



LINCOLNWOOD SCHOOL DISTRICT 74  
BOARD OF EDUCATION  
FINANCE COMMITTEE MEETING AGENDA  
THURSDAY, NOVEMBER 18, 2021 AT **6:30 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 Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,  
Cook County, Illinois, to be held in the Marvin Garlich Administration Building  
6950 N. East Prairie Road  
Lincolnwood, Illinois 60712,  
on Thursday, November 18, 2021.*

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

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

Peter D. Theodore (BOE), Chair  
Jason Oleniczak (BOE), Co-Chair  
John P. Vranas (BOE)  
Michael Bartholomew, Community Member  
Reuben George, Community Member  
Maja Kenjar, Community Member  
Steven Pawlow, Community Member

ADMINISTRATORS/STAFF

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

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

- a. Finance Committee Meeting Minutes - **OCTOBER 21, 2021**

3

Motion by member: \_\_\_\_\_ Seconded by: \_\_\_\_\_

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

- a. Fund Balance Report - **SEPTEMBER 2021**

6

5. OLD BUSINESS

- a. INFORMATION/DISCUSSION/ACTION: Final Finance Committee Review of the 2021 Property Tax Levy with Corresponding Resolutions & Public Notice

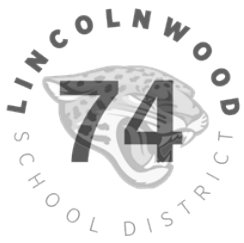
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6.	NEW BUSINESS	
a.	<u>INFORMATION/DISCUSSION/ACTION</u> : Explore Learning Gizmos Renewal	50
b.	<u>INFORMATION/DISCUSSION/ACTION</u> : Everyday Speech Subscription	103
c.	<u>INFORMATION/DISCUSSION/ACTION</u> : Infinite Connections Inc. Agreement Renewal	210
d.	<u>INFORMATION/DISCUSSION/ACTION</u> : XtraMath Premium Subscription for the 2021-2022 School Year	216
e.	<u>INFORMATION/DISCUSSION/ACTION</u> : ZOOM Video Communications Inc. Subscription for the 2021-2022 School Year	237
7.	<u>INFORMATION/DISCUSSION</u> : District Finance Update	
a.	<u>INFORMATION/DISCUSSION</u> : Final Audit Materials from Lauterbach & Amen, LLP to be presented at the December 2, 2021 Board of Education Meeting	250
8.	ADJOURNMENT	

Motion by member: \_\_\_\_\_ Seconded by: \_\_\_\_\_

***Dr. Kimberly A. Nasshan, Superintendent of Schools***

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



LINCOLNWOOD SCHOOL DISTRICT 74  
BOARD OF EDUCATION  
FINANCE COMMITTEE MEETING MINUTES  
THURSDAY, OCTOBER 21, 2021 AT **6:30 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 Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,  
Cook County, Illinois, was held in the Marvin Garlich Administration Building  
6950 N. East Prairie Road  
Lincolnwood, Illinois 60712,  
on Thursday, October 21, 2021.*

1. CALL TO ORDER/ROLL CALL

Chair Theodore called the Finance Committee meeting to order at 6:30 p.m.

FINANCE COMMITTEE MEMBERS

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

FINANCE COMMITTEE MEMBERS NOT PRESENT

Reuben George, Community Member  
Maja Kenjar, Community Member

ADMINISTRATORS/STAFF

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

OTHERS PRESENT

Don Shaw, Lauterbach & Amen, LLP

1. AUDIENCE TO VISITORS

None

2. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **SEPTEMBER 23, 2021**

A motion was made, seconded and passed to approve the minutes from the September 23, 2021 Finance Committee meeting.

### 3. FUND BALANCE REPORT

#### a. Fund Balance Report - **AUGUST 2021**

Courtney Whited, Business Manager/CSBO, provided the Fund Balance Report for August 2021. The transfer from Working Cash to Capital Projects in the amount of \$6 million from the recent bond sale is present in the report.

### 4. OLD BUSINESS

None

### 5. NEW BUSINESS

#### a. FY21 Audit Draft by Lauterbach & Amen, LLP

Don Shaw, Lauterbach & Amen, LLP, provided an overview of the audit process. He thanked the Business Office for a smooth audit process. Lauterbach & Amen rotates auditors to get fresh eyes and perspectives on the District's financial records. He explained the timeline for the audit process and highlighted documents in the full report that provide a summary of the audit.

In the Annual Financial Report, Don highlighted the Independent Audit Report providing a clean, unmodified opinion, which is the highest level of review. Revenues came in higher because of good tax collection percentages and expenses were below what was budgeted. Don explained that student activity funds are now included in the general fund rather than separately noted. He pointed out where in the report you would review the performance of an individual fund.

The Committee had a question about an amended budget, which was required in order to take into account the spring bond sale. Additionally, the Committee discussed the history of the audit in the District.

The Management Letter contained one recommendation related to GASB 87. This may have minimal impact on the District because GASB 87 relates to leases of which the District has few.

#### b. 2021 Estimated Levy

Courtney reviewed a summary of the Estimated Levy along with the timelines associated with approval and filing. The Administration clarified in which paper public notice appears.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to approve the Estimated 2021 Property Tax Levy in the amount of \$25,520,966.61 and approve publication of the corresponding Truth in Taxation Notice. This represents a 1.74% increase on last year's capped funds extension combined with a 0.78% increase on debt service for an overall 1.67% increase on the prior year's Levy.

#### c. Infinite Connections for Emergency Connectivity Fund (ECF) Program Assistance for iPad Reimbursement

Superintendent Nasshan explained that the history of the ECF grant as the new Director of Technology transitioned into his role. Jordan Stephen explained the origins and eligibility for the ECF grant, along with potential purchases that might qualify for the grant. 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 Administration explained the nature of the services offered by Infinite Connections. The Committee would like the Administration to discuss the first round of ECF funding with Infinite Connections.

6. ADJOURNMENT

A motion was made, seconded and passed to adjourn the Finance Committee meeting at 7:21 p.m.

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

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Peter D. Theodore, Chair

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Jason Oleniczak, Co-Chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2021-2022

Month: September  
 Year: 2021  
 Fund Type:

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$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

Lincolnwood School District 74

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
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DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+)	(\$467.03)
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Sub-total : DUE FROM OTHER GOVERNMENTS	(\$467.03)
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Total : ASSETS		\$26,698,178.34
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LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+)	\$70,247.88
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Sub-total : ACCOUNTS PAYABLE	\$70,247.88
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OTHER CURRENT LIABILITIES

Other Liabilities (+)	\$34,827.05
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Payroll Liabilities (+)	(\$692,162.81)
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Sub-total : OTHER CURRENT LIABILITIES	(\$657,335.76)
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Total : LIABILITIES		(\$587,087.88)
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FUND BALANCE

Unreserved Fund Balance

Fund Balance (+)	\$27,311,785.52
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Sub-total : Unreserved Fund Balance	\$27,311,785.52
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NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+)	(\$26,519.30)
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Sub-total : NET INCREASE (DECREASE)	(\$26,519.30)
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Total : FUND BALANCE		\$27,285,266.22
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Total LIABILITIES + FUND BALANCE		\$26,698,178.34
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End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>REVENUE</b>					
<b>LOCAL SOURCES</b>					
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%
<b>Sub-total : LOCAL SOURCES</b>	<b>\$4,285,568.26</b>	<b>\$4,621,421.59</b>	<b>\$26,492,283.00</b>	<b>\$21,870,861.41</b>	<b>17.4%</b>
<b>STATE SOURCES</b>					
State Grants & Aid Received (+)	\$105,997.57	\$320,585.93	\$1,522,880.00	\$1,202,294.07	21.1%
<b>Sub-total : STATE SOURCES</b>	<b>\$105,997.57</b>	<b>\$320,585.93</b>	<b>\$1,522,880.00</b>	<b>\$1,202,294.07</b>	<b>21.1%</b>
<b>FEDERAL SOURCES</b>					
Federal Grants & Aid Received (+)	\$184.14	\$187,111.08	\$1,538,458.00	\$1,351,346.92	12.2%
<b>Sub-total : FEDERAL SOURCES</b>	<b>\$184.14</b>	<b>\$187,111.08</b>	<b>\$1,538,458.00</b>	<b>\$1,351,346.92</b>	<b>12.2%</b>
<b>Total : REVENUE</b>	<b>\$4,391,749.97</b>	<b>\$5,129,118.60</b>	<b>\$29,553,621.00</b>	<b>\$24,424,502.40</b>	<b>17.4%</b>
<b>EXPENDITURES</b>					
<b>REGULAR K-12 PROGRAMS</b>					
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%
<b>Sub-total : REGULAR K-12 PROGRAMS</b>	<b>(\$767,596.00)</b>	<b>(\$1,132,577.30)</b>	<b>(\$10,668,980.00)</b>	<b>(\$9,536,402.70)</b>	<b>10.6%</b>
<b>PRE-K PROGRAMS</b>					
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%
<b>Sub-total : PRE-K PROGRAMS</b>	<b>(\$22,156.63)</b>	<b>(\$22,767.78)</b>	<b>(\$301,455.00)</b>	<b>(\$278,687.22)</b>	<b>7.6%</b>
<b>SPECIAL ED PROGRAMS K-12</b>					
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%

