates, features, or services or from otherwise using Student Data as permitted in this DPA and its accompanying exhibits

ARTICLE V: DATA PROVISIONS

1. **Data Storage**. Where required by applicable law, Student Data shall be stored within the United States. Upon request of the LEA, Provider will provide a list of the locations where Student Data is stored.

2. **Audits.** No more than once a year, or following unauthorized access, upon receipt of a written request from the LEA with at least ten (10) business days' notice and upon the execution of an appropriate confidentiality agreement, the Provider will allow the LEA to audit the security and privacy measures that are in place to ensure protection of Student Data or any portion thereof as it pertains to the delivery of services to the LEA . The Provider will cooperate reasonably with the LEA and any local, state, or federal

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

3. **Data Security**. The Provider agrees to utilize administrative, physical, and technical safeguards designed to protect Student Data from unauthorized access, disclosure, acquisition, destruction, use, or modification. The Provider shall adhere to any applicable law relating to data security. The provider shall implement an adequate Cybersecurity Framework based on one of the nationally recognized standards set forth set forth in **Exhibit "F"**. Exclusions, variations, or exemptions to the identified Cybersecurity Framework must be detailed in an attachment to **Exhibit "H"**. Additionally, Provider may choose to further detail its security programs and measures that augment or are in addition to the Cybersecurity Framework in **Exhibit "F"**. Provider shall provide, in the Standard Schedule to the DPA, contact information of an employee who LEA may contact if there are any data security concerns or questions.

4. **Data Breach**. In the event of an unauthorized release, disclosure or acquisition of Student Data that compromises the security, confidentiality or integrity of the Student Data maintained by the Provider the Provider shall provide notification to LEA within seventy-two (72) hours of confirmation of the incident, unless notification within this time limit would disrupt investigation of the incident by law enforcement. In such an event, notification shall be made within a reasonable time after the incident. Provider shall follow the following process:

(1) The security breach notification described above shall include, at a minimum, the following information to the extent known by the Provider and as it becomes available:

i. The name and contact information of the reporting LEA subject to this section.
ii. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
iv. Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided; and
v. A general description of the breach incident, if that information is possible to determine at the time the notice is provided.

(2) Provider agrees to adhere to all federal and state requirements with respect to a data breach related to the Student Data, including, when appropriate or required, the required responsibilities and procedures for notification and mitigation of any such data breach.

(3) Provider further acknowledges and agrees to have a written incident response plan that reflects best practices and is consistent with industry standards and federal and state law for responding to a data breach, breach of security, privacy incident or unauthorized acquisition or use of Student Data or any portion thereof, including personally identifiable information and agrees to provide LEA, upon request, with a summary of said written incident response plan.

(4) LEA shall provide notice and facts surrounding the breach to the affected students, parents or guardians.

(5) In the event of a breach originating from LEA's use of the Service, Provider shall cooperate with LEA to the extent necessary to expeditiously secure Student Data.

ARTICLE VI: GENERAL OFFER OF TERMS

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

ARTICLE VII: MISCELLANEOUS

1. **Termination**. In the event that either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or has been terminated. Either party may terminate this DPA and any service agreement or contract if the other party breaches any terms of this DPA.

2. **Effect of Termination Survival**. If the Service Agreement is terminated, the Provider shall destroy all of LEA's Student Data pursuant to Article IV, section 6.

3. **Priority of Agreements**. This DPA shall govern the treatment of Student Data in order to comply with the privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. In the event there is conflict between the terms of the DPA and the Service Agreement, Terms of Service, Privacy Policies, or with any other bid/RFP, license agreement, or writing, the terms of this DPA shall apply and take precedence. In the event of a conflict between Exhibit H, the SDPC Standard Clauses, and/or the Supplemental State Terms, Exhibit H will control, followed by the Supplemental State Terms. Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.

4. **Entire Agreement**. This DPA and the Service Agreement constitute the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the Parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both Parties. Neither failure nor delay on the part of any Party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.

5. **Severability**. Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the Parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.

6. **Governing Law; Venue and Jurisdiction**. THIS DPA WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF THE LEA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS FOR THE COUNTY OF THE LEA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS DPA OR THE TRANSACTIONS CONTEMPLATED HEREBY.

7. **Successors Bound**: This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of such business In the event that the Provider sells, merges, or otherwise disposes of its business to a successor during the term of this DPA, the Provider shall provide written notice to the LEA no later than sixty (60) days after the closing date of sale, merger, or disposal. Such notice shall include a written, signed assurance that the successor will assume the obligations of the DPA and any obligations with respect to Student Data within the Service Agreement. The LEA has the authority to terminate the DPA if it disapproves of the successor to whom the Provider is selling, merging, or otherwise disposing of its business.

8. **Authority.** Each party represents that it is authorized to bind to the terms of this DPA, including confidentiality and destruction of Student Data and any portion thereof contained therein, all related or associated institutions, individuals, employees or contractors who may have access to the Student Data and/or any portion thereof.

9. **Waiver**. No delay or omission by either party to exercise any right hereunder shall be construed as a waiver of any such right and both parties reserve the right to exercise any such right from time to time, as often as may be deemed expedient.

EXHIBIT "A"

DESCRIPTION OF SERVICES

Gizmos: Use of the Gizmos product. Gizmos are interactive math and science simulations for grades 3-12. Over 400 Gizmos aligned to the latest standards help educators bring powerful new learning experiences to the classroom. Gizmos use an inquiry-based approach to learning that has been validated by extensive research as a highly effective way to build conceptual understanding.

Science4Us: Use the Science4Us product. Science4Us is an early elementary, interactive science program for students in Kindergarten-2nd grade. Digitally delivered with opportunities for hands-on learning and exploration, Science4Us offers more 350 online lessons and 1,000+ offline lessons aligned to the latest standards. Through songs, stories, poems, games and much more, Science4Us supports early educators in building essential science skills.

Reflex Math: Use of the Reflex Math product. Adaptive and individualized, Reflex is the most effective system for mastering basic facts in addition, subtraction, multiplication and division for grades 2+. Full of games that students love, Reflex takes students at every level and helps them quickly gain math fact fluency and confidence. Educators and parents love the powerful reporting that allows them to monitor progress and celebrate success.

Frax Math: Use of Frax product. Adaptive and game-based, ExploreLearning Frax® uses the latest research-proven instructional methods to create a better way to learn fractions. With Frax, students come to understand that fractions are numbers too. Fun challenges, personalized instruction, and motivating rewards help students build their skills and understanding—all while exploring the galaxy with fractions!

EXHIBIT "B"
SCHEDULE OF DATA

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

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

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

EXHIBIT "C"
DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT "D"
DIRECTIVE FOR DISPOSITION OF DATA

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

1. Extent of Disposition

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

[ ]

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

2. Nature of Disposition

☐ Disposition shall be by destruction or deletion of data.

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

[ ]

3. Schedule of Disposition

Data shall be disposed of by the following date:

☐ As soon as commercially practicable.

☐ By [ ]

4. Signature

_____ _____

Authorized Representative of LEA Date

5. Verification of Disposition of Data

_____ _____

Authorized Representative of Company Date

EXHIBIT "E"
GENERAL OFFER OF PRIVACY TERMS

1. Offer of Terms

Provider offers the same privacy protections found in this DPA between it and Johnsburg CUSD #12 ("Originating LEA") which is dated , to any other LEA ("Subscribing LEA") who accepts this General Offer of Privacy Terms ("General Offer") through its signature below. This General Offer shall extend only to privacy protections, and Provider's signature shall not necessarily bind Provider to other terms, such as price, term, or schedule of services, or to any other provision not addressed in this DPA. The Provider and the Subscribing LEA may also agree to change the data provided by Subscribing LEA to the Provider to suit the unique needs of the Subscribing LEA. The Provider may withdraw the General Offer in the event of: (1) a material change in the applicable privacy statues; (2) a material change in the services and products listed in the originating Service Agreement; or three (3) years after the date of Provider's signature to this Form. Subscribing LEAs should send the signed **Exhibit "E"** to Provider at the following email address: sales@explorelearning.com.

PROVIDER: ExploreLearning, LLC

BY: Julia M. Given Date: 05/06/2021

Printed Name: Julia M Given Title/Position: VP Finance

2. Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA for the term of the DPA between the Johnsburg CUSD #12 and ExploreLearning, LLC

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

Subscribing LEA:

BY:_____ Date:_____

Printed Name: _____ Title/Position: _____

SCHOOL DISTRICT NAME: _____

DESIGNATED REPRESENTATIVE OF LEA:

Name: _____

Title: _____

Address: _____

Telephone Number: _____

Email: _____

EXHIBIT "F"
DATA SECURITY REQUIREMENTS

Adequate Cybersecurity Frameworks
2/24/2020

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

Cybersecurity Frameworks

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

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

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

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

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

This **Exhibit G,** Supplemental SDPC State Terms for Illinois ("Supplemental State Terms"), effective simultaneously with the attached Student Data Privacy Agreement ("DPA") by and between Johnsburg CUSD #12 (the "Local Education Agency" or "LEA") and ExploreLearning, LLC (the "Provider"), is incorporated in the attached DPA and amends the DPA (and all supplemental terms and conditions and policies applicable to the DPA) as follows:

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

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

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

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

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

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

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

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

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

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

a. A list of the students whose Student Data was involved in or is reasonably believed to have been involved in the breach, if known; and

b. The name and contact information for an employee of the Provider whom parents may contact to inquire about the breach.

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

a. Providing notification to the parents of those students whose Student Data was compromised and regulatory agencies or other entities as required by law or contract;

b. Providing credit monitoring to those students whose Student Data was exposed in a manner during the Security Breach that a reasonable person would believe may impact the student's credit or financial security;

c. Legal fees, audit costs, fines, and any other fees or damages imposed against the LEA

as a result of the security breach; and

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

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

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

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

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

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

14. **DPA Term.**

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

b. **General Offer DPA.** The following shall be inserted as a new second sentence in Paragraph 1 of Exhibit E: "The provisions of the original DPA offered by Provider and accepted by Subscribing LEA pursuant to this Exhibit E shall remain in effect as between Provider and Subscribing LEA 1) for so long as the Services are being provided to Subscribing LEA, or 2) until the DPA is terminated pursuant to Section 15 of this Exhibit G, whichever comes first."

15. **Termination.** Paragraph 1 of Article VII shall be deleted, and the following shall be inserted in lieu thereof: “In the event either Party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or been terminated. One party may terminate this DPA upon a material breach of this DPA by the other party. Upon termination of the DPA, the Service Agreement shall terminate.’

16. **Privacy Policy.** The Provider must publicly disclose material information about its collection, use, and disclosure of Student Data, including, but not limited to, publishing a terms of service agreement, privacy policy, or similar document.

17. **Minimum Data Necessary Shared.** The Provider attests that the Student Data request by the Provider from the LEA in order for the LEA to access the Provider’s products and/or services is limited to the Student Data that is adequate, relevant, and limited to what is necessary in relation to the K-12 school purposes for which it is processed.

18. **Student and Parent Access.** Access by students or parents/guardians to the Provider’s programs or services governed by the DPA or to any Student Data stored by Provider shall not be conditioned upon agreement by the parents/guardians to waive any of the student data confidentiality restrictions or a lessening of any of the confidentiality or privacy requirements contained in this DPA.

19. **Data Storage.** Provider shall store all Student Data shared under the DPA within the United States.

20. **Exhibits A and B.** The Services described in Exhibit A and the Schedule of Data in Exhibit B to the DPA satisfy the requirements in SOPPA to include a statement of the product or service being provided to the school by the Provider and a listing of the categories or types of covered information to be provided to the Provider, respectively.

EXHIBIT "H"

Additional Terms or Modifications

Version _____

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

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

None

EXHIBIT "B"

SCHEDULE OF STUDENT DATA

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

Category of Data	Elements	Check if used by your system
	to link parents to students)	
Parent/Guardian Name	First and/or Last	
Schedule	Student scheduled courses	
	Teacher names	
Special Indicator	English language learner information	
	Low income status	
	Medical alerts /health data	
	Student disability information	
	Specialized education services (IEP or 504)	
	Living situations (homeless/foster care)	
	Other indicator information- Please specify:	
Student Contact Information	Address	
	Email	
	Phone	
Student Identifiers	Local (School district) ID	

Category of Data	Elements	Check if used by your system
	number	
	State ID number	
	Vendor/App assigned student ID number	
	Student app username	
	Student app passwords	X
Student Name	First and/or Last	X
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	x
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	
Student Survey Responses	Student responses to surveys or questionnaires	
Student work	Student generated content; writing, pictures etc.	
	Other student work data -	

Category of Data	Elements	Check if used by your system
	Please specify:	
Transcript	Student course grades	
	Student course data	
	Student course grades/performance scores	
	Other transcript data -Please specify:	
Transportation	Student bus assignment	
	Student pick up and/or drop off location	
	Student bus card ID number	
	Other transportation data -Please specify:	
Other	Please list each additional data element used, stored or collected by your application	

No Student Data Collected at this time _____.
*Contractor shall immediately notify LEA if this
designation is no longer applicable.

OTHER: Use this box, if more space needed

EXHIBIT "B"

SCHEDULE OF STUDENT DATA

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

Category of Data	Elements	Check if used by your system
	to link parents to students)	
Parent/Guardian Name	First and/or Last	
Schedule	Student scheduled courses	
	Teacher names	
Special Indicator	English language learner information	
	Low income status	
	Medical alerts /health data	
	Student disability information	
	Specialized education services (IEP or 504)	
	Living situations (homeless/foster care)	
	Other indicator information- Please specify:	
Student Contact Information	Address	
	Email	x
	Phone	
Student Identifiers	Local (School district) ID	

Category of Data	Elements	Check if used by your system
	number	
	State ID number	
	Vendor/App assigned student ID number	
	Student app username	X
	Student app passwords	X
Student Name	First and/or Last	X
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	x
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	
Student Survey Responses	Student responses to surveys or questionnaires	
Student work	Student generated content; writing, pictures etc.	
	Other student work data -	

Category of Data	Elements	Check if used by your system
	Please specify:	
Transcript	Student course grades	
	Student course data	
	Student course grades/performance scores	
	Other transcript data -Please specify:	
Transportation	Student bus assignment	
	Student pick up and/or drop off location	
	Student bus card ID number	
	Other transportation data -Please specify:	
Other	Please list each additional data element used, stored or collected by your application	

No Student Data Collected at this time _____.
*Contractor shall immediately notify LEA if this
designation is no longer applicable.

OTHER: Use this box, if more space needed

EXHIBIT "B"

SCHEDULE OF STUDENT DATA

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

Category of Data	Elements	Check if used by your system
	to link parents to students)	
Parent/Guardian Name	First and/or Last	X
Schedule	Student scheduled courses	
	Teacher names	
Special Indicator	English language learner information	X
	Low income status	X
	Medical alerts /health data	
	Student disability information	
	Specialized education services (IEP or 504)	X
	Living situations (homeless/foster care)	
	Other indicator information- Please specify:	
Student Contact Information	Address	
	Email	
	Phone	
Student Identifiers	Local (School district) ID	X

Category of Data	Elements	Check if used by your system
	number	
	State ID number	
	Vendor/App assigned student ID number	
	Student app username	
	Student app passwords	X
Student Name	First and/or Last	X
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	X
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	
Student Survey Responses	Student responses to surveys or questionnaires	
Student work	Student generated content; writing, pictures etc.	X
	Other student work data -	

Category of Data	Elements	Check if used by your system
	Please specify:	
Transcript	Student course grades	
	Student course data	
	Student course grades/performance scores	
	Other transcript data -Please specify:	
Transportation	Student bus assignment	
	Student pick up and/or drop off location	
	Student bus card ID number	
	Other transportation data -Please specify:	
Other	Please list each additional data element used, stored or collected by your application	

No Student Data Collected at this time _____.
*Contractor shall immediately notify LEA if this
designation is no longer applicable.

OTHER: Use this box, if more space needed

EXHIBIT "B"

SCHEDULE OF STUDENT DATA

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

Category of Data	Elements	Check if used by your system
	to link parents to students)	
Parent/Guardian Name	First and/or Last	
Schedule	Student scheduled courses	
	Teacher names	
Special Indicator	English language learner information	
	Low income status	
	Medical alerts /health data	
	Student disability information	
	Specialized education services (IEP or 504)	
	Living situations (homeless/foster care)	
	Other indicator information- Please specify:	
Student Contact Information	Address	
	Email	
	Phone	
Student Identifiers	Local (School district) ID	

Category of Data	Elements	Check if used by your system
	number	
	State ID number	
	Vendor/App assigned student ID number	
	Student app username	
	Student app passwords	X
Student Name	First and/or Last	X
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	x
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	
Student Survey Responses	Student responses to surveys or questionnaires	
Student work	Student generated content; writing, pictures etc.	x
	Other student work data -	

Category of Data	Elements	Check if used by your system
	Please specify:	
Transcript	Student course grades	
	Student course data	
	Student course grades/performance scores	
	Other transcript data -Please specify:	
Transportation	Student bus assignment	
	Student pick up and/or drop off location	
	Student bus card ID number	
	Other transportation data -Please specify:	
Other	Please list each additional data element used, stored or collected by your application	

No Student Data Collected at this time _____.
*Contractor shall immediately notify LEA if this
designation is no longer applicable.

OTHER: Use this box, if more space needed

DATE: December 2, 2021

TOPIC: Infinite Connections Inc. Agreement Renewal

PREPARED BY: Jordan Stephen

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

Jane Kratochvil and Infinite Connections, Inc. has provided Lincolnwood District #74 E-Rate consultation services since 2014. This is the eighth extension to the original Agreement. This Agreement commences February 1, 2022 and expires on January 31, 2023.

District Legal Counsel reviewed this Extension to the Consulting Services Agreement and found it acceptable. All of the terms of the original agreement remain the same, as it only extends the term by an additional year, the Agreement notes that the one-year extension does not modify the original terms of the Agreement.

Fiscal Impact:

$4,400

The consultation fee is identical to the previous year. Lincolnwood School District 74 paid Infinite Connections, Inc. $4,400 in 2021-2022.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Infinite Connections, Inc. Agreement for Consulting Services in the amount of $4,400 for the dates between February 1, 2022 to January 31, 2023.

EIGHTH EXTENSION TO CONSULTING SERVICES AGREEMENT

The Eighth Seventh Extension ("**Extension**") is by and between the Infinite Connections, Inc. ("**Consultant**" or "**ICI**") with an office at 1647 West Erie, Ste 1, Chicago, IL 60622 and Board of Education, Lincolnwood District #74 (**"Client**"), with an office at 6950 North East Prairie Road, Lincolnwood, IL 60712. It is effective **February 1, 2022** and has been entered into as of the later of the dates appearing after the signatures of the parties or their duly authorized representatives, which are set forth below.

RECITALS

A. The Consultant and Client entered into that certain Consulting Agreement dated February 6, 2014 in which Consultant agreed to render certain services for a term commencing February 6, 2014 and ending on January 31, 2015 which was further amended on June 14, 2014, extended on February 1, 2015; and further amended and extended on February 1, 2016, February 1, 2017 and February 1, 2018 (the original agreement, and its subsequent amendments and extensions and collectively referred to as the "**Agreement**");

B. The parties hereto desire to extend the Agreement as set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. **Term:** The parties agree to extend the term of the Agreement commencing from February 1, 2022 through January 31, 2023 ("Extension Period").

2. **Scope of Services:** During the Extension Period, Consultant shall provide the Services and Deliverables as described in Attachment A to the Agreement to support E-rate Funding Years 16, 17, 18, 19, 20, 21, 22, 23, 24, 25 &26.

3. **Compensation:** During the Extension Period, Consultant will provide the Services on a fixed fee basis. Based on the terms set forth in this Extension, Consultant's fees for Services as defined herein shall not exceed $4,400.00, which amount shall include any actual out of pocket expenses related solely to Consultant's performance of this Agreement, plus any applicable taxes.

4. **Letter of Agency**: The Letter of Agency attached hereto to as Attachment B-2 is incorporated into this Extension by this reference.

5. **Original Agreement:** Except as specifically provided in this Extension, all terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Extension to be executed by their duly authorized representatives as of the date first above written.

Infinite Connections, Inc.

By: _____
Jane Kratochvil, President

Date: 11-15-2021

Board of Education, Lincolnwood District #74

By: _____

Name: _____

Title: _____

Date: _____

ATTACHMENT B-2 – LETTER OF AGENCY

FUNDING YEARS (2013, 2014, 2015, 2016, 2017, 2018, 2019, 2021, 2022, 2023, 2024 & 2025)

I, on behalf of the **Lincolnwood School District 74** *(*"CLIENT"), hereby authorize Infinite Connections, Inc. ("ICI") to assist the CLIENT in its E-rate application process on behalf of the CLIENT. I also hereby authorize Infinite Connections, Inc. to respond on CLIENT'S behalf to requests by the Federal Communication Commission ("Commission" or "FCC"), School and Libraries Division of the Universal Service Administrative Company ("SLD/USAC"), Program Integrity Assurance Reviews ("PIA") or any other person or entity acting on their behalf, relating to any and all E-rate related matters. I authorize ICI to prepare all required FCC forms for services as requested by CLIENT. The relevant time period for this letter of agency is February 1, 2022 through January 31, 2023.

By signing this Letter of Agency, I make the following certifications to ICI on behalf of the CLIENT:

(a) I certify that Client has provided schools operated by CLIENT are eligible for support because they are schools under the statutory definition of elementary and secondary schools found in the **No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801 (18) and (38)**, that do not operate as for-profit businesses and do not have endowments exceeding $50 million.

(b) I certify that CLIENT has secured access, separately or through this program, to all of the resources, including computers, training, software, internal connections, maintenance, and electrical capacity, necessary to use the services purchased effectively. I certify and recognize that some of the aforementioned resources are not eligible for support. I certify that CLIENT has secured access to all of the resources to pay the discounted charges for eligible services from funds to which access has been secured in the current funding year. I certify that the CLIENT will pay the non-discount portion of the cost of the goods and services to the Service Provider(s).

(c) I certify that CLIENT has posted FCC Form 470 and that any related RFP was made available for at least 28 days before considering all bids received and selecting a service provider. I certify that all bids submitted were carefully considered by CLIENT and the most cost effective service offering was selected by CLIENT, with price being the primary factor considered, and is the most cost-effective means of meeting CLIENT's educational needs and technology goals.

(d) If CLIENT has determined that CLIENT has selected an eligible commercially available business-class Internet access service, then I certify CLIENT is exempt from the requirement to post an FCC Form 470.

(e) If CLIENT has determined CLIENT will use an eligible preferred master contract, then I certify that the services ordered by CLIENT were exempt from the requirement to post an FCC Form 470.

(f) I certify that the services CLIENT purchases at discounts provided by 47 U.S.C.§ 254 will be used primarily for educational purposes, see 47 C.F.R. § 54.500, and will not be sold, resold, or transferred in consideration for money or any other thing of value, except as permitted by the Commission's rules at 47 C.F.R.§ 54.513. Additionally, I certify that the CLIENT has not received anything of value or a promise of anything of value, other than services and equipment sought by

means of this form, from the service provider, or any representative or agent thereof or any consultant in connection with this request for services.

(g) I certify that CLIENT has complied with all program rules, including recordkeeping requirements, and I acknowledge that CLIENT's failure to do so may result in denial of discount funding and/or cancellation of funding commitments. There are signed contracts or other legally binding agreements covering all of the services listed on any FCC Form 471 except for those services provided under non-contracted tariffed or month-to-month arrangements. I certify that CLIENT has acknowledged that failure to comply with program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities.

(h) I acknowledge, and CLIENT is aware, that the discount level used for shared services is conditional, for future years, upon ensuring that the most disadvantaged schools and libraries that are treated as sharing in the service, received an appropriate share of benefits from those services.

(i) I certify that CLIENT will retain required documents for a period of at least ten (10) years (or whatever retention period is required by the rules in effect at the time of this certification), after the last day of service delivered. I certify that CLIENT will retain all documents necessary to demonstrate compliance with the statute and Commission rules regarding the application for, receipt of, and delivery of services receiving schools and libraries discounts, and that if audited, CLIENT will make such records available to the Administrator. I acknowledge that CLIENT may be audited pursuant to participation in the Schools and Libraries programs.

(j) I certify that I am authorized to order telecommunications and other supported services for CLIENT. I certify that I am authorized to submit requests, and sign this Letter of Agency on behalf of the CLIENT, that I have examined this Letter of Agency, that all of the information on this Letter of Agency and which I will provide pursuant to this Letter of Agency is true and correct to the best of my knowledge, that the CLIENT that is receiving discounts pursuant to CLIENT's applications have complied with the terms, conditions and purposes of the program, that no kickbacks were paid or will be paid to anyone and that false statements on any forms or through this Letter of Agency can be punished by fine or forfeiture under the Communications Act, 47 U.S.C.§ § 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001 and civil violations of the False Claims Act.

(k) I certify that CLIENT has reviewed and complied with all applicable FCC, state and local procurement/competitive bidding requirements and that CLIENT has complied with them

(l) I acknowledge on behalf of CLIENT that FCC rules provide that persons who have been convicted of criminal violations or held civilly liable for certain acts arising from their participation in the schools and libraries support mechanism are subject to suspension and debarment from the program. I certify CLIENT will institute reasonable measures to be informed, and will notify USAC should CLIENT be informed or become aware that CLIENT, or any person associated in any way with CLIENT, is convicted of a criminal violation or held civilly liable for acts arising from their participation in the school and libraries support mechanism.

(m) I certify that if any Funding Requests are for discounts for products or services that contain both eligible and ineligible components for CLIENT, that I and/or CLIENT will allocate the eligible and ineligible components as required by the Commission's rules at 47 C.F.R. § 54.504.

(n) I certify that CLIENT acknowledges that the non-discount portion of the costs for eligible services will not be paid by the service provider. The pre-discount costs of eligible services provided by CLIENT are and will be net of any rebates or discounts offered by the service provider. I and CLIENT acknowledge that, for the purpose of this rule, the provision, by the provider of a supported service, of free services or products unrelated to the supported service or product constitutes a rebate of some or all of the cost of the supported services.

(o) I certify that I will cooperate with ICI, on behalf of CLIENT, in responding to any inquiry from the SLD/USAC about this certification or any other representation made in this Letter of Agency

(p) I certify that I am authorized to sign this Letter of Agency on behalf of CLIENT and, to the best of my knowledge, information, and belief, all information provided to ICI for E-rate submission is true and correct.

ON BEHALF OF CLIENT (AS DEFINED ABOVE)
Signature: *Date:*
Name/Title:

Executive Summary
Board of Education Meeting

DATE: December 2, 2021

TOPIC: XtraMath Premium Subscription for the 2021-2022 School Year

PREPARED BY: Jordan Stephen

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

XtraMath is a digital tool for helping students in math get immediate feedback regarding their speed and accuracy of computation. As students' complete problems, the system adapts to target the areas in which students struggle with specific skills. Teachers can track student progress using fluency reports, and can customize programs to differentiate for students. For example, one student can be working on multiplication and division while the other works on addition.

District Legal Counsel reviewed XtraMath Terms and Conditions and proposed an Amendment to the Agreement addressing terms such as Governing Law and Venue, Freedom of Information Act requests, and SOPPA language to ensure compliance with state law. The Amendment was agreed upon and accepted by XtraMath and is attached.

Fiscal Impact:

$512.50 for Grades 3 through 5 for service between the dates of October 21, 2021 and October 21, 2022.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the XtraMath Premium Subscription, for Grades 3 through 5, in the amount of $512.50 for the service dates from October 21, 2021 to October 21, 2022.

Rutledge Hall

Lincolnwood School District #74
6950 East Prairie Road
Lincolnwood, IL 60712
US

Jordan Stephen
Director Of Technology
jstephen@sd74.org

Reference: 20211021-204724304
Quote created: October 21, 2021
Quote expires: January 19, 2022
Quote created by: Amy King
School Partnership Team
sales@xtramath.org

Products & Services

Item & Description	SKU	Quantity	Unit Price	Total
XtraMath Premium : School license The Premium Program includes XtraMath online, offline instructional math materials, XtraSTEM, professional Development, and program training.	XMP-School	1	$500.00	$500.00 for 1 year

Subtotals

One-time subtotal	$500.00

Other Fees

Service Fee 2.5% (for credit card, ACH and PayPal transactions)	$12.50

Total $512.50

Questions? Contact me

Amy King
School Partnership Team

sales@xtramath.org

XtraMath
4700 42nd Ave SW, STE 580
Seattle, WA 98116-4595
USA

AMENDMENT TO AGREEMENT BETWEEN THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 AND XTRAMATH

This Amendment is entered into as of December 2, 2021, by and between the Board of Education of Lincolnwood School District No. 74 ("School District") and XtraMath ("XtraMath") pursuant to the Quote dated October 21, 2021, and the XtraMath License Agreement and Terms (collectively, the "Agreement"), and shall continue in force for any extensions of the Agreement or subsequent renewals or order forms, unless otherwise agreed by the Parties.

1. **Terms and Conditions**. This Amendment modifies the Agreement entered into by the Parties. Terms and conditions not amended herein shall have the same meaning as in the Agreement. If there is conflict between this Amendment and the Agreement, the terms of this Amendment will prevail. XtraMath shall not materially modify or amend the Agreement, Terms of Service, or Privacy Policy (see https://home.xtramath.org/index.html) during the term of this Agreement or any extension thereof, without providing written notice.

2. **Auto-Renewal**. The term of the Agreement between the parties shall not automatically renew. Subsequent extensions of the Agreement shall require notice to and approval of the School District.

3. **FOIA/OMA.** School District shall not be required to make any claim of privilege that may be applicable to prevent disclosure in response to, and will not be required to notify XtraMath prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary. XtraMath acknowledges and agrees that the Agreement is not confidential or exempt from disclosure under the Illinois Freedom of Information Act or Open Meetings Act.