Operating Statement with Budget

Lincolnwood School District 74

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%
<b>REMEDIAL &amp; SUPPLEMENTAL K-12</b>					
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%
<b>INTERSCHOLASTIC PROGRAMS</b>					
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%
<b>SUMMER SCHOOL PROGRAMS</b>					
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%
<b>GIFTED PROGRAMS</b>					
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%
<b>BILINGUAL PROGRAMS</b>					
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%
<b>ATTENDANCE &amp; SOCIAL WORK</b>					
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%
<b>HEALTH SERVICES</b>					
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%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
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%
<b>PSYCHOLOGICAL SERVICES</b>					
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%
<b>SPEECH PATHOLOGY &amp; AUDIOLOGY</b>					
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%
<b>OTHER SUPPORT SERVICES - PUPILS</b>					
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%
<b>IMPROVEMENT OF INSTRUCTION</b>					
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%
<b>EDUCATIONAL MEDIA</b>					
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%
<b>ASSESSMENT &amp; TESTING</b>					
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%
<b>ADMIN SERVICES - BOARD OF ED</b>					
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%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
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%
<b>SUPERINTENDENT</b>					
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%
<b>ADMIN SERVICES - SPECIAL ED</b>					
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%
<b>WORKERS COMPENSATION INSURANCE</b>					
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%
<b>LOSS PREVENTION REDUCTION</b>					
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%
<b>PROPERTY INSURANCE</b>					
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%
<b>PRINCIPAL</b>					
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%
<b>OPERATION OF BUSINESS SERVICES</b>					
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%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>FISCAL SERVICES</b>					
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%
<b>FACILITY ACQUISITION &amp; CONSTRUCTION</b>					
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%
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>					
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%
<b>PUPIL TRANSPORTATION</b>					
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%
<b>FOOD SERVICES</b>					
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%
<b>INTERNAL SERVICES</b>					
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%
<b>INFORMATION SERVICES</b>					
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%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
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%

Operating Statement with Budget

Lincolnwood School District 74

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Treasurers Report FUND- All Funds For the Period 09/01/2021 through 09/30/2021

Fiscal Year: 2021-2022

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	<u>09/01/2021 - 09/30/2021</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
NET INCREASE (DECREASE)	\$2,497,777.64	(\$26,519.30)	(\$2,917,627.00)	(\$2,891,107.70)	0.9%

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End of Report

**Lincolnwood School District 74**

**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
<b>10 - EDUCATIONAL</b>					
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

# Lincolnwood School District 74

## 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)

**Lincolnwood School District 74**

**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
<b>2190 - OTHER SUPPORT SERVICES - PUPILS</b>					
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
<b>2210 - IMPROVEMENT OF INSTRUCTION</b>					
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
<b>2220 - EDUCATIONAL MEDIA</b>					
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
<b>2230 - ASSESSMENT &amp; TESTING</b>					
300 - PURCHASED SERVICES	\$14,525.00	\$0.00	\$14,525.00	\$0.00	\$0.00
<b>2310 - BOARD OF EDUCATION</b>					
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
<b>2320 - SUPERINTENDENT</b>					
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
<b>2330 - ADMINISTRATIVE SERVICES SPECIAL ED</b>					
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
<b>2410 - PRINCIPAL</b>					
100 - SALARIES	\$689,545.00	\$54,087.45	\$157,686.27	\$537,135.91	(\$5,277.18)

**Lincolnwood School District 74**

**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	\$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
<b>2510 - DIRECTION OF BUSINESS SUPPORT SERVICES</b>					
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
<b>2520 - FISCAL SERVICES</b>					
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
<b>2560 - FOOD SERVICES</b>					
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
<b>2570 - INTERNAL SERVICES</b>					
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
<b>2630 - INFORMATION SERVICES</b>					
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

**Lincolnwood School District 74**

**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     
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  Include PreEncumbrance

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
<b>10 - EDUCATIONAL Total:</b>	<b>\$22,737,974.00</b>	<b>\$1,505,399.93</b>	<b>\$2,529,401.85</b>	<b>\$14,839,791.68</b>	<b>\$5,368,780.47</b>

**Lincolnwood School District 74**

**General Ledger - OBJECT REPORT**

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

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

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Print accounts with zero balance     
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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

Lincolnwood School District 74

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
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

Lincolnwood School District 74

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
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  Include PreEncumbrance

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
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40 - TRANSPORTATION Total:	\$1,285,000.00	\$45,334.78	\$116,223.17	\$0.00	\$1,168,776.83
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# Lincolnwood School District 74

## 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     
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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

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
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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					

Lincolnwood School District 74

General Ledger - OBJECT REPORT

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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

**Lincolnwood School District 74**

**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

Lincolnwood School District 74

General Ledger - OBJECT REPORT

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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

Lincolnwood School District 74

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

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2021-2022 From Date:9/1/2021 To Date:9/30/2021

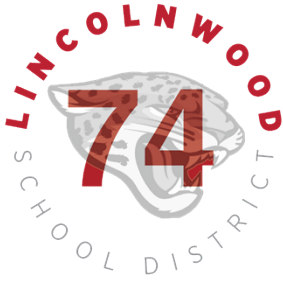
Account Mask: ??????????????????

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 Finance Committee Meeting

DATE: November 18, 2021

TOPIC: Final Finance Committee Review of the 2021 Property Tax Levy with Corresponding Resolutions & Public Notice

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
<b>Capped Funds</b>	\$23,383,318	\$23,789,277	1.74%
<b>Debt Service</b>	\$1,718,220	\$1,731,689.61	0.78%
<b>Total</b>	<b>\$25,101,233</b>	<b>\$25,520,966.61</b>	<b>1.67%</b>

**Recommendation:**

It is the Administrative recommendation that the Finance Committee concurs 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

Finance Committee Meeting  
November 18, 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 <b>get approval to publish the Notice</b>
November 15	Publish Notice of Proposed Property Tax Increase <b>(Not Required)</b>	Approve Notice with <i>Lincolnwood Review</i> 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 2020 Taxes (55% of 2019 Extension)			FY21 Ends	FY22 Starts	Summer Collection of 2020 Taxes (2020 Extension - Spring Collection)			X	File 2021 Levy-Impacts 2021 Tax Bill Paid in 2022
2022			Spring Collection of 2021 Taxes (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							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
<b>Total EAV</b>	<b>566,183,876</b>	<b>658,065,848</b>	<b>670,106,010</b>	<b>657,318,534</b>	<b>690,242,851</b>	<b>737,935,823</b>	<b>753,518,668</b>	<b>Estimated Total 2021 EAV</b>

Historical Data							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							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
<b>Total Tax Rate</b>	<b>3.740</b>	<b>3.244</b>	<b>3.256</b>	<b>3.421</b>	<b>3.382</b>	<b>3.402</b>	<b>3.3869</b>	<b>Estimated Total Tax Rate</b>

Tax Levy Extension							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
<i>Current vs. Prior Capped Fund</i>	<i>1.79%</i>	<i>0.84%</i>	<i>2.33%</i>	<i>2.31%</i>	<i>2.05%</i>	<i>8.14%</i>	<i>1.74%</i>	<i>Levy vs. Prior Capped Ext.</i>
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
<b>Total Tax Extension</b>	<b>21,180,939</b>	<b>21,347,656</b>	<b>21,818,652</b>	<b>22,486,867</b>	<b>23,344,013</b>	<b>25,104,577</b>	<b>25,520,967</b>	<b>Total Levy 2021</b>

## 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
<b>Total Capped</b>	<b>\$22,702,250</b>	<b>\$23,383,318</b>	<b>\$681,068</b>

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

<b>Pertinent Factors</b>	<b>Assumptions</b>	<b>Details</b>
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) <sup>(1)</sup>	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

2021 LEVY CALCULATION PAGE

Original Assumptions

Consumer Price Index	1.40%
Actual Total EAV for 2020	\$737,935,823

Legend

District Assumptions & Data Entry
Calculated Values
Review Needed

Limiting Rate:  $\frac{\text{Prior Year Extension} \times (1 + \text{Lesser of } 5\% \text{ or CPI})}{\text{Total EAV} - \text{New Property}}$

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
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Limiting Rate	3.1563
Estimated Capped Extension	\$23,783,279.26

Estimated Total EAV for 2021	\$753,518,668	<i>Includes New Property</i>
Estimated Total EAV % change for 2021	2.11%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension using Prior Year EAV	Weighted Extension Based on Prior Year Extension			Final Levy Amount
				Levy Amount \$	Levy Increase %		
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

Capped Extension	\$23,383,318.00
------------------	-----------------

\$23,783,279.26
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Truth in Taxation		
Capped Levy	\$23,789,277.00	1.74% NO

Levy Amount Above Estimated Extension	\$5,997.74
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SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy	\$0.00
<i>(Lake County Only, Included in Truth in Taxation Calculation)</i>	

SEDOL IMRF Levy	\$0.00
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Bond & Interest Extension	\$1,718,220.00
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Estimated Bond and Interest Levy	\$1,731,690.00
<i>(County Clerk Levies Bond &amp; Interest for the District, Verify Records with County Clerk)</i>	

Bond & Int. Levy	\$1,731,690.00	0.78%
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Total Extension	\$25,101,538.00
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Total Levy	\$25,520,967.00	1.67%
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## 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%
<b>Totals</b>	<b>23,383,318</b>	<b>100%</b>	<b>23,789,277</b>	<b>100%</b>

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
<b>TOTAL</b>	<b>27,311,786</b>	<b>24,471,128</b>	<b>5,082,493</b>	<b>-32,471,248</b>	<b>0</b>	<b>24,394,159</b>	<b>25,751,821</b>	<b>5,911,165</b>	<b>-33,798,061</b>	<b>22,259,084</b>

**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 2<sup>nd</sup> 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 <p align="center">Lincolnwood</p>	District Number <p align="center">74</p>	County <p align="center">Cook</p>
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**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
				<b>Total Levy</b>	<b>\$</b>	<b>23,789,277</b>

\* 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 assessed 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)

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )     SS

**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 2<sup>nd</sup> day of December 2021,

IN WITNESS WHEREOF, I hereunto affix my official signature this 2<sup>nd</sup> day of December, 2021.

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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 2<sup>nd</sup> 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**

**COUNTY OF COOK**            )       **SS**  
  )

**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 2<sup>nd</sup> day of December, 2021.

IN WITNESS WHEREOF, I hereunto affix my official signature this 2<sup>nd</sup> day of December, 2021.

\_\_\_\_\_  
Secretary  
Board of Education  
Lincolnwood School District No. 74  
Cook County, Illinois

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )     ss.

***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.

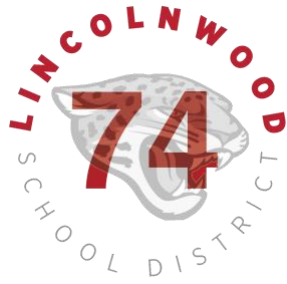
The proposed corporate and special purpose property taxes to be levied for 2021 are \$23,789,277. This represents an 1.74% increase over the previous year.

- 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.



## Executive Summary Finance Committee Meeting

DATE: November 18, 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:**

It is the Administrative recommendation that the Finance Committee concurs 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
<b>3 YEARS = 15% OFF</b>	\$5,010.75	<b>\$884.25</b>
<b>2 YEARS = 10% OFF</b>	\$3,537.00	<b>\$393.00</b>

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@explorellearning.com](mailto:daniel.silvers@explorellearning.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@explorellearning.com](mailto:sales@explorellearning.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

ExploreLearning, LLC

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

# Terms and Conditions of Use

Please read these terms and conditions carefully before activating your ExploreLearning Gizmos account.

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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.

The failure of either party to insist upon or enforce strict performance by the other party of any provision of this Agreement or to exercise any right under this Agreement will not be construed as a waiver or relinquishment to any extent of such party's right to assert or rely upon any such provision or right in that or any other instance, rather, the same will be and remain in full force and effect.

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](mailto: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.

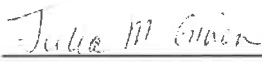
7. **Authority to Execute.** Each signatory hereto represents and warrants that he or she has the proper corporate authority to execute this Amendment and bind his or her entity to the terms and conditions hereof.

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: 

Its: Asst. Supr. 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 CSPA compliant.



## On This Page

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- Cookies
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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

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](mailto: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](mailto: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](mailto: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](mailto:COPPAPrivacy@ikeepSAFE.org).



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@explorellearning.com

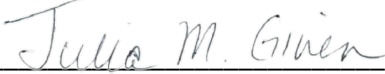
**IN WITNESS WHEREOF**, LEA and Provider execute this DPA as of the Effective Date.

**LEA:** Johnsburg CUSD #12

By:  Date: 5/7/2021

Printed Name: Michael Cooper Title/Position: Director of Technology

**Provider:** ExploreLearning, LLC

By:  Date: 05/06/2021

Printed Name: Julia M Given Title/Position: VP Finance

## **STANDARD CLAUSES**

Version 1.0

### **ARTICLE I: PURPOSE AND SCOPE**

- 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
- 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"**.
- 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**

- 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.
- 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.
- 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.	<input checked="" type="checkbox"/>
	Other application technology meta data-Please specify:	<input type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application	<input type="checkbox"/>
Assessment	Standardized test scores	<input type="checkbox"/>
	Observation data	<input checked="" type="checkbox"/>
	Other assessment data-Please specify:	<input type="checkbox"/>
Attendance	Student school (daily) attendance data	<input type="checkbox"/>
	Student class attendance data	<input type="checkbox"/>
Communications	Online communications captured (emails, blog entries)	<input type="checkbox"/>
Conduct	Conduct or behavioral data	<input type="checkbox"/>
Demographics	Date of Birth	<input type="checkbox"/>
	Place of Birth	<input type="checkbox"/>
	Gender	<input checked="" type="checkbox"/>
	Ethnicity or race	<input checked="" type="checkbox"/>
	Language information (native, or primary language spoken by student)	<input type="checkbox"/>
	Other demographic information-Please specify: Other demo fields are noted in Special Indicator section.	<input checked="" type="checkbox"/>
Enrollment	Student school enrollment	<input checked="" type="checkbox"/>
	Student grade level	<input checked="" type="checkbox"/>
	Homeroom	<input type="checkbox"/>
	Guidance counselor	<input type="checkbox"/>
	Specific curriculum programs	<input type="checkbox"/>
	Year of graduation	<input type="checkbox"/>
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Phone	<input type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input checked="" type="checkbox"/>
Schedule	Student scheduled courses	<input type="checkbox"/>
	Teacher names	<input type="checkbox"/>
Special Indicator	English language learner information	<input checked="" type="checkbox"/>
	Low income status	<input checked="" type="checkbox"/>
	Medical alerts/ health data	<input type="checkbox"/>
	Student disability information	<input type="checkbox"/>
	Specialized education services (IEP or 504)	<input checked="" type="checkbox"/>
	Living situations (homeless/foster care)	<input type="checkbox"/>
	Other indicator information-Please specify:	<input type="checkbox"/>
Student Contact Information	Address	<input type="checkbox"/>
	Email	<input checked="" type="checkbox"/>
	Phone	<input type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input checked="" type="checkbox"/>
	State ID number	<input type="checkbox"/>
	Provider/App assigned student ID number	<input type="checkbox"/>
	Student app username	<input checked="" type="checkbox"/>
	Student app passwords	<input checked="" type="checkbox"/>
Student Name	First and/or Last	<input checked="" type="checkbox"/>
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input checked="" type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input type="checkbox"/>
Student work	Student generated content; writing, pictures, etc.	<input checked="" type="checkbox"/>
	Other student work data -Please specify:	<input type="checkbox"/>
Transcript	Student course grades	<input type="checkbox"/>
	Student course data	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Student course grades/ performance scores	<input type="checkbox"/>
	Other transcript data - Please specify:	<input type="checkbox"/>
Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data – Please specify:	<input type="checkbox"/>
Other	Please list each additional data element used, stored, or collected by your application:	<input type="checkbox"/>
None	No Student Data collected at this time. Provider will immediately notify LEA if this designation is no longer applicable.	<input type="checkbox"/>

## 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 statutes; (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@explorellearning.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

	<b>MAINTAINING ORGANIZATION/GROUP</b>	<b>FRAMEWORK(S)</b>
<input type="checkbox"/>	National Institute of Standards and Technology	NIST Cybersecurity Framework Version 1.1
<input type="checkbox"/>	National Institute of Standards and Technology	NIST SP 800-53, Cybersecurity Framework for Improving Critical Infrastructure Cybersecurity (CSF), Special Publication 800-171
<input checked="" type="checkbox"/>	International Standards Organization	Information technology — Security techniques — Information security management systems (ISO 27000 series)
<input type="checkbox"/>	Secure Controls Framework Council, LLC	Security Controls Framework (SCF)
<input type="checkbox"/>	Center for Internet Security	CIS Critical Security Controls (CSC, CIS Top 20)
<input type="checkbox"/>	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**

<b>Category of Data</b>	<b>Elements</b>	<b>Check if used by your system</b>	<b>Category of Data</b>	<b>Elements</b>	<b>Check if used by your system</b>
Application Technology Meta Data	IP Addresses of users, Use of cookies etc.			Place of Birth	
	Other application technology meta data-Please specify:			Gender	
				Ethnicity or race	
				Language information (native, preferred or primary language spoken by student)	
				Other demographic information-Please specify:	
Application Use Statistics	Meta data on user interaction with application		Enrollment	Student school enrollment	
				Student grade level	
				Homeroom	
				Guidance counselor	
				Specific curriculum programs	
				Year of graduation	
				Other enrollment information-Please specify:	
Assessment	Standardized test scores		Parent/Guardian Contact Information	Address	
	Observation data			Email	
			Phone		
Attendance	Student school (daily) attendance data		Parent/Guardian ID	Parent ID number (created	
Communication s	Online communications that are captured (emails, blog entries)				
Conduct	Conduct or behavioral data				
Demographics	Date of Birth				

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	
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 -	

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**

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Assessment	Standardized test scores			Other demographic information-Please specify:	
	Observation data		Enrollment	Student school enrollment	
	Other assessment data-Please specify:			Student grade level	
Attendance	Student school (daily) attendance data			Homeroom	
	Student class attendance data			Guidance counselor	
Communication s	Online communications that are captured (emails, blog entries)			Specific curriculum programs	
				Year of graduation	
Conduct	Conduct or behavioral data			Other enrollment information-Please specify:	
			Parent/Guardian Contact Information	Address	
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Demographics	Date of Birth		Parent/Guardian ID	Parent ID number (created	

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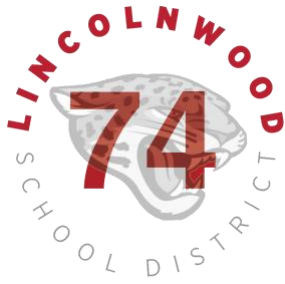
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## Executive Summary Finance Committee Meeting

DATE: November 18, 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:**

It is the Administrative recommendation that the Finance Committee concurs 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.

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 Ruttkey  
 jruttkey@sd74.org

Description	Units	Unit Price	Price with Discount	Amount (USD)
<b>Basic</b>	4	\$299.99	(\$281.99)	<b>\$1199.96</b>
			Sub Total	\$1199.96
			Bulk Discount	(\$72)
			<b>Total</b>	<b>\$1127.96</b>

**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](http://everydayspeech.com/po)

If you are required to mail or fax your quote, please also send an electronic version via [everydayspeech.com/po](http://everydayspeech.com/po)

# 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 NOT



# 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, including 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 that



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



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**



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](mailto: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**

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**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**



(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



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](mailto:info@everydayspeech.com).

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The Social-Emotional Learning platform with no-prep curricula for every student.

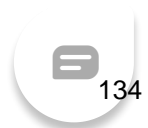


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# Our Materials

## Helpful links



# 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.**

**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



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 consists 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 information



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 described



**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](mailto: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](mailto: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](mailto: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

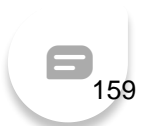
template or other identifier or identifying information, such as, fingerprints, faceprints, and voiceprints, iris or retina scans, keystroke, gait, or other physical patterns, and sleep, health, or exercise data.

**F. Internet or other similar network activity.** Browsing history, search history, YES information on a consumer's interaction with a website, application, or advertisement.

**G. Geolocation data.** Physical location or movements. NO

**H. Sensory data.** Audio, electronic, visual, YES thermal, olfactory, or similar information.

**I. Professional Current or past job history or** NO



or performance evaluations.  
employment-  
related  
information.

J. Non-public Education records directly NO  
education related to a student maintained  
information by an educational institution or  
(per the party acting on its behalf, such  
Family as grades, transcripts, class  
Educational lists, student schedules, student  
Rights and identification codes, student  
Privacy Act financial information, or  
(20 U.S.C. student disciplinary records.  
Section 1232g,  
34 C.F.R. Part  
99)).

K. Inferences Profile reflecting a person's NO  
drawn from preferences, characteristics,  
psychological trends,

**other personal predispositions, behavior, information. 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 the**



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](http://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



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 recipient



**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

**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**



**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.

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](mailto: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



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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**

**Clouinary – 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. These



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 cookies



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](http://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 sites.