4. **Governing Law/Venue.** This Agreement will be governed and construed in accordance with the laws of the State of Illinois, without regard to any conflicts of law provisions. Venue for all actions between the parties shall lie solely in the Circuit Court of Cook County, Illinois, and XtraMath hereby submits to the jurisdiction of that court. Any references to binding arbitration shall be deleted from the Agreement.

5. **Illinois Student Privacy Laws.** In addition to its obligation to maintain student data in accordance with applicable federal laws, XtraMath shall also maintain all student data obtained from School District in accordance with any applicable Illinois laws, including (without limitation, and only to the extent applicable) the *Illinois School Student Records Act* (105 ILCS 10/1 *et seq.*); and the *Illinois Student Online Personal Protection Act* (105 ILCS 85/1 *et seq.*) (herein "SOPPA"). In accordance with SOPPA, XtraMath and the School District agree as follows:

   a. The categories or types of SOPPA-covered information, as defined in Section 5 of SOPPA, to be provided to XtraMath pursuant to this Agreement shall be as provided in the Privacy Policy, including Exhibit B.

b. The products or services being provided to School District by XtraMath are as described in the documents that comprise this Agreement.

c. Pursuant to the federal Family Educational Rights and Privacy Act of 1974 ("FERPA"), XtraMath is acting as a school official with a legitimate educational interest, is performing an institutional service or function for which the school would otherwise use employees, under the direct control of the school, with respect to the use and maintenance of covered information, and is using the covered information only for an authorized purpose and may not re-disclose it to third parties or affiliates, unless otherwise permitted under SOPPA, without permission from the school or parent, or pursuant to court order.

d. If a breach is attributed to XtraMath under SOPPA, any and all costs and expenses incurred by School District in investigating and remediating the breach will be allocated to XtraMath, except for the cost of School District personnel. The costs and expenses may include, but are not limited to, all items described in Section 15(4)(D) of SOPPA, as now written or as may be amended from time to time. XtraMath shall indemnify and defend School District, and its individual Board members, officers, employees, agents, and successors against third-party claims, charges, causes of action, and liability of any kind, including but not limited to attorney's fees, arising directly and specifically from any security or privacy breach involving SOPPA-covered information as a result of negligent or intentional acts or omissions of XtraMath, and any damages limitations in the Agreement shall not apply to School District in this regard.

e. XtraMath must delete or transfer to School District all SOPPA-covered information within ninety (90) days if the information is no longer needed for the purposes of this Agreement. XtraMath must delete, within a reasonable time period, a student's SOPPA-covered information if the School District requests deletion, unless the student or student's parent consents to the maintenance of the SOPPA-covered information.

f. Because School District maintains a website, SOPPA requires that School District must publish a copy of this Agreement on the website.

g. In case of any breach, within the most expedient time possible and without unreasonable delay, but no later than 30 calendar days after the determination that a breach has occurred, XtraMath shall notify the Superintendent of Schools of any breach of the students' SOPPA-covered information.

h. XtraMath shall provide to School District a list of any third parties or affiliates to whom XtraMath is currently disclosing SOPPA-covered information or has disclosed SOPPA-covered information. This list must, at a minimum, be updated and provided to the school by the beginning of each fiscal year

and at the beginning of each calendar year. XtraMath may include this list in its Privacy Policy, including Exhibit A.

6. **Insurance**. During the term of this Agreement and any renewal thereof, XtraMath shall maintain a cyber-liability insurance policy insuring against data breaches.

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

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

BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74	**XTRAMATH**
By: _____	By: David Jeschke
Its: _____	Its: David Jeschke, Executive Director
Date: _____	Date: 11/08/2021

XtraMath Privacy Policy

Introduction

XtraMath is committed to protecting data privacy. We strictly adhere to this Privacy Policy, which explains what user data we collect and how we use it. This policy and our Terms of Service are known collectively as our "Terms." We may change these Terms from time to time, but will provide notice as specified in the Terms of Service document.

This policy is effective May 25, 2018, and replaces our prior privacy policy.

Summary

- We collect the minimum amount of data required to operate our program.
- We use parents' and teachers' Personal Data to operate our program and, with their permission, to contact them about the program.
- We use students' Personal Data only to operate our program.
- We use de-identified student data to improve our program.
- We protect student data and have signed the Student Privacy Pledge.
- We do not advertise to students, sell their data, or profile them in any way.
- We comply with applicable data privacy laws, such as FERPA, COPPA, and GDPR.
- We never sell user data to third parties.

What Data We Collect

XtraMath collects the minimum amount of data required to operate our program. Below we summarize the data we collect on students, teachers, and parents. For an up-to-date list that shows what user data we collect, and how we use that data, see Appendix B, Record of Data Processing.

Definitions

- **Data** includes all information connected with a person's or educational entity's use of XtraMath. This includes, but is not limited to, Personal Data, metadata, usage and performance data.
- **Personal Data** includes any data that can directly or indirectly identify an individual person. For example: an email address is always considered Personal Data; a student's grade level generally is not, but could be in conjunction with other information.

- **School** includes: individual schools; teachers acting on behalf of schools; school districts; and other local educational entities.

Student Data

We collect a student's first name, grade level, and program settings from the student's parent or teacher. As the student uses XtraMath, we collect usage and performance data, such as when they signed in, how many questions they answered correctly, and how long it took them to answer questions. If a student signs in via a single sign-on provider, such as Google, we collect an identifier from the provider that allows us to authenticate their sign-in. We do **not** collect the student email address that may be used for such a sign-in.

Other personal information about the student could be inferred from data that we collect. If a student account belongs to a class, for example, then we could infer that they attend a certain school.

Parent Data

We collect a parent's name and email address when they sign up for an account. If they sign up using a single sign-on provider, we also collect an identifier that allows us to authenticate their sign-in. We also collect some metadata and account settings, such as their time zone, the language they used to sign up, and their email preferences.

A parent supplies a password when they create an account. The password is hashed (scrambled) on the user's computer before it is ever sent to XtraMath. We do not have access to a user's original password, and cannot obtain it from the hashed version that we receive.

Other personal information about the parent could be inferred from data that we collect. For example, we could infer that a parent whose account is linked to a student account is the parent or guardian of that student.

Teacher Data

We collect the same data for teacher accounts as parent accounts, with a few additions. For example, we collect the name by which students address the teacher, such as "Ms. Smith." We also collect information about each class that the teacher creates, such as its name and its end date.

Other personal information about the teacher could be inferred from data we collect. For example, we could infer that the teacher works at a specific school based on their email address.

How We Use and Share Data

XtraMath processes user data in order to establish and maintain accounts, to provide educational activities to students, to compile and deliver reports about those activities to teachers and parents, and to understand and improve our program's effectiveness. For an up-to-date list that shows the specific types of user data we collect, and how we use that data, see Appendix B, Record of Data Processing.

Student Data

A student's Personal Data is used internally to provide the student with appropriate educational activities, and to report their performance to their parents and teachers. We may access student Personal Data when providing customer support or investigating a reported issue with our program.

Parent and Teacher Data

A parent's or teacher's Personal Data is used internally for sign-in purposes and, with permission, to send them reports, announcements, and alerts related to XtraMath. We may access a parent's or teacher's Personal Data when providing them with requested support.

Sharing Personal Data with Third Parties

We release Personal Data to third parties only in the following circumstances:

- *When the user requests the disclosure*, such as a teacher sharing their class with another teacher.
- *When the third party is a trusted service provider*, and the data is required to adequately perform the service. We carefully vet our service providers and their security practices. For details, see Appendix A, List of Third Party Providers.
- *When required by law or a court order*.
- *In the event of a joint venture, sale or merger with a third party*. The third party would be required to uphold our Terms, including our Privacy Policy for all existing accounts. We would provide advance notice before sharing data with that third party.

XtraMath never releases Personal Data for any kind of third-party advertising.

Use of De-identified Data

We may use de-identified usage data internally to analyze and improve our educational services, and to develop new products or features. We will never attempt to re-identify data that has been de-identified.

We may release de-identified data to educational researchers for the purpose of evaluating the effectiveness of our program. We will not release de-identified data unless we are confident it cannot be re-identified, due to the removal of all direct and indirect personal identifiers, and the educational researchers have agreed in writing that they will not attempt to re-identify any individuals, classes, or Schools.

We may use aggregate de-identified data, such as the number of users of our service, for promotional purposes.

How We Securely Store Data

XtraMath takes security seriously. We implement a variety of industry-standard security measures to prevent any unauthorized access to our users' data. Such measures include, but are not limited to: data minimization; encrypting data in transit via HTTPS; hashing sensitive data, like passwords; deletion of outdated data; locked physical facilities; employee training; and administrator account security.

Data Storage and International Transfer

XtraMath stores and processes all data on servers in the United States. All servers that store XtraMath data are operated by trusted third party processors with whom we have contractual Data Processing Addendums. Our providers are certified under the EU-US Privacy Shield and Swiss-US Privacy Shield, to better protect the data of our international users. For details, see Appendix A, List of Third Party Providers.

Data Breach Response

While we use industry-standard practices to safeguard data, no service can guarantee absolute data security. We have a Breach Response Plan, which we will follow if we ever discover that Personal Data has been accessed improperly. As part of our response, we will: take action to stop further data loss or unauthorized access; investigate how the breach occurred; promptly contact all affected users via email; and contact law enforcement and government agencies when appropriate.

Data Retention and Deletion

XtraMath retains Personal Data only for as long as necessary to ensure continuity of math skill-building for students, and for the convenience of parents and teachers. We close user accounts, and delete all associated identifiable data, upon request. Most types of data are also deleted automatically after a certain amount of time has passed. For details, see Appendix B, Record of Data Processing.

We may retain de-identified, aggregate data, which cannot identify any individual user, for research and program improvement purposes. Such data is deleted once no longer necessary for these purposes.

We will provide certification of data deletion upon request.

Compliance with Data Privacy Laws

XtraMath intends to comply with the data privacy and data protection laws of all jurisdictions where it operates. See the XtraMath and Student Data Privacy whitepaper for the latest information on compliance. Some specific examples of legislation that we comply with are described below.

United States

Children's Online Privacy Protection Act (COPPA): As a non-profit organization, XtraMath is not subject to COPPA. Nevertheless, we fully comply with the law as if we were subject to it. Children under the age of 13 may not create accounts. We only collect usage and performance data from students as a result of their performing educational activities, and we only use that data for educational purposes. If we gain actual knowledge that a child is using XtraMath without the appropriate consent, we terminate the account.

Family Education Rights Protection Act (FERPA): Schools in the United States may provide student data to XtraMath while complying with FERPA. When a School provides us with a student's Personal Data (or PII — Personally Identifiable Information) under the FERPA school official exemption, they remain in control of that data. XtraMath will only use and disclose that data as specified in our Terms and as allowed by law.

International

General Data Protection Regulation (GDPR): XtraMath affirms and respects all data subject's rights under GDPR. We minimize the data we collect and process, and use data only as described in this policy. For detailed information about what data we process, for what purpose, for how long, and our basis for doing so under the GDPR, see Appendix B, Record of Data Processing. To object to processing, or to request data deletion or access, contact our Data Protection Officer at privacy@xtramath.org.

Cookies and Local Storage

XtraMath intends to discontinue the use of cookies by August 1, 2018.

XtraMath uses two types of cookies. These cookies can be cleared via browser settings — aboutcookies.org provides cookie management instructions for many specific browsers.

- **Google Analytics** cookies allow us to see data such as the number of site visitors we get, and which pages they visit the most.
- **Vimeo** cookies are stored when users play the videos on our homepage, and primarily keep track of the video player settings.

The XtraMath website uses “LocalStorage” files to remember a user’s sign-in information (if they choose to do so). We also use “SessionStorage” to improve performance during student activities by temporarily storing activity data on the device. Use of LocalStorage and SessionStorage is not required to use XtraMath. Users can remove remembered sign-in information at any time via the appropriate sign-in page. Users can also clear all LocalStorage by using the “Clear now” button on our support page, or via browser settings.

The XtraMath mobile apps use application data for the same purposes as browser LocalStorage and SessionStorage. Users can still remove remembered sign-in information via the app’s sign-in pages. Uninstalling the app will remove all locally stored data. Some devices also allow users to clear locally stored app data without uninstalling the app.

Contact Us

For data privacy questions or concerns, to object to processing, or to request access to or deletion of your or your child’s Personal Data, email us at privacy@xtramath.org. You may also write to us at: XtraMath, 4700 42nd Ave SW #580, Seattle, WA 98116

Appendix A: List of Third Party Providers

This list will be kept up-to-date to include all third-party providers with which XtraMath shares user data.

Provider Name	**Data shared with Provider**	**Purpose**	**Relevant Policies**
AWS	User account data, including name, email address, and program usage.	Database hosting via remote servers	Privacy Policy
Google	Anonymous ID created by cookie	Website analytics	Privacy Policy Opt-out Browser Add-on
MaxMind	IP address	Geolocation service	Privacy Policy
Vimeo	Anonymous ID created by cookie, video player settings	Enable playback of embedded videos (remember volume, if video is paused, etc)	Privacy Policy

Appendix B: Record of Data Processing

We have compiled this record in order to provide users with as much transparency as possible into how we use their data. This record also helps us to comply with European law. Unless otherwise noted in the record below, we process user data based on our legitimate interests.

Account Type	**Type of Data**	**Processing Purpose**	**Deletion**
Student	First name, PIN, parent or teacher email, class	Account access and identification	Upon account closure[1]. Some information is deleted upon removal from the class or linked account.
	Single-sign-on provider and hashed ID	Account access using optional 3rd party credential	Upon request or account closure[1]
	Grade level	Determine initial activity level. When de-identified and aggregated, used to analyze program usage.	Upon account closure[1]
	Program settings: current program, UI options, preferred language, etc.	Activity customization. When de-identified and aggregated, used to analyze program usage.	Upon account closure[1]
	Activity data	Activity customization and creation of progress reports. When de-identified and aggregated, used to analyze program usage.	Upon account closure[1]. Some data is deleted when user restarts a program. Detailed activity data is deleted after one year.
Parent or Teacher	Name, “addressed as” name, email address, hashed password	Account access and identification	Upon account closure[2, 3]
	Email address	Send announcements, alerts, reports, and/or reminders via email	Processing ceases upon request. Data deletion upon account closure[2, 3]
	Email address	Share with linked accounts that have access to same student or class (for increased transparency and security of student data)	Data deletion upon account closure[2, 3]
	Account settings: account type, email preferences, time zone, etc.	Create progress reports and maintain data preferences	Upon account closure[2, 3]

Parent or Teacher	Electronic identifiers: account change timestamps, version number, etc.	Technical support and account security	Upon account closure[2, 3]
	Single-sign-on provider and hashed ID	Account access using optional 3rd party credential	Upon request or account closure[2, 3]
	IP address	Determine time zone upon sign-up	Not stored
	Hashed IP address	Account security	After 1 year or upon account closure[2, 3]
Teacher	Hashed IP address	Expedite classroom setup on multiple devices	After 24 hours
	Class name, class end date, student names	Create progress reports and facilitate program usage	Upon request, account closure[3], or one year after class end date.
All Users	Hashed IP address, change logs	Network security	After 90 days
	De-identified and aggregated usage data	Product improvement and development, promotional activities, and educational research	Until no longer useful

1. Student accounts: account closure occurs upon request, automatically after two years of account inactivity, or one month after being unlinked from all parent and teacher accounts.
2. Parent accounts: account closure occurs upon request, or automatically after two years of account inactivity.
3. Teacher accounts: account closure occurs upon request.

XtraMath Terms of Service

Section summaries, formatted like this, explain what you are agreeing to in plain language, but are not part of the terms.

By using XtraMath you agree to all our terms.

> **Acceptance of Terms.** Please read the following Terms of Service carefully. By registering for an XtraMath account, you acknowledge that you have read, understood, and agree to be bound by the following terms and conditions. If you are a parent, guardian or teacher, by registering your child/student to use XtraMath you agree to be bound by these Terms with respect to such child's/student's use of XtraMath.

Your privacy is important to XtraMath. We explain how we use your data in our Privacy Policy, which is legally part of these Terms of Service.

> 1. **Privacy**. Our Privacy Policy explains how XtraMath collects, uses and discloses user data. It also covers our data storage, security, retention, and deletion practices. XtraMath's Privacy Policy is incorporated into these Terms of Service (collectively, the "Terms").

Student accounts can only be created by the student's parent, guardian, or teacher. You must be truthful when you create or modify an account.

> 2. **User Accounts**. No person under the age of 13 in the United States, or under the age of 16 outside of the United States, may create their own account. A parent, guardian, or teacher must create a Student account for any child below these age thresholds before they can use XtraMath.
>
> You agree that the information you provide to XtraMath, whether at registration or at any other time, will be true, accurate, current, and complete. As a parent, guardian, or teacher, you represent and warrant that you will not provide us with information about any child/student unless you have the legal authority to do so. By registering your child/student, you agree to be bound by the Terms on behalf of your child/student, including without limitation being liable for all use of XtraMath by the child/student. You acknowledge that XtraMath cannot guarantee the accuracy of any information submitted by any user and that XtraMath is not obligated to verify the accuracy any such information, including any user's claim to be the parent or teacher of a child/student.

Your use of XtraMath must be legal and reasonable. You must not act fraudulently or damage XtraMath.

3. **Prohibited Conduct**. You agree not to use XtraMath services for any unlawful purpose, for commercial gains, or in ways prohibited by these Terms. This includes, without limitation:

a. You will not use XtraMath in violation of any local, state, national, or international law, including, without limitation, laws governing data protection and privacy.
b. You will not impersonate any person or entity, falsely claim an affiliation with any person or entity, access the XtraMath accounts of others without permission, or perform any other fraudulent activity.
c. You will not use XtraMath for any commercial use or purpose unless expressly permitted by XtraMath in writing.
d. You will not intentionally interfere with or damage operation of XtraMath by any means. Such interference includes, without limitation, participating in any denial-of-service type attacks and uploading or otherwise disseminating viruses, adware, or other malicious code.

You may close your account and stop using XtraMath at any time. Likewise, we may close your account or stop providing our services at any time. Some of these terms may still apply even after termination.

4. **Termination of Services**. You may terminate the Terms, and any account you created for yourself or your child/student, at any time. If an account for your child was created under the "school official" exception of the U.S. Family Educational Rights and Privacy Act (FERPA), you must request such termination from your child's school that established the account. To terminate an account, you must email erika@xtramath.org and discontinue your (or your child's/student's) use of any and all parts of XtraMath.

XtraMath, in its sole discretion, has the right to suspend or terminate any account and refuse any and all current or future use of XtraMath, with or without cause (such as a violation of these Terms). Such termination will result in the deactivation or deletion of your account, or your access to your account, and the forfeiture and relinquishment of all records in your account.

XtraMath also reserves the right to modify or discontinue, temporarily or permanently, any or all of XtraMath's services. You agree that XtraMath will not be liable to you or any third party for any such termination.

Upon termination of the Terms, any provision which, by its nature or express terms should survive, will survive such termination or expiration.

You may not abuse XtraMath's brand, including our trademarks and copyrights.

5. **Intellectual Property**. XtraMath graphics, logos, source code, designs, and content are protected by intellectual property laws, as copyrights, trademarks, and trade dress. The XtraMath name is a registered trademark under United States law.

Your use of XtraMath does not give you license to use our marks or create derivative works. You will not modify, adapt, translate or create derivative works based upon XtraMath, except and only to the extent expressly permitted by XtraMath or to the extent the foregoing restriction is expressly prohibited by applicable law.

You will not reverse engineer, decompile, disassemble or otherwise attempt to discover the source code of XtraMath or any part thereof, except and only to the extent that such activity is expressly permitted by applicable law notwithstanding this limitation.

While we do our best to make XtraMath reliable and accurate, our services are available "as-is" and may not meet your expectations.

6. **Warranty Disclaimer**. Your and/or your child's/student's use of XtraMath is at your sole risk. XtraMath and all parts and services thereof are provided on an "as is", "as available", and "with all faults" basis. XtraMath disclaims any and all warranties and conditions, whether statutory, express or implied, to the fullest extent permitted by applicable law. No advice or information obtained by you from XtraMath will create any warranty not expressly stated herein. Specifically, but without limitation, XtraMath expressly does not warrant that: a) XtraMath will meet any specific requirements or expectations, including but not limited to yours; b) XtraMath or any data, user content, functions or any other information offered on or through XtraMath will be uninterrupted, timely, secure, or free of errors, viruses or other harmful components; c) The results that are obtained from the use of XtraMath will be accurate or reliable; d) The quality of any products, services, information, or other material purchased or obtained by you through XtraMath will meet your expectations; or e) Any errors or any issues with XtraMath's services will be corrected.

You understand and agree that your or your child's/student's use of XtraMath is at your own discretion and risk, and that you will be solely responsible for any damage to your property, including your computer system, phone or personal electronic device, or loss of data that results therefrom.

We are not liable if things go wrong or don't meet your expectations.

7. **Limitation of Liability**. To the fullest extent permitted by applicable law, under no circumstances, including but not limited to negligence, will XtraMath or its affiliated

contractors, employees, agents and its third-party suppliers, licensors, and partners be liable for any special, indirect, incidental, consequential, punitive, reliance, or exemplary damages arising out of or relating to these Terms or your use of (or inability to use) XtraMath, or any interactions with XtraMath.

In no event will XtraMath's or its affiliated contractors', employees', agents' and its third-party suppliers', licensors', and partners' total liability to you for all damages, losses, and causes of action arising out of or relating to these Terms or your use of (or inability to use) XtraMath, or any interactions with XtraMath, exceed the amount paid by you, if any, for accessing XtraMath during the twelve months immediately preceding the date of the claim or one-hundred dollars, whichever is greater.

You and XtraMath agree that any cause of action arising out of or relating to these Terms or your use of (or inability to use) XtraMath, or any interactions with XtraMath, must commence within ONE YEAR after the cause of action accrues. Failure to commence a cause of action within this time limit will result in a permanent bar on the cause of action.

We are not responsible for any consequences of your use of XtraMath.

8. **Indemnification**. You agree to indemnify, defend, and hold harmless XtraMath, its affiliated contractors, employees, agents and its third-party suppliers, licensors, and partners from any claims, losses, damages, liabilities, and expenses (including legal fees and expenses), arising out of any use or misuse of XtraMath, any violation of the Terms, or any breach of the representations, warranties, and covenants made herein, whether by you or by any child/student associated with you. XtraMath reserves the right, at your expense, to assume the exclusive defense and control of any matter for which you are required to indemnify XtraMath, and you agree to cooperate with XtraMath's defense of these claims. XtraMath will use reasonable efforts to notify you of any such claim, action, or proceeding upon becoming aware of it.

We may need to change these terms, but we will provide advance notice of any substantial changes.

9. **Modification of Terms**. XtraMath reserves the right, at its sole discretion, to change, modify, add, or remove portions of the Terms at any time. We will provide notice of such changes on our website and in our mobile apps. Your or your child's/student's continued use of XtraMath after the posting of changes constitutes your binding acceptance of such changes. For any material changes to the Terms, XtraMath will make a reasonable effort to provide advance notice to you of such amended Terms, such as by an email notification to the address associated with your account (subject to your email delivery preferences) or by posting a notice on the XtraMath website. Disputes arising under these Terms will be resolved in accordance with the version of the Terms in place at the time the dispute arose.

Any claims made against us must be filed in King County, Washington.

10. **Governing Law and Jurisdiction**. These Terms will be governed by and construed in accordance with the laws of the State of Washington, without giving effect to any principles of conflicts of law. You agree that any action at law or in equity arising out of or relating to these Terms or your use of (or inability to use) XtraMath, or any interactions with XtraMath, will be filed only in the state or federal courts in and for King County, Washington, and you hereby consent and submit to the personal and exclusive jurisdiction of such courts for the purposes of litigating any such action.

All claims you bring against XtraMath must be resolved in accordance with this Section 10. All claims filed or brought contrary to this Section 10 shall be considered improperly filed. Should you file a claim contrary to this Section 10, XtraMath may recover attorneys' fees and costs related to dismissal of the claim, provided that XtraMath has notified you in writing of the improperly filed claim, and you have failed to promptly withdraw the claim.

These final provisions make our Terms more binding. Like everything else, these also apply to our Privacy Policy.

11. **Waiver**. The failure of XtraMath to exercise or enforce any right or provision of the Terms will not constitute a waiver of such right or provision. Any waiver of any provision of the Terms will be effective only if in writing and signed by XtraMath.

12. **Severability**. If any provision of these Terms is held to be unlawful, void, or for any reason unenforceable, then that provision will be limited or eliminated from the Terms to the minimum extent necessary and will not affect the validity and enforceability of any remaining provisions.

13. **Headings and Summaries**. The heading references and section summaries herein are for convenience purposes only, do not constitute a part of the Terms, and will not be deemed to limit or affect any of the provisions hereof.

14. **Entire Agreement**. These Terms and the Privacy Policy constitute the entire agreement between you and XtraMath relating to the subject matter herein and will not be modified except in writing, signed by both parties, or by a change to the Terms or Privacy Policy as set forth herein.

15. **Assignment**. These Terms, and any rights and licenses granted hereunder, may not be transferred or assigned by you without XtraMath's prior written consent, but may be assigned by XtraMath without consent or any restriction. Any assignment attempted to be made in violation of the Terms shall be null and void.

These terms are effective May 25, 2018, and replace our prior terms of service. If you have question or concerns, contact erika@xtramath.org.

DATE: December 2, 2021

TOPIC: ZOOM Video Communications Inc. Subscription for the 2021-2022 School Year

PREPARED BY: Jordan Stephen

Recommended for:

☒ Action

☒ Discussion

☒ Information

Purpose/Background:

ZOOM is the digital platform that Lincolnwood School District 74 uses for staff members to host video conferences between students, families, colleagues and administrators. ZOOM's features for video conferencing have become widely used in the district and include tools for building engagement, enhancing communication, and sharing links and information as well as recording screens when needed.

The District Legal Counsel reviewed this Quote and found it acceptable. All of the terms of the original Agreement remain the same, as it only extends the terms by an additional year, the Agreement notes that the one-year extension does not modify the original terms of the Agreement.

Fiscal Impact:

$7,500 The quote is identical to the previous year. Lincolnwood School District 74 paid ZOOM Video Communications Inc. $7,500 in 2020-2021.

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to approve the ZOOM Video Communications Inc. Subscription in the amount of $7,500 for the dates August 18, 2021 through August 17, 2022.

Invoice

Zoom Video Communications Inc.
55 Almaden Blvd, 6th Floor
San Jose, CA 95113

Invoice Date: Aug 18, 2021
Invoice #: INV102978641
Payment Terms: Due Upon Receipt
Due Date: Aug 18, 2021
Account Number: 111313555
Currency: USD
Account Information: Lincolnwood SD74

Sold To Address: 6950 N EAST PRAIRIE RD,
LINCOLNWOOD, Illinois 60712
United States

cedman@sd74.org

Bill To Address: 6950 N EAST PRAIRIE RD,
LINCOLNWOOD, Illinois 60712
United States

cedman@sd74.org

Federal Employer ID Number: 61-1648780

Purchase Order Number:
220116

Tax Exempt Certificate ID: E99978296

Zoom W-9

Charge Details

CHARGE DESCRIPTION	SUBSCRIPTION PERIOD	SUBTOTAL	TAXES, FEES & OTHER CHARGES	TOTAL
Charge Name: Education Annual Quantity: 150 Unit Price: $50.00	*Aug 18, 2021-Aug 17, 2022*	$7,500.00	$0.00	***$7,500.00***

Subtotal	**$7,500.00**
Total (Including Tax)	**$7,500.00**
Invoice Balance	**$7,500.00**

Taxes, Fees & Other Charge Details

CHARGE NAME	TAX, FEE OR SURCHARGE NAME	JURISDICTION	CHARGE AMOUNT	TAX, FEE OR OTHER CHARGE AMOUNT
			Total Tax	**$0.00**

Need help understanding your invoice? CLICK HERE

Zoom Phone services provided by Zoom Voice Communications, Inc. Rates, terms and conditions for Zoom Phone services are set by Zoom Voice Communications, Inc.

Want to streamline your ability to pay outstanding invoices? Switch over to ACH today where you can enter your bank credentials online and use this for future payments. Simply navigate to zoom.us/billing.payment click 'Edit' on the Payment Method section and change your payment method to ACH. Have questions? Go to zoom.us/billing/contactus to learn more.

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ZOOM TERMS OF SERVICE

EFFECTIVE: August 20, 2020

IMPORTANT, READ CAREFULLY : YOUR USE OF AND ACCESS TO THE WEBSITE AND PRODUCTS AND SERVICES AND ASSOCIATED SOFTWARE (COLLECTIVELY, THE "SERVICES") OF ZOOM VIDEO COMMUNICATIONS, INC. AND ITS AFFILIATES ("ZOOM") IS CONDITIONED UPON YOUR COMPLIANCE WITH AND ACCEPTANCE OF THESE TERMS, WHICH INCLUDE YOUR AGREEMENT TO ARBITRATE CLAIMS. PLEASE REVIEW THOROUGHLY BEFORE ACCEPTING.

BY CLICKING/CHECKING THE "I AGREE" BUTTON/BOX, ACCESSING THE ZOOM WEBSITE OR BY UTILIZING THE ZOOM SERVICES YOU AGREE TO BE BOUND BY THESE TERMS OF SERVICE AND ALL EXHIBITS, ORDER FORMS, AND INCORPORATED POLICIES (THE "AGREEMENT" OR "TOS"). THE ZOOM SERVICES ARE NOT AVAILABLE TO PERSONS WHO ARE NOT LEGALLY ELIGIBLE TO BE BOUND BY THESE TERMS OF SERVICE.

Zoom will provide the Services, and you may access and use the Services, in accordance with this Agreement. Zoom may provide any of the Services hereunder through any of its Affiliates. If You order Services through an on-line registration page or an order form (each an "Order Form"), the Order Form may contain additional terms and conditions and information regarding the Services you are ordering. Unless otherwise expressly set forth in any such additional terms and conditions applicable to the specific Service which You choose to use, those additional terms are hereby incorporated into this Agreement in relation to Your use of that Service.