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 Ads is an online advertising platform that we use to promote our events, online

Google Ad-Tech content and services on Google Search, YouTube, and other sites across the web.

Vendors Google Ads is also used by some advertisers to buy adverts that appear on our Sites.  
Opt-out

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](https://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.



© 2014 Everyday Speech. All rights reserved.

Our Materials

Helpful links



# **Standard Student Data Privacy Agreement**

## **IL-NDPA Standard Version 1.0**

DEERFIELD PUBLIC SCHOOLS #109

**and**

Everyday Speech 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:

[ DPS 109 ], located at [ Springfield, 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.

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

## **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**

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**

<b>Category of Data</b>	<b>Elements</b>	<b>Check if Used by Your System</b>
Application Technology Meta Data	IP Addresses of users, Use of cookies, etc.	<input checked="" type="checkbox"/>
	Other application technology meta data-Please specify:	<input type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application	<input checked="" type="checkbox"/>
Assessment	Standardized test scores	<input type="checkbox"/>
	Observation data	<input type="checkbox"/>
	Other assessment data-Please specify:	<input type="checkbox"/>
Attendance	Student school (daily) attendance data	<input type="checkbox"/>
	Student class attendance data	<input type="checkbox"/>
Communications	Online communications captured (emails, blog entries)	<input checked="" type="checkbox"/>
Conduct	Conduct or behavioral data	<input type="checkbox"/>
Demographics	Date of Birth	<input type="checkbox"/>
	Place of Birth	<input type="checkbox"/>
	Gender	<input type="checkbox"/>
	Ethnicity or race	<input type="checkbox"/>
	Language information (native, or primary language spoken by student)	<input type="checkbox"/>
	Other demographic information-Please specify:	<input type="checkbox"/>
Enrollment	Student school enrollment	<input type="checkbox"/>
	Student grade level	<input type="checkbox"/>
	Homeroom	<input type="checkbox"/>
	Guidance counselor	<input type="checkbox"/>
	Specific curriculum programs	<input type="checkbox"/>
	Year of graduation	<input type="checkbox"/>
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian Contact Information	Address	<input type="checkbox"/>
	Email	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System	
	Phone	<input type="checkbox"/>	<input type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input type="checkbox"/>	<input type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input type="checkbox"/>	<input type="checkbox"/>
Schedule	Student scheduled courses	<input type="checkbox"/>	<input type="checkbox"/>
	Teacher names	<input type="checkbox"/>	<input type="checkbox"/>
Special Indicator	English language learner information	<input type="checkbox"/>	<input type="checkbox"/>
	Low income status	<input type="checkbox"/>	<input type="checkbox"/>
	Medical alerts/ health data	<input type="checkbox"/>	<input type="checkbox"/>
	Student disability information	<input type="checkbox"/>	<input type="checkbox"/>
	Specialized education services (IEP or 504)	<input type="checkbox"/>	<input type="checkbox"/>
	Living situations (homeless/foster care)	<input type="checkbox"/>	<input type="checkbox"/>
	Other indicator information-Please specify:	<input type="checkbox"/>	<input type="checkbox"/>
Student Contact Information	Address	<input type="checkbox"/>	<input type="checkbox"/>
	Email	<input type="checkbox"/>	<input type="checkbox"/>
	Phone	<input type="checkbox"/>	<input type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input type="checkbox"/>	<input type="checkbox"/>
	State ID number	<input type="checkbox"/>	<input type="checkbox"/>
	Provider/App assigned student ID number	<input type="checkbox"/>	<input type="checkbox"/>
	Student app username	<input type="checkbox"/>	<input type="checkbox"/>
	Student app passwords	<input type="checkbox"/>	<input type="checkbox"/>
Student Name	First and/or Last	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input type="checkbox"/>	<input type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input type="checkbox"/>	<input type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input type="checkbox"/>	<input type="checkbox"/>
Student work	Student generated content; writing, pictures, etc.	<input type="checkbox"/>	<input type="checkbox"/>
	Other student work data -Please specify:	<input type="checkbox"/>	<input type="checkbox"/>
Transcript	Student course grades	<input type="checkbox"/>	<input type="checkbox"/>
	Student course data	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Category of Data	Elements	Check if Used by Your System
	Student course grades/ performance scores	<input type="checkbox"/>
	Other transcript data - Please specify:	<input type="checkbox"/>
Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data – Please specify:	<input type="checkbox"/>
Other	Please list each additional data element used, stored, or collected by your application:	<input type="checkbox"/>
None	No Student Data collected at this time. Provider will immediately notify LEA if this designation is no longer applicable.	<input type="checkbox"/>

## 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**

[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

**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 statutes; (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: \_\_\_\_\_

**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**

	<b>MAINTAINING ORGANIZATION/GROUP</b>	<b>FRAMEWORK(S)</b>
<input checked="" type="checkbox"/>	National Institute of Standards and Technology	NIST Cybersecurity Framework Version 1.1
<input type="checkbox"/>	National Institute of Standards and Technology	NIST SP 800-53, Cybersecurity Framework for Improving Critical Infrastructure Cybersecurity (CSF), Special Publication 800-171
<input checked="" type="checkbox"/>	International Standards Organization	Information technology — Security techniques — Information security management systems (ISO 27000 series)
<input type="checkbox"/>	Secure Controls Framework Council, LLC	Security Controls Framework (SCF)
<input type="checkbox"/>	Center for Internet Security	CIS Critical Security Controls (CSC, CIS Top 20)
<input type="checkbox"/>	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 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

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).

**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."

618-1/4715859.1

**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.

<b>TITLE</b>	Deerfield District 109 - SOPPA Amendments
<b>FILE NAME</b>	Deerfield ndpa.pdf
<b>DOCUMENT ID</b>	ab04f29994fa50e73626c6c6d5a91ea435b05c2a
<b>AUDIT TRAIL DATE FORMAT</b>	MM / DD / YYYY
<b>STATUS</b>	• Completed

Document history



SENT

**06 / 11 / 2021**  
15:36:14 UTC-4

Sent for signature to Cal Brunell (cal@everydayspeech.com)  
from info@everydayspeech.com  
IP: 174.92.52.178



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

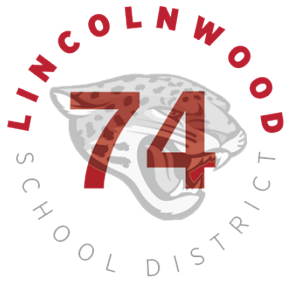
Signed by Cal Brunell (cal@everydayspeech.com)  
IP: 209.6.248.232



COMPLETED

**06 / 15 / 2021**  
13:43:09 UTC-4

The document has been completed.



## Executive Summary Finance Committee Meeting

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DATE: November 18, 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:**

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve the Infinite Connections, Inc. Agreement for Consulting Services in the amount of \$4400 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: \_\_\_\_\_

**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:

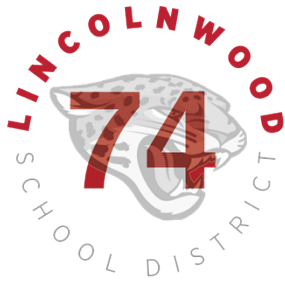
- (a) I certify that Client has provided schools operated by CLIENT are eligible for support because they are schools under the statutory definition of elementary and secondary schools found in the **No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801 (18) and (38)**, that do not operate as for-profit 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)	
<i>Signature:</i>	<i>Date:</i>
Name/Title:	



## Executive Summary Finance Committee Meeting

DATE: November 18, 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:**

It is the Administrative recommendation that the Finance Committee concurs 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 October 21, 2021 and 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](mailto: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](http://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](mailto: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.

<b>Provider Name</b>	<b>Data shared with Provider</b>	<b>Purpose</b>	<b>Relevant Policies</b>
AWS	User account data, including name, email address, and program usage.	Database hosting via remote servers	<a href="#">Privacy Policy</a>
Google	Anonymous ID created by cookie	Website analytics	<a href="#">Privacy Policy</a> <a href="#">Opt-out Browser Add-on</a>
MaxMind	IP address	Geolocation service	<a href="#">Privacy Policy</a>
Vimeo	Anonymous ID created by cookie, video player settings	Enable playback of embedded videos (remember volume, if video is paused, etc)	<a href="#">Privacy Policy</a>

## 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 <sup>1</sup> . 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 <sup>1</sup>
	Grade level	Determine initial activity level. When de-identified and aggregated, used to analyze program usage.	Upon account closure <sup>1</sup>
	Program settings: current program, UI options, preferred language, etc.	Activity customization. When de-identified and aggregated, used to analyze program usage.	Upon account closure <sup>1</sup>
	Activity data	Activity customization and creation of progress reports. When de-identified and aggregated, used to analyze program usage.	Upon account closure <sup>1</sup> . 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 <sup>2,3</sup>
	Email address	Send announcements, alerts, reports, and/or reminders via email	Processing ceases upon request. Data deletion upon account closure <sup>2,3</sup>
	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 <sup>2,3</sup>
	Account settings: account type, email preferences, time zone, etc.	Create progress reports and maintain data preferences	Upon account closure <sup>2,3</sup>

Parent or Teacher	Electronic identifiers: account change timestamps, version number, etc.	Technical support and account security	Upon account closure <sup>2, 3</sup>
	Single-sign-on provider and hashed ID	Account access using optional 3rd party credential	Upon request or account closure <sup>2, 3</sup>
	IP address	Determine time zone upon sign-up	Not stored
	Hashed IP address	Account security	After 1 year or upon account closure <sup>2, 3</sup>
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 <sup>3</sup> , 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](mailto: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.

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*These terms are effective May 25, 2018, and replace our [prior terms of service](#). If you have question or concerns, contact [erika@xtramath.org](mailto:erika@xtramath.org).*



## Executive Summary Finance Committee Meeting

DATE: November 18, 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:**

It is the Administrative recommendation that the Finance Committee concurs 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

Federal Employer ID Number: 61-1648780

Sold To Address: 6950 N EAST PRAIRIE RD,  
LINCOLNWOOD, Illinois 60712  
United States

Purchase Order Number:  
220116

Tax Exempt Certificate ID: E99978296

cedman@sd74.org

[Zoom W-9](#)

Bill To Address: 6950 N EAST PRAIRIE RD,  
LINCOLNWOOD, Illinois 60712  
United States

cedman@sd74.org

## Charge Details

CHARGE DESCRIPTION	SUBSCRIPTION PERIOD	SUBTOTAL	TAXES, FEES & OTHER CHARGES	TOTAL
<b>Charge Name: Education Annual</b>				
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](https://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](https://zoom.us/billing/contactus) to learn more.

# 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](http://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](mailto: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](http://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](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](mailto: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](http://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](https://zoom.us/download#client_4meeting))  
Browser Extension  
([https://zoom.us/download#chrome\\_ext](https://zoom.us/download#chrome_ext))  
Outlook Plug-in  
([https://zoom.us/download#outlook\\_plugin](https://zoom.us/download#outlook_plugin))  
iPhone/iPad App  
([https://zoom.us/download#client\\_iphone](https://zoom.us/download#client_iphone))  
Android App  
([https://zoom.us/download#mobile\\_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>)  
Feedback  
(<https://zoom.us/feed>)  
Contact Us  
(<https://zoom.us/contact>)  
Accessibility  
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English ▼

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(<https://twitter.com/zoom>)  
(<https://www.youtube.com/zc>)

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(<https://www.facebook.com/z>)

# 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?](#)

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[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](mailto: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](mailto: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](mailto: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](mailto:zoom@LionheartSquared.co.uk)

You can contact our Data Protection Officer by sending an email to [privacy@zoom.us](mailto: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

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LINCOLNWOOD SCHOOL DISTRICT 74,  
ILLINOIS  
ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021

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## **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.



**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**

## LINCOLNWOOD SCHOOL DISTRICT 74

### Management's Discussion and Analysis

As of and for the Year Ended June 30, 2021

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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.

# LINCOLNWOOD SCHOOL DISTRICT 74

## Management's Discussion and Analysis

As of and for the Year Ended June 30, 2021

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### 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 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 Retirement/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.

# LINCOLNWOOD SCHOOL DISTRICT 74

## Management's Discussion and Analysis

As of and for the Year Ended June 30, 2021

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### 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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Management's Discussion and Analysis**

**As of and for the Year Ended June 30, 2021**

**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	<u>37,917,561</u>	<u>35,941,944</u>
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	<u>39,185,602</u>	<u>33,273,626</u>
Change in Net Position	(1,268,041)	2,668,318
Net Position - Beginning	<u>26,427,502</u>	<u>23,738,669</u>
Net Position - Ending	<u><u>25,159,461</u></u>	<u><u>26,406,987</u></u>

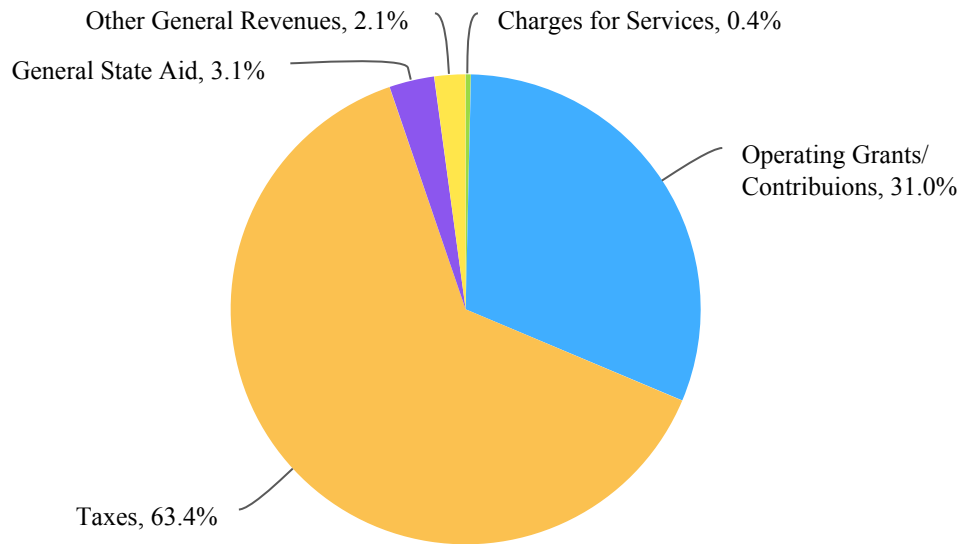
Management's Discussion and Analysis  
As of and for the Year Ended June 30, 2021

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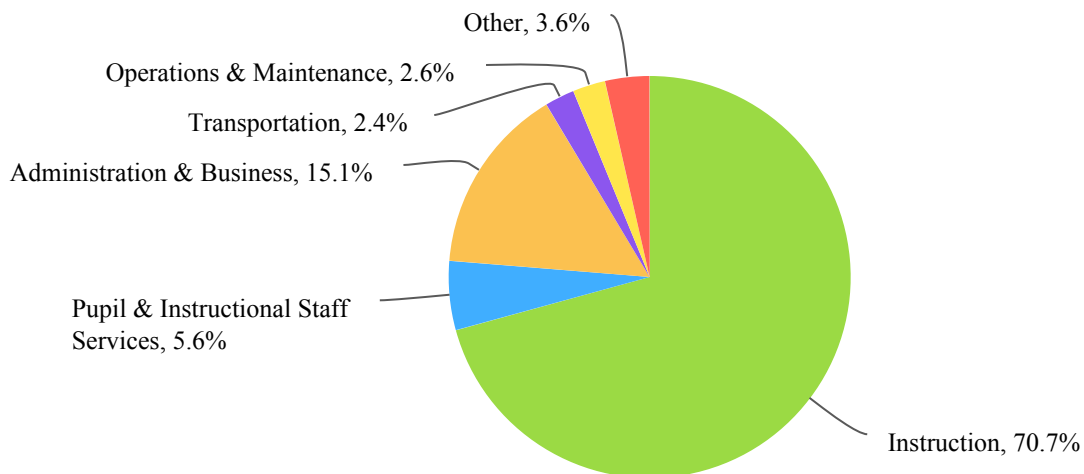
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GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



# LINCOLNWOOD SCHOOL DISTRICT 74

## Management's Discussion and Analysis

As of and for the Year Ended June 30, 2021

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### 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 Equipment and Vehicles	816,688	587,627
	1,640,220	1,805,063
Total	<u>40,287,799</u>	<u>40,430,936</u>

# LINCOLNWOOD SCHOOL DISTRICT 74

## Management's Discussion and Analysis

As of and for the Year Ended June 30, 2021

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### 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**

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**See Following Page**

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Statement of Net Position**

**June 30, 2021**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 27,047,737
Receivables - Net of Allowances	
Property Taxes	12,130,486
Intergovernmental	295,678
Prepays	425,056
Total Current Assets	<u>39,898,957</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	4,007,315
Depreciable	67,868,865
Accumulated Depreciation	(31,588,381)
Total Capital Assets	<u>40,287,799</u>
Other Assets	
Net Pension Asset - IMRF	214,716
Total Noncurrent Assets	<u>40,502,515</u>
Total Assets	<u>80,401,472</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
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	<u>1,193,997</u>
Total Assets and Deferred Outflows of Resources	<u>81,595,469</u>

	Governmental Activities
<b>LIABILITIES</b>	
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	<u>2,718,006</u>
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	<u>37,583,605</u>
Total Liabilities	<u>40,301,611</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
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	<u>16,134,397</u>
Total Liabilities and Deferred Inflows of Resources	<u>56,436,008</u>
<b>NET POSITION</b>	
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)	<u>(6,316,648)</u>
Total Net Position	<u>25,159,461</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Statement of Activities**

**For the Fiscal Year Ended June 30, 2021**

	Program Revenues		(Expenses)/
	Charges for Services	Operating Grants/ Contributions	Revenues Governmental Activities
Expenses			
<b>Governmental Activities</b>			
<b>Instruction</b>			
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 —
<b>Support Services</b>			
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)
<b>Total Governmental Activities</b>	<b>39,185,602</b>	<b>134,650</b>	<b>11,754,049 (27,296,903)</b>
<b>General Revenues</b>			
<b>Taxes</b>			
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
			<u>26,028,862</u>
Change in Net Position			(1,268,041)
Net Position - Beginning as Restated			<u>26,427,502</u>
Net Position - Ending			<u><u>25,159,461</u></u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Balance Sheet - Governmental Funds**

**June 30, 2021**

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**See Following Page**

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Balance Sheet - Governmental Funds  
June 30, 2021**

	Special Revenue		
	General	Operations and Maintenance	Transportation
<b>ASSETS</b>			
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
Prepays	417,877	7,179	—
Total Assets	<u>27,154,951</u>	<u>4,174,603</u>	<u>1,578,664</u>
<b>LIABILITIES</b>			
Accounts Payable	161,586	25,422	67,471
Salaries and Wages Payable	499,137	2,929	—
Total Liabilities	<u>660,723</u>	<u>28,351</u>	<u>67,471</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	9,420,243	1,095,243	272,153
Total Liabilities and Deferred Inflows of Resources	<u>10,080,966</u>	<u>1,123,594</u>	<u>339,624</u>
<b>FUND BALANCES</b>			
Nonspendable	417,877	7,179	—
Restricted	39,136	3,043,830	1,239,040
Unassigned	16,616,972	—	—
Total Fund Balances	<u>17,073,985</u>	<u>3,051,009</u>	<u>1,239,040</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>27,154,951</u>	<u>4,174,603</u>	<u>1,578,664</u>

Municipal Retirement/ Social Security	Debt Service	Capital Projects	Capital Fire Prevention Life Safety	Totals
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

LINCOLNWOOD SCHOOL DISTRICT 74

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2021

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<b>Total Governmental Fund Balances</b>	\$ 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)
<b>Net Position of Governmental Activities</b>	<u><u>25,159,461</u></u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