System Requirements. Use of the Services requires one or more compatible devices, Internet access (fees may apply), and certain software (fees may apply), and may require obtaining updates or upgrades from time to time. Because use of the Services involves hardware, software, and Internet access, Your ability to access and use the Services may be affected by the performance of these factors. High speed Internet access is recommended. You acknowledge and agree that such system requirements, which may be changed from time to time, are Your responsibility.

1. **DEFINITIONS**. The following definitions will apply in this Agreement, and any reference to the singular includes a reference to the plural and vice versa. Service specific definitions are found in the Services Description located at www.zoom.us/docs/en-us/services-description.html.
   "Affiliate" means, with respect to a Party, any entity that directly or indirectly controls, is controlled by or is under common control with that Party. For purposes of this Agreement, "control" means an economic or voting interest of at least fifty percent (50%) or, in the absence of such economic or voting interest, the power to direct or cause the direction of the management and set the policies of such entity.
   "End User" means a Host or Participant (as defined in the Services Description) who uses the Services.
   "Initial Subscription Term" means the initial subscription term for a Service as specified in an Order Form.
   "Service Effective Date" means the date an Initial Subscription Term begins as specified in an Order Form.
   "Renewal Term" means the renewal subscription term for a Service commencing after the Initial Subscription Term or another Renewal Term as specified in an Order Form.
2. **SERVICES**. Zoom will provide the Services as described on the Order Form, and standard updates to the Services that are made generally available by Zoom during the term. Zoom may, in its sole discretion, discontinue the Services or modify the features of the Services from time to time without prior notice.
   A. **Beta Services.** Zoom may, from time to time, offer access to services that are classified as Beta version. Access to and use of Beta versions may be subject to additional agreements. Zoom makes no representations that a Beta version will ever be made generally available and reserves the right to discontinue or modify a Beta version at any time without notice. Beta versions are provided AS IS, may contain bugs, errors or other defects, and Your use of a Beta version is at Your sole risk.
3. **USE OF SERVICES AND YOUR RESPONSIBILITIES.** You may only use the Services pursuant to the terms of this Agreement. You are solely responsible for Your and Your End Users' use of the Services and shall abide by, and ensure compliance with, all Laws in connection with Your and each End User's use of the Services, including but not limited to Laws related to recording, intellectual property, privacy and export control. Use of the Services is void where prohibited.
   A. **Registration Information**. You may be required to provide information about Yourself in order to register for and/or use certain Services. You agree that any such information shall be accurate. You may also be asked to choose a user name and password. You are entirely responsible for maintaining the security of Your user name and password and agree not to disclose such to any third party.
   B. **Your Content**. You agree that You are solely responsible for the content ("Content") sent or transmitted by You or displayed or uploaded by You in using the Services and for compliance with all Laws pertaining to the Content, including, but not limited to, Laws requiring You to obtain the consent of a third party to use the Content and to provide appropriate notices of third party rights. You represent and warrant that You have the right to upload the Content to Zoom and that such use does not violate or infringe on any rights of any third party. Under no circumstances will Zoom be liable in any way for any (a) Content that is transmitted or viewed while using the Services, (b) errors or omissions in the Content, or (c) any loss or damage of any kind incurred as a result of the use of, access to, or denial of access to Content. Although Zoom is not responsible for any Content, Zoom may delete any Content, at any time without notice to You, if Zoom becomes aware that it violates any provision of this Agreement, or any law. You retain copyright and any other rights You already hold in Content which You submit, post or display on or through, the Services.
   C. **Recordings**. You are responsible for compliance will all recording laws. The host can choose to record Zoom meetings and Webinars. By using the Services, you are giving Zoom consent to store recordings for any or all Zoom meetings or webinars that you join, if such recordings are stored in our systems. You will receive a notification (visual or otherwise) when recording is enabled. If you do not consent to being recorded, you can choose to leave the meeting or webinar
   D. **Prohibited Use.** You agree that You will not use, and will not permit any End User to use, the Services to: (i) modify, disassemble, decompile, prepare derivative works of, reverse engineer or otherwise attempt to gain access to the source code of the Services; (ii) knowingly or negligently use the Services in a way that abuses, interferes with, or disrupts Zoom's networks, Your accounts, or the Services; (iii) engage in activity that is illegal, fraudulent, false, or misleading, (iv) transmit through the Services any material that may infringe the intellectual property or other rights of third parties; (v) build or benchmark a competitive product or service, or copy any features, functions or graphics of the Services; or (vi) use the Services to communicate any message or material that is harassing, libelous, threatening, obscene, indecent, would violate the intellectual property rights of any party or is otherwise unlawful, that would give rise to civil liability, or that constitutes or encourages conduct that could constitute a criminal offense, under any applicable law or regulation; (vii) upload or transmit any software, Content or code that does or is intended to harm, disable, destroy or adversely affect performance of the Services in any way or which does or is intended to harm or extract information or data from other hardware, software or networks of Zoom or other users of Services; (viii) engage in any activity or use the Services in any manner that could damage, disable, overburden, impair or otherwise interfere with or disrupt the Services, or any servers or networks connected to the Services or Zoom's security systems. (ix) use the Services in violation of any Zoom policy or in a manner that violates applicable law, including but not limited to anti-spam, export control, privacy, and anti-terrorism laws and regulations and laws requiring the consent of subjects of audio and video recordings, and You agree that You are solely responsible for compliance with all such laws and regulations.
   E. **Limitations on Use**. You may not reproduce, resell, or distribute the Services or any reports or data generated by the Services for any purpose unless You have been specifically permitted to do so under a separate agreement with Zoom. You may not offer or enable any third parties to use the Services purchased by You, display on any website or otherwise publish the Services or any Content obtained from a Service (other than Content created by You) or otherwise generate income from the Services or use the Services for the development, production or marketing of a service or product substantially similar to the Services.

4. **RESPONSIBILITY FOR END USERS**. You are responsible for the activities of all End Users who access or use the Services through your account and you agree to ensure that any such End User will comply with the terms of this Agreement and any Zoom policies. Zoom assumes no responsibility or liability for violations. If You become aware of any violation of this Agreement in connection with use of the Services by any person, please contact Zoom at trust@zoom.us. Zoom may investigate any complaints and violations that come to its attention and may take any (or no) action that it believes is appropriate, including, but not limited to issuing warnings, removing the content or terminating accounts and/or User profiles. Under no circumstances will Zoom be liable in any way for any data or other content viewed while using the Services, including, but not limited to, any errors or omissions in any such data or content, or any loss or damage of any kind incurred as a result of the use of, access to, or denial of access to any data or content.
5. **ZOOM OBLIGATIONS FOR CONTENT**. Zoom will maintain reasonable physical and technical safeguards to prevent unauthorized disclosure of or access to Content, in accordance with industry standards. Zoom will notify You if it becomes aware of unauthorized access to Content. Zoom will not access, view or process Content except (a) as provided for in this Agreement and in Zoom's Privacy Statement; (b) as authorized or instructed by You, (c) as required to perform its obligations under this Agreement; or (d) as required by Law. Zoom has no other obligations with respect to Content.
6. **ELIGIBILITY**. You affirm that You are at least 16 years of age and are otherwise fully able and competent to enter into the terms, conditions, obligations, affirmations, representations, and warranties set forth in this Agreement, and to abide by and comply with this Agreement. Your access may be terminated without warning if we believe that You are under the age of 16 or are otherwise ineligible.
7. **INTENDED USE; RESTRICTION ON USE BY CHILDREN**. The Services are intended for business use. You may choose to use the Services for other purposes, subject to the terms and limitations of this Agreement. Zoom is not intended for use by individuals under the age of 16, unless it is through a School Subscriber (as that term is defined in the Services Description) using Zoom for Education (K-12).
8. **CHARGES AND CANCELLATION**. You agree that Zoom may charge to Your credit card or other payment mechanism selected by You and approved by Zoom ("Your Account") all amounts due and owing for the Services, including taxes and service fees, set up fees, subscription fees, or any other fee or charge associated with Your Account. Zoom may change prices at any time, including changing from a free service to a paid service and charging for Services that were previously offered free of charge; provided, however, that Zoom will provide you with prior notice and an opportunity to terminate Your Account if Zoom changes the price of a Service to which you are subscribed and will not charge you for a previously free Service unless you have been notified of the applicable fees and agreed to pay such fees. You agree that in the event Zoom is unable to collect the fees owed to Zoom for the Services through Your Account, Zoom may take any other steps it deems necessary to collect such fees from You and that You will be responsible for all costs and expenses incurred by Zoom in connection with such collection activity, including collection fees, court costs and attorneys' fees. You further agree that Zoom may collect interest at the lesser of 1.5% per month or the highest amount permitted by law on any amounts not paid when due. You may cancel your subscription at any time. If you cancel, you will not be billed for any additional terms of service, and service will continue until the end of the current Subscription Term. If you cancel, you will not receive a refund for any service already paid for.
9. **TERMINATION**. The Zoom website contains information on how to terminate Your Account. If you have purchased a Service for a specific term, such termination will be effective on the last day of the then-current term. Your Order Form may provide that a Renewal Term will begin automatically unless either party provides notice of termination at least thirty (30) days prior to the commencement of the next Renewal Term. If You fail to comply with any provision of this Agreement, Zoom may terminate this Agreement immediately and retain any fees previously paid by You. Sections 1 and 3 through 20, inclusive, shall survive any termination of this Agreement. Upon any termination of this Agreement, You must cease any further use of the Services. If at any time You are not happy with the Services, Your sole remedy is to cease using the Services and follow this termination process.
10. **PROPRIETARY RIGHTS**. Zoom and/or its suppliers, as applicable, retain ownership of all proprietary rights in the Services and in all trade names, trademarks, service marks, logos, and domain names ("Zoom Marks") associated or displayed with the Services. You may not frame or utilize framing techniques to enclose any Zoom Marks, or other proprietary information (including images, text, page layout, or form) of Zoom without express written consent. You may not use any meta tags or any other "hidden text" utilizing Zoom Marks without Zoom's express written consent.
11. **COPYRIGHT**. You may not post, modify, distribute, or reproduce in any way copyrighted material, trademarks, rights of publicity or other proprietary rights without obtaining the prior written consent of the owner of such proprietary rights. Zoom may deny access to the Services to any User who is alleged to infringe another party's copyright. Without limiting the foregoing, if You believe that Your copyright has been infringed, please notify Zoom as specified here.
12. **EXPORT RESTRICTIONS.** You acknowledge that the Services, or a portion thereof, are subject to the Export Administration Regulations, 15 C.F.R. Parts 730-774, of the United States and may be subject to other applicable country export control and trade sanctions laws ("Export Control and Sanctions Laws"). Zoom will provide the U.S. export classification(s) applicable to its Services upon request. You and Your End Users may not access, use, export, re-export, divert, transfer or disclose any portion of the Services or any related technical information or materials, directly or indirectly, in violation of Export Control and Sanctions Laws. You represent and warrant that: (i) You and Your End Users (a) are not citizens of, or located within, a country or territory that is subject to U.S. trade sanctions or other significant trade restrictions (including without limitation Cuba, Iran, North Korea, Syria, and the Crimea region of Ukraine) and that You and Your End Users will not access or use the Services, or export, re-export, divert, or transfer the Services, in or to such countries or territories; (b) are not persons, or owned 50% or more, individually or in the aggregate by persons, identified on the U.S. Department of the Treasury's Specially Designated Nationals and Blocked Persons List or Foreign Sanctions Evaders Lists; and (c) are not persons on the U.S. Department of Commerce's Denied Persons List, Entity List, or Unverified List, or U.S. Department of State proliferation-related lists; (ii) You and Your End Users located in China, Russia, or Venezuela are not Military End Users and will not put Zoom's Services to a Military End Use, as defined in 15 C.F.R. 744.21; (iii) no Content created or submitted by You or Your End Users is subject to any restriction on disclosure, transfer, download, export or re-export under the Export Control and Sanctions Laws; and (iv) You and Your End Users will not take any action that would constitute a violation of, or be penalized under, U.S. antiboycott laws administered by the U.S. Department of Commerce or the U.S. Department of the Treasury. You are solely responsible for complying with the Export Control and Sanctions Laws and monitoring them for any modifications.
13. **NO HIGH RISK USE**. The Services are not designed or licensed for use in hazardous environments requiring fail-safe controls, including without limitation operation of nuclear facilities, aircraft navigation/communication systems, air traffic control, and life support or weapons systems. The Services shall not be used for or in any HIGH RISK environment.
14. **INJUNCTIVE RELIEF**. You acknowledge that any use of the Services contrary to this Agreement, or any transfer, sublicensing, copying or disclosure of technical information or materials related to the Services, may cause irreparable injury to Zoom, its Affiliates, suppliers and any other party authorized by Zoom to resell, distribute, or promote the Services ("Resellers"), and under such circumstances Zoom, its Affiliates, suppliers and Resellers will be entitled to equitable relief, without posting bond or other security, including, but not limited to, preliminary and permanent injunctive relief.
15. **NO WARRANTIES**.YOU UNDERSTAND AND AGREE THAT THE SERVICES ARE PROVIDED "AS IS" AND ZOOM, ITS AFFILIATES, SUPPLIERS AND RESELLERS EXPRESSLY DISCLAIM ALL WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT. ZOOM, ITS AFFILIATES, SUPPLIERS AND RESELLERS MAKE NO WARRANTY OR REPRESENTATION REGARDING THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SERVICES, REGARDING THE ACCURACY OR RELIABILITY OF ANY INFORMATION OBTAINED THROUGH THE SERVICES OR THAT THE SERVICES WILL MEET ANY USER'S REQUIREMENTS, OR BE UNINTERRUPTED, TIMELY, SECURE OR ERROR FREE. USE OF THE SERVICES IS AT YOUR SOLE RISK. ANY MATERIAL AND/OR DATA DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICES IS AT YOUR OWN DISCRETION AND RISK. YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOU RESULTING FROM THE USE OF THE SERVICES. THE ENTIRE RISK ARISING OUT OF USE OR PERFORMANCE OF THE SERVICES REMAINS WITH YOU. ZOOM DOES NOT ASSUME ANY RESPONSIBILITY FOR RETENTION OF ANY USER INFORMATION OR COMMUNICATIONS BETWEEN USERS. ZOOM CANNOT GUARANTEE AND DOES NOT PROMISE ANY SPECIFIC RESULTS FROM USE OF THE SERVICES. USE IS AT YOUR OWN RISK.
16. **INDEMNIFICATION**. You agree to indemnify, defend and hold harmless Zoom, its affiliates, officers, directors, employees, consultants, agents, suppliers and Resellers from any and all third party claims, liability, damages and/or costs (including, but not limited to, attorneys' fees) arising from Your use of the Services, Your violation of this Agreement or the infringement or violation by You or any other user of Your account, of any intellectual property or other right of any person or entity or applicable law.

17. **LIMITATION OF LIABILITY**. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT WILL ZOOM OR ITS AFFILIATES, SUPPLIERS OR RESELLERS BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT, EXEMPLARY OR CONSEQUENTIAL DAMAGES WHATSOEVER (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF BUSINESS PROFITS, BUSINESS INTERRUPTION, LOSS OF BUSINESS INFORMATION, OR ANY OTHER PECUNIARY LOSS OR DAMAGE) ARISING OUT OF THE USE OF OR INABILITY TO USE THE SERVICES OR THE PROVISION OF OR FAILURE TO PROVIDE TECHNICAL OR OTHER SUPPORT SERVICES, WHETHER ARISING IN TORT (INCLUDING NEGLIGENCE) CONTRACT OR ANY OTHER LEGAL THEORY, EVEN IF ZOOM, ITS AFFILIATES, SUPPLIERS OR RESELLERS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN ANY CASE, ZOOM'S, ITS AFFILIATES', SUPPLIERS' AND RESELLERS' MAXIMUM CUMULATIVE LIABILITY AND YOUR EXCLUSIVE REMEDY FOR ANY CLAIMS ARISING OUT OF OR RELATED TO THIS AGREEMENT WILL BE LIMITED TO THE AMOUNT ACTUALLY PAID BY YOU FOR THE SERVICES (IF ANY) IN THE TWELVE (12) MONTHS PRECEDING THE EVENT OR CIRCUMSTANCES GIVING RISE TO SUCH CLAIMS. Because some states and jurisdictions do not allow the exclusion or limitation of liability, the above limitation may not apply to You.
18. **AGREEMENT TO ARBITRATE; WAIVER OF CLASS ACTION**. If You are located in the United States, You agree to resolve disputes only on an individual basis, through arbitration pursuant to the provisions of Exhibit A. **The parties expressly waive any right to bring any action, lawsuit, or proceeding as a class or collective action, private attorney general action, or any other proceeding in which any party acts or proposes to act in a representative capacity**.
19. **PRIVACY AND OTHER POLICIES**. Use of the Services is also subject to Zoom's Privacy Statement, a link to which can be found by selecting "Privacy and Legal Policies" in the footer of Zoom's website. The Privacy Statement, and all policies noticed at www.zoom.us/legal are incorporated into this Agreement by this reference. Furthermore, if Your Use of the Services requires Zoom to process any personally identifiable information ("PII" or "Personal Data") Zoom shall do so at all times in compliance with our Zoom Global Data Processing Addendum https://zoom.us/docs/doc/Zoom_GLOBAL_DPA.pdf is incorporated in these Terms of Service. Additionally, You understand and agree that Zoom may contact You via e-mail or otherwise with information relevant to Your use of the Services, regardless of whether You have opted out of receiving marketing communications or notices.
20. **MISCELLANEOUS**

    20.1. **Choice of Law and Forum**. This Agreement shall be governed by and construed under the laws of the State of California, U.S.A., as applied to agreements entered into and to be performed in California by California residents. Except as provided in Exhibit A, the Parties consent to the exclusive jurisdiction and venue of the state courts located in and serving Santa Clara County, California and the federal courts in the Northern District of California.

    20.2. **Contracting Entity**. In the event Your Zoom account reflects a bill to/sold to address in India, the contracting entity under these TOS shall be Zoom's Affiliate, ZVC India Pvt. Ltd.

    20.3. **Waiver and Severability**. Failure by either Party to exercise any of its rights under, or to enforce any provision of, this Agreement will not be deemed a waiver or forfeiture of such rights or ability to enforce such provision. If any provision of this Agreement is held by a court of competent jurisdiction to be illegal, invalid or unenforceable, that provision will be amended to achieve as nearly as possible the same economic effect of the original provision and the remainder of this Agreement will remain in full force and effect.

    20.4. **General Provisions**. This Agreement embodies the entire understanding and agreement between the Parties respecting the subject matter of this Agreement and supersedes any and all prior understandings and agreements between the Parties respecting such subject matter, except that if You or Your company have executed a separate written agreement or you have signed an order form referencing a separate agreement governing your use of the Services, then such agreement shall control to the extent that any provision of this Agreement conflicts with the terms of such agreement. Zoom may elect to change or supplement the terms of this Agreement from time to time at its sole discretion. Zoom will exercise commercially reasonable business efforts to provide notice to You of any material changes to this Agreement. Within ten (10) business days of posting changes to this Agreement (or ten (10) business days from the date of notice, if such is provided), they will be binding on You. If You do not agree with the changes, You should discontinue using the Services. If You continue using the Services after such ten-business-day period, You will be deemed to have accepted the changes to the terms of this Agreement. In order to participate in certain Services, You may be notified that You are required to download software and/or agree to additional terms and conditions. Unless expressly set forth in such additional terms and conditions, those additional terms are hereby incorporated into this Agreement. This Agreement has been prepared in the English Language and such version shall be controlling in all respects and any non-English version of this Agreement is solely for accommodation purposes.

Exhibit A

Binding Arbitration

This Exhibit A to the TOS describes the further provisions which apply to the Binding Arbitration and Class Action Waiver.

A. **Disputes**. A dispute is any controversy between You and Zoom concerning the Services, any software related to the Services, the price of the Services, Your account, Zoom's advertising, marketing, or communications, Your purchase transaction or billing, or any term of this Agreement, under any legal theory including contract, warranty, tort, statute, or regulation, except disputes relating to the enforcement or validity of Your or Zoom's intellectual property rights. As part of the best efforts process to resolve disputes, and prior to initiating arbitration proceedings, each party agrees to provide notice of the dispute to the other party, including a description of the dispute, what efforts have been made to resolve it, and what the disputing party is requesting as resolution, to legal@zoom.us.

B. **Small Claims Court Available**. You may initiate an action in your local Small Claims Court if You meets the court's requirements. However, if such a claim is transferred, removed or appealed to a different court, Zoom reserves the right to require arbitration.

C. **Arbitration Procedure**. Disputes not resolved pursuant to Section A or B shall be resolved through arbitration. The American Arbitration Association ("AAA") will conduct any arbitration under its Commercial Arbitration Rules. For more information, see www.adr.org. Arbitration hearings will take place in the federal judicial district of Your primary business location. A single arbitrator will be appointed. The arbitrator must: (a) follow all applicable substantive Law; (b) follow applicable statutes of limitations; (c) honor valid claims of privilege; (d) issue a written decision including the reasons for the award. The arbitrator may award damages, declaratory or injunctive relief, and costs (including reasonable attorneys' fees). Any arbitration award may be enforced (such as through a judgment) in any court with jurisdiction. Under AAA Rules, the arbitrator rules on his or her own jurisdiction, including the arbitrability of any claim; however, a court has exclusive authority to enforce the prohibition on arbitration on a class-wide basis or in a representative capacity .

D. **Arbitration Fees**. If You are unable to afford the arbitration costs, Zoom will advance those costs to You, subject to the arbitrator's determination if costs should be reimbursed to Zoom if Zoom prevails. For disputes involving more than $75,000, the AAA rules will govern payment of filing fees and the AAA's and arbitrator's fees and expenses.

E. **Conflict with AAA Rules**. This Agreement governs if there is a conflict with the AAA's Commercial Arbitration Rules.

F. **Requirement to File Within One Year**. Notwithstanding any other statute of limitations, a claim or dispute under this Agreement must be filed in Small Claims Court or noticed for arbitration within one year of when it could first be filed, or such claim will be permanently barred.

G. **Severability**. If the class action waiver is found to be illegal or unenforceable as to all or some parts of a dispute, then those parts will not be arbitrated but will be resolved in court, with the balance resolved through arbitration. If any provision of this Exhibit A is found to be illegal or unenforceable, then that provision will be severed; however, the remaining provisions shall still apply and shall be interpreted to as nearly as possible achieve the original intent of this Exhibit, inclusive of the severed provision.

Zoom Blog (https://blog.zoom.us/)
Customers (https://zoom.us/customer/all)
Our Team (https://zoom.us/team)
Careers (https://zoom.us/careers)
Integrations (https://zoom.us/integrations)
Partners (https://partner.zoom.us)
How to Videos (https://zoom.us/resources)
Press (https://zoom.us/press)
ESG Responsibility (https://explore.zoom.us/docs/en-us/zoom-esg-framework.html)

Meetings Client (https://zoom.us/download#client_4meeting)
Browser Extension (https://zoom.us/download#chrome_ext)
Outlook Plug-in (https://zoom.us/download#outlook_plugin)
iPhone/iPad App (https://zoom.us/download#client_iphone)
Android App (https://zoom.us/download#mobile_app)
Zoom Virtual Backgrounds (https://zoom.us/virtual-backgrounds)

1.888.799.0125 (tel:1.888.799.0125)
Contact Sales (https://zoom.us/contactsales)
Plans & Pricing (https://zoom.us/pricing)
Request a Demo (https://zoom.us/livedemo)
Webinars and Events (https://zoom.us/events)

Test Zoom (https://zoom.us/test)
Account (https://zoom.us/account)
Support Center (https://support.zoom.us)
Live Training (https://zoom.us/livetraining)
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object(HeadersAndFooters)#2194 (1) { ["ID"]=> int(2769) }

Zoom Privacy Statement

Last updated: November 1, 2021

This Privacy Statement describes the personal data we collect and/or process (which may include collecting, organizing, structuring, storing, using, or disclosing) to provide products and services offered directly by Zoom Video Communications, Inc. ("Zoom"), including Zoom's websites and its meetings, webinars, and messaging platform, and Zoom App Marketplace ("Zoom Products" or "Products"). Zoom Products do not include products developed by Zoom that are covered under a separate privacy policy (listed here).

What Personal Data Do We Receive?

How Do We Use Personal Data?

How Do We Share Personal Data?

Who Can See and Share My Personal Data When I Use Zoom?

Privacy Rights and Choices

Children

How to Contact Us

Retention

European Data Protection Specific Information

California Privacy Rights

Changes to This Privacy Statement

What Personal Data Do We Receive?

Personal data is any information from or about an identified or identifiable person, including information that Zoom can associate with an individual person. We may collect, or process on behalf of our customers, the following categories of personal data when you use or interact with Zoom Products:

- **Account Information**: Information associated with an account that licenses Zoom Products, which may include administrator name, contact information, account ID, billing information, and account plan information.
- **Profile and Participant Information:** Information associated with the Zoom profile of a user who uses Zoom Products under a licensed account or that is provided by an unlicensed participant joining a meeting, which may include name, display name, picture, email address, phone number, job information, stated locale, user ID, or other information provided by the user or their account owner.
- **Contacts and Calendar Integrations**: Contact information added by accounts or their users to create contact lists on Zoom Products, which may include contact information a user integrates from a third-party app. Users can also integrate their calendars from other services with their Zoom profile or account.
- **Settings**: Information associated with the preferences and settings on a Zoom account or user profile, which may include audio and video settings, recording file location, screen sharing settings, and other settings and configuration information.
- **Registration Information**: Information people provide when registering for a Zoom meeting, webinar or recording, which may include name and contact information, responses to registration questions, and other registration information requested by the host.
- **Device Information**: Information about the computers, phones, and other devices people use when interacting with Zoom Products, which may include information about the speakers, microphone, camera, OS version, hard disk ID, PC name, MAC address, IP address (which may be used to infer general location at a city or country level), device attributes (like operating system version and battery level), WiFi information, and other device information (like Bluetooth signals).
- **Meeting, Webinar, and Messaging Content and Context**: Content generated in meetings, webinars, or messages that are hosted on Zoom Products, which may include audio, video, in-meeting messages, chat messaging content, transcriptions, written feedback, responses to polls and Q&A, and files, as well as related context, such as invitation details, meeting or chat name, or meeting agenda. Content may contain your voice and image, depending on the account owner's settings, what you choose to share, your settings, and what you do on Zoom Products.
- **Product and Website Usage:** Information about how people and their devices interact with Zoom Products, such as: when participants join and leave a meeting; whether participants sent messages and who they message with; performance data; mouse movements, clicks, keystrokes or actions (such as mute/unmute or video on/off), and other user inputs that help Zoom to understand feature usage, improve product design, and suggest features; which third-party apps users add to a meeting or other Product and what information and actions the app is authorized to access and perform; use of third-party apps and the Zoom App Marketplace; features used (such as screen sharing, emojis, or filters); and other usage information and metrics. This also includes information about when and how people visit and interact with Zoom's websites, including what pages they accessed, their interaction with the website features, and whether or not they signed up for a Zoom Product.

- **Communications with Zoom:** Information about your communications with Zoom, including relating to support questions, your account, and other inquiries.
- **Information from Partners**: Zoom obtains information about account owners and their users from third-party companies, such as market data enrichment services, including information about an account owner's company size or industry, contact information, or activity of certain enterprise domains. Zoom may also obtain information from third-party advertising partners who deliver ads displayed on Zoom Products, such as whether you clicked on an ad they showed you.

How Do We Use Personal Data?

Zoom employees do not access meeting, webinar, or messaging content (specifically, audio, video, files, and messages) unless directed by an account owner, or as required for legal, safety, or security reasons, as discussed below. Zoom uses personal data to conduct the following activities:

- **Provide Zoom Products and Services:** To provide Products, features, and services to account owners, their users, and those they invite to join meetings and webinars hosted on their accounts, including to customize Zoom Product features and recommendations for accounts or their users. Zoom also uses personal data, including contact information, to route invitations and messages to recipients when people send invitations and messages using Zoom Products. This may also include using personal data for customer support, which may include accessing audio, video, files, and messages, at the direction of the account owner or their users. We also use personal data to manage our relationship and contracts with account owners, including billing, compliance with contractual obligations, and related administration.
- **Product Research and Development:** To develop, test, and improve Zoom Products, including, for example, content-related features (such as background filters), and to troubleshoot products and features.
- **Marketing, Promotions, and Third-Party Advertising:** To permit Zoom and/or its third party marketing partners to market, advertise, and promote Zoom Products, features, and services, including based on your product usage, information we receive from third-party partners, or if you visit our websites, information about how and when you visit, and your interactions with them. We may also use cookies or similar technology, including from third-party advertising partners, to show you ads within Zoom Products about products, services, or causes from third parties. Zoom does NOT use meeting, webinar, or messaging content (specifically, audio, video, files, and messages) for any marketing, promotions or third-party advertising purposes.
- **Authentication, Integrity, Security, and Safety:** To authenticate accounts and activity, detect, investigate, and prevent malicious conduct or unsafe experiences, address security threats, protect public safety, and secure Zoom Products.
- **Communicate with You:** We use personal data (including contact information) to communicate with you about Zoom Products, features, and services, including product updates, your account, and changes to our policies and terms. We also use your information to respond to you when you contact us.
- **Legal Reasons:** To comply with applicable law or respond to valid legal process, including from law enforcement or government agencies, to investigate or participate in civil discovery, litigation, or other adversarial legal proceedings, and to enforce or investigate potential violations of our Terms of Service or policies.

Zoom uses advanced tools to automatically scan content such as virtual backgrounds, profile images, and files uploaded or exchanged through chat, for the purpose of detecting and preventing violations of our terms or policies and illegal or other harmful activity, and its employees may investigate such content where required for legal, safety, or security reasons.

How Do We Share Personal Data?