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

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**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
<b>Revenues</b>			
<b>Local Sources</b>			
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
<b>State Sources</b>	1,165,296	—	436,688
<b>Federal Sources</b>	890,243	14,502	—
On-Behalf Payments - State of Illinois	10,424,720	—	—
<b>Total Revenues</b>	<b>31,685,382</b>	<b>2,215,800</b>	<b>1,155,766</b>
<b>Expenditures</b>			
<b>Current</b>			
<b>Instruction</b>			
Regular Programs	9,713,995	—	—
Special Programs	1,283,247	—	—
Other Instructional Programs	1,992,751	—	—
<b>Support Services</b>			
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	—	—
<b>Debt Service</b>			
Principal Retirement	—	—	—
Interest and Other	—	—	—
On-Behalf Expenditures	10,424,720	—	—
<b>Total Expenditures</b>	<b>31,025,536</b>	<b>1,909,575</b>	<b>938,270</b>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	659,846	306,225	217,496
<b>Other Financing Sources (Uses)</b>			
Debt Issuance	6,307,477	—	—
Premium on Debt Issuance	872,049	—	—
Transfers In	35,000	—	—
Transfers Out	(1,044,787)	—	—
	6,169,739	—	—
<b>Net Change in Fund Balances</b>	<b>6,829,585</b>	<b>306,225</b>	<b>217,496</b>
Fund Balances - Beginning as Restated	10,244,400	2,744,784	1,021,544
Fund Balances - Ending	<b>17,073,985</b>	<b>3,051,009</b>	<b>1,239,040</b>

Municipal Retirement/ Social Security	Debt Service	Capital Projects		Totals
		Capital Projects	Fire Prevention and Life Safety	
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

**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**

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**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)

# LINCOLNWOOD SCHOOL DISTRICT 74

## Notes to the Financial Statements

June 30, 2021

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### 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) charges 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.

Notes to the Financial Statements

June 30, 2021

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**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 treated as a major fund.

Notes to the Financial Statements

June 30, 2021

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**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.

Notes to the Financial Statements

June 30, 2021

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**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.

**Prepays**

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.

Notes to the Financial Statements

June 30, 2021

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**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.

Notes to the Financial Statements

June 30, 2021

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**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.

Notes to the Financial Statements

June 30, 2021

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**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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

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**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 Compiled 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.

# LINCOLNWOOD SCHOOL DISTRICT 74

## Notes to the Financial Statements

June 30, 2021

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### 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.

**Notes to the Financial Statements**

**June 30, 2021**

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**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.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2021

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
<b>Nondepreciable Capital Assets</b>				
Land	\$ 2,337,500	—	—	2,337,500
Construction in Progress	223,570	1,632,815	186,570	1,669,815
	<u>2,561,070</u>	<u>1,632,815</u>	<u>186,570</u>	<u>4,007,315</u>
<b>Depreciable Capital Assets</b>				
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
	<u>66,925,116</u>	<u>951,883</u>	<u>8,134</u>	<u>67,868,865</u>
<b>Less Accumulated Depreciation</b>				
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
	<u>29,055,250</u>	<u>2,540,247</u>	<u>7,116</u>	<u>31,588,381</u>
Total Net Depreciable Capital Assets	<u>37,869,866</u>	<u>(1,588,364)</u>	<u>1,018</u>	<u>36,280,484</u>
Total Net Capital Assets	<u>40,430,936</u>	<u>44,451</u>	<u>187,588</u>	<u>40,287,799</u>

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	<u>668,083</u>
	<u>2,540,247</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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
	<u>14,925,000</u>	<u>6,365,000</u>	<u>1,085,000</u>	<u>20,205,000</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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	—
	<u>33,421,348</u>	<u>7,717,317</u>	<u>2,633,968</u>	<u>38,504,697</u>	<u>1,135,808</u>

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

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2021

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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	<u>20,205,000</u>	<u>6,576,973</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

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**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	<u>(1,540,807)</u>
Net Investment in Capital Assets	<u><u>22,331,864</u></u>

**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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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		Totals
	General	Operations and Maintenance	Transportation	Municipal Retirement/Social Security	Debt Service	Capital Projects	Fire Prevention and Life Safety	
Fund Balances								
Nonspendable								
Prepays	\$ 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 Service	—	—	—	—	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

Notes to the Financial Statements

June 30, 2021

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**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.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2021

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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	<u>18</u>
Total	<u><u>192</u></u>

**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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**RETIREE'S HEALTH PLAN - Continued**

**Change in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	<u>\$ 2,211,659</u>
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	<u>(144,173)</u>
Balance at June 30, 2021	<u><u>2,067,486</u></u>

**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

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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:

		Healthcare Cost Trend	
	1% Decrease (Varies)	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

Notes to the Financial Statements

June 30, 2021

**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	<u>136,472</u>
Total	<u><u>269,712</u></u>

**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.

Notes to the Financial Statements

June 30, 2021

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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.

Notes to the Financial Statements

June 30, 2021

**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

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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	<u>17,218,085</u>
Total	<u><u>29,927,692</u></u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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)

Notes to the Financial Statements

June 30, 2021

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**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.

Notes to the Financial Statements

June 30, 2021

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**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.

LINCOLNWOOD SCHOOL DISTRICT 74

Notes to the Financial Statements

June 30, 2021

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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	<u>96,450,211</u>
Total	<u><u>97,681,618</u></u>

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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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)

Notes to the Financial Statements

June 30, 2021

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**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:

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

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**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.

Notes to the Financial Statements

June 30, 2021

**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](http://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.

Notes to the Financial Statements

June 30, 2021

**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	<u>47</u>
Total	<u><u>346</u></u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

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**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.

Notes to the Financial Statements

June 30, 2021

**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:

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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)

**LINCOLNWOOD SCHOOL DISTRICT 74**

**Notes to the Financial Statements**

**June 30, 2021**

**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	<u>145,905</u>	<u>(1,258,821)</u>	<u>(1,112,916)</u>

\$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	<u>(1,258,821)</u>

## **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**

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**See Following Page**

LINCOLNWOOD SCHOOL DISTRICT 74

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2021

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	<u>6/30/2018</u>
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	<u>93,370</u>
Total OPEB Liability - Beginning	<u>4,821,735</u>
Total OPEB Liability - Ending	<u><u>4,915,105</u></u>
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**

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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.

**LINCOLNWOOD SCHOOL DISTRICT 74**

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

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**Notes to the Schedule of Employer Contributions**

<b>Valuation Date</b>	June 30, 2019
<b>Measurement Date</b>	June 30, 2020
<b>Sponsor's Fiscal Year End</b>	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**

	<u>6/30/18</u>
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	<u>16,291,855</u>
Total	<u><u>28,697,572</u></u>
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
<b>Total</b>	<b>64,448,515</b>	<b>67,991,123</b>
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**

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**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**

	<u>12/31/14</u>
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	<u>1,043,007</u>
Total Pension Liability - Beginning	<u>11,636,048</u>
 Total Pension Liability - Ending	 <u><u>12,679,055</u></u>
 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	<u>270,554</u>
Plan Net Position - Beginning	<u>11,193,577</u>
 Plan Net Position - Ending	 <u><u>11,464,131</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 1,214,924</u></u>
 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				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
<b>Revenues</b>					
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
<b>Expenditures</b>					
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
<b>Other Financing Sources/(Uses)</b>					
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

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**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
<b>Local Sources</b>					
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	<u>2,109,082</u>	<u>2,146,284</u>	<u>2,201,298</u>	<u>55,014</u>	<u>2,225,187</u>
<b>Federal Sources</b>					
Other Restricted Revenue from Federal Sources	15,000	14,502	14,502	—	—
Total Revenues	<u>2,124,082</u>	<u>2,160,786</u>	<u>2,215,800</u>	<u>55,014</u>	<u>2,225,187</u>
<b>Expenditures</b>					
<b>Support Services</b>					
<b>Business</b>					
<b>Operation and Maintenance of Plant Services</b>					
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	<u>2,173,501</u>	<u>2,204,961</u>	<u>1,909,575</u>	<u>295,386</u>	<u>1,810,051</u>
Net Change in Fund Balance	<u>(49,419)</u>	<u>(44,175)</u>	306,225	<u>350,400</u>	415,136
Fund Balance - Beginning			<u>2,744,784</u>		<u>2,329,648</u>
Fund Balance - Ending			<u>3,051,009</u>		<u>2,744,784</u>

**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				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
<b>Revenues</b>					
<b>Local Sources</b>					
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	—	—
<b>Total Local Sources</b>	<b>606,363</b>	<b>659,752</b>	<b>719,078</b>	<b>59,326</b>	<b>625,914</b>
<b>State Sources</b>					
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
<b>Total State Sources</b>	<b>340,000</b>	<b>413,603</b>	<b>436,688</b>	<b>23,085</b>	<b>342,877</b>
<b>Total Revenues</b>	<b>946,363</b>	<b>1,073,355</b>	<b>1,155,766</b>	<b>82,411</b>	<b>968,791</b>
<b>Expenditures</b>					
<b>Support Services</b>					
<b>Business</b>					
Pupil Transport Services					
Purchased Services	1,208,000	732,000	938,270	(206,270)	1,066,933
<b>Net Change in Fund Balance</b>	<b>(261,637)</b>	<b>341,355</b>	<b>217,496</b>	<b>(123,859)</b>	<b>(98,142)</b>
Fund Balance - Beginning			<u>1,021,544</u>		<u>1,119,686</u>
Fund Balance - Ending			<u>1,239,040</u>		<u>1,021,544</u>

**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				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
<b>Revenues</b>					
<b>Local Sources</b>					
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
<b>Total Revenues</b>	<b>604,534</b>	<b>614,347</b>	<b>636,909</b>	<b>22,562</b>	<b>522,053</b>
<b>Expenditures</b>					
<b>Instruction</b>					
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
<b>Total Instruction</b>	<b>232,253</b>	<b>214,640</b>	<b>209,464</b>	<b>5,176</b>	<b>198,284</b>
<b>Support Services</b>					
<b>Pupils</b>					
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
<b>Total Pupils</b>	<b>46,650</b>	<b>43,665</b>	<b>40,579</b>	<b>3,086</b>	<b>44,424</b>
<b>Instructional Staff</b>					
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
<b>Total Instructional Staff</b>	<b>19,435</b>	<b>20,000</b>	<b>19,772</b>	<b>228</b>	<b>17,705</b>

**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	<u>8,880</u>	<u>9,250</u>	<u>8,928</u>	<u>322</u>	<u>8,407</u>
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	<u>200,552</u>	<u>194,519</u>	<u>191,194</u>	<u>3,325</u>	<u>174,475</u>
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	<u>84,796</u>	<u>87,356</u>	<u>87,760</u>	<u>(404)</u>	<u>79,968</u>
Total Support Services	<u>404,963</u>	<u>409,440</u>	<u>401,561</u>	<u>7,879</u>	<u>369,376</u>
Total Expenditures	<u>637,216</u>	<u>624,080</u>	<u>611,025</u>	<u>13,055</u>	<u>567,660</u>
Net Change in Fund Balance	<u>(32,682)</u>	<u>(9,733)</u>	25,884	<u>35,617</u>	(45,607)
Fund Balance - Beginning			<u>217,815</u>		<u>263,422</u>
Fund Balance - Ending			<u>243,699</u>		<u>217,815</u>

## **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

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### GENERAL FUND

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

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### 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.

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### 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.

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## INDIVIDUAL FUND DESCRIPTIONS

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### **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.

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**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
<b>ASSETS</b>				
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
Prepays	233,603	184,274	—	417,877
Total Assets	<u>20,196,261</u>	<u>259,346</u>	<u>6,699,344</u>	<u>27,154,951</u>
<b>LIABILITIES</b>				
Accounts Payable	161,586	—	—	161,586
Salaries and Wages Payable	499,137	—	—	499,137
Total Liabilities	<u>660,723</u>	<u>—</u>	<u>—</u>	<u>660,723</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	9,362,473	57,388	382	9,420,243
Total Liabilities and Deferred Inflows of Resources	<u>10,023,196</u>	<u>57,388</u>	<u>382</u>	<u>10,080,966</u>
<b>FUND BALANCES</b>				
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	<u>10,173,065</u>	<u>201,958</u>	<u>6,698,962</u>	<u>17,073,985</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>20,196,261</u>	<u>259,346</u>	<u>6,699,344</u>	<u>27,154,951</u>

**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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>31,541,576</b>	<b>99,258</b>	<b>44,548</b>	<b>31,685,382</b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>30,866,516</b>	<b>159,020</b>	<b>—</b>	<b>31,025,536</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	675,060	(59,762)	44,548	659,846
<b>Other Financing Sources (Uses)</b>				
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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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)	—

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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			Variance with Final Budget	2020
	Original Budget	Final Budget	Actual		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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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
	<u>1,490,854</u>	<u>1,295,127</u>	<u>1,283,247</u>	<u>11,880</u>	<u>1,249,641</u>
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
	<u>593,656</u>	<u>622,775</u>	<u>608,799</u>	<u>13,976</u>	<u>561,373</u>
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
	<u>28,960</u>	<u>26,000</u>	<u>28,700</u>	<u>(2,700)</u>	<u>100,176</u>
Summer School Programs					
Salaries	—	3,000	—	3,000	30,425
Employee Benefits	—	—	—	—	731
Supplies and Materials	—	3,000	151	2,849	563
	<u>—</u>	<u>6,000</u>	<u>151</u>	<u>5,849</u>	<u>31,719</u>

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				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
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
	<u>461,302</u>	<u>293,564</u>	<u>262,792</u>	<u>30,772</u>	<u>443,279</u>
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
	<u>760,512</u>	<u>786,139</u>	<u>773,743</u>	<u>12,396</u>	<u>724,245</u>
Student Activity Fund					
Other Objects	—	—	642	(642)	—
	<u>—</u>	<u>—</u>	<u>642</u>	<u>(642)</u>	<u>—</u>
Total Instruction	<u>13,264,532</u>	<u>12,961,276</u>	<u>12,989,993</u>	<u>(28,717)</u>	<u>12,754,215</u>
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
	<u>379,860</u>	<u>422,862</u>	<u>419,799</u>	<u>3,063</u>	<u>295,513</u>
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
	<u>251,438</u>	<u>247,461</u>	<u>292,890</u>	<u>(45,429)</u>	<u>214,294</u>

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				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
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
	<u>207,191</u>	<u>208,921</u>	<u>208,645</u>	<u>276</u>	<u>187,539</u>
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
	<u>312,587</u>	<u>311,195</u>	<u>309,738</u>	<u>1,457</u>	<u>298,822</u>
Other Support Services - Pupils					
Salaries	59,000	65,500	65,108	392	58,430
Employee Benefits	285	545	363	182	281
	<u>59,285</u>	<u>66,045</u>	<u>65,471</u>	<u>574</u>	<u>58,711</u>
Total Pupils	<u>1,210,361</u>	<u>1,256,484</u>	<u>1,296,543</u>	<u>(40,059)</u>	<u>1,054,879</u>
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
	<u>485,686</u>	<u>477,600</u>	<u>419,598</u>	<u>58,002</u>	<u>429,982</u>
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
	<u>288,731</u>	<u>289,516</u>	<u>279,567</u>	<u>9,949</u>	<u>294,048</u>

**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	—
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	—
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
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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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

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**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	<u>(1,002,223)</u>	<u>(153,773)</u>	640,060	<u>793,833</u>	786,012
Fund Balance - Beginning as Restated			<u>9,533,005</u>		<u>8,726,478</u>
Fund Balance - Ending			<u>10,173,065</u>		<u>9,512,490</u>

**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
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	<u>153,019</u>	<u>79,670</u>	<u>99,258</u>	<u>19,588</u>	<u>43,615</u>
<b>Expenditures</b>					
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	<u>170,000</u>	<u>169,000</u>	<u>159,020</u>	<u>9,980</u>	<u>145,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,981)	(89,330)	(59,762)	29,568	(102,253)
<b>Other Financing Sources</b>					
Transfers In	—	—	35,000	35,000	75,000
Net Change in Fund Balance	<u>(16,981)</u>	<u>(89,330)</u>	<u>(24,762)</u>	<u>64,568</u>	<u>(27,253)</u>
Fund Balance - Beginning			<u>226,720</u>		<u>253,973</u>
Fund Balance - Ending			<u><u>201,958</u></u>		<u><u>226,720</u></u>

**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	<u>9,652</u>	<u>4,669</u>	<u>44,548</u>	<u>39,879</u>	<u>15,637</u>
Expenditures	—	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,652</u>	<u>4,669</u>	<u>44,548</u>	<u>39,879</u>	<u>15,637</u>
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)	—
	<u>—</u>	<u>—</u>	<u>6,169,739</u>	<u>6,169,739</u>	<u>—</u>
Net Change in Fund Balance	<u>9,652</u>	<u>4,669</u>	<u>6,214,287</u>	<u>6,209,618</u>	<u>15,637</u>
Fund Balance - Beginning			<u>484,675</u>		<u>469,038</u>
Fund Balance - Ending			<u>6,698,962</u>		<u>484,675</u>

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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	<u>1,825,952</u>	<u>1,779,787</u>	<u>1,665,095</u>	<u>(114,692)</u>	<u>1,491,290</u>
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	<u>1,621,900</u>	<u>1,637,650</u>	<u>1,812,150</u>	<u>(174,500)</u>	<u>1,283,200</u>
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	<u>204,052</u>	<u>142,137</u>	<u>(89,532)</u>	<u>(231,669)</u>	208,090
Fund Balance - Beginning			<u>830,248</u>		<u>622,158</u>
Fund Balance - Ending			<u><u>740,716</u></u>		<u><u>830,248</u></u>

**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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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)	—
	<u>773,971</u>	<u>814,271</u>	<u>678,439</u>	<u>135,832</u>	<u>552,038</u>
Operations and Maintenance of Plant Services					
Capital Outlay	11,000	1,020,787	1,009,787	11,000	—
	<u>784,971</u>	<u>1,835,058</u>	<u>1,688,226</u>	<u>146,832</u>	<u>552,038</u>
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	<u>(747,971)</u>	<u>(1,823,058)</u>	<u>(674,447)</u>	<u>1,148,611</u>	<u>(485,503)</u>
Fund Balance - Beginning			<u>1,409,512</u>		<u>1,895,015</u>
Fund Balance - Ending			<u><u>735,065</u></u>		<u><u>1,409,512</u></u>

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			Variance with Final Budget	2020 Actual
	Original Budget	Final Budget	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	<u>578,363</u>	<u>537,666</u>	<u>555,635</u>	<u>17,969</u>	<u>606,349</u>
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	<u>1,015,750</u>	<u>1,027,000</u>	<u>1,689,490</u>	<u>(662,490)</u>	<u>68,419</u>
Net Change in Fund Balance	<u>(437,387)</u>	<u>(489,334)</u>	(1,133,855)	<u>(644,521)</u>	537,930
Fund Balance - Beginning			<u>4,307,303</u>		<u>3,769,373</u>
Fund Balance - Ending			<u><u>3,173,448</u></u>		<u><u>4,307,303</u></u>

**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
<b>Tax Rates</b>					
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
<b>Total Tax Rates</b>	<b>3.2620</b>	<b>3.2558</b>	<b>3.4206</b>	<b>3.3817</b>	<b>3.4016</b>
<b>Tax Extensions</b>					
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
<b>Total Tax Extensions</b>	<b>21,347,581</b>	<b>21,817,478</b>	<b>22,484,645</b>	<b>23,342,502</b>	<b>25,101,538</b>

**LINCOLNWOOD SCHOOL DISTRICT 74**

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

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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
	<u>4,070,000</u>	<u>316,850</u>	<u>4,386,850</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

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

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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
	<u>4,205,000</u>	<u>1,186,750</u>	<u>5,391,750</u>

**LINCOLNWOOD SCHOOL DISTRICT 74**

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

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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**

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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

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021



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

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>			
School District/Joint Agreement Number: <b>05-016-0740-02</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Lauterbach &amp; Amen, LLP</b>			
County Name: <b>Cook</b>				Name of Audit Manager: <b>Matt Beran</b>			
Name of School District/Joint Agreement: <b>Lincolnwood School District 74</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>		Address: <b>668 N. River Road</b>			
Address: <b>6950 East Prairie Road</b>				City: <b>Naperville</b>	State: <b>IL</b>	Zip Code: <b>60563</b>	
City: <b>Lincolnwood</b>				Phone Number: <b>(630) 393-1483</b>	Fax Number: <b>(630) 393-2516</b>		
Email Address: <a href="mailto:Cwhited@SD74.org">Cwhited@SD74.org</a>				<a href="#">IL License Number (9 digit):</a> <b>065-037815</b>	Expiration Date: <b>9/30/2024</b>		
Zip Code: <b>60712</b>				Email Address: <a href="mailto:mberan@lauterbachamen.com">mberan@lauterbachamen.com</a>		ISBE Use Only	
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b> <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b> <a href="#">Single Audit and GATA Information</a>			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS			
District Superintendent/Administrator Name (Type or Print): <b>Dr. Kimberly Nasshan</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: <a href="mailto:Knasshan@SD74.org">Knasshan@SD74.org</a>		Email Address:		Email Address:			
Telephone: <b>(847) 675-8234</b>	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

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

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).