Zoom provides personal data to third parties only with consent or in one of the following circumstances (subject to your prior consent where required under applicable law):

- **Resellers:** If an account owner licensed or purchased Zoom Products from a third-party reseller of Zoom Products, the reseller may be able to access personal data and content for users, including meetings, webinars, and messages hosted by the account owner.
- **Vendors:** Zoom works with third-party service providers to provide, support, and improve Zoom Products and technical infrastructure, and for business services such as payment processing. Zoom may also work with third-party service providers to provide advertisements and business analytics regarding Zoom Products. These vendors can access personal data subject to contractual and technical requirements for protecting personal data and prohibiting them from using personal data for any purpose other than to provide services to Zoom or as required by law.
- **For Legal Reasons:** Zoom may share personal data as needed to: (1) comply with applicable law or respond to, investigate, or participate in valid legal process and proceedings, including from law enforcement or government agencies; (2) enforce or investigate potential violations of its Terms of Service or policies; (3) detect, prevent, or investigate potential fraud, abuse, or safety and security concerns, including threats to the public; (4) meet our corporate and social responsibility commitments; (5) protect our and our customers' rights and property; and (6) resolve disputes and enforce agreements.
- **Marketing, Advertising, and Analytics Partners:** Zoom uses third-party marketing, advertising, and analytics providers: to provide statistics and analysis about how people are using Zoom Products and our website; to provide advertising and marketing for Zoom Products, including targeted advertising based on your use of our website; and to show you third-party advertising within Zoom Products. These third-party partners may receive information about your activities on Zoom's website through third-party cookies placed on Zoom's website. To opt out of our use of third-party cookies that share data with these partners, visit our cookie management tool, available Cookies Settings. Where required by law, Zoom will first obtain your consent before engaging in the marketing or advertising activities described.
- **Corporate Affiliates:** Zoom shares personal information with corporate affiliates, such as Zoom Voice Communications, Inc., to provide integrated and consistent experiences across Zoom Products (such as enabling a user to integrate a Zoom Phone call into a meeting) to detect, investigate, and prevent fraud, abuse, and threats to public safety.
- **Change of Control:** We may share personal data with actual or prospective acquirers, their representatives and other relevant participants in, or during negotiations of, any sale, merger, acquisition, restructuring, or change in control involving all or a portion of Zoom's business or assets, including in connection with bankruptcy or similar proceedings.

Who Can See and Share My Personal Data When I Use Zoom?

When you send messages or join meetings and webinars on Zoom, other people and organizations, including third parties outside the meeting, webinar, or message, may be able to see content and information that you share:

- **Account Owner: An account owner is the organization or individual that signs up for a Zoom account. Typically, an account owner designates one or more people (called an "administrator") to manage their account and can grant privileges to users on the account. Depending on their license with Zoom, the account owner can authorize additional users on their account, and the account owner can create and/or access the profile information for all users on their account. The account owner and their users can invite others (including guests not on their account) to meetings or webinars hosted on their account.** Zoom gives account owners controls and features that they can use to determine whether certain types of content, such as recordings or out-of-meeting messages, can be created or sent, and what third-party apps can be used, for meetings and webinars hosted on their account. Depending on their settings, account owners and the people they designate can access personal data for people who join meetings and webinars on their account or send messages to users on their account. Specifically, account owners may have access to:
    - **Account Usage:**
        - **Product Usage:** Information about how people and their devices interact with their account, which may include who sent messages to their users in chat, email addresses, IP addresses, device information, and other information about who joined meetings or webinars on their account, whether users viewed or downloaded a recording, how long people participated in their meetings, the time a message was sent, information about Zoom Phone integrations, and other usage information and feedback metrics.
        - **Participant List:** Information about the participants in a Zoom meeting, webinar, or chat, which may include name, display name, email address, phone number, and participant or user ID.
    - **Registration Information:** Information provided during registration for a webinar, meeting, or recording hosted by the account.
    - **Zoom Chat Out-of-Meeting Messages:** If enabled on their account, account owners can see information about who sent and received out-of-meeting messages to users on their account along with information about the message (for example, date and time, and number of participants). Depending on their settings, account owners also can see sender and receiver information, and other messaging data, along with the content of messages sent to and from users on their account, unless the account owner has enabled Advanced Chat Encryption.
    - **In-Meeting/Webinar Messages:** Depending on their settings, account owners can see sender and receiver information, along with the content of messages sent to and from users on their account, in the following circumstances:
        - Messages sent to Everyone in a meeting that is recorded
        - Messages sent to panelists in a webinar that is recorded
        - Direct messages if the account owner has enabled archiving
    - **Recordings: Account owners can watch the content of recordings of meetings and webinars hosted on their account. They can also view a transcript of meeting audio, if enabled.**
    - **Polling, Q&A, and Feedback**: Account owners can see information about who provided responses to their polls, Q&A, or post meeting or webinar feedback requests, including name and contact information, together with the responses or feedback, unless responses are submitted anonymously.
- **Meeting Hosts and Participants: Hosts and other participants in a meeting may be able to see your email, display name, and profile picture. Meeting hosts and participants can also see and (depending on the account owner's settings) record or save meeting content, audio transcripts, messages sent to Everyone or to them directly, and files, whiteboards, or other information shared during a meeting. Hosts may also be able to see responses to Q&A and polls generated during the meeting.**
- **Webinar Panelists and Attendees: Only panelists may be visible to attendees during a webinar, but attendees who agree to unmute can be heard by other attendees. If an attendee agrees to become a panelist during a webinar, they may be visible to other attendees, depending on settings. Panelists and attendees may be able to see the name of a participant who asks a question during a Q&A, along with their question, unless the participant submits the question anonymously.**
- **Livestreams: Meeting and webinar hosts can choose to livestream to a third-party site or service, which means anyone with access to the livestream will be able to see the meeting or webinar.**
- **Third-Party Apps and Integrations:**
    - Account owners can choose to add third-party apps to their account and the Zoom Products they use, including via use of the Zoom App Marketplace, and they can also control whether their users can add and use specific third-party apps, including in meetings, webinars, and chats hosted on their account. Depending on their settings, account owners and their users and guests can share your personal data and content with third-party apps and integrations they approve, which may include all of the personal data available to account owners, hosts, and participants listed above, such as account information, profile and contact information, registration information, participants list, settings, content, product usage, and device information.
    - Other participants in the meeting may be able to see the third-party app that you are using in a meeting, if the third-party app is receiving real-time features and information from the meeting.
    - Third-party developers may also integrate or embed Zoom meetings into their website or app experiences or build versions of Zoom that enable access to Zoom Products from a third-party app.
    - Personal information shared by account owners and users with third-party apps and integrations is collected and processed in accordance with the app developers' terms and privacy policies, not Zoom's.

Privacy Rights and Choices

If you are in the European Economic Area (EEA), Switzerland, or the UK, or a resident of California, please refer to the respective dedicated sections below. Otherwise, at your request, and as required by applicable law, we will:

- Inform you of what personal data we have about you that is under our control;
- Amend or correct such personal data or any previous privacy preferences you selected, or direct you to applicable tools; and/or
- Delete such personal data or direct you to applicable tools.

In order to exercise any of your rights as to personal data controlled by Zoom, or if you have any other questions about our use of your personal data, please send a request to privacy@zoom.us. Please identify yourself and, for information relating to Zoom Products, specify your account and/or user information and other information to enable us to authenticate and respond to your request. Where legally permitted, we may decline to process requests that are unreasonably repetitive or systematic, require disproportionate

technical effort, or jeopardize the privacy of others. As an account owner or a user under a licensed account, you may also take steps to affect your personal data by visiting your account and modifying your personal data directly.

Children

Zoom does not allow children under the age of 16 to sign up for a Zoom account.

For educational organizations that use Zoom Products to provide educational services to children under 18, Zoom's Children's Educational Privacy Statement is available here.

How to Contact Us

To exercise your rights or if you have any privacy-related questions or comments related to this Privacy Statement, please send an email to privacy@zoom.us.

You can also contact us by writing to the following address:

Zoom Video Communications, Inc.
Attention: Data Privacy Officer
55 Almaden Blvd, Suite 600
San Jose, CA 95113

Or to our representative in the EU or UK:

Lionheart Squared Ltd
Attn: Data Privacy
2 Pembroke House
Upper Pembroke Street 28-32
Dublin
DO2 EK84
Republic of Ireland
email: zoom@LionheartSquared.eu

Lionheart Squared Limited
Attn: Data Privacy
17 Glasshouse Studios
Fryern Court Road
Fordingbridge
Hampshire
SP6 1QX
United Kingdom
Contact: zoom@LionheartSquared.co.uk

You can contact our Data Protection Officer by sending an email to privacy@zoom.us.

Retention

We retain personal data for as long as required to engage in the uses described in this Privacy Statement, unless a longer retention period is required by applicable law.

The criteria used to determine our retention periods include the following:

- The length of time we have an ongoing relationship with you and provide Zoom Products to you (for example, for as long as you have an account with us or keep using our Products);
- Whether account owners modify or their users delete information through their accounts;
- Whether we have a legal obligation to keep the data (for example, certain laws require us to keep records of your transactions for a certain period of time before we can delete them); or
- Whether retention is advisable in light of our legal position (such as in regard to the enforcement of our agreements, the resolution of disputes, and applicable statutes of limitations, litigation, or regulatory investigation).

European Data Protection Specific Information

Data Subjects Rights

If you are in the EEA, Switzerland, or the UK, your rights in relation to your personal data processed by us as a controller specifically include:

- **Right of access and/or portability**: You have the right to access any personal data that we hold about you and, in some circumstances, have that data provided to you so that you can provide or "port" that data to another provider;
- **Right of erasure**: In certain circumstances, you have the right to the erasure of personal data that we hold about you (for example, if it is no longer necessary for the purposes for which it was originally collected);

- **Right to object to processing**: In certain circumstances, you have the right to request that we stop processing your personal data and/or stop sending you marketing communications;
- **Right to rectification**: You have the right to require us to correct any inaccurate or incomplete personal data;
- **Right to restrict processing**: You have the right to request that we restrict processing of your personal data in certain circumstances (for example, where you believe that the personal data we hold about you is not accurate or lawfully held).

In order to exercise any of your rights as to personal data controlled by Zoom, or if you have any other questions about our use of your personal data, please send a request at the contact details specified in the How to Contact Us section of this Privacy Statement. Please note that we may request you to provide us with additional information in order to confirm your identity and ensure that you are entitled to access the relevant personal data.

You also have the right to lodge a complaint to a data protection authority. For more information, please contact your local data protection authority.

Legal Basis for Processing Personal Data

We only use your information in a lawful, transparent, and fair manner. Depending on the specific personal data concerned and the factual context, when Zoom processes personal data as a controller for individuals in regions such as the EEA, Switzerland, and the UK, we rely on the following legal bases as applicable in your jurisdiction:

- **As necessary for our contract:** When we enter into a contract directly with you, we process your personal data on the basis of our contract in order to prepare and enter into the contract, as well as to perform and manage our contract (i.e., providing Zoom Products, features and services to account owners, their users, and those they invite to join meetings and webinars hosted on their accounts, and manage our relationship and contract, including billing, compliance with contractual obligations, and related administration). If we do not process your personal data for these purposes, we may not be able to provide you with all Products, features, and services;
- **Consistent with specific revocable consents:** We rely on your prior consent in order to utilize cookies to engage advertising and analytics partners to deliver tailored advertising and analysis of our website usage. You have the right to withdraw your consent at any time by visiting our cookie management tool, available Cookies Settings;
- **As necessary to comply with our legal obligations:** We process your personal data to comply with the legal obligations to which we are subject for the purposes of compliance with EEA laws, regulations, codes of practice, guidelines, or rules applicable to us, and for responses to requests from, and other communications with, competent EEA public, governmental, judicial, or other regulatory authorities. This includes detecting, investigating, preventing, and stopping fraudulent, harmful, unauthorized, or illegal activity ("fraud and abuse detection") and compliance with privacy laws;
- **To protect your vital interests or those of others:** We process certain personal data in order to protect vital interests for the purpose of detecting and preventing illicit activities that impact vital interests and public safety, including child sexual abuse material; and
- **As necessary for our (or others') legitimate interests, unless those interests are overridden by your interests or fundamental rights and freedoms, which require protection of personal data:** We process your personal data based on such legitimate interests to (i) enter and perform the contract with the account
  owner and/or reseller providing you with the Products (which includes billing, compliance with contractual obligations, and related administration and support); (ii) develop, test, and improve our Products and troubleshoot products and features; (iii) ensure authentication, integrity, security, and safety of accounts, activity, and Products, including detect and prevent malicious conduct and violations of our terms and policies, prevent or investigate bad or unsafe experiences, and address security threats; (iv) send marketing communications, advertising, and promotions related to the Products; and (v) comply with non-EEA laws, regulations, codes of practice, guidelines, or rules applicable to us and respond to requests from, and other communications with, competent non-EEA public, governmental, judicial, or other regulatory authorities, as well as meet our corporate and social responsibility commitments, protect our rights and property and the ones of our customers, resolve disputes, and enforce agreements.

International Data Transfers

Zoom operates globally, which means personal data may be transferred, stored (for example, in a data center), and processed outside of the country or region where it was initially collected where Zoom or its service providers have customers or facilities – including in countries where meeting participants or account owners hosting meetings or webinars that you participate in or receiving messages that you send are based.

Therefore, by using Zoom Products or providing personal data for any of the purposes stated above, you acknowledge that your personal data may be transferred to or stored in the United States where we are established, as well as in other countries outside of the EEA, Switzerland, and the UK. Such countries may have data protection rules that are different and less protective than those of your country.

We protect your personal data in accordance with this Privacy Statement wherever it is processed and take appropriate contractual or other steps to protect it under applicable laws. Where personal data of users in the EEA, Switzerland, or the UK is being transferred to a recipient located in a country outside the EEA, Switzerland, or the UK which has not been recognized as having an adequate level of data protection, we ensure that the transfer is governed by the European Commission's standard contractual clauses. Please contact us if you would like further information in that respect.

California Privacy Rights

California Consumer Privacy Act

Under the California Consumer Privacy Act of 2018 (CCPA), California residents may have a right to:

- **Access** the categories and specific pieces of personal data Zoom has collected, the categories of sources from which the personal data is collected, the business purpose(s) for collecting the personal data, and the categories of third parties with whom Zoom has shared personal data;
- **Delete** personal data under certain circumstances; and
- **Opt out of the "sale"** of personal data. We do not sell your personal data in the conventional sense. However, like many companies, we use advertising services that try to tailor online ads to your interests based on information collected via cookies and similar technologies about your online activity. This is called interest-based advertising. The CCPA's statutory definition of the term "sale" is broad and may include interest-based advertising. You can get more information and opt out of the use of cookies on our sites
  for interest-based advertising purposes by clicking the Do Not Sell My Personal Information link, also on our homepage, and setting your preferences. You will

need to set your preferences from each device and each web browser from which you wish to opt out. This feature uses a cookie to remember your preference, so if you clear all cookies from your browser, you will need to reset your settings.

Zoom will not discriminate against you for exercising any of these rights, which is further in line with your rights under the CCPA.

To exercise your rights, contact us by emailing privacy@zoom.us or calling +1-888-799-9666. To opt out of the use of cookies on our sites for interest-based advertising purposes, follow the instructions above.

We will acknowledge receipt of your request within 10 business days, and provide a substantive response within 45 calendar days, or inform you of the reason and extension period (up to 90 days) in writing.

Under the CCPA, only you or an authorized agent may make a request related to your personal data. Note that to respond to your requests to access or delete personal data under the CCPA, we must verify your identity. We may do so by requiring you to log into your Zoom account (if applicable), provide information relating to your account (which will be compared to information we have, such as profile information), give a declaration as to your identity under penalty of perjury, and/or provide additional information. You may designate an authorized agent to submit your verified consumer request by providing written permission and verifying your identity, or through proof of power of attorney.

California's Shine the Light Law

California Civil Code Section 1798.83, also known as "Shine The Light" law, permits California residents to annually request information regarding the disclosure of your Personal Information (if any) to third parties for the third parties' direct marketing purposes in the preceding calendar year. We do not share Personal Information with third parties for the third parties' direct marketing purposes.

Changes to This Privacy Statement

We may update this Privacy Statement periodically to account for changes in our collection and/or processing of personal data, and will post the updated Privacy Statement on our website, with a "Last Updated" date at the top. If we make material changes to this Privacy Statement, we will notify you and provide you an opportunity to review before you choose to continue using our Products.

Memorandum of Agreement

FMLA and Maternity Leave

This Memorandum of Agreement is entered into between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois ("District" or "Board") and Lincolnwood Teachers' Association, Local 1274, IFT/AFT ("LTA" or "Association"). The Board and LTA have previously entered into a collective bargaining agreement for July 1, 2021, through June 30, 2025 (the "Current Agreement"). The Association and the Board (collectively "the Parties") hereby agree to supplement the Current Agreement as follows:

1) Section 12.2 of the Current Agreement addresses the Family and Medical Leave Act ("FMLA"). The Parties acknowledge that the Illinois legislature and Governor recently enacted Public Act 102-335 creating new Section 24-6.4 of the School Code, effective as of January 1, 2022. It states that:

   > "A school district employee who has been employed by the school district for at least 12 months and who has worked at least 1,000 hours in the previous 12-month period shall be eligible for family and medical leave under the same terms and conditions as leave provided to eligible employees under the federal Family and Medical Leave Act of 1993."

   The Parties agree that all leaves under Section 12.2 of the Current Agreement shall be administered in accordance with this new Section 24-6.4 of the School Code, when it goes into effect on January 1, 2022, and as it may be amended in the future.

2) Section 12.3 of the Current Agreement addresses Leave During Pregnancies and Adoptions. The Parties acknowledge that the Illinois legislature and Governor recently enacted Public Act 102-275 modifying Section 24-6 of the School Code. The Parties agree that all leaves under Section 12.3 of the Current Agreement shall be administered in accordance with the modified provisions of Section 24-6 of the School Code, as it now exists or as it may be amended in the future. In addition, the Parties agree to modify the following subsections of Section 12.3 as follows:

   a) Section 12.3.A.4 is deleted in its entirety and replaced as follows:

      > Typically, teachers who miss days of work following the birth of a child shall be allowed, to the extent they have accrued such days, to use up to thirty (30) working school days of paid sick leave, which days may be used at any time within the 12-month period following the birth of the child. In the event of a C-Section delivery, an additional ten (10) working school days may be used if all such leave is taken continuously within the eight (8) calendar weeks following the birth.

b) Section 12.3.B is deleted in its entirety and replaced as follows:

> Eligible teachers may use up to twelve (12) weeks of FMLA leave to care for a newborn or newly placed child during the first twelve (12) months following the child's birth or placement. Available sick leave shall be used as a basis for pay and shall run concurrently with the FMLA leave. The remainder of such leave shall be unpaid after the exhaustion of paid sick leave. FMLA leave taken to care for a newborn or newly placed child may not be taken on an intermittent basis and may not be used to demand a part-time position.

The Parties agree that this Memorandum does not provide grounds to open the remainder of the Current Agreement for consideration of any other amendments or negotiations, and does not provide grounds to pay any other individual in a manner other than outlined above.

LINCOLNWOOD TEACHERS' ASSOCIATION	**LINCOLNWOOD SCHOOL DISTRICT NO. 74**
_____	_____
Association Co-President	Board of Education President
_____	_____
Association Co-President	Board of Education Secretary
_____	_____
Date	Date

Memorandum of Agreement

FMLA and Maternity Leave

This Memorandum of Agreement is entered into between the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois ("District" or "Board") and Lincolnwood Support Staff Union, Local 1274, IFT/AFT ("LSSU" or "Union"). The Board and LSSU have previously entered into a collective bargaining agreement for July 1, 2018, through June 30, 2022 (the "Current Agreement"), and are in the process of negotiating a collective bargaining agreement for July 1, 2022, and beyond (the "Successor Agreement"). The Union and the Board (collectively "the Parties") hereby agree to supplement the Current Agreement as follows:

1) Section 11.2 of the Current Agreement addresses the Family and Medical Leave Act ("FMLA"). The Parties acknowledge that the Illinois legislature and Governor recently enacted Public Act 102-335 creating new Section 24-6.4 of the School Code, effective as of January 1, 2022. It states that:

   > "A school district employee who has been employed by the school district for at least 12 months and who has worked at least 1,000 hours in the previous 12-month period shall be eligible for family and medical leave under the same terms and conditions as leave provided to eligible employees under the federal Family and Medical Leave Act of 1993."

   The Parties agree that all leaves under Section 11.2 of the Current Agreement shall be administered in accordance with this new Section 24-6.4 of the School Code, when it goes into effect on January 1, 2022, and as it may be amended in the future.

2) Section 11.3 of the Current Agreement addresses Leave During Pregnancies and Adoptions. The Parties acknowledge that the Illinois legislature and Governor recently enacted Public Act 102-275 modifying Section 24-6 of the School Code. The Parties agree that all leaves under Section 11.3 of the Current Agreement shall be administered in accordance with the modified provisions of Section 24-6 of the School Code, as it now exists or as it may be amended in the future. In addition, the Parties agree to modify the following subsections of Section 11.3 as follows:

   a) Section 11.3.A.4 is deleted in its entirety and replaced as follows:

      > Typically, teachers who miss days of work following the birth of a child shall be allowed, to the extent they have accrued such days, to use up to 30 working school days of paid sick leave, which days may be used at any time within the 12-month period following the birth of the child. In the event of a C-Section delivery, an additional ten (10) working school days may be used if all such leave is taken continuously within the eight (8) calendar weeks following the birth.

b) Section 11.3.B is deleted in its entirety and replaced as follows:

> Eligible teachers may use up to twelve (12) weeks of FMLA leave to care for a newborn or newly placed child during the first twelve (12) months following the child's birth or placement. Available sick leave shall be used as a basis for pay and shall run concurrently with the FMLA leave. The remainder of such leave shall be unpaid after the exhaustion of paid sick leave. FMLA leave taken to care for a newborn or newly placed child may not be taken on an intermittent basis and may not be used to demand a part-time position.

3) The Union and the Board shall continue negotiating for a Successor Agreement to be ratified during the 2021-2022 school year. The Parties acknowledge that the Successor Agreement terms may differ from those described above.

The Parties agree that this Memorandum does not provide grounds to open the remainder of the Current Agreement or Successor Agreement for consideration of any other amendments or negotiations, and does not provide grounds to pay any other individual in a manner other than outlined above.

LINCOLNWOOD SUPPORT STAFF UNION	**LINCOLNWOOD SCHOOL DISTRICT NO. 74**
_____	_____
Union President	Board of Education President
_____	_____
Union Secretary	Board of Education Secretary
_____	_____
Date	Date

Operational Services

4:100 Insurance Management

The Superintendent shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to insure against any loss or liability of the School District and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Board's direction or related to any mentoring services provided to the District's certified staff members; Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 *et seq*. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3.53b (new superintendents); and student teachers.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers' Compensation to protect the individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.

Student Insurance

The Board shall annually designate a company to offer student accident insurance coverage. The Board does not endorse the plan nor recommend that parents/guardians secure the coverage, and any contract is between the parent(s)/guardian(s) and the company.

LEGAL REF.:

Consolidated Omnibus Budget Reconciliation Act, Pub. L. 99-272, §10001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. §300bb-1 *et seq*.

105 ILCS 5/10-20.20, 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, 5/10-22.34b and 5/22-15.

215 ILCS 5/, Ill. Insurance Code.

750 ILCS 75/, Ill. Religious Freedom Protection and Civil Union Act.

820 ILCS 305/, Workers' Compensation Act.

ADOPTED: November 6, 2014

REVISED: April 4, 2019

REVIEWED: May 3, 2018

Executive Summary
Board of Education Meeting

DATE: December 2, 2021

TOPIC: Assessment Report: Spring – Fall 2021 NWEA/MAP Data

PREPARED BY: David Russo

Recommended for:

☐ Action

☒ Discussion

☒ Information

Purpose/Background:

As another means to illustrate academic growth after the fall administration of the MAP assessment, the presentation slides provide a breakdown of Spring to Fall growth in 2019 and 2021 by cohort. These numbers represent mean RIT score performance of one cohort of students in the spring and their corresponding performance at the next grade level the following fall. The data also seeks to evaluate the impact of any summer academic regression on fall performance.

The data showed that there were four cohorts in math with Spring to Fall mean RIT score growth in the 2021 cycle. As a frame of reference, there was one cohort with that type of growth in the 2019 cycle.

In reading, six cohorts showed Spring to Fall mean RIT score growth in the 2021 cycle while three cohorts demonstrated growth in the 2019 cycle.

Based on the information, the data suggests the return to fully in-person learning has had a favorable impact on performance while the academic regression over the summer appears to be minimal District-wide.

Fiscal Impact:

None

Recommendation:

This report is for information/discussion purposes.

Curriculum Instruction Assessment

Dr. David Russo

Assistant Superintendent for Curriculum and Instruction

December 2, 2021

Lincolnwood School District 74 – Children empowered for life.

Tonight’s Presentation

- Data on Spring to Fall Growth - Not a traditional reporting period
- Mean performance of a cohort in the spring and the next fall
- Impact of summer regression
- Reporting from 2019 and 2021 cycles (data availability, all in-person assessment, weeks of instruction)

440

SPRING - FALL MEAN COHORT DATA (MATH)				
MATH	SY18-19	SY19-20	SY20-21	SY21-22
	Spring 2019	**Fall 2019**	**Spring 2021**	**Fall 2021**
Kindergarten	160.9	139.9	164.1	142.9
1st Grade	190.1	164.8	183.6	165.6
2nd Grade	196.4	180.8	192.5	180.3
3rd Grade	209.5	195.9	203.5	194.0
4th Grade	220.6	206.2	216.9	204.5
5th Grade	227.3	216.7	219.6	214.3
6th Grade	233.2	222.3	227.1	216.8
7th Grade	239.5	231.4	231.0	224.5
8th Grade	242.8	237.2	240.4	232.0

441

SPRING - FALL MEAN COHORT DATA (READING)				
READING	SY18-19	SY19-20	SY20-21	SY21-22
	Spring 2019	**Fall 2019**	**Spring 2021**	**Fall 2021**
Kindergarten	160.0	137.7	160.7	139.6
1st Grade	186.5	163.2	178.3	161.3
2nd Grade	197.8	178.8	195.5	180.1
3rd Grade	205.6	197.9	204.1	196.7
4th Grade	213.4	205.3	213.2	204.9
5th Grade	218.9	213.3	216.8	214.7
6th Grade	223.2	219.6	222.1	215.7
7th Grade	227.2	223.0	225.0	221.1
8th Grade	231.5	226.8	231.6	227.4

442

Observations/Analysis

- In math, four cohorts with Spring to Fall mean RIT score growth in the 2021 cycle (2019 cycle - 1)
- In reading, six cohorts showed Spring to Fall mean RIT score growth in the 2021 cycle (2019 cycle - 3)
- Data suggests return to fully in-person learning has had favorable impact
- District-wide summer regression appears minimal

443

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2021-2022

Month: September
Year: 2021
Fund Type:

☐ Include Cash Balance
☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	$10,612,789.57	$3,917,349.96	($2,529,401.85)	$0.00	$12,000,737.68
20	OPERATIONS & MAINTENANCE	$3,073,579.94	$406,667.32	($588,889.90)	$0.00	$2,891,357.36
30	DEBT SERVICE	$920,382.10	$291,222.57	$0.00	$0.00	$1,211,604.67
40	TRANSPORTATION	$1,201,985.01	$256,921.84	($116,223.17)	$0.00	$1,342,683.68
50	MUNICIPAL RETIREMENT	$0.00	$0.00	$0.00	$0.00	$0.00
51	IMRF	$377,752.43	$50,986.11	($46,856.55)	$0.00	$381,881.99
52	SOCIAL SECURITY AND MEDICARE	($132,773.50)	$59,231.38	($45,743.93)	$0.00	($119,286.05)
60	CAPITAL PROJECTS	$757,792.10	$9,788.69	($272,750.34)	$6,000,000.00	$6,494,830.45
70	WORKING CASH	$6,463,874.68	$16,904.95	$0.00	($6,000,000.00)	$480,779.63
80	TORT IMMUNITY	$17,743.76	$20,187.23	$0.00	$0.00	$37,930.99
90	FIRE PREVENTION & SAFETY	$4,018,659.43	$99,858.55	($1,555,772.16)	$0.00	$2,562,745.82
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	$0.00	$0.00	$0.00	$0.00	$0.00
	Grand Total:	$27,311,785.52	$5,129,118.60	($5,155,637.90)	$0.00	$27,285,266.22

End of Report

Treasurers Report FUND- All Funds As of 09/30/2021

Fiscal Year: 2021-2022

ASSETS		
CASH & INVESTMENTS		
Cash in Bank (+)	$26,683,469.53	
Imprest Fund (+)	$15,075.84	
Petty Cash (+)	$100.00	
Sub-total : CASH & INVESTMENTS	$26,698,645.37	
DUE FROM OTHER GOVERNMENTS		
Inter-Governmental Loans (+)	($467.03)	
Sub-total : DUE FROM OTHER GOVERNMENTS	($467.03)	
Total : ASSETS		$26,698,178.34
LIABILITIES		
ACCOUNTS PAYABLE		
Accounts Payable (+)	$70,247.88	
Sub-total : ACCOUNTS PAYABLE	$70,247.88	
OTHER CURRENT LIABILITIES		
Other Liabilities (+)	$34,827.05	
Payroll Liabilities (+)	($692,162.81)	
Sub-total : OTHER CURRENT LIABILITIES	($657,335.76)	
Total : LIABILITIES	($587,087.88)	
FUND BALANCE		
Unreserved Fund Balance		
Fund Balance (+)	$27,311,785.52	
Sub-total : Unreserved Fund Balance	$27,311,785.52	
NET INCREASE (DECREASE)		
NET INCREASE (DECREASE) (+)	($26,519.30)	
Sub-total : NET INCREASE (DECREASE)	($26,519.30)	
Total : FUND BALANCE	$27,285,266.22	
Total LIABILITIES + FUND BALANCE		$26,698,178.34

End of Report

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	$4,214,571.00	$4,214,571.00	$24,471,128.00	$20,256,557.00	17.2%
Payments in Lieu of Taxes (+)	$0.00	$180,267.87	$620,000.00	$439,732.13	29.1%
Tuition Payments Received (+)	$0.00	$11,575.00	$176,000.00	$164,425.00	6.6%
Interest Revenue Received (+)	$30,509.02	$96,533.82	$196,005.00	$99,471.18	49.3%
Sales to Pupils & Adults (+)	$495.55	$8,717.72	$110,000.00	$101,282.28	7.9%
Activity Fees Received (+)	$280.00	$27,317.65	$89,900.00	$62,582.35	30.4%
Rental Revenue (+)	$208.00	$32,542.35	$90,000.00	$57,457.65	36.2%
Other Local Revenue (+)	$39,504.69	$49,896.18	$739,250.00	$689,353.82	6.7%
Sub-total : LOCAL SOURCES	$4,285,568.26	$4,621,421.59	$26,492,283.00	$21,870,861.41	17.4%
STATE SOURCES					
State Grants & Aid Received (+)	$105,997.57	$320,585.93	$1,522,880.00	$1,202,294.07	21.1%
Sub-total : STATE SOURCES	$105,997.57	$320,585.93	$1,522,880.00	$1,202,294.07	21.1%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	$184.14	$187,111.08	$1,538,458.00	$1,351,346.92	12.2%
Sub-total : FEDERAL SOURCES	$184.14	$187,111.08	$1,538,458.00	$1,351,346.92	12.2%
Total : REVENUE	$4,391,749.97	$5,129,118.60	$29,553,621.00	$24,424,502.40	17.4%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	$573,831.32	$578,027.23	$7,769,901.00	$7,191,873.77	7.4%
Employee Benefits (-)	$97,878.53	$99,613.59	$1,310,601.00	$1,210,987.41	7.6%
Purchased Services (-)	$35,387.16	$87,213.89	$241,500.00	$154,286.11	36.1%
Termination Benefits (-)	$18,860.35	$57,797.34	$405,933.00	$348,135.66	14.2%
Supplies & Materials (-)	$35,237.44	$207,814.27	$650,345.00	$442,530.73	32.0%
Capital Expenditures (-)	$4,395.00	$66,189.52	$192,500.00	$126,310.48	34.4%
Other Objects (-)	$0.00	$0.00	$1,200.00	$1,200.00	0.0%
Non-Capitalized Equipment (-)	$2,006.20	$35,921.46	$97,000.00	$61,078.54	37.0%
Sub-total : REGULAR K-12 PROGRAMS	($767,596.00)	($1,132,577.30)	($10,668,980.00)	($9,536,402.70)	10.6%
PRE-K PROGRAMS					
Salaries (-)	$16,788.38	$16,788.38	$218,560.00	$201,771.62	7.7%
Employee Benefits (-)	$5,309.05	$5,309.05	$78,095.00	$72,785.95	6.8%
Supplies & Materials (-)	$59.20	$670.35	$3,800.00	$3,129.65	17.6%
Non-Capitalized Equipment (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Sub-total : PRE-K PROGRAMS	($22,156.63)	($22,767.78)	($301,455.00)	($278,687.22)	7.6%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	$89,078.65	$89,078.65	$1,276,974.00	$1,187,895.35	7.0%
Employee Benefits (-)	$23,107.87	$23,107.87	$384,510.00	$361,402.13	6.0%
Purchased Services (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$4,200.00	$4,200.00	0.0%
Capital Expenditures (-)	$0.00	$0.00	$8,000.00	$8,000.00	0.0%
Other Objects (-)	$0.00	$180.00	$300.00	$120.00	60.0%
Non-Capital Equipment (-)	$0.00	$1,875.17	$3,000.00	$1,124.83	62.5%

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
Sub-total : SPECIAL ED PROGRAMS K-12	($112,186.52)	($114,241.69)	($1,677,484.00)	($1,563,242.31)	6.8%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	$43,828.98	$43,828.98	$569,777.00	$525,948.02	7.7%
Employee Benefits (-)	$7,141.53	$7,141.53	$89,918.00	$82,776.47	7.9%
Purchased Services (-)	$0.00	$45,276.56	$45,303.00	$26.44	99.9%
Supplies & Materials (-)	$0.00	$7,258.65	$13,900.00	$6,641.35	52.2%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	($50,970.51)	($103,505.72)	($718,898.00)	($615,392.28)	14.4%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	$0.00	$0.00	$90,000.00	$90,000.00	0.0%
Employee Benefits (-)	$0.00	$0.00	$4,275.00	$4,275.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Capital Expenditures (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Other Objects (-)	$3,500.00	$3,500.00	$3,700.00	$200.00	94.6%
Sub-total : INTERSCHOLASTIC PROGRAMS	($3,500.00)	($3,500.00)	($100,475.00)	($96,975.00)	3.5%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	$0.00	$41,818.00	$41,819.00	$1.00	100.0%
Employee Benefits (-)	$0.00	$1,976.50	$1,629.00	($347.50)	121.3%
Supplies & Materials (-)	$0.00	$670.78	$4,500.00	$3,829.22	14.9%
Sub-total : SUMMER SCHOOL PROGRAMS	$0.00	($44,465.28)	($47,948.00)	($3,482.72)	92.7%
GIFTED PROGRAMS					
Salaries (-)	$24,892.62	$24,892.62	$314,460.00	$289,567.38	7.9%
Employee Benefits (-)	$3,839.52	$2,494.46	$69,167.00	$66,672.54	3.6%
Supplies & Materials (-)	$0.00	$0.00	$3,500.00	$3,500.00	0.0%
Sub-total : GIFTED PROGRAMS	($28,732.14)	($27,387.08)	($387,127.00)	($359,739.92)	7.1%
BILINGUAL PROGRAMS					
Salaries (-)	$50,068.00	$51,568.00	$670,884.00	$619,316.00	7.7%
Employee Benefits (-)	$7,548.88	$7,570.63	$97,510.00	$89,939.37	7.8%
Purchased Services (-)	$0.00	$1,800.00	$1,950.00	$150.00	92.3%
Supplies & Materials (-)	$366.89	$2,506.25	$18,600.00	$16,093.75	13.5%
Sub-total : BILINGUAL PROGRAMS	($57,983.77)	($63,444.88)	($788,944.00)	($725,499.12)	8.0%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	$30,195.86	$30,195.86	$392,546.00	$362,350.14	7.7%
Employee Benefits (-)	$2,370.69	$2,370.69	$30,737.00	$28,366.31	7.7%
Supplies & Materials (-)	$0.00	$0.00	$1,400.00	$1,400.00	0.0%
Sub-total : ATTENDANCE & SOCIAL WORK	($32,566.55)	($32,566.55)	($424,683.00)	($392,116.45)	7.7%
HEALTH SERVICES					
Salaries (-)	$16,111.59	$18,664.29	$191,053.00	$172,388.71	9.8%
Employee Benefits (-)	$6,042.70	$6,382.13	$80,959.00	$74,576.87	7.9%
Purchased Services (-)	$0.00	$207.00	$1,500.00	$1,293.00	13.8%
Supplies & Materials (-)	$1,023.39	$2,046.60	$20,940.00	$18,893.40	9.8%

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
Capital Expenditures (-)	$0.00	$0.00	$2,250.00	$2,250.00	0.0%
Other Objects (-)	$0.00	$0.00	$750.00	$750.00	0.0%
Non-Capital Equipment (-)	$0.00	$0.00	$1,600.00	$1,600.00	0.0%
Sub-total : HEALTH SERVICES	($23,177.68)	($27,300.02)	($299,052.00)	($271,751.98)	9.1%
PSYCHOLOGICAL SERVICES					
Salaries (-)	$13,401.32	$13,401.32	$156,500.00	$143,098.68	8.6%
Employee Benefits (-)	$2,910.95	$2,910.95	$37,141.00	$34,230.05	7.8%
Purchased Services (-)	$0.00	$0.00	$2,500.00	$2,500.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$800.00	$800.00	0.0%
Sub-total : PSYCHOLOGICAL SERVICES	($16,312.27)	($16,312.27)	($196,941.00)	($180,628.73)	8.3%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	$20,372.64	$20,372.64	$281,336.00	$260,963.36	7.2%
Employee Benefits (-)	$3,144.23	$3,144.23	$36,939.00	$33,794.77	8.5%
Supplies & Materials (-)	$1,030.58	$1,030.58	$900.00	($130.58)	114.5%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	($24,547.45)	($24,547.45)	($319,175.00)	($294,627.55)	7.7%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	$4,415.56	$4,415.56	$125,979.00	$121,563.44	3.5%
Employee Benefits (-)	$283.24	$283.24	$10,491.00	$10,207.76	2.7%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	($4,698.80)	($4,698.80)	($136,470.00)	($131,771.20)	3.4%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	$44,980.47	$87,815.36	$432,388.00	$344,572.64	20.3%
Employee Benefits (-)	$6,544.86	$14,859.69	$61,532.00	$46,672.31	24.1%
Purchased Services (-)	$8,316.48	$20,826.48	$63,793.00	$42,966.52	32.6%
Supplies & Materials (-)	$557.43	$703.81	$3,500.00	$2,796.19	20.1%
Other Objects (-)	$0.00	$1,759.58	$1,800.00	$40.42	97.8%
Sub-total : IMPROVEMENT OF INSTRUCTION	($60,399.24)	($125,964.92)	($563,013.00)	($437,048.08)	22.4%
EDUCATIONAL MEDIA					
Salaries (-)	$20,262.72	$20,262.72	$263,415.00	$243,152.28	7.7%
Employee Benefits (-)	$2,422.86	$2,422.86	$30,787.00	$28,364.14	7.9%
Purchased Services (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Supplies & Materials (-)	$57.41	$826.92	$9,800.00	$8,973.08	8.4%
Sub-total : EDUCATIONAL MEDIA	($22,742.99)	($23,512.50)	($305,002.00)	($281,489.50)	7.7%
ASSESSMENT & TESTING					
Purchased Services (-)	$0.00	$14,525.00	$14,525.00	$0.00	100.0%
Sub-total : ASSESSMENT & TESTING	$0.00	($14,525.00)	($14,525.00)	$0.00	100.0%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	$25,941.98	$35,513.78	$70,000.00	$34,486.22	50.7%
Purchased Services (-)	$29,477.80	$52,139.94	$218,900.00	$166,760.06	23.8%
Supplies & Materials (-)	$295.00	$295.00	$2,500.00	$2,205.00	11.8%
Other Objects (-)	$0.00	$0.00	$15,000.00	$15,000.00	0.0%

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
Non-Capitalized Equipment (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Sub-total : ADMIN SERVICES - BOARD OF ED	($55,714.78)	($87,948.72)	($306,900.00)	($218,951.28)	28.7%
SUPERINTENDENT					
Salaries (-)	$20,762.88	$62,288.64	$269,918.00	$207,629.36	23.1%
Employee Benefits (-)	$2,809.32	$8,427.96	$35,850.00	$27,422.04	23.5%
Purchased Services (-)	$0.00	$0.00	$3,900.00	$3,900.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$2,000.00	$2,000.00	0.0%
Capital Expenditures (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Other Objects (-)	$0.00	$2,961.88	$2,500.00	($461.88)	118.5%
Non-Capitalized Equipment (-)	$0.00	$129.00	$500.00	$371.00	25.8%
Sub-total : SUPERINTENDENT	($23,572.20)	($73,807.48)	($315,168.00)	($241,360.52)	23.4%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	$10,919.98	$32,759.94	$141,962.00	$109,202.06	23.1%
Employee Benefits (-)	$3,448.02	$10,338.82	$42,403.00	$32,064.18	24.4%
Sub-total : ADMIN SERVICES - SPECIAL ED	($14,368.00)	($43,098.76)	($184,365.00)	($141,266.24)	23.4%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	$0.00	$0.00	$94,000.00	$94,000.00	0.0%
Sub-total : WORKERS COMPENSATION INSURANCE	$0.00	$0.00	($94,000.00)	($94,000.00)	0.0%
LOSS PREVENTION REDUCTION					
Other Objects (-)	$0.00	$0.00	$5,000.00	$5,000.00	0.0%
Sub-total : LOSS PREVENTION REDUCTION	$0.00	$0.00	($5,000.00)	($5,000.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	$0.00	$0.00	$100,000.00	$100,000.00	0.0%
Sub-total : PROPERTY INSURANCE	$0.00	$0.00	($100,000.00)	($100,000.00)	0.0%
PRINCIPAL					
Salaries (-)	$54,087.45	$157,686.27	$689,545.00	$531,858.73	22.9%
Employee Benefits (-)	$16,914.57	$49,074.66	$201,846.00	$152,771.34	24.3%
Purchased Services (-)	$173.68	$741.24	$5,100.00	$4,358.76	14.5%
Supplies & Materials (-)	$24.80	$24.80	$4,200.00	$4,175.20	0.6%
Capital Expenditures (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Other Objects (-)	$0.00	$0.00	$2,400.00	$2,400.00	0.0%
Termination Benefits (-)	$0.00	$9,960.99	$9,961.00	$0.01	100.0%
Sub-total : PRINCIPAL	($71,200.50)	($217,487.96)	($914,552.00)	($697,064.04)	23.8%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	$14,074.40	$42,223.20	$182,968.00	$140,744.80	23.1%
Employee Benefits (-)	$2,487.99	$7,463.97	$31,165.00	$23,701.03	23.9%
Other Objects (-)	$0.00	$128.30	$1,400.00	$1,271.70	9.2%
Non-Capitalizer Equipment (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Sub-total : OPERATION OF BUSINESS SERVICES	($16,562.39)	($49,815.47)	($216,033.00)	($166,217.53)	23.1%

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
FISCAL SERVICES					
Salaries (-)	$16,886.30	$50,337.60	$220,030.00	$169,692.40	22.9%
Employee Benefits (-)	$6,468.24	$19,339.98	$90,879.00	$71,539.02	21.3%
Purchased Services (-)	$31.36	$1,362.67	$105,500.00	$104,137.33	1.3%
Supplies & Materials (-)	$579.95	$1,721.59	$5,000.00	$3,278.41	34.4%
Other Objects (-)	$0.00	$2,769.27	$20,000.00	$17,230.73	13.8%
Non-Capitalized Equipment (-)	$238.25	$238.25	$1,000.00	$761.75	23.8%
Sub-total : FISCAL SERVICES	($24,204.10)	($75,769.36)	($442,409.00)	($366,639.64)	17.1%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	$15,014.25	$67,683.60	$174,686.00	$107,002.40	38.7%
Capital Expenditures (-)	$64,632.17	$238,587.59	$1,165,358.00	$926,770.41	20.5%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	($79,646.42)	($306,271.19)	($1,340,044.00)	($1,033,772.81)	22.9%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	$37,996.49	$111,136.83	$509,517.00	$398,380.17	21.8%
Employee Benefits (-)	$13,422.40	$39,700.92	$167,722.00	$128,021.08	23.7%
Purchased Services (-)	$119,539.51	$304,999.49	$957,675.00	$652,675.51	31.8%
Supplies & Materials (-)	$47,431.51	$120,476.20	$498,650.00	$378,173.80	24.2%
Capital Expenditures (-)	$4,473.00	$1,555,133.44	$2,391,023.00	$835,889.56	65.0%
Other Objects (-)	$0.00	$0.00	$1,750.00	$1,750.00	0.0%
Non-Capitalized Equipment (-)	$1,344.40	$1,344.40	$18,000.00	$16,655.60	7.5%
Sub-total : OPERATION & MAINTENANCE OF PLANT	($224,207.31)	($2,132,791.28)	($4,544,337.00)	($2,411,545.72)	46.9%
PUPIL TRANSPORTATION					
Purchased Services (-)	$45,334.78	$116,223.17	$1,285,000.00	$1,168,776.83	9.0%
Sub-total : PUPIL TRANSPORTATION	($45,334.78)	($116,223.17)	($1,285,000.00)	($1,168,776.83)	9.0%
FOOD SERVICES					
Salaries (-)	$17,231.06	$26,405.42	$235,394.00	$208,988.58	11.2%
Employee Benefits (-)	$8,032.41	$10,819.89	$101,367.00	$90,547.11	10.7%
Purchased Services (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Supplies & Materials (-)	$19,219.73	$24,244.40	$272,500.00	$248,255.60	8.9%
Capital Expenditures (-)	$0.00	$1,061.78	$8,000.00	$6,938.22	13.3%
Other Objects (-)	$600.00	$752.50	$1,500.00	$747.50	50.2%
Non-Capitalized Equipment (-)	$0.00	$0.00	$4,500.00	$4,500.00	0.0%
Sub-total : FOOD SERVICES	($45,083.20)	($63,283.99)	($624,761.00)	($561,477.01)	10.1%
INTERNAL SERVICES					
Purchased Services (-)	$108.38	$7,537.36	$30,600.00	$23,062.64	24.6%
Supplies & Materials (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Sub-total : INTERNAL SERVICES	($108.38)	($7,537.36)	($32,100.00)	($24,562.64)	23.5%
INFORMATION SERVICES					
Salaries (-)	$7,249.30	$21,747.90	$94,241.00	$72,493.10	23.1%
Employee Benefits (-)	$2,163.36	$6,490.08	$26,149.00	$19,658.92	24.8%
Purchased Services (-)	$864.44	$9,107.17	$37,000.00	$27,892.83	24.6%

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
Supplies & Materials (-)	$0.00	$136.50	$6,000.00	$5,863.50	2.3%
Other Objects (-)	$0.00	$404.40	$1,500.00	$1,095.60	27.0%
Sub-total : INFORMATION SERVICES	($10,277.10)	($37,886.05)	($164,890.00)	($127,003.95)	23.0%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	$29,355.63	$90,492.99	$457,319.00	$366,826.01	19.8%
Employee Benefits (-)	$10,944.53	$31,744.09	$151,650.00	$119,905.91	20.9%
Purchased Services (-)	$0.00	$0.00	$1,500.00	$1,500.00	0.0%
Other Objects (-)	$0.00	$0.00	$500.00	$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	($40,300.16)	($122,237.08)	($610,969.00)	($488,731.92)	20.0%
COMMUNITY SERVICES					
Purchased Services (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Supplies & Materials (-)	$0.00	$0.00	$1,000.00	$1,000.00	0.0%
Sub-total : COMMUNITY SERVICES	$0.00	$0.00	($2,000.00)	($2,000.00)	0.0%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	$0.00	$0.00	$44,500.00	$44,500.00	0.0%
Other Objects (-)	$15,822.46	$40,162.79	$2,473,000.00	$2,432,837.21	1.6%
Sub-total : PAYMENTS TO OTHER LEAs	($15,822.46)	($40,162.79)	($2,517,500.00)	($2,477,337.21)	1.6%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	$0.00	$0.00	$698,548.00	$698,548.00	0.0%
Sub-total : DEBT SERVICE - INTEREST	$0.00	$0.00	($698,548.00)	($698,548.00)	0.0%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	$0.00	$0.00	$1,120,000.00	$1,120,000.00	0.0%
Sub-total : DEBT SERVICE - PRINCIPAL	$0.00	$0.00	($1,120,000.00)	($1,120,000.00)	0.0%
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	($1,893,972.33)	($5,155,637.90)	($32,471,248.00)	($27,315,610.10)	15.9%
OTHER FINANCING SOURCES & USES					
TRANSFERS FROM OTHER FUNDS					
Transfers Received (+)	$0.00	$6,000,000.00	$0.00	($6,000,000.00)	0.0%
Sub-total : TRANSFERS FROM OTHER FUNDS	$0.00	$6,000,000.00	$0.00	($6,000,000.00)	0.0%
TRANSFERS TO OTHER FUNDS					
Transfers Sent (-)	$0.00	$6,000,000.00	$0.00	($6,000,000.00)	0.0%
Sub-total : TRANSFERS TO OTHER FUNDS	$0.00	($6,000,000.00)	$0.00	$6,000,000.00	0.0%
Total : OTHER FINANCING SOURCES & USES	$0.00	$0.00	$0.00	$0.00	0.0%

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	09/01/2021 - 09/30/2021	Year To Date	Budget	Budget Balance	
NET INCREASE (DECREASE)	$2,497,777.64	($26,519.30)	($2,917,627.00)	($2,891,107.70)	0.9%

End of Report

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
10 - EDUCATIONAL					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
100 - SALARIES	$7,769,901.00	$573,831.32	$578,027.23	$6,860,715.13	$331,158.64
200 - EMPLOYEE BENEFITS	$1,188,398.00	$89,272.75	$90,624.56	$968,285.44	$129,488.00
300 - PURCHASED SERVICES	$241,500.00	$35,387.16	$87,213.89	$20,661.38	$133,624.73
400 - SUPPLIES & MATERIALS	$650,345.00	$35,237.44	$207,814.27	$28,765.93	$413,764.80
500 - CAPITAL OUTLAY	$192,500.00	$4,395.00	$66,189.52	$10,792.88	$115,517.60
600 - OTHER OBJECTS	$1,200.00	$0.00	$0.00	$0.00	$1,200.00
700 - NON-CAPITAL EQUIPMENT	$97,000.00	$2,006.20	$35,921.46	$7,757.00	$53,321.54
800 - TERMINATION/VACATION PAYMENTS	$405,933.00	$18,860.35	$57,797.34	$92,245.33	$255,890.33
1125 - PRE-K PROGRAMS					
100 - SALARIES	$218,560.00	$16,788.38	$16,788.38	$201,460.57	$311.05
200 - EMPLOYEE BENEFITS	$66,354.00	$4,516.84	$4,516.84	$49,380.51	$12,456.65
400 - SUPPLIES & MATERIALS	$3,800.00	$59.20	$670.35	$45.69	$3,083.96
700 - NON-CAPITAL EQUIPMENT	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	$1,276,974.00	$89,078.65	$89,078.65	$1,041,167.27	$146,728.08
200 - EMPLOYEE BENEFITS	$295,770.00	$18,037.94	$18,037.94	$199,182.13	$78,549.93
300 - PURCHASED SERVICES	$500.00	$0.00	$0.00	$0.00	$500.00
400 - SUPPLIES & MATERIALS	$4,200.00	$0.00	$0.00	$232.65	$3,967.35
500 - CAPITAL OUTLAY	$8,000.00	$0.00	$0.00	$5,476.24	$2,523.76
600 - OTHER OBJECTS	$300.00	$0.00	$180.00	$0.00	$120.00
700 - NON-CAPITAL EQUIPMENT	$3,000.00	$0.00	$1,875.17	$2,173.60	($1,048.77)
1250 - REMEDIAL & SUPPLEMENTAL K-12					
100 - SALARIES	$569,777.00	$43,828.98	$43,828.98	$525,948.02	$0.00
200 - EMPLOYEE BENEFITS	$81,656.00	$6,539.64	$6,539.64	$72,850.44	$2,265.92
300 - PURCHASED SERVICES	$45,303.00	$0.00	$45,276.56	$0.00	$26.44
400 - SUPPLIES & MATERIALS	$13,900.00	$0.00	$7,258.65	$0.00	$6,641.35
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	$90,000.00	$0.00	$0.00	$2,269.34	$87,730.66
200 - EMPLOYEE BENEFITS	$1,240.00	$0.00	$0.00	$4.47	$1,235.53
400 - SUPPLIES & MATERIALS	$1,500.00	$0.00	$0.00	$0.00	$1,500.00
500 - CAPITAL OUTLAY	$1,000.00	$0.00	$0.00	$0.00	$1,000.00

453

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	$3,700.00	$3,500.00	$3,500.00	$0.00	$200.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	$41,819.00	$0.00	$41,818.00	$0.00	$1.00
200 - EMPLOYEE BENEFITS	$1,022.00	$0.00	$839.56	$0.00	$182.44
400 - SUPPLIES & MATERIALS	$4,500.00	$0.00	$670.78	$0.00	$3,829.22
1650 - GIFTED PROGRAMS					
100 - SALARIES	$314,460.00	$24,892.62	$24,892.62	$298,711.38	($9,144.00)
200 - EMPLOYEE BENEFITS	$64,606.00	$3,497.04	$2,151.98	$38,853.28	$23,600.74
400 - SUPPLIES & MATERIALS	$3,500.00	$0.00	$0.00	$99.00	$3,401.00
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	$670,884.00	$50,068.00	$51,568.00	$603,205.15	$16,110.85
200 - EMPLOYEE BENEFITS	$87,803.00	$6,861.55	$6,861.55	$76,280.44	$4,661.01
300 - PURCHASED SERVICES	$1,950.00	$0.00	$1,800.00	$0.00	$150.00
400 - SUPPLIES & MATERIALS	$18,600.00	$366.89	$2,506.25	$194.35	$15,899.40
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	$392,546.00	$30,195.86	$30,195.86	$362,350.14	$0.00
200 - EMPLOYEE BENEFITS	$25,044.00	$1,941.83	$1,941.83	$21,827.97	$1,274.20
400 - SUPPLIES & MATERIALS	$1,400.00	$0.00	$0.00	$0.00	$1,400.00
2130 - HEALTH SERVICES					
100 - SALARIES	$191,053.00	$16,111.59	$18,664.29	$129,331.24	$43,057.47
200 - EMPLOYEE BENEFITS	$45,132.00	$2,947.17	$2,959.37	$31,187.84	$10,984.79
300 - PURCHASED SERVICES	$1,500.00	$0.00	$207.00	$0.00	$1,293.00
400 - SUPPLIES & MATERIALS	$20,940.00	$1,023.39	$2,046.60	$269.81	$18,623.59
500 - CAPITAL OUTLAY	$2,250.00	$0.00	$0.00	$0.00	$2,250.00
600 - OTHER OBJECTS	$750.00	$0.00	$0.00	$0.00	$750.00
700 - NON-CAPITAL EQUIPMENT	$1,600.00	$0.00	$0.00	$0.00	$1,600.00
2140 - PSYCHOLOGICAL SERVICES					
100 - SALARIES	$156,500.00	$13,401.32	$13,401.32	$160,815.68	($17,717.00)
200 - EMPLOYEE BENEFITS	$34,871.00	$2,730.72	$2,730.72	$30,244.53	$1,895.75
300 - PURCHASED SERVICES	$2,500.00	$0.00	$0.00	$0.00	$2,500.00
400 - SUPPLIES & MATERIALS	$800.00	$0.00	$0.00	$0.00	$800.00
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	$281,336.00	$20,372.64	$20,372.64	$244,471.56	$16,491.80
200 - EMPLOYEE BENEFITS	$32,858.00	$2,869.81	$2,869.81	$31,523.12	($1,534.93)
400 - SUPPLIES & MATERIALS	$900.00	$1,030.58	$1,030.58	$189.20	($319.78)

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	$125,979.00	$4,415.56	$4,415.56	$20,686.22	$100,877.22
200 - EMPLOYEE BENEFITS	$987.00	$13.65	$13.65	$157.18	$816.17
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	$432,388.00	$44,980.47	$87,815.36	$277,807.86	$66,764.78
200 - EMPLOYEE BENEFITS	$45,017.00	$5,077.40	$11,099.72	$28,642.73	$5,274.55
300 - PURCHASED SERVICES	$63,793.00	$8,316.48	$20,826.48	$0.00	$42,966.52
400 - SUPPLIES & MATERIALS	$3,500.00	$557.43	$703.81	$0.00	$2,796.19
600 - OTHER OBJECTS	$1,800.00	$0.00	$1,759.58	$0.00	$40.42
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	$263,415.00	$20,262.72	$20,262.72	$243,152.28	$0.00
200 - EMPLOYEE BENEFITS	$26,965.00	$2,139.42	$2,139.42	$23,847.66	$977.92
300 - PURCHASED SERVICES	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
400 - SUPPLIES & MATERIALS	$9,800.00	$57.41	$826.92	$3,307.50	$5,665.58
2230 - ASSESSMENT & TESTING					
300 - PURCHASED SERVICES	$14,525.00	$0.00	$14,525.00	$0.00	$0.00
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	$70,000.00	$25,941.98	$35,513.78	$0.00	$34,486.22
300 - PURCHASED SERVICES	$218,900.00	$29,477.80	$52,139.94	$0.00	$166,760.06
400 - SUPPLIES & MATERIALS	$2,500.00	$295.00	$295.00	$0.00	$2,205.00
600 - OTHER OBJECTS	$15,000.00	$0.00	$0.00	$0.00	$15,000.00
700 - NON-CAPITAL EQUIPMENT	$500.00	$0.00	$0.00	$0.00	$500.00
2320 - SUPERINTENDENT					
100 - SALARIES	$269,918.00	$20,762.88	$62,288.64	$207,628.78	$0.58
200 - EMPLOYEE BENEFITS	$31,936.00	$2,504.12	$7,512.36	$23,040.16	$1,383.48
300 - PURCHASED SERVICES	$3,900.00	$0.00	$0.00	$0.00	$3,900.00
400 - SUPPLIES & MATERIALS	$2,000.00	$0.00	$0.00	$0.00	$2,000.00
500 - CAPITAL OUTLAY	$500.00	$0.00	$0.00	$0.00	$500.00
600 - OTHER OBJECTS	$2,500.00	$0.00	$2,961.88	$0.00	($461.88)
700 - NON-CAPITAL EQUIPMENT	$500.00	$0.00	$129.00	$0.00	$371.00
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	$141,962.00	$10,919.98	$32,759.94	$109,199.87	$2.19
200 - EMPLOYEE BENEFITS	$37,266.00	$3,047.74	$9,137.98	$27,665.20	$462.82
2410 - PRINCIPAL					
100 - SALARIES	$689,545.00	$54,087.45	$157,686.27	$537,135.91	($5,277.18)

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	$164,753.00	$13,945.60	$40,269.39	$126,549.05	($2,065.44)
300 - PURCHASED SERVICES	$5,100.00	$173.68	$741.24	$0.00	$4,358.76
400 - SUPPLIES & MATERIALS	$4,200.00	$24.80	$24.80	$0.00	$4,175.20
500 - CAPITAL OUTLAY	$1,500.00	$0.00	$0.00	$0.00	$1,500.00
600 - OTHER OBJECTS	$2,400.00	$0.00	$0.00	$0.00	$2,400.00
800 - TERMINATION/VACATION PAYMENTS	$9,961.00	$0.00	$9,960.99	$0.00	$0.01
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
100 - SALARIES	$182,968.00	$14,074.40	$42,223.20	$140,743.82	$0.98
200 - EMPLOYEE BENEFITS	$28,511.00	$2,284.67	$6,854.01	$20,903.04	$753.95
600 - OTHER OBJECTS	$1,400.00	$0.00	$128.30	$0.00	$1,271.70
700 - NON-CAPITAL EQUIPMENT	$500.00	$0.00	$0.00	$0.00	$500.00
2520 - FISCAL SERVICES					
100 - SALARIES	$220,030.00	$16,886.30	$50,337.60	$168,863.10	$829.30
200 - EMPLOYEE BENEFITS	$49,622.00	$3,232.74	$9,697.26	$29,145.32	$10,779.42
300 - PURCHASED SERVICES	$105,500.00	$31.36	$1,362.67	$0.00	$104,137.33
400 - SUPPLIES & MATERIALS	$5,000.00	$579.95	$1,721.59	$288.57	$2,989.84
600 - OTHER OBJECTS	$20,000.00	$0.00	$2,769.27	$0.00	$17,230.73
700 - NON-CAPITAL EQUIPMENT	$1,000.00	$238.25	$238.25	$0.00	$761.75
2560 - FOOD SERVICES					
100 - SALARIES	$235,394.00	$17,231.06	$26,405.42	$173,987.83	$35,000.75
200 - EMPLOYEE BENEFITS	$58,080.00	$4,796.76	$5,793.48	$51,811.78	$474.74
300 - PURCHASED SERVICES	$1,500.00	$0.00	$0.00	$0.00	$1,500.00
400 - SUPPLIES & MATERIALS	$272,500.00	$19,219.73	$24,244.40	$0.00	$248,255.60
500 - CAPITAL OUTLAY	$8,000.00	$0.00	$1,061.78	$0.00	$6,938.22
600 - OTHER OBJECTS	$1,500.00	$600.00	$752.50	$0.00	$747.50
700 - NON-CAPITAL EQUIPMENT	$4,500.00	$0.00	$0.00	$0.00	$4,500.00
2570 - INTERNAL SERVICES					
300 - PURCHASED SERVICES	$30,600.00	$108.38	$7,537.36	$0.00	$23,062.64
400 - SUPPLIES & MATERIALS	$1,500.00	$0.00	$0.00	$471.24	$1,028.76
2630 - INFORMATION SERVICES					
100 - SALARIES	$94,241.00	$7,249.30	$21,747.90	$72,492.90	$0.20
200 - EMPLOYEE BENEFITS	$8,478.00	$724.36	$2,173.08	$6,540.00	($235.08)
300 - PURCHASED SERVICES	$37,000.00	$864.44	$9,107.17	$0.00	$27,892.83
400 - SUPPLIES & MATERIALS	$6,000.00	$0.00	$136.50	$0.00	$5,863.50
600 - OTHER OBJECTS	$1,500.00	$0.00	$404.40	$0.00	$1,095.60

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
2640 - RECRUITMENT TITLE 2A FED FUND					
300 - PURCHASED SERVICES	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	$457,319.00	$29,355.63	$90,492.99	$388,123.50	($21,297.49)
200 - EMPLOYEE BENEFITS	$85,386.00	$5,447.71	$17,572.31	$38,631.47	$29,182.22
300 - PURCHASED SERVICES	$500.00	$0.00	$0.00	$0.00	$500.00
600 - OTHER OBJECTS	$500.00	$0.00	$0.00	$0.00	$500.00
3000 - COMMUNITY SERVICES					
300 - PURCHASED SERVICES	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
400 - SUPPLIES & MATERIALS	$1,000.00	$0.00	$0.00	$0.00	$1,000.00
4120 - PAYMENTS FOR SPECIAL ED PROGRAMS					
300 - PURCHASED SERVICES	$44,500.00	$0.00	$0.00	$0.00	$44,500.00
600 - OTHER OBJECTS	$2,473,000.00	$15,822.46	$40,162.79	$0.00	$2,432,837.21
10 - EDUCATIONAL Total:	$22,737,974.00	$1,505,399.93	$2,529,401.85	$14,839,791.68	$5,368,780.47

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
20 - OPERATIONS & MAINTENANCE					
0 - EXPENDITURES					
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
100 - SALARIES	$509,517.00	$37,996.49	$111,136.83	$352,973.58	$45,406.59
200 - EMPLOYEE BENEFITS	$72,183.00	$6,016.95	$18,050.85	$54,255.35	($123.20)
300 - PURCHASED SERVICES	$957,675.00	$119,539.51	$304,999.49	$12,795.58	$639,879.93
400 - SUPPLIES & MATERIALS	$498,650.00	$47,431.51	$120,476.20	$9,623.32	$368,550.48
500 - CAPITAL OUTLAY	$254,000.00	$4,473.00	$32,882.13	$17,898.94	$203,218.93
600 - OTHER OBJECTS	$1,750.00	$0.00	$0.00	$0.00	$1,750.00
700 - NON-CAPITAL EQUIPMENT	$18,000.00	$1,344.40	$1,344.40	$0.00	$16,655.60
20 - OPERATIONS & MAINTENANCE Total:	$2,311,775.00	$216,801.86	$588,889.90	$447,546.77	$1,275,338.33

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
30 - DEBT SERVICE					
0 - EXPENDITURES					
5140 - DEBT SERVICE - INTEREST PAYMENTS					
600 - OTHER OBJECTS	$698,548.00	$0.00	$0.00	$0.00	$698,548.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	$1,120,000.00	$0.00	$0.00	$0.00	$1,120,000.00
5400 - DEBT SERVICE LEASES					
600 - OTHER OBJECTS	$2,500.00	$0.00	$0.00	$0.00	$2,500.00
30 - DEBT SERVICE Total:	$1,821,048.00	$0.00	$0.00	$0.00	$1,821,048.00

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ??????????????????? Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
40 - TRANSPORTATION					
0 - EXPENDITURES					
2550 - PUPIL TRANSPORTATION					
300 - PURCHASED SERVICES	$1,285,000.00	$45,334.78	$116,223.17	$0.00	$1,168,776.83
40 - TRANSPORTATION Total:	$1,285,000.00	$45,334.78	$116,223.17	$0.00	$1,168,776.83

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	$2,442.00	$399.49	$563.09	$710.03	$1,168.88
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	$5,499.00	$461.94	$461.94	$10,587.47	($5,550.41)
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	$45,056.00	$2,693.00	$2,693.00	$26,917.78	$15,445.22
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	$1,110.00	$0.00	$0.00	$0.00	$1,110.00
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	$0.00	$0.00	$351.84	$0.00	($351.84)
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	$21,207.00	$1,965.61	$2,158.04	$15,778.35	$3,270.61
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$2,442.00	$0.00	$0.00	$0.00	$2,442.00
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	$6,572.00	$555.56	$1,666.68	$5,555.61	($650.29)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	$1,975.00	$166.90	$500.70	$1,669.00	($194.70)
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	$16,893.00	$1,555.73	$4,108.94	$15,101.19	($2,317.13)
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	$24,424.00	$2,060.14	$6,141.22	$20,601.42	($2,318.64)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	$56,557.00	$4,630.87	$13,544.58	$43,015.69	($3.27)
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	$25,276.00	$2,064.14	$3,183.42	$21,080.59	$1,011.99
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	$10,461.00	$884.42	$2,653.26	$8,844.19	($1,036.45)
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$38,260.00	$3,485.20	$8,829.84	$30,600.08	($1,169.92)
51 - IMRF Total:	$258,174.00	$20,923.00	$46,856.55	$200,461.40	$10,856.05

461

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
52 - SOCIAL SECURITY AND MEDICARE					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	$119,761.00	$8,206.29	$8,425.94	$93,125.72	$18,209.34
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	$6,242.00	$330.27	$330.27	$6,642.18	($730.45)
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	$43,684.00	$2,376.93	$2,376.93	$25,316.73	$15,990.34
1250 - REMEDIAL & SUPPLEMENTAL K-12					
200 - EMPLOYEE BENEFITS	$8,262.00	$601.89	$601.89	$7,251.44	$408.67
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	$1,925.00	$0.00	$0.00	$5.19	$1,919.81
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	$607.00	$0.00	$785.10	$0.00	($178.10)
1650 - GIFTED PROGRAMS					
200 - EMPLOYEE BENEFITS	$4,561.00	$342.48	$342.48	$4,127.72	$90.80
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	$9,707.00	$687.33	$709.08	$8,287.70	$710.22
2110 - ATTENDANCE & SOCIAL WORK					
200 - EMPLOYEE BENEFITS	$5,693.00	$428.86	$428.86	$5,151.58	$112.56
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	$14,620.00	$1,129.92	$1,264.72	$8,805.71	$4,549.57
2140 - PSYCHOLOGICAL SERVICES					
200 - EMPLOYEE BENEFITS	$2,270.00	$180.23	$180.23	$2,168.57	($78.80)
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
200 - EMPLOYEE BENEFITS	$4,081.00	$274.42	$274.42	$3,310.49	$496.09
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$7,062.00	$269.59	$269.59	$845.90	$5,946.51
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	$9,943.00	$911.90	$2,093.29	$6,781.50	$1,068.21
2220 - EDUCATIONAL MEDIA					
200 - EMPLOYEE BENEFITS	$3,822.00	$283.44	$283.44	$3,408.01	$130.55
2320 - SUPERINTENDENT					
200 - EMPLOYEE BENEFITS	$3,914.00	$305.20	$915.60	$3,047.86	($49.46)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					

462

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	$3,162.00	$233.38	$700.14	$2,343.58	$118.28
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	$20,200.00	$1,413.24	$4,696.33	$13,999.49	$1,504.18
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	$2,654.00	$203.32	$609.96	$2,033.96	$10.08
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	$16,833.00	$1,175.36	$3,501.50	$11,870.06	$1,461.44
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	$38,982.00	$2,774.58	$8,105.49	$25,810.10	$5,066.41
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	$18,011.00	$1,171.51	$1,842.99	$11,727.29	$4,440.72
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	$7,210.00	$554.58	$1,663.74	$5,545.79	$0.47
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	$28,004.00	$2,011.62	$5,341.94	$19,653.08	$3,008.98
52 - SOCIAL SECURITY AND MEDICARE Total:	$381,210.00	$25,866.34	$45,743.93	$271,259.65	$64,206.42

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ?????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
60 - CAPITAL PROJECTS					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	$123,076.00	$11,278.42	$34,162.75	$0.00	$88,913.25
500 - CAPITAL OUTLAY	$1,165,358.00	$64,632.17	$238,587.59	$60,681.41	$866,089.00
60 - CAPITAL PROJECTS Total:	$1,288,434.00	$75,910.59	$272,750.34	$60,681.41	$955,002.25

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ??????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
80 - TORT IMMUNITY					
0 - EXPENDITURES					
2362 - WORKERS COMPENSATION INSURANCE					
300 - PURCHASED SERVICES	$94,000.00	$0.00	$0.00	$0.00	$94,000.00
2366 - JUDGMENTS/SETTLEMENTS					
600 - OTHER OBJECTS	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
2371 - PROPERTY INSURANCE					
300 - PURCHASED SERVICES	$100,000.00	$0.00	$0.00	$0.00	$100,000.00
80 - TORT IMMUNITY Total:	$199,000.00	$0.00	$0.00	$0.00	$199,000.00

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ??????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
90 - FIRE PREVENTION & SAFETY					
0 - EXPENDITURES					
2530 - FACILITY ACQUISITION & CONSTRUCTION					
300 - PURCHASED SERVICES	$51,610.00	$3,735.83	$33,520.85	$0.00	$18,089.15
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
500 - CAPITAL OUTLAY	$2,137,023.00	$0.00	$1,522,251.31	$0.00	$614,771.69
90 - FIRE PREVENTION & SAFETY Total:	$2,188,633.00	$3,735.83	$1,555,772.16	$0.00	$632,860.84

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

Account Mask: ??????????????????? Account Type: EXPENDITURE

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

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2022	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	$32,471,248.00	$1,893,972.33	$5,155,637.90	$15,819,740.91	$11,495,869.19

End of Report

Executive Summary
Board of Education Meeting

DATE: December 2, 2021
TOPIC: Public Hearing and Adoption of the Final 2021 Property Tax Levy
PREPARED BY: Courtney Whited

Recommended for:

☒ Action
☒ Discussion
☒ Information

Purpose:

The Administration annually presents the Board of Education with the Property Tax Levy. The levy must be filed with Cook County on or before the last Tuesday in December.

Background:

The following documents are submitted for review in anticipation of the 2021 Levy adoption by the Lincolnwood School District 74 Board of Education:

A) Levy Presentation: 2020 levy review, 2021 levy calendar, historical data, levy calculations and corresponding fund balance projections
B) Resolution Authorizing Final Aggregate Tax Levy for the Year 2021
C) Certificate of Tax Levy including Secretary's Certificate
D) Resolution Authorizing Life Safety Levy including Secretary's Certificate
E) Notice of Proposed Property Tax Levy -appears in 11/18/2021 *Lincolnwood Review* (NOT REQUIRED)

Fiscal Impact:

The increase on the prior year's capped funds extension is estimated as follows:

	2020 Extension (Given)	2021 Levy (Ask)	Change vs. Prior Year
Capped Funds	$23,383,318	$23,789,277	1.74%
Debt Service	$1,718,220	$1,731,689.61	0.78%
Total	**$25,101,233**	**$25,520,966.61**	**1.67%**

Recommendation:

The Finance Committee concurs with the Administration to recommend to the Board of Education to adopt the 2021 Levy by approving the following:

- Resolution Authorizing Final Aggregate Tax Levy for the Year 2021
- Certificate of Tax Levy including Secretary's Certificate
- Resolution Authorizing Life Safety Levy including Secretary's Certificate

2021
Final Levy

Board of Education Meeting
December 2, 2021

Levy Calendar 2021

Dates	Events	Tasks
September 23	Finance Committee Meeting	Review 2020 Levy & Present 2021 Levy Draft
October 21	Finance Committee Meeting	Reach consensus on 2021 tax levy for November's Board Of Education meeting
November 4	Board of Education Meeting	Adopt Estimated Tax Levy by Resolution and get approval to publish the Notice
November 15	Publish Notice of Proposed Property Tax Increase **(Not Required)**	Approve Notice with *Lincolnwood Review* by Nov.15 for Nov. 18 publication
November 18	Finance Committee Meeting	Final Levy Review
December 2	Board of Education Meeting with Public Hearing	Adopt Final 2021 Levy
December 3	Upload Levy on Cook County Clerk's Website	Submit Adopted Levy to CCC before the 12/28/2021 deadline

Cook County Levy Cycle

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021			Spring Collection of 2020Taxes (55% of 2019 Extension)			FY21 Ends	FY22 Starts	Summer Collection of 2020 Taxes (2020 Extension - Spring Collection)				File 2021 Levy-Impacts 2021 Tax Bill Paid in 2022
2022			Spring Collection of 2021Taxes (55% of 2020 Extension)			FY22 Ends	FY23 Starts	Summer Collection of 2021 Taxes (2021 Extension - Spring Collection)				File 2022 Levy-Impacts 2022 Tax Bill Paid in 2023
2023			Spring Collection of 2022 Taxes (55% of 2021 Extension)			FY23 Ends	FY24 Starts	Summer Collection of 2022 Taxes (2022 Extension - Spring Collection)				File 2023 Levy-Impacts 2023 Tax Bill Paid in 2024

Historical Tax Extensions and Estimated 2021 Levy

Lincolnwood School District 74

Equalized Assessed Value	2015 Actual	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Draft	Equalized Assessed Value
Existing EAV	560,789,928	657,204,464	668,535,078	656,009,814	689,272,436	693,801,908	751,218,668	Est. 1.8% on 2020 Total EAV
New/Growth/TIF	5,393,948	861,384	1,570,932	1,308,720	970,415	44,133,915	2,300,000	Est. New/Growth/TIF
Total EAV	**566,183,876**	**658,065,848**	**670,106,010**	**657,318,534**	**690,242,851**	**737,935,823**	**753,518,668**	**Estimated Total 2021 EAV**

Historical Data	2015 Actual	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Draft	Tax Levy Percent
Consumer Price Index	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	Consumer Price Index (CPI-U)
Existing EAV v. Prior Yr. Total	-2.7%	16.1%	1.6%	-2.1%	4.9%	0.5%	1.8%	Existing EAV v. Prior Yr. Total
New/Growth v. Existing EAV	1.0%	0.1%	0.2%	0.2%	0.1%	6.4%	0.3%	New/Growth v. Existing EAV

Tax Levy Rate	2015 Actual	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Draft	Estimated Tax Levy Rate
Educational	2.9876	2.5920	2.5637	2.6634	2.5663	2.5780	2.5222	Educational
Special Ed	0.0530	0.0460	0.0455	0.0473	0.0457	0.0473	0.0478	Special Ed
Operations and Maintenance	0.3359	0.2914	0.2882	0.3120	0.3047	0.3072	0.3092	Operations and Maintenance
Transportation	0.0884	0.0767	0.0759	0.0637	0.0656	0.0763	0.1062	Transportation
Municipal Retirement	0.0309	0.0268	0.0265	0.0275	0.0266	0.0255	0.0265	Municipal Retirement
Social Security	0.0265	0.0230	0.0228	0.0389	0.0440	0.0477	0.0531	Social Security
Working Cash	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	Working Cash
Tort Immunity	0.0001	0.0001	0.0001	0.0001	0.0115	0.0161	0.0296	Tort Immunity
Life Safety	0.0221	0.0192	0.0677	0.0704	0.0682	0.0706	0.0624	Life Safety
Sub-total Capped Funds	3.545	3.075	3.091	3.223	3.133	3.169	3.1571	Sub-total Capped Funds
Debt Service Bond & Interest	0.1958	0.1687	0.1653	0.1972	0.2490	0.2328	0.2298	Debt Service Bond & Interest
Total Tax Rate	**3.740**	**3.244**	**3.256**	**3.421**	**3.382**	**3.402**	**3.3869**	**Estimated Total Tax Rate**

Tax Levy Extension	2015 Actual	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Draft	Tax Levy (The Ask)
Educational	16,915,476	17,057,066	17,179,507	17,507,021	17,713,702	19,024,100	19,005,500	Educational
Special Ed	300,275	302,710	304,898	310,911	315,440	349,230	360,000	Special Ed
Operations & Maintenance	1,901,740	1,917,603	1,931,245	2,050,833	2,103,169	2,266,659	2,330,000	Operations and Maintenance
Transportation	500,458	504,736	508,610	418,711	452,799	563,103	800,000	Transportation
Municipal Retirement	175,161	176,361	177,578	180,762	183,604	187,822	200,000	Municipal Retirement
Social Security	150,138	151,355	152,784	255,696	303,706	351,688	400,000	Social Security
Working Cash	501	658	670	657	690	764	777	Working Cash
Tort Immunity	501	658	670	657	79,377	118,780	223,000	Tort Immunity
Life Safety	125,115	126,348	453,661	462,752	470,745	521,172	470,000	Life Safety
Sub-total Capped Funds	20,069,365	20,237,495	20,709,623	21,188,000	21,623,232	23,383,318	23,789,277	Sub-total Capped Funds
Current vs. Prior Capped Fund	1.79%	0.84%	2.33%	2.31%	2.05%	8.14%	1.74%	*Levy vs. Prior Capped Ext.*
Invisible Due to Truncation	2,986	4	1,344	2,635	2,076	3,344		
Debt Service Bond & Interest	1,108,588	1,110,157	1,107,685	1,296,232	1,718,705	1,717,915	1,731,690	Debt Service Bond & Interest
Total Tax Extension	**21,180,939**	**21,347,656**	**21,818,652**	**22,486,867**	**23,344,013**	**25,104,577**	**25,520,967**	**Total Levy 2021**

2020 Levy Review: Capped Funds Results

Capped Funds	Levy (Ask)	Ext. (Given)	Difference
Educational	$18,470,000	$19,024,100	$554,100
Special Ed.	$339,058	$349,230	$10,172
Op. & Maint.	$2,200,640	$2,266,659	$66,019
Transportation	$546,702	$563,103	$16,401
IMRF	$182,351	$187,822	$5,471
Social Security	$341,445	$351,688	$10,243
Working Cash	$742	$764	$22
Tort Immunity	$115,320	$118,780	$3,460
Health Life Safety	$505,992	$521,172	$15,180
Total Capped	**$22,702,250**	**$23,383,318**	***$681,068***

Prior Year Capped: Levy was $21,717,846 & Extension was $21,623,232

2020 Levy Review: Non-Capped Funds Results

Fund	SD74 Entry	Extension	Difference
Debt Service	$1,636,400	$1,717,915	*$81,515*

Prior Year Non-Capped: Entry was $1,637,400 & Extension was $1,719,270

2020 Levy Review: Overall Results

Fund	SD74 Levy	Extension	Difference
Capped Funds	$22,702,250	$23,383,318	*$681,068*
Debt Service	$1,636,400	$1,717,915	*$81,515*
Overall	$24,338,650	$25,104,577*	*$762,583*

**The sum is $25,101,233 but the Grand Total Extended was $25,104,577 due to mathematically rounding off dollars*

Assumptions Used to Calculate the 2021 Levy

Pertinent Factors	Assumptions	Details
PTELL-Tax Capped	Yes	Limited by CPI since it is not >5%
Consumer Price Index	1.40%	CPI for 2020 year applies to 2021 Levy
Actual Total EAV 2020	737,935,823	Equalized Assessed Value for Lincolnwood
Estimated EAV 2021	751,218,668	No current reassessment info released, pandemic, 2019 was a triennial year
% Change in EAV	1.8%	
Estimated New Property	2,300,000	Based off of New/Growth history
Estimated Total EAV 2021	753,518,668	Estimated EAV + New Growth
Total Change from 2020	2.11%	753,518,668 / 737,935,823 - 1
Bonds Outstanding	4	Series: 2015, 2016, 2018, 2021
Capped Extension 2020	23,383,318	Determined by Cook County Clerk
Debt Extension 2020	1,718,220	Determined by Cook County Clerk
Total Extension 2020	25,104,577	Determined by Cook County Clerk

2021 Debt Service: 4 Bonds Outstanding

Lincolnwood School District 74
Series 2015, 2016, 2018 and 2021 Bond Issues
Debt Service By Levy Year

Levy Year	Series 2015 Debt Service	Series 2016 Debt Service	Series 2018 Debt Service	Series 2021 Debt Service	Capitalized Interest	District Contribution	Debt Service Levy
2020	889,700.00	164,100.00	582,600.00	110,622.78	(57,523.85)	(53,098.93)	1,636,400.00
2021	889,300.00	164,100.00	583,200.00	187,850.00	-	(92,760.39)	1,731,689.61
2022	890,600.00	164,100.00	583,200.00	187,850.00	-	(94,060.39)[1]	1,731,689.61
2023	891,150.00	164,100.00	177,600.00	497,850.00	-	-	1,730,700.00
2024	890,950.00	164,100.00	177,600.00	181,650.00	-	-	1,414,300.00

The bottom of this table was cropped. Series 2015 extends to Levy 2024, Series 2016 extends to Levy 2029, Series 2018 extends to Levy 2034, Series 2021 extends to Levy 2038

Source: PMA Securities, LLC

2021 LEVY CALCULATION PAGE

	Original Assumptions
Consumer Price Index	1.40%
Actual Total EAV for 2020	$737,935,823
Estimated Existing EAV % change for 2021	1.80%
Estimated Existing EAV Value for 2021	$751,218,668
Estimated New Property for 2021	$2,300,000
Estimated Total EAV for 2021	$753,518,668 *Includes New Property*
Estimated Total EAV % change for 2021	2.11% *Includes New Property*

Legend

- District Assumptions & Data Entry
- Calculated Values
- Review Needed

Limiting Rate: (Prior Year Extension x (1+Lesser of 5% or CPI)) / (Total EAV - New Property)

Limiting Rate	3.1563
Estimated Capped Extension	$23,783,279.26

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension using Prior Year EAV	Weighted Extension Based on Prior Year Extension	Levy Amount $	Levy Increase %	Final Levy Amount
Educational	$19,024,100.00			$19,349,498.77	$19,005,500		$19,005,500.00
Operations & Maintenance	$2,266,659.00	0.55	$4,071,297.03	$2,305,429.19	$2,330,000		$2,330,000.00
Transportation	$563,103.00			$572,734.63	$800,000		$800,000.00
Working Cash	$764.00	0.05	$370,117.91	$777.07	$777		$777.00
Municipal Retirement	$187,822.00			$191,034.61	$200,000		$200,000.00
Social Security	$351,688.00			$357,703.47	$400,000		$400,000.00
Fire Prevention & Safety *	$521,172.00	0.10	$740,235.82	$530,086.42	$470,000		$470,000.00
Tort Immunity	$118,780.00			$120,811.68	$223,000		$223,000.00
Special Education	$349,230.00	0.40	$2,960,943.29	$355,203.42	$360,000		$360,000.00
Leasing	$0.00	0.10	$740,235.82	$0.00			$0.00
	$0.00	0.00	$0.00	$0.00			$0.00

					Truth in Taxation	
Capped Extension	$23,383,318.00	$23,783,279.26	Capped Levy	$23,789,277.00	1.74%	NO
			Levy Amount Above Estimated Extension	$5,997.74		
SEDOL IMRF Extension	$0.00	Estimated SEDOL IMRF Levy $0.00 *(Lake County Only, Included in Truth in Taxation Calculation)*	SEDOL IMRF Levy	$0.00		
Bond & Interest Extension	$1,718,220.00	Estimated Bond and Interest Levy $1,731,690.00 *(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)*	Bond & Int. Levy	$1,731,690.00	0.78%	
Total Extension	$25,101,538.00		Total Levy	$25,520,967.00	1.67%	

Fund Allocations on Recommended 2021 Levy

Capped Funds	2020 Extension	2020 Allocations	2021 Recommended	2021 Recommended
Educational	19,024,100	81.36%	19,005,500	79.89%
Special Ed	349,230	1.49%	360,000	1.51%
Op. & Maint.	2,266,659	9.69%	2,330,000	9.79%
Transportation	563,103	2.41%	800,000	3.36%
Municipal Ret.	187,822	0.80%	200,000	0.84%
Social Security	351,688	1.50%	400,000	1.68%
Working Cash	764	0.00%	777	0.00%
Tort Immunity	118,780	0.51%	223,000	0.94%
Life Safety	521,172	2.23%	470,000	1.98%
Totals	**23,383,318**	**100%**	**23,789,277**	**100%**

FUNDS	FY22 Beginning Fund Balance July 1, 2021	FY22 Projected R. E. Tax Revenues	FY22 Projected Other Revenues	FY22 Projected Expenditures	FY22 Transfers	FY23 Beginning Fund Balance July 1, 2022	FY23 Projected R.E. Tax Revenues	FY23 Projected Other Revenues	FY23 Projected Expenditures	FY24 Beginning Fund Balance July 1, 2023
Ed	**10,612,790**	18,891,770	3,861,577	-22,737,974	-65,000	**10,563,163**	19,361,194	3,848,863	-23,414,891	**10,358,328**
O&M	**3,073,580**	2,201,502	355,033	-2,311,775		**3,318,340**	2,364,838	168,336	-2,250,067	**3,601,447**
Debt	**920,382**	1,606,492	8,600	-1,821,048		**714,426**	1,739,267	8,600	-1,807,600	**654,693**
Trans.	**1,201,985**	589,808	540,000	-1,285,000		**1,046,793**	930,293	540,000	-1,349,250	**1,167,836**
IMRF	**377,752**	176,309	73,400	-258,174		**369,287**	206,698	73,400	-265,919	**383,466**
SS	**-132,773**	355,215	65,005	-381,210		**-93,763**	426,572	65,005	-392,646	**5,167**
Capital	**757,792**	0	138,878	-1,288,434	6,000,000	**5,608,236**	0	1,166,961	-3,754,143	**3,021,054**
WC	**6,463,875**	753	10,000	0	-6,000,000	**474,628**	784	10,000	0	**485,412**
Tort	**17,744**	135,297	0	-199,000	65,000	**19,041**	280,321	0	-214,920	**84,442**
HLS	**4,018,659**	513,982	30,000	-2,188,633		**2,374,008**	441,855	30,000	-348,624	**2,497,239**
TOTAL	**27,311,786**	**24,471,128**	**5,082,493**	**-32,471,248**	**0**	**24,394,159**	**25,751,821**	**5,911,165**	**-33,798,061**	**22,259,084**

RESOLUTION AUTHORIZING FINAL AGGREGATE TAX LEVY FOR THE YEAR 2021

WHEREAS, the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois ("the Board of Education"), is empowered to levy a tax on the real property within the Lincolnwood School District No. 74, Cook County, Illinois ("the School District"); and

WHEREAS, the Board of Education previously estimated the property taxes to be levied for 2021 and based on said estimate and the aggregate levy adopted below, no notice or public hearing are required under the *Truth in Taxation Law*.

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

Section 1: The aggregate property taxes to be levied for 2021, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: The Secretary of the Board, or designee, is authorized and directed to file with the Clerk of Cook County on or before the last Tuesday in December 2021: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2021.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 2nd day of December, 2021, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT:_____

_____
President, Board of Education

ATTEST:

_____
Secretary, Board of Education

Original: x
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Lincolnwood	74	Cook

Amount of Levy

Educational	$ 19,005,500	**Fire Prevention & Safety ***	$ 470,000
Operations & Maintenance	$ 2,330,000	**Tort Immunity**	$ 223,000
Transportation	$ 800,000	**Special Education**	$ 360,000
Working Cash	$ 777	**Leasing**	$ 0
Municipal Retirement	$ 200,000		$ 0
Social Security	$ 400,000	**Other**	$ 0
		Total Levy	$ 23,789,277

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.
Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 19,005,500 dollars to be levied as a special tax for educational purposes; and
the sum of 2,330,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 800,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 777 dollars to be levied as a special tax for a working cash fund; and
the sum of 200,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 400,000 dollars to be levied as a special tax for social security purposes; and
the sum of 470,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 223,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 360,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2021

Signed this _____ day of 2021 .

_____
(President)

_____
(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 4 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 74 , Cook County, Illinois, on the equalized assesed value of all taxable property of said school district for the year 2021 was filed in the office of the County Clerk of this County on _____ , 2021 .

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year 2021 , is $ _____ .

_____
(Signature of County Clerk)

_____ _____
(Date) *(County)*

copy of ISBE Form 50-02 (08/2009) ctl2009.xls

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

FINAL LEVY

I, John Vranas , the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Authorizing the Final Aggregate Tax Levy for the Year 2021, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 2nd day of December 2021,

IN WITNESS WHEREOF, I hereunto affix my official signature this 2nd day of December, 2021.

_____
Secretary
Board of Education
Lincolnwood School District No. 74
Cook County, Illinois

RESOLUTION AUTHORIZING LIFE SAFETY LEVY

WHEREAS, pursuant to Section 17-2.11 of the *School Code*, the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois ("the Board of Education"), is empowered to levy a tax on the real property within the Lincolnwood School District No. 74, Cook County, Illinois ("the School District"), for authorized Fire Prevention and Safety ("Life Safety") Fund purposes, whenever lawful Life Safety projects (including certified architect's or engineer's estimates) have been approved and ordered by the applicable regional superintendent and State Superintendent of Education and there are insufficient funds available in the Operations and Maintenance Fund or Fire Prevention and Safety Fund to finance such projects; and

WHEREAS, the applicable regional superintendent and State Superintendent of Education have previously approved and ordered lawful Life Safety projects (including certified architect's or engineer's estimates) for the School District, and the Board of Education finds that there are insufficient funds available in the Operations and Maintenance Fund or Fire Prevention and Safety Fund to finance such projects.

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

Section 1: The recitals above and the certificates of the regional superintendent and State Superintendent of Education authorizing and ordering the School District's lawful Life Safety projects are incorporated into this Resolution as though fully set forth herein.

Section 2: A tax for Life Safety purposes shall be levied for 2021 as set forth herein and in the District's annual Certificate of Tax Levy.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 2nd day of December, 2021, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT:_____

_____
President, Board of Education

ATTEST:

_____
Secretary, Board of Education

STATE OF ILLINOIS
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

RESOLUTION AUTHORIZING LIFE SAFETY LEVY

I, John Vranas, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Authorizing Life Safety Levy is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 2nd day of December, 2021.

IN WITNESS WHEREOF, I hereunto affix my official signature this 2nd day of December, 2021.

_____
Secretary
Board of Education
Lincolnwood School District No. 74
Cook County, Illinois

STATE OF ILLINOIS)
) ss.
COUNTY OF COOK)

TRUTH-IN-TAXATION LAW

CERTIFICATE OF COMPLIANCE
OF FINAL LEVY

As the undersigned, President of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and, as such presiding officer, I certify that the Resolution Authorizing Final Aggregate Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75 and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.

2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.

3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy were ***inapplicable***.

_____
President, Board of Education

Date: _____

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR LINCOLNWOOD SCHOOL DISTRICT NO. 74

I. A public hearing to approve a proposed property tax levy increase for Lincolnwood School District No. 74 for 2021 will be held on Thursday, December 2, 2021, at 7:30 p.m. at Village of Lincolnwood Council Chambers, 6900 N. Lincoln Avenue, Lincolnwood, Illinois 60712.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Kimberly Nasshan, Superintendent, 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, telephone number 847-675-8234.

II. The corporate and special purpose property taxes extended or abated for 2020 were $23,383,318.

The proposed corporate and special purpose property taxes to be levied for 2021 are $23,789,277. This represents an 1.74% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2020 were $1,718,220.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are $1,731,689.61. This represents a 0.78% increase over the previous year.

IV. The total property taxes extended or abated for 2020 were $25,101,538.

The estimated total property taxes to be levied for 2021 are $25,520,966.61. This represents a 1.67% increase over the previous year.

LINCOLNWOOD SCHOOL DISTRICT 74
BILLS PAYABLE

Education Fund	1,251,005.11
Building Fund	132,024.74
Debt Service	-
Transportation Fund	138,730.04
I.M.R.F./Soc. Sec.	-
Capital Projects	22,717.94
Tort Fund	-
Life Safety Fund	-
Grand Total	**1,544,477.83**

The undersigned hereby certify that the foregoing is a true and correct list of billls payable, approved and ordered paid by the Board of Education, School District #74, Cook County, at a meeting duly called and held on December 2, 2021, in the amount of **1,544,477.83**

President, Kevin Daly

Secretary, John P. Vranas

Members:

Myra A. Foutris

Elaina Geraghty

Rupal Shah Mandal

Jay Oleniczak

Peter D. Theodore

Lincolnwood School District 74

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Fiscal Year: 2021-2022 **Voucher Range:** - **Dollar Limit:** $0.00

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE						
NCB	11/10/2021	1104	ABBEY SPECIALTIES	10.0.1500.400.00.0000.00	T-SHIRTS/CROSS COUNTRY JAGUARS LOGO	$465.00
NCB	11/10/2021	1104	ABBEY SPECIALTIES	10.0.1500.400.00.0000.00	SILK SCREEN/SCREEN & SET UP	$25.00
					Check Total:	$490.00
7400025796	11/18/2021	1113	ACCESS MASTER	20.0.2540.302.00.0000.00	HARDWARE MAINTENANCE	$3,135.00
7400025796	11/18/2021	1113	ACCESS MASTER	20.0.2540.302.00.0000.00	RENEW CAMERA VIEW	$46.00
7400025796	11/18/2021	1113	ACCESS MASTER	20.0.2540.302.00.0000.00	RENEW CAMERA VIEW	$184.00
7400025796	11/18/2021	1113	ACCESS MASTER	20.0.2540.302.00.0000.00	CAMERA SYSTEM	$1,929.27
					Check Total:	$5,294.27
7400025753	11/04/2021	1103	ACTIVE ELECTRIC SUPPLY CO., INC.	20.0.2540.400.00.0000.02	REFUND/LITH FLAT PANEL	($82.50)
7400025753	11/04/2021	1103	ACTIVE ELECTRIC SUPPLY CO., INC.	20.0.2540.400.00.0000.01	WALLPACK/SCREW/NUT	$168.18
					Check Total:	$85.68
NCB	11/10/2021	1104	ALDI	10.0.1100.439.00.0000.03	DOD SUCCULENT	$7.95
NCB	11/10/2021	1104	ALDI	10.0.1100.439.00.0000.03	REFRIED BEANS/POP TARTS/CANOLA OIL	$37.40
NCB	11/10/2021	1104	ALDI	10.0.1100.450.47.0000.03	FALL BULBS	$9.98
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	STRAWS	$12.79
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.400.18.0000.03	GEL INK STICK PENS/CLICKER ERASABLE	$67.97
NCB	11/10/2021	1104	AMAZON.COM	10.0.1250.400.00.0000.01	POCKET FOLDERS	$23.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2130.400.00.0000.00	SCHOOL NURSE/ A COMPREHENSIVE TEXT	$192.98
NCB	11/10/2021	1104	AMAZON.COM	20.0.2540.404.00.0000.02	GREEN SHADE CLOTH FENCE	$21.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	PAPER CUPS/PEAT PELLETS	$44.97
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.700.00.0000.01	STORAGE BOX	$108.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.450.11.0000.01	WHITE BOARD ERASER	$47.94

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Voucher Range: - **Dollar Limit:** $0.00

Fiscal Year: 2021-2022

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.450.11.0000.01	DRY ERASE MARKERS	$133.32
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	ROUNDHEAD FASTENER	$37.32
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.450.10.0000.01	PLAY-DOH	$20.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	PAPER CUPS/MASKING TAPE	$86.83
NCB	11/10/2021	1104	AMAZON.COM	10.0.1250.400.00.0000.01	COIN ENVELOPES/BOOK BUDDY BAGS	$39.16
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	GARDEN SEEDS	$29.94
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.21.0000.01	PLAY-DOH/TISSUE PAPER/LABELS	$194.44
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.01	PENS/WHISTES/RUBBER FINGER TIPS	$43.15
NCB	11/10/2021	1104	AMAZON.COM	20.0.2540.404.00.0000.04	BLACK CHAIN LINK	$25.99
NCB	11/10/2021	1104	AMAZON.COM	20.0.2540.404.00.0000.04	BLACK CHAIN LINK	$33.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.450.11.0000.01	GOLF PENCILS WITH ERASER	$39.92
NCB	11/10/2021	1104	AMAZON.COM	20.0.2540.404.00.0000.03	LIN SALT SPREADER	$229.40
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	IPHONE CHARGER,LIGHTNING CABLE	$42.87
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.26.0000.03	12 PACK SQUASH GRIP	$12.95
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	AUDIO MONITOR CABLE	$14.95
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	IPHONE CHARGER 6 FOOT LIGHTNING CABLE	$142.90
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.700.00.0000.01	LOCKDOWN STRIPS FOR DOOR FRAMES	$49.95
NCB	11/10/2021	1104	AMAZON.COM	10.0.2210.400.00.0000.02	HANDHELD MIRROR	$12.20
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.02	CONSTRUCTION PAPER/SELF ADHESIVE DOTS TAPES	$58.47
NCB	11/10/2021	1104	AMAZON.COM	10.0.2210.400.00.0000.02	HIGHLIGHTER	$71.88
NCB	11/10/2021	1104	AMAZON.COM	10.0.2410.315.00.0000.02	KEURIG K-SELECT COFFEE MAKER	$98.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2130.400.00.0000.02	BANDAGE/TABLETS/LOTION	$46.78

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Fiscal Year: 2021-2022 **Voucher Range:** - **Dollar Limit:** $0.00

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.449.00.0000.02	ELECTRONIC TIMER	$13.84
NCB	11/10/2021	1104	AMAZON.COM	20.0.2540.400.00.0000.03	LIN ICE MAKER FILTERS	$180.00
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	PROJECTOR LAMP BULB	$71.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2130.400.00.4998.00	EXAM GLOVES	$58.00
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.02	MAILING ENVELOPES	$14.48
NCB	11/10/2021	1104	AMAZON.COM	10.0.2410.315.00.0000.02	DRINKING CUPS	$11.89
NCB	11/10/2021	1104	AMAZON.COM	10.0.2310.400.00.0000.00	REDI-TAG SIGN HERE PRINTED ARROW DISPENSER	$24.43
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.395.00.0000.00	MINDSET BOOK	$21.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.449.00.0000.01	PLASTIC HOOPS/SKIPPING ROPE	$48.93
NCB	11/10/2021	1104	AMAZON.COM	10.0.2310.340.00.0000.00	ASSORTED SPECIALTY TEAS BOX/TEABAGS	$44.37
NCB	11/10/2021	1104	AMAZON.COM	10.0.2410.400.00.0000.01	ADHESIVE LABELS	$14.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2130.400.00.0000.02	EXAM TABLE PAPER	$35.76
NCB	11/10/2021	1104	AMAZON.COM	10.0.2320.400.00.0000.00	3 DESK CALENDARS	$59.85
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.26.0000.03	PICKLEBALLS/SPORT DISC	$438.61
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.26.0000.03	REFUND	($31.90)
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.26.0000.03	REFUND	($15.95)
NCB	11/10/2021	1104	AMAZON.COM	10.0.2310.400.00.0000.00	POST-IT STANDARD PAGE FLAGS IN DISPENSER	$14.25
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.02	KLEENEX	$140.30
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.700.00.0000.01	WINDOW DECALS STICKERS	$7.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2320.400.00.0000.00	WALL HOOKS/POST-IT STANDARD PAGE FLAGS	$23.73
NCB	11/10/2021	1104	AMAZON.COM	10.0.2210.400.00.0000.02	FILE FOLDERS/DRY ERASE MARKERS	$90.73
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	IPHONE CHARGER 6FT	$142.90
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.02	MAGNETIC WHITEBOARD ERASER	$8.89

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Voucher Range: - **Dollar Limit:** $0.00

Fiscal Year: 2021-2022

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2021	1104	AMAZON.COM	10.0.2130.400.00.4998.00	EXAM GLOVES	$51.47
NCB	11/10/2021	1104	AMAZON.COM	10.0.1650.400.00.0000.00	BOOKS/A MYSTERY/FIGHTING WORDS	$269.10
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.05.0000.00	TONER	$271.78
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.410.05.0000.00	TONER	$182.89
NCB	11/10/2021	1104	AMAZON.COM	10.0.1650.400.00.0000.00	THE HAND ON THE WALL	$32.97
NCB	11/10/2021	1104	AMAZON.COM	10.0.2220.400.00.0000.03	MONTHLY CALENDAR POCKET CHART WITH 71	$14.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.741.05.0000.00	EARBUD HEADPHONES	$21.98
NCB	11/10/2021	1104	AMAZON.COM	10.0.2520.400.00.0000.00	FOLDERS	$7.86
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.411.00.0000.03	BULLETIN BOARD BORDERS CONFETTI BORDER	$30.97
NCB	11/10/2021	1104	AMAZON.COM	10.0.2150.400.00.0000.03	APPLES TO APPLES JUNIOR THE GAME OF CRAZY	$11.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.400.19.0000.03	CRYSTAL CLEAR GLUE	$9.14
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.400.19.0000.03	REFUND/CRYSTAL CLEAR GLUE STICKS	($9.14)
NCB	11/10/2021	1104	AMAZON.COM	10.0.2150.400.00.0000.03	HASBRO CONNECT 4 GAME	$9.99
NCB	11/10/2021	1104	AMAZON.COM	10.0.2150.400.00.0000.03	REFUND/HASBRO CONNECT 4 GAME	($9.99)
NCB	11/10/2021	1104	AMAZON.COM	10.0.2630.300.00.0000.00	POPCORN	$18.09
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.412.05.0000.00	STICKY NOTES/COMPUTER MOUSE PAD	$28.75
NCB	11/10/2021	1104	AMAZON.COM	10.0.1200.400.00.0000.00	STICKY NOTES/COMPUTER MOUSE PAD	$17.66
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.400.19.0000.03	HOT GLUE STICKS/CASE	$28.86
NCB	11/10/2021	1104	AMAZON.COM	10.0.1100.449.00.0000.01	REFUND/HOOP BUNDLE	($24.95)
NCB	11/12/2021	1111	AMERIPRISE FINANCIAL SERVICES INC.	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$1,325.97
					Check Total:	$5,753.79

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Fiscal Year: 2021-2022 **Voucher Range:** - **Dollar Limit:** $0.00

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025797	11/18/2021	1113	AMY SENIOR	10.0.2310.300.00.0000.00	TECH SERVICES/BOE/10/7 & 11/4/21	$150.00
					Check Total:	$150.00
7400025798	11/18/2021	1113	ANDREW ZIMNY	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS MCCRACKEN/11/8/21	$45.00
					Check Total:	$45.00
NCB	11/10/2021	1104	APPLE INC	10.0.1200.300.00.0000.00	TOUCHCHAT HD-AAC W/WORD POWER	$299.99
NCB	11/10/2021	1104	APPLE INC	10.0.1100.412.05.0000.00	20W USB-C POWER ADAPTER-AME	$285.00
NCB	11/10/2021	1104	APPLE INC	10.0.1100.412.05.0000.00	USB-C TO LIGHTNING CABLE(1M)-AME	$285.00
					Check Total:	$869.99
7400025754	11/04/2021	1103	APPLE INC	10.0.1100.741.05.0000.00	10.2-inch iPad Wi-Fi 32GB - Space Gray (10-pack) with	$7,460.00
7400025754	11/04/2021	1103	APPLE INC	10.0.1100.410.00.4998.00	10.2-inch iPad Wi-Fi 32GB-Space Gray (10-pack),	$8,859.00
					Check Total:	$16,319.00
NCB	11/10/2021	1104	APPLE.COM	10.0.1100.316.05.0000.00	PANDORA PLUS/MONTHLY	$5.30
NCB	11/10/2021	1104	APPLE.COM	10.0.1100.316.05.0000.00	SOFTWARE LICENSE	$249.00
					Check Total:	$254.30
7400025799	11/18/2021	1113	AT&T	20.0.2540.340.00.0000.00	TELEPHONE	$93.16
					Check Total:	$93.16
7400025800	11/18/2021	1113	AT&T LONG DISTANCE-4	20.0.2540.340.00.0000.00	TELEPHONE	$126.82
					Check Total:	$126.82
7400025755	11/04/2021	1103	AT&T-2	20.0.2540.340.00.0000.00	TELEPHONE	$49.63
					Check Total:	$49.63
NCB	11/12/2021	1111	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$1,050.00
NCB	11/12/2021	1111	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$1,385.00
NCB	11/12/2021	1111	AXA EQUITABLE PAYMENT CENTER	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$10,477.88

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/12/2021	1111	AXA EQUITABLE PAYMENT CENTER	20.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$600.00
					Check Total:	$13,512.88
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$10.86
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$46.88
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$46.88
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$10.86
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$11.72
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$61.55
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$49.24
7400025756	11/04/2021	1103	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$24.62
					Check Total:	$285.49
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$73.86
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$73.86
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$36.93
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$34.31
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$61.55
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$49.24
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$36.93
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$86.17
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$86.17
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$24.62
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$123.10
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$61.55
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$36.93
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	MILK	$11.44
7400025801	11/18/2021	1113	BOB'S DAIRY SERVICE	10.0.2560.415.00.0000.00	CHOCOLATE MILK	$36.93
					Check Total:	$890.79
7400025757	11/04/2021	1103	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.01	Tad Wht Roll Towels(W109001001)	$671.25
					Check Total:	$671.25
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Tad Wht Roll Towels (W109001001)	$1,342.50
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Tissue Wht 2ply/500 sheets/roll/96/	$420.00
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Center Pull Wht Towels	$900.00
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Green Certi Hands Wash	$745.00
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	ECO HYDROGEN PEROX,CLEANER	$642.46
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	ECO	$599.40
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	ECO 23	$354.04
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Dy-Phase (Bowl cleaner)	$102.96
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 24x32 0.7mil Black	$468.75
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 33x40 0.85mil Black	$209.00
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 38x58 1.9mil Black	$701.50
7400025802	11/18/2021	1113	BUCKEYE CLEANING CENTER-CHICAGO	20.0.2540.416.00.0000.03	Liners 40x46 1.5 mil Blue	$464.55
					Check Total:	$6,950.16
7400025758	11/04/2021	1103	BUSINESS EXPRESS	10.3.0431.000.00.0000.00	One box of Canary Yellow PBIS Tickets	$473.00
					Check Total:	$473.00

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025759	11/04/2021	1103	BUSINESSOLVER.COM	10.0.2520.300.00.0000.00	OCTOBER SERVICE FEES	$1,519.50
					Check Total:	$1,519.50
NCB	11/10/2021	1104	CAROLINA BIOLOGICAL SUPPLY	10.0.1100.410.21.0000.03	DAPHNIA MAGNA	$75.45
					Check Total:	$75.45
7400025803	11/18/2021	1113	CASSANDRA STRINGS, INC.	10.0.1100.323.31.0000.00	SCHOOL INSTRUMENT REPAIR/CELLO	$212.50
7400025803	11/18/2021	1113	CASSANDRA STRINGS, INC.	10.0.1100.323.31.0000.00	REPAIRS/PRELUDE VIOLIN STRING	$47.25
					Check Total:	$259.75
NCB	11/10/2021	1104	CHARLIE PARKER'S DINER	10.0.2210.312.00.0000.00	DR-IATED EXP	$12.50
NCB	11/10/2021	1104	CHARLIE PARKER'S DINER	10.0.2210.312.00.0000.00	DR-IATD EXP	$15.10
NCB	11/10/2021	1104	CLASSKICK PRO	10.0.1100.410.20.0000.03	NIAGARA/MONTHLY APP	$10.99
					Check Total:	$38.59
7400025760	11/04/2021	1103	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.03	QUARTERLY BILLING FB/A RADIO MONITOR/MAIN	$240.00
7400025760	11/04/2021	1103	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.04	QUARTERLY BILLING/FB/A RADIO MONITOR/MAIN	$240.00
7400025760	11/04/2021	1103	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.02	QUARTERLY BILLING FB/A RADIO MONITOR/MAIN	$240.00
7400025760	11/04/2021	1103	CMFP DEPT LW-6AC	20.0.2540.320.00.0000.01	QUARTERLY BILLING FB/A RADIO MONITOR/MAIN	$240.00
					Check Total:	$960.00
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.500.00.0000.00	Caribou Size 3	$3,213.00
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.500.00.0000.00	Swing Away Knees	$682.00
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.500.00.0000.00	Tray with Bowl & Cover	$574.00
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.500.00.0000.00	Caribou Extra Cushions (1 Set)	$512.00
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.500.00.0000.00	SD 74 Discount	($1,010.75)
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Helpers Handle	$158.40
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Tilting Duck Feet/Ankle Straps	$394.90

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Locks	$47.30
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Torso Vest	$225.50
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Chest Strap	$135.30
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Side Supports	$321.20
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Shoulder Supports	$287.10
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Adjustable Headrest	$344.30
7400025804	11/18/2021	1113	CNC MEDICAL EQUIPMENT INC.	10.0.1200.700.00.0000.00	Turtle Bracket Long	$259.60
					Check Total:	$6,143.85
NCB	11/12/2021	1109	COLE TAYLOR BAN_SIT	10.3.0499.300.00.0000.00	STATE TAX	$22,241.16
NCB	11/12/2021	1109	COLE TAYLOR BAN_SIT	20.3.0499.300.00.0000.00	STATE TAX	$820.08
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT ADJ	($0.02)
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$888.45
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$544.14
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$888.45
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$549.78
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$888.45
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$517.44
NCB	11/12/2021	1115	COLE TAYLOR BANK	10.3.0499.100.20.0000.00	THIS	$900.53
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$10,611.20
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$3,224.21
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$10,639.37
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$3,182.32
NCB	11/02/2021	1105	COLE TAYLOR BANK	10.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$10,683.05
NCB	11/02/2021	1105	COLE TAYLOR BANK	20.3.0499.400.00.0000.00	MUNICIPAL RETIREMENT	$3,230.07
NCB	11/12/2021	1115	COLE TAYLOR BANK	10.3.0499.100.20.0000.00	THIS	$6,895.25
NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	10.3.0499.200.00.0000.00	FEDERAL TAX	$52,046.30
NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	20.3.0499.200.00.0000.00	FEDERAL TAX	$1,949.92
NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	10.3.0499.800.20.0000.00	MEDICARE	$15,557.60
NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	20.3.0499.800.20.0000.00	TERMINATION/VACATION PAYMENTS	$533.32

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NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	10.3.0499.700.10.0000.00	SOC.SEC.	$8,052.72
NCB	11/12/2021	1108	COLE TAYLOR BANK_FIT	20.3.0499.700.10.0000.00	NON-CAPITAL EQUIPMENT	$2,280.42
					Check Total:	$157,124.21
7400025805	11/18/2021	1113	COMED	20.0.2540.466.00.0000.00	ELECTRICITY	$13,286.43
					Check Total:	$13,286.43
7400025806	11/18/2021	1113	CONTOUR LANDSCAPING, INC.	20.0.2540.310.00.0000.00	WEEKLY MAINTENANCE	$3,984.00
					Check Total:	$3,984.00
7400025761	11/04/2021	1103	COOK COUNTY DEPARTMENT OF	20.0.2540.320.00.0000.04	MAINTENANCE OF TRAFFIC SIGNALS/LUNT AVENUE NB	$12.00
7400025761	11/04/2021	1103	COOK COUNTY DEPARTMENT OF	20.0.2540.320.00.0000.04	MAINTENANCE OF TRAFFIC SIGNALS/LUNT AVENUE SB	$12.00
					Check Total:	$24.00
7400025762	11/04/2021	1103	CREATIVE DESIGNS AND PACKAGING, INC.	10.0.2560.400.00.0000.00	SUPPLIES/PIZZA SLICE CARTON/CONTAINER	$223.28
7400025762	11/04/2021	1103	CREATIVE DESIGNS AND PACKAGING, INC.	10.0.2560.400.00.0000.00	SUPPLIES/SQUARE	$165.90
7400025762	11/04/2021	1103	CREATIVE DESIGNS AND PACKAGING, INC.	10.0.2560.400.00.0000.00	SUPPLIES/CONTAINER	$89.30
					Check Total:	$478.48
7400025807	11/18/2021	1113	CREATIVE DESIGNS AND PACKAGING, INC.	10.0.2560.400.00.0000.00	SUPPLIES/CRYSTAL/PIZZA SLICE CARTON/CONTAINER	$227.10
7400025807	11/18/2021	1113	CREATIVE DESIGNS AND PACKAGING, INC.	10.0.2560.400.00.0000.00	SUPPLIES/CUTLERY KIT/PIZZA SLICE CARTON	$265.46
					Check Total:	$492.56
7400025763	11/04/2021	1103	CREEKSIDE PRINTING	10.0.2520.400.00.0000.00	#10 Regular Envelopes	$247.00
					Check Total:	$247.00
7400025808	11/18/2021	1113	CREEKSIDE PRINTING	10.0.2520.400.00.0000.00	9" x 12" Open End Envelopes (1,000)	$414.92
					Check Total:	$414.92
7400025764	11/04/2021	1103	DE LAGE LANDEN FINANCIAL SERVICES, INC.	10.0.1100.325.00.0000.00	LEASE	$2,506.60
					Check Total:	$2,506.60
NCB	11/10/2021	1104	DOLLAR TREE STORES, INC.	10.0.1100.410.21.0000.01	BIRD FEEDER SUPPLIES	$40.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
NCB	11/10/2021	1104	DOLLAR TREE STORES, INC.	10.0.1100.410.21.0000.01	SCIENCE MATERIALS	$40.00
NCB	11/10/2021	1104	DOUBLE TREE	10.0.2210.312.00.0000.00	DR-IATD EXP	$169.93
					Check Total:	$249.93
7400025765	11/04/2021	1103	EMILY MORELLI	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT	$800.06
					Check Total:	$800.06
NCB	11/10/2021	1104	EVENT BRITE	10.0.2210.312.00.0000.01	PRE-K/KINDER SUMMIT REGISTRATION	$160.76
					Check Total:	$160.76
7400025766	11/04/2021	1103	EVEREST ENTERPRISE INC.	10.0.2210.302.00.4300.00	BLS	$73.00
					Check Total:	$73.00
NCB	11/10/2021	1104	EXTRA SPACE STORAGE	20.0.2540.325.00.0000.00	SCHOOL STORAGE	$293.00
NCB	11/10/2021	1104	EXTRA SPACE STORAGE	20.0.2540.325.00.4998.00	SCHOOL STORAGE	$623.00
NCB	11/10/2021	1104	EXTRA SPACE STORAGE	20.0.2540.325.00.4998.00	SCHOOL STORAGE	$276.00
NCB	11/10/2021	1104	EXTRA SPACE STORAGE	20.0.2540.325.00.4998.00	SCHOOL STORAGE	$291.00
NCB	11/10/2021	1104	EXXON MOBIL	20.0.2540.464.00.0000.00	GAS FOR DIST TRUCK	$103.36
					Check Total:	$1,586.36
7400025809	11/18/2021	1113	F.H. PASCHEN	60.0.2530.500.00.4998.00	09 - Finishes	$22,412.40
					Check Total:	$22,412.40
NCB	11/10/2021	1104	FASTSPRING	10.0.1100.470.05.0000.00	CARBON COPY CLONER VOLUME LICENSE	$30.76
					Check Total:	$30.76
7400025767	11/04/2021	1103	FIRST DEFENSE LLC	10.0.2130.400.00.4998.00	KIDS MASKS	$256.00
					Check Total:	$256.00
7400025810	11/18/2021	1113	FIRST STUDENT, INC.	40.0.2550.331.00.0000.00	STUDENT TRANSPORTATION	$94,536.96
7400025810	11/18/2021	1113	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO LINCOLN JR HIGH/10/4/21	$144.09
7400025810	11/18/2021	1113	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO OLD ORCHARD JR	$188.74
7400025810	11/18/2021	1113	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO MCCRACKEN/10/6/21	$138.72

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025810	11/18/2021	1113	FIRST STUDENT, INC.	40.0.2550.330.00.0000.00	TRANSPORTATION/LH TO GOLF MIDDLE	$153.61
					Check Total:	$95,162.12
NCB	11/10/2021	1104	FIVE BELOW	10.0.1100.450.47.0000.03	BLUES CLUES ECONO CH/CHALK/GLOW PAINT	$37.00
NCB	11/10/2021	1104	FIVE BELOW	10.0.1100.449.00.0000.03	RED FOOTBALL/COUNTRY SOCCER/GEL PEN	$71.95
NCB	11/10/2021	1104	FIVE BELOW	10.0.1100.400.18.0000.03	PLAYING CARDS	$22.00
					Check Total:	$130.95
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The hive queen (#1397EZX)	$28.92
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	I survived the Nazi invasion, 1944 (part of set	$17.16
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	I survived the sinking of the Titanic, 1912 (part of set	$17.16
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The shark attacks of 1916 (part of set #A404272)	$17.16
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The lost continent (#1204LU7)	$28.92
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	M is for movement : aka humans can't eat golf balls	$17.76
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Nightbooks (#1041SVX)	$14.83
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Once upon an Eid : stories of hope and joy by 15	$28.12
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	The one and only Bob (#1629WB2)	$16.91
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Percy Jackson & the Olympians. Book five,The	$16.96
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Percy Jackson & the Olympians. Book four,The	$19.55

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Small spaces (#1022NM5)	$15.15
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Under my hijab (#1112CT1)	$16.88
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Wings of fire. The graphic novel.Book three,The	$44.38
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Wings of fire. The graphic novel.Book two,The lost heir	$44.38
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Woke : a young poet's call to justice (#1398ZX2)	$16.91
7400025768	11/04/2021	1103	FOLLETT SCHOOL SOLUTIONS, INC.-1	10.0.2220.400.00.0000.02	Book Cataloging and Processing	$14.49
					Check Total:	$375.64
7400025769	11/04/2021	1103	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/CUCUMBERS/PEPPERS/SQUASH	$261.51
7400025769	11/04/2021	1103	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/BROCCOLI/CELERY/CUCUMBERS	$256.20
7400025769	11/04/2021	1103	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/CUCUMBERS/PEPPERS/SQUASH	$406.76
					Check Total:	$924.47
7400025811	11/18/2021	1113	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/BROCCOLI/CELERY STICKS/PEPPERS	$307.96
7400025811	11/18/2021	1113	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/BROCCOLI/CUCUMBE	$553.19
7400025811	11/18/2021	1113	GET FRESH PRODUCE, INC.	10.0.2560.400.00.0000.00	SUPPLIES/PLAST CUTLERY KIT	$37.00
7400025811	11/18/2021	1113	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/BROCCOLI/CELERY STICKS/PEPPERS	$446.32
7400025811	11/18/2021	1113	GET FRESH PRODUCE, INC.	10.0.2560.410.00.0000.00	FOOD/PEPPERS/SQUASH/SUGAR SNAP PEAS	$191.42
					Check Total:	$1,535.89

Disbursement Detail Listing

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7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	SUPPLIES/PLASTIC CONTAINER	$101.72
7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/HUMMUS/TURKEY BRST/CHEESE	$562.57
7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/BAGEL/RNCH	$474.92
7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/BAGEL/BREAD	$20.61
7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/BAGEL/PEPPERS	$35.25
7400025770	11/04/2021	1103	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/BAGEL/ BREAD	$36.55
					Check Total:	$1,231.62
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	RETURN/BANANA	($23.82)
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	REFUND/EGG	($32.44)
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/TURKEY BRST/CREAM CHEESE/GRAPES	$848.04
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	SUPPLIES/CONTR &	$222.66
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	SUPPLIES/CONTNR	$94.23
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/HUMMUS/TURKEY	$959.55
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	SUPPLIES/CONTAINER	$71.78
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/HUMMUS/TURKEY	$680.16
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/TURKEY HAM/BREAD	$647.91
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.400.00.0000.00	SUPPLIES/SAND BAG/CUTLERY KIT	$85.60
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	CHEESE STRING/TOMATO	$30.71
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/CREAM CHEESE/SMKD TKY BRST	$60.89
7400025812	11/18/2021	1113	GORDON FOOD SERVICE	10.0.2560.410.00.0000.00	FOOD/BREAD/PEPPERS	$20.47
					Check Total:	$3,665.74
7400025771	11/04/2021	1103	GRAINGER	20.0.2540.400.00.0000.03	MOTOR GREASE	$242.20
					Check Total:	$242.20
7400025813	11/18/2021	1113	GRAINGER	20.0.2540.400.00.0000.04	V-BELT,COGGED	$159.36
7400025813	11/18/2021	1113	GRAINGER	20.0.2540.400.00.0000.04	V-BELT,COGGED	$25.00
					Check Total:	$184.36

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025814	11/18/2021	1113	GSF USA, INC.	20.0.2540.542.00.0000.00	TENNANT T350 24' STAND ON SCRUBBER	$11,141.50
7400025814	11/18/2021	1113	GSF USA, INC.	20.0.2540.322.00.0000.00	MONTHLY JANITORIAL SERVICES/11/1/21-11/30/	$36,303.37
					Check Total:	$47,444.87
7400025772	11/04/2021	1103	HEARTLAND BUSINESS SYSTEMS	10.0.1100.470.05.0000.00	MiVoice Off 250 IP Phone Cat D Lic	$121.50
					Check Total:	$121.50
7400025815	11/18/2021	1113	HEARTLAND BUSINESS SYSTEMS	10.0.1100.310.05.0000.00	DOWNLOAD LICENSE FILE FROM MITEL AMC AND	$67.50
					Check Total:	$67.50
NCB	11/10/2021	1104	HODGES LOIZZI EISENHAMMER RODICK & KOHN	10.0.2320.312.00.0000.00	THE YEAR IN REVIEW/HIGHLIGHTS &	$100.00
NCB	11/10/2021	1104	IAHPERD	10.0.2210.312.00.0000.03	CONFERENCE	$50.00
NCB	11/10/2021	1104	IAHPERD	10.0.2210.312.00.0000.03	CONFERENCE	$115.00
					Check Total:	$265.00
7400025816	11/18/2021	1113	IGS ENERGY	20.0.2540.466.00.0000.00	ELECTRICITY	$8,355.60
					Check Total:	$8,355.60
7400025817	11/18/2021	1113	ILLINOIS ASBO	10.0.2510.640.00.0000.00	PREMIUM PLUS	$1,170.00
					Check Total:	$1,170.00
NCB	11/10/2021	1104	ILLINOIS ASSOCIATION OF SCHOOL BOARDS	10.0.2310.312.00.0000.00	TRAINING	$150.00
NCB	11/10/2021	1104	ILLINOIS ASSOCIATION OF SCHOOL BOARDS	10.0.2310.312.00.0000.00	ANNUAL CONFERENCE 2021	$3,083.82
NCB	11/10/2021	1104	ILLINOIS PRINCIPALS ASSOCIATION	10.0.2410.312.00.0000.02	THE SWISS ARMY KNIFE OF LEADERSHIP SKILLS/EC	$199.00
NCB	11/10/2021	1104	ILLINOIS PRINCIPALS ASSOCIATION	10.0.2520.312.00.0000.00	ONLINE REGISTRATION	$299.00
					Check Total:	$3,731.82
7400025818	11/18/2021	1113	IMAGETEC	10.0.2570.323.00.0000.00	COPIER MAINTENANCE	$6,227.50
					Check Total:	$6,227.50
7400025773	11/04/2021	1103	ITR SYSTEMS	20.0.2540.302.00.0000.00	The following proposal to add a Telecor intercom	$1,475.00

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
					Check Total:	$1,475.00
NCB	11/10/2021	1104	JERSEY MIKE'S SUBS	10.0.2310.315.00.0000.00	SANDWICHES/NEW BOE MEMBER LUNCH	$182.11
NCB	11/10/2021	1104	JEWEL-OSCO	10.0.1125.493.09.0000.01	TORTILLA CHIPS	$7.47
					Check Total:	$189.58
7400025819	11/18/2021	1113	KEVIN PLACH	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS LINCOLN/11/9/21	$45.00
					Check Total:	$45.00
7400025820	11/18/2021	1113	KIEFER USA	10.0.1100.410.26.0000.01	INSTALLATION	$492.05
7400025820	11/18/2021	1113	KIEFER USA	10.0.1100.410.26.0000.01	WALL PAD WITH LIP	$206.66
7400025820	11/18/2021	1113	KIEFER USA	10.0.1100.410.26.0000.01	2 WALL PAD CUTOUTS	$101.52
7400025820	11/18/2021	1113	KIEFER USA	10.0.1100.502.26.0000.01	SUPER PERFORM MATS & CHANNEL/ 44 INFT OF	$2,807.27
					Check Total:	$3,607.50
7400025821	11/18/2021	1113	LAUTERBACH & AMEN, LLP	10.0.2310.317.00.0000.00	PREPARATION OF THE AUDIT OF THE FINANCIAL	$2,250.00
					Check Total:	$2,250.00
7400025774	11/04/2021	1103	LEANNE ELLIS	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT	$521.25
					Check Total:	$521.25
NCB	11/12/2021	1111	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$3,688.33
NCB	11/12/2021	1111	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$125.00
NCB	11/12/2021	1111	LINCOLN INVESTMENT PLANNING	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$1,162.50
					Check Total:	$4,975.83
7400025822	11/18/2021	1113	Employee Vendor	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS EAST PRAIRIE	$90.00
					Check Total:	$90.00
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.04	RETURN ASPHALT PATCH	($55.92)
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	TODD RETURN	($31.48)
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.03	LIN MASONARY SUPPLIES	$91.12
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	TODD ELECTRICAL	$194.30

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NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.400.00.0000.01	TDD CAULK	$46.90
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.04	ADMIN ASPHALT SEALER	$121.61
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	10.0.1100.400.19.0000.03	UTILITY	$55.86
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	10.0.1100.400.19.0000.03	BLADES	$17.98
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	10.0.1100.400.19.0000.03	GUTTER/END CAP	$33.22
NCB	11/10/2021	1104	LOWE'S HOME CENTERS, INC.	20.0.2540.404.00.0000.04	ADMIN ASPHALT SEALER	$53.34
NCB	11/10/2021	1104	MARIANO'S	10.0.1125.493.09.0000.01	PRE-K SNACK/APPLES	$17.00
					Check Total:	$543.93
7400025823	11/18/2021	1113	MARK LOACH	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS LINCOLN/11/5/21	$45.00
					Check Total:	$45.00
NCB	11/10/2021	1104	MARKET PLACE ON OAKTON	10.0.1100.439.00.0000.03	GOLDEN POTATOES/CORN	$9.76
					Check Total:	$9.76
7400025775	11/04/2021	1103	MARY CANAVAN	10.0.2560.400.00.0000.00	EXPENSE REIMBUREMENT/4 PR WORK PANTS	$100.00
					Check Total:	$100.00
NCB	11/12/2021	1112	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$1,397.70
NCB	11/12/2021	1112	MB FINANCIAL BANK_SD74 FLEX	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$25.00
NCB	11/12/2021	1112	MB FINANCIAL BANK_SD74 FLEX	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$2,916.64
NCB	11/10/2021	1104	MICHAELS	10.0.2630.300.00.0000.00	WALL FRAME	$14.44
					Check Total:	$4,353.78
7400025824	11/18/2021	1113	MICHELLE WIELGOSZ	10.0.1100.410.24.0000.02	EXPENSE REIMBURSEMENT/ART	$42.39
					Check Total:	$42.39
7400025825	11/18/2021	1113	MONARCH ELECTRIC CONSTRUCTION CO.	20.0.2540.320.00.0000.03	INSTALL GFI AND 20 AMP CIRCUIT FOR SUMP	$674.00
					Check Total:	$674.00
7400025776	11/04/2021	1103	MURPHY & MILLER, INC.	20.0.2540.320.00.0000.01	Scope of work: ? Seasonal start-up and operation	$2,600.00
					Check Total:	$2,600.00

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025826	11/18/2021	1113	MURPHY & MILLER, INC.	20.0.2540.320.00.0000.01	INSTALLED ONE NEW INFARED SCANNER	$1,855.94
					Check Total:	$1,855.94
7400025827	11/18/2021	1113	MUTUAL OF OMAHA	10.3.0499.603.00.0000.00	INS	$3,281.16
					Check Total:	$3,281.16
7400025777	11/04/2021	1103	NEARPOD INC.	10.0.1100.316.05.0000.00	NEARPOD PREMIUM PLUS-DISTRICT	$8,100.00
					Check Total:	$8,100.00
7400025778	11/04/2021	1103	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.320.35.0000.00	PHYSICAL PLANT	$14,450.00
7400025778	11/04/2021	1103	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.671.35.0000.00	ESTIMATED INSTRUCTIONAL	$779,900.00
7400025778	11/04/2021	1103	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.672.35.0000.00	MEMBERSHIP	$85,954.00
7400025778	11/04/2021	1103	NILES TOWNSHIP DIST FOR SPECIAL EDUC 807	10.0.4120.673.35.0000.00	PURCHASED SERVICES	$44,771.00
					Check Total:	$925,075.00
7400025828	11/18/2021	1113	NORTH SHORE TRANSIT	40.0.2550.331.35.0000.00	TRANSPORTATION	$43,567.92
					Check Total:	$43,567.92
7400025793	11/12/2021	1106	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$6,277.68
7400025793	11/12/2021	1106	NORTH SUBURBAN TEACHERS' UNION	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$1,222.14
7400025793	11/12/2021	1106	NORTH SUBURBAN TEACHERS' UNION	20.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$250.60
					Check Total:	$7,750.42
7400025829	11/18/2021	1113	OCONOMOWOC DEVELOPMENTAL TRAINING	10.0.4120.670.35.0000.00	TUITION	$5,536.23
7400025829	11/18/2021	1113	OCONOMOWOC DEVELOPMENTAL TRAINING	10.0.4120.670.35.0000.00	RESIDENTIAL SERVICE	$13,186.16
					Check Total:	$18,722.39
7400025830	11/18/2021	1113	OTC BRANDS, INC.	10.0.1100.400.15.0000.02	Extreme Dot to Dot: Around the World	$13.28
7400025830	11/18/2021	1113	OTC BRANDS, INC.	10.0.1100.400.15.0000.02	Extreme Dot to Dot: Gardens	$13.28

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Fiscal Year: 2021-2022 **Voucher Range:** - **Dollar Limit:** $0.00

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025830	11/18/2021	1113	OTC BRANDS, INC.	10.0.1100.400.15.0000.02	Extreme Dot to Dot World of Dots: Folklore	$13.28
					Check Total:	$39.84
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/MC	$96.00
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/B.L.	$96.00
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/AG	$96.00
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/M.L.	$96.00
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/V.F.	$96.00
NCB	11/10/2021	1104	PADLET	10.0.1100.316.05.0000.00	PADLET PRO ANNUAL/ONLINE APP/L.C.	$96.00
					Check Total:	$576.00
7400025831	11/18/2021	1113	PROQUEST	10.0.1100.316.05.0000.00	SOFTWARE- DISTRICT	$1,227.60
					Check Total:	$1,227.60
7400025832	11/18/2021	1113	PROVIDENCE ENGRAVING, LLC	10.0.2310.340.00.0000.00	DESK HOLDER/INSERT	$119.65
7400025832	11/18/2021	1113	PROVIDENCE ENGRAVING, LLC	10.0.2310.340.00.0000.00	DESIGN & PROOFING FEE/MAGNETIC BACK	$95.31
					Check Total:	$214.96
7400025833	11/18/2021	1113	PURCHASE POWER	10.0.2570.340.00.0000.00	POSTAGE	$1,005.00
					Check Total:	$1,005.00
7400025779	11/04/2021	1103	QUENCH USA INC.	10.0.2410.300.00.0000.01	QUENCH 730-U	$90.54
					Check Total:	$90.54
7400025834	11/18/2021	1113	QUILL CORPORATION_283	10.0.1100.411.00.0000.03	4 pack kleenex	$324.50
					Check Total:	$324.50
7400025780	11/04/2021	1103	RAISING DIGITAL NATIVES	10.0.2210.300.00.4300.00	PARENT TALK	$2,850.00
					Check Total:	$2,850.00
NCB	11/10/2021	1104	RESTAURANT DEPOT	10.0.2560.410.00.0000.00	WATER	$347.06
					Check Total:	$347.06

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

Fiscal Year: 2021-2022 **Voucher Range:** - **Dollar Limit:** $0.00

☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025835	11/18/2021	1113	ROBERT ROTHSTEIN	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS GOLF/6TH	$45.00
					Check Total:	$45.00
NCB	11/10/2021	1104	SAM'S CLUB	10.0.2520.640.00.0000.00	ANNUAL RENEWAL	$100.00
NCB	11/10/2021	1104	SAM'S CLUB	10.0.2520.400.00.0000.00	12 OZ CUP	$92.88
NCB	11/10/2021	1104	SAM'S CLUB	10.0.2560.410.00.0000.00	WATER	$193.80
					Check Total:	$386.68
7400025781	11/04/2021	1103	SCHLEGL'S	10.0.2310.315.00.0000.00	PUMKIN COOKIES	$1,000.00
					Check Total:	$1,000.00
7400025782	11/04/2021	1103	SCHOLASTIC INC.	10.0.1100.410.22.0000.03	LANGUAGE ARTS SUPPLIES - LINCOLN	$171.35
7400025782	11/04/2021	1103	SCHOLASTIC INC.	10.0.1100.410.22.0000.03	LANGUAGE ARTS SUPPLIES - LINCOLN	$125.35
7400025782	11/04/2021	1103	SCHOLASTIC INC.	10.0.1100.410.22.0000.03	LANGUAGE ARTS SUPPLIES - LINCOLN	$62.13
7400025782	11/04/2021	1103	SCHOLASTIC INC.	10.0.1100.410.22.0000.03	LANGUAGE ARTS SUPPLIES - LINCOLN	$125.35
					Check Total:	$484.18
7400025783	11/04/2021	1103	SCHOOL DISTRICT #74	10.2.0111.000.00.0000.00	REIMB/ZOOM VIDEO COMM	$7,500.00
					Check Total:	$7,500.00
7400025784	11/04/2021	1103	SCHOOL SPECIALTY	10.0.1100.410.24.0000.03	AMACO Low Fire Moist Earthenware Clay, 50	$186.82
7400025784	11/04/2021	1103	SCHOOL SPECIALTY	10.0.1100.410.24.0000.03	Sax Low Fire Moist Earthenware Clay, 50	$82.99
					Check Total:	$269.81
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.17.0000.03	School Smart Flexible Plastic Ruler, 12 Inches, Clear	$11.52
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Expo Low Odor, Chisel Tip, Purple, Pack of 12	$16.55
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	BIC Intensity Advanced Dry erase Low Odor Marker,	$17.93

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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☐ Print Employee Vendor Names ☐ Exclude Voided Checks ☐ Exclude Manual Checks ☑ Include Non Check Batches

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	uni-ball Vision Stick Roller Ball Pen, 0.7mm Fine Tip,	$1.86
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	School Smart Flexible Plastic Ruler, 6 inches, Clear	$15.75
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Neenah Bright White Cardstock, 8-1/2 x 11	$16.07
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1125.400.09.0000.01	Storex Magnetic wall pocket	$28.16
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Integra Pink Pencil Cap Erasers for Standard Pencils,	$11.02
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Kolorfast Non-Bleeding Craft Tissue Paper, 20 x 30	$52.43
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	School Smart Weighted Modern Decor Tape	$12.00
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	Business Source Stapler, Full Strip, Plastic Body, 20 Sheet	$34.72
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.2130.400.00.0000.03	sharpie fine point	$9.38
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.410.25.0000.01	Crayons	$44.15
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.410.25.0000.01	folders	$12.41
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.19.0000.03	Honeywell TurboForce Air Circulator Desktop Fan,	$103.26
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.19.0000.03	Fiskars Softgrip Pointed Tip Scissors, 5 Inches,	$15.50
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.19.0000.03	School Smart Full Size Standard High Temperature	$49.62
7400025836	11/18/2021	1113	SCHOOL SPECIALTY	10.0.1100.400.16.0000.03	X-Acto XLR Electric Sharpener, Black	$20.69
					Check Total:	$473.02
NCB	11/10/2021	1104	SCRIPPS NATIONAL SPELLING BEE	10.0.1100.410.22.0000.03	ENROLLMENT FEES	$175.00
					Check Total:	$175.00

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025785	11/04/2021	1103	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.01	MAINTENANCE/TH/WIRE FOR THE KEYPAD SHORTED	$3,185.00
7400025785	11/04/2021	1103	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.04	MAINTENANCE/ADMIN BUILDING/THE FACP IS	$405.00
					Check Total:	$3,590.00
7400025837	11/18/2021	1113	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	MAINTENANCE/ORIGINAL KEYPAD WAS REMOVED	$697.00
7400025837	11/18/2021	1113	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	MAINTENANCE/ALARM SYSTEM WOULD NOT	$405.00
7400025837	11/18/2021	1113	SECURITY UNLIMITED, INC.	20.0.2540.320.00.0000.02	MAINTENANCE/THE KEYPADS AT RH FOR THE	$1,707.00
					Check Total:	$2,809.00
NCB	11/10/2021	1104	SIGNUPGENIUS, INC.	10.0.1100.470.05.0000.00	MEMBERSHIP	$539.89
					Check Total:	$539.89
7400025786	11/04/2021	1103	SMITHEREEN COMPANY	20.0.2540.320.00.0000.04	ADMIN BUILDING/TARGET PESTS	$45.00
7400025786	11/04/2021	1103	SMITHEREEN COMPANY	20.0.2540.320.00.0000.02	REGULARLY SCHEDULED PC SERVICE/RH	$71.00
7400025786	11/04/2021	1103	SMITHEREEN COMPANY	20.0.2540.320.00.0000.03	REGULARLY SCHEDULED PC SERVICE/LH	$78.00
7400025786	11/04/2021	1103	SMITHEREEN COMPANY	20.0.2540.320.00.0000.01	TAGET PESTS/TH	$61.00
					Check Total:	$255.00
NCB	11/10/2021	1104	STARBUCKS	10.0.2210.312.00.0000.00	DR-IATD EXP	$3.02
					Check Total:	$3.02
7400025794	11/12/2021	1106	STATE DISBURSEMENT UNIT	10.3.0499.900.00.0000.00	OTHER PAYROLL LIABILITIES	$395.00
					Check Total:	$395.00
7400025838	11/18/2021	1113	STATE INDUSTRIAL PRODUCTS	20.0.2540.416.00.0000.02	Lime Solvent	$856.00
					Check Total:	$856.00
7400025839	11/18/2021	1113	STUDIO GC	60.0.2530.319.00.0000.00	RH 1ST-2ND PLAYGROUND	$305.54
					Check Total:	$305.54

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025840	11/18/2021	1113	SUCCESS BY DESIGN, INC.	10.0.1100.435.00.0000.01	Todd Hall School Dated, year-long, page-per-day	$74.10
					Check Total:	$74.10
7400025787	11/04/2021	1103	SUNBELT STAFFING	10.0.2130.300.00.0000.01	SCHOOL RN-REGULAR	$1,920.00
					Check Total:	$1,920.00
7400025841	11/18/2021	1113	SUNBELT STAFFING	10.0.2130.300.00.0000.01	SCHOOL RN	$1,568.00
7400025841	11/18/2021	1113	SUNBELT STAFFING	10.0.2130.300.00.0000.01	SCHOOL RN/TH	$1,040.00
					Check Total:	$2,608.00
7400025788	11/04/2021	1103	SUNG MIN BLADES	10.0.2210.312.00.0000.01	MILEAGE REIMBURSEMENT	$49.28
					Check Total:	$49.28
7400025789	11/04/2021	1103	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	FOOD/BUTTER/CREAM CHEESE/JELLY	$669.50
					Check Total:	$669.50
7400025842	11/18/2021	1113	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	FOOD/BAGEL/CREAM CHEESE/TURKEY BRST	$520.19
7400025842	11/18/2021	1113	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	FOOD/CREAM CHEESE/BUTTER/TURKEY	$636.88
7400025842	11/18/2021	1113	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	FOOD/CREAM CHEESE/CHICKEN TENDER	$536.32
7400025842	11/18/2021	1113	SYSCO FOOD SERVICES-CHICAGO	10.0.2560.410.00.0000.00	FOOD/PITA BREAD/BAGEL/LETTUCE	$604.97
					Check Total:	$2,298.36
NCB	11/10/2021	1104	TARGET	10.0.1125.493.09.0000.01	PRE-K SNACKS/GRAHAM CKRS/FROOT LOOPS	$82.02
NCB	11/10/2021	1104	TEACHERS DISCOVERY	10.0.1100.439.00.0000.03	PENCILS	$15.00
NCB	11/10/2021	1104	TEACHERS DISCOVERY	10.0.1100.439.00.0000.03	WORLD LANGUAGE DIGITAL READERS	$200.72
NCB	11/02/2021	1098	TEACHERS RETIREMENT SYSTEM	10.0.2310.211.00.0000.00	ADJ TO EARNINGS	$4,785.90
NCB	11/02/2021	1099	TEACHERS RETIREMENT SYSTEM	10.0.1100.801.00.0000.00	INS	$20,545.85
					Check Total:	$25,629.49

Disbursement Detail Listing

Bank Name: COLE TAYLOR BANK - ACCOUNTS PAYABLE **Date Range:** 11/01/2021 - 11/30/2021 **Sort By:** Vendor

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Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025843	11/18/2021	1113	TEAM REIL INC.	20.3.0431.000.00.0000.00	Miracle_7149695 ** SPIRAL CLIMBER (3' OR 5' DECK)	$3,666.00
					Check Total:	$3,666.00
7400025844	11/18/2021	1113	TERRACYCLE REGULATED WASTE, LLC	20.0.2540.320.00.0000.02	LAMPS	$599.50
					Check Total:	$599.50
NCB	11/10/2021	1104	THE HOME DEPOT	10.0.1100.450.47.0000.03	FALL MUM/ORAGE/YELLOW/PURP	$79.76
					Check Total:	$79.76
7400025845	11/18/2021	1113	THE VILLAGE OF LINCOLNWOOD-1	20.0.2540.370.00.0000.00	WATER	$112.85
7400025845	11/18/2021	1113	THE VILLAGE OF LINCOLNWOOD-1	20.0.2540.370.00.0000.00	WATER	$717.05
7400025845	11/18/2021	1113	THE VILLAGE OF LINCOLNWOOD-1	20.0.2540.370.00.0000.00	WATER	$12.15
7400025845	11/18/2021	1113	THE VILLAGE OF LINCOLNWOOD-1	20.0.2540.370.00.0000.00	WATER	$1,381.67
7400025845	11/18/2021	1113	THE VILLAGE OF LINCOLNWOOD-1	20.0.2540.370.00.0000.00	WATER	$525.72
					Check Total:	$2,749.44
7400025846	11/18/2021	1113	THOMSON REUTERS - WEST	10.0.2310.300.00.0000.00	ONLINE/SOFTWARE SUBSTRIPTION CHARGES	$355.40
					Check Total:	$355.40
7400025847	11/18/2021	1113	TK ELEVATOR CORPORTATION	20.0.2540.320.00.0000.02	PLATINUM/FULL	$1,353.75
					Check Total:	$1,353.75
NCB	11/10/2021	1104	TOOLS FOR SCHOOLS, INC.	10.0.1100.316.05.0000.00	BOOK CREATOR/CW	$100.00
NCB	11/10/2021	1104	TOOLS FOR SCHOOLS, INC.	10.0.1100.316.05.0000.00	BOOK CREATOR/ED	$100.00
					Check Total:	$200.00
7400025848	11/18/2021	1113	ULINE	20.0.2540.416.00.0000.03	Clorox Bleach	$106.13
					Check Total:	$106.13
NCB	11/10/2021	1104	UNICORN MAGIC	10.0.1100.316.05.0000.00	AUTOMAGICAL FORMS GSUITE ADD-ON PRO	$100.00
					Check Total:	$100.00
7400025849	11/18/2021	1113	UNIQUE PRODUCTS & SERVICE CORP.	20.0.2540.700.00.0000.01	REPAIRED MACHINE LABOR	$235.00

Disbursement Detail Listing

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Check Number	Date	Voucher	Payee	Account	Description	Amount
					Check Total:	$235.00
NCB	11/12/2021	1111	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$812.50
NCB	11/12/2021	1111	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$1,682.50
NCB	11/12/2021	1111	VALIC	10.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$50.00
NCB	11/12/2021	1111	VALIC	20.3.0499.500.00.0000.00	ANNUITIES PAYABLE	$50.00
					Check Total:	$2,595.00
7400025790	11/04/2021	1103	VANGUARD ENERGY SERVICES	20.0.2540.465.00.0000.00	NATURAL GAS	$1,104.41
					Check Total:	$1,104.41
7400025791	11/04/2021	1103	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.01	Skid of White Paper	$1,560.00
					Check Total:	$1,560.00
7400025850	11/18/2021	1113	VERITIV OPERATING COMPANY-1	10.0.1100.404.00.0000.04	1/2 palett multi purpose paper white 20 lb	$844.00
					Check Total:	$844.00
7400025792	11/04/2021	1103	VERONICA SCHMIDT	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT	$1,702.50
7400025792	11/04/2021	1103	VERONICA SCHMIDT	10.0.1100.230.00.0000.00	TUITION REIMBURSEMENT	$675.00
					Check Total:	$2,377.50
7400025795	11/09/2021	1107	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$208.80
7400025795	11/09/2021	1107	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$22.06
7400025795	11/09/2021	1107	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$186.74
7400025795	11/09/2021	1107	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$22.06
7400025795	11/09/2021	1107	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$186.74
7400025795	11/09/2021	1107	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$22.06
7400025795	11/09/2021	1107	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$186.74
7400025795	11/09/2021	1107	VISION SERVICE PLAN	20.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$22.06
7400025795	11/09/2021	1107	VISION SERVICE PLAN	10.3.0499.604.00.0000.00	EMPLOYEE BENEFIT- VISION	$53.86
					Check Total:	$911.12
7400025851	11/18/2021	1113	WALTER F. TENER	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS GOLF/VARSITY/6TH	$90.00
7400025851	11/18/2021	1113	WALTER F. TENER	10.0.1100.338.42.0000.03	BASKETBALL OFFICIAL/LH VS EAST PRAIRIE	$90.00
					Check Total:	$180.00

Disbursement Detail Listing

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Fiscal Year: 2021-2022

☐ **Print Employee Vendor Names** ☐ **Exclude Voided Checks** ☐ **Exclude Manual Checks** ☑ **Include Non Check Batches**

Check Number	Date	Voucher	Payee	Account	Description	Amount
7400025852	11/18/2021	1113	WORDMASTERS	10.0.1650.400.00.0000.00	Word Masters, Grade 3, Blue Division, Catherine Sanders	$99.00
7400025852	11/18/2021	1113	WORDMASTERS	10.0.1650.400.00.0000.00	Word Masters, Grade 4, Blue Division, Catherine Sanders	$99.00
7400025852	11/18/2021	1113	WORDMASTERS	10.0.1650.400.00.0000.00	Word Masters, Grade 5, Blue Division, Catherine Sanders	$99.00

Check Total: $297.00

Bank Total: $1,544,477.83

Fund	Amount
10	$1,251,005.11
20	$132,024.74
40	$138,730.04
60	$22,717.94
Fund Totals:	$1,544,477.83

End of Report

Disbursements Grand Total: $1,544,477.83