3C

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**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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 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.
- 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.*
- Submit Paper Copy of AFR with Signatures**
  - 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.*
  - 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.
  - 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](#)
- 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.
- 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.
- 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.

**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 Intergovernmental 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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	629		162,234	274,454		\$437,317
<b>Total</b>						\$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*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2020</b>			Equalized Assessed Valuation (EAV):					737,935,823				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.025780		+ 0.003072		+ 0.000763		= 0.029620		0.000001		
11													
12													
13	<b>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>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
17	24,531,391			23,288,999			1,242,392			21,140,624			
18	* 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.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22													
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
24	0		+ 0		+ 0		+ 0		+ 0				
25	Other		Total										
26	0		= 0										
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		50,917,572										
33	<input type="checkbox"/> b. 13.8% for unit districts.												
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)		Acct										
38	Outstanding:.....		511		20,205,000								
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/> Pending Litigation												
46	<input type="checkbox"/> Material Decrease in EAV												
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/> Adverse Arbitration Ruling												
49	<input type="checkbox"/> Passage of Referendum												
50	<input type="checkbox"/> Taxes Filed Under Protest												
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53													
54	Comments:												
55													
56													
57													
58													
59													
60													
61													
62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b>	Lincolnwood School District 74														
8	<b>District Code:</b>	05-016-0740-02														
9	<b>County Name:</b>	Cook														
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>	
12	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	<b>Weight</b>	0.35	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										24,531,391.00		<b>Value</b>	1.40	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										0.00				
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	<b>2. Expenditures to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										23,288,999.00	0.949	<b>Adjustment</b>	0	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										24,531,391.00		<b>Weight</b>	0.35	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										0.00				
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:															
22																
23	<b>3. Days Cash on Hand:</b>											<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>	
24	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	<b>Weight</b>	0.10	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										64,691.66		<b>Value</b>	0.40	
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>	
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	<b>Weight</b>	0.10	
29	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		<b>Value</b>	0.40	
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>	
32	Long-Term Debt Outstanding (P3, Cell H38)											20,205,000.00	60.31	<b>Weight</b>	0.10	
33	Total Long-Term Debt Allowed (P3, Cell H32)											50,917,571.79		<b>Value</b>	0.30	
34																
35															<b>Total Profile Score:</b>	<b>3.90 *</b>
36																
37															<b>Estimated 2022 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>
38																
39																
40																
41																
42																

\* 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.

**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	ASSETS (Enter Whole Dollars)	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
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		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	<b>Total Current Assets</b>		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	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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	<b>Total Current Liabilities</b>		10,023,196	1,123,594	830,496	339,624	260,396	3,320	382	57,388	1,003,599
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
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	<b>Total Liabilities and Fund Balance</b>		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	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	21,452								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		21,452								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	21,452								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		21,452								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		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	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		10,023,196	1,123,594	830,496	339,624	260,396	3,320	382	57,388	1,003,599
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
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	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		20,196,261	4,174,603	1,571,212	1,578,664	504,095	738,385	6,699,344	259,346	4,177,047

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
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	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
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	<b>Total Capital Assets</b>			40,287,799	20,205,000
24	<b>CURRENT LIABILITIES (400)</b>				
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	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			20,205,000
37	<b>Total Long-Term Liabilities</b>				20,205,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			40,287,799	
41	<b>Total Liabilities and Fund Balance</b>		0	40,287,799	20,205,000
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			40,287,799	20,205,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				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	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
3	<b>RECEIPTS/REVENUES</b>										
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	<b>Total Direct Receipts/Revenues</b>		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 <sup>2</sup>	3998	10,424,720								
10	<b>Total Receipts/Revenues</b>		31,539,997	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
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	<b>Total Direct Disbursements/Expenditures</b>		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 <sup>2</sup>	4180	10,424,720	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		30,865,874	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		674,123	306,225	(147,055)	217,496	25,884	(1,684,234)	44,548	(59,762)	(1,133,855)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
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 <sup>6</sup>	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	<b>Total Other Sources of Funds</b>		0	0	57,523	0	0	1,009,787	7,179,526	35,000	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	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	<b>Total Other Uses of Funds</b>		35,000	0	0	0	0	0	1,009,787	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(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	<b>Fund Balances without Student Activity Funds - July 1, 2020</b>		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	<b>Fund Balances without Student Activity Funds - June 30, 2021</b>		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	<b>Student Activity Fund Balance - July 1, 2020</b>		20,515								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	1,579								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	642								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		937								
91	<b>Student Activity Fund Balance - June 30, 2021</b>		21,452								
92											

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
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	0	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	<b>Total Direct Receipts/Revenues</b>		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 <sup>2</sup>	3998	10,424,720	0	0	0	0	0	0	0	0
100	<b>Total Receipts/Revenues</b>		31,541,576	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
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	<b>Total Direct Disbursements/Expenditures</b>		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 <sup>2</sup>	4180	10,424,720	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		30,866,516	1,909,575	1,812,150	938,270	611,025	1,688,226		159,020	1,689,490
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		675,060	306,225	(147,055)	217,496	25,884	(1,684,234)	44,548	(59,762)	(1,133,855)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	<b>Total Other Sources of Funds</b>		0	0	57,523	0	0	1,009,787	7,179,526	35,000	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	<b>Total Other Uses of Funds</b>		35,000	0	0	0	0	0	1,009,787	0	0
116	<b>Total Other Sources/Uses of Funds</b>		(35,000)	0	57,523	0	0	1,009,787	6,169,739	35,000	0
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2021</b>		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**

	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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		17,630,241	2,097,987	1,654,041	490,163	178,185		685	97,613	476,393
6	Leasing Purposes Levy <sup>8</sup>	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	<b>Total Ad Valorem Taxes Levied By District</b>		<b>17,949,419</b>	<b>2,097,987</b>	<b>1,654,041</b>	<b>490,163</b>	<b>494,464</b>	<b>0</b>	<b>685</b>	<b>97,613</b>	<b>476,393</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	432,917			211,250	138,241				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>432,917</b>	<b>0</b>	<b>0</b>	<b>211,250</b>	<b>138,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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	<b>Total Tuition</b>		<b>170,332</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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**

	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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	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	<b>Total Earnings on Investments</b>		122,312	24,533	11,054	11,451	4,204	3,992	43,863	1,645	29,242
68	<b>FOOD SERVICE</b>	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	<b>Total Food Service</b>		55,872								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	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	<b>Total District/School Activity Income (without Student Activity Funds)</b>		108,480	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		110,059								
85	<b>TEXTBOOK INCOME</b>	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	<b>Total Textbook Income</b>		117,150								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	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									377

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
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	<b>Total Other Revenue from Local Sources</b>		103,256	78,778	0	6,214	0	0	0	0	50,000
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	19,059,738	2,201,298	1,665,095	719,078	636,909	3,992	44,548	99,258	555,635
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	19,061,317								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
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	<b>Total Unrestricted Grants-In-Aid</b>		1,162,898	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
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	<b>Total Special Education</b>		629	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	<b>Total Career and Technical Education</b>		0	0			0				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
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	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				162,234					
155	Transportation - Special Education	3510				274,454					
156	Transportation - Other (Describe & Itemize)	3599									
157	<b>Total Transportation</b>		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	<b>Total Restricted Grants-In-Aid</b>		2,398	0	0	436,688	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	3000	1,165,296	0	0	436,688	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
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	<b>Total Food Service</b>		4,133				0				
201	<b>TITLE I</b>										
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	<b>Total Title I</b>		182,993	0		0	0				
207	<b>TITLE IV</b>										
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	<b>Total Title IV</b>		0	0		0	0				
212	<b>FEDERAL - SPECIAL EDUCATION</b>										
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	<b>Total Federal - Special Education</b>		431,681	0		0	0				
220	<b>CTE - PERKINS</b>										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	<b>Total CTE - Perkins</b>		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									380

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	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
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	<b>Total Stimulus Programs</b>		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	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		890,243	14,502	0	0	0	0		0	0
269	<b>Total Receipts/Revenues from Federal Sources</b>	4000	890,243	14,502	0	0	0	0	0	0	0
270	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		21,115,277	2,215,800	1,665,095	1,155,766	636,909	3,992	44,548	99,258	555,635
271	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
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	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>10,244,460</b>	<b>1,611,573</b>	<b>204,145</b>	<b>231,053</b>	<b>163,777</b>	<b>4,278</b>	<b>74,744</b>	<b>455,321</b>	<b>12,989,351</b>	<b>12,961,276</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>10,244,460</b>	<b>1,611,573</b>	<b>204,145</b>	<b>231,053</b>	<b>163,777</b>	<b>4,920</b>	<b>74,744</b>	<b>455,321</b>	<b>12,989,993</b>	<b>12,961,276</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
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	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,035,262</b>	<b>125,472</b>	<b>57,256</b>	<b>78,135</b>	<b>0</b>	<b>418</b>	<b>0</b>	<b>0</b>	<b>1,296,543</b>	<b>1,256,484</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
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	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>607,518</b>	<b>67,721</b>	<b>29,422</b>	<b>7,301</b>	<b>0</b>	<b>1,728</b>	<b>0</b>	<b>0</b>	<b>713,690</b>	<b>781,641</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
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	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>401,101</b>	<b>128,161</b>	<b>204,196</b>	<b>349</b>	<b>0</b>	<b>17,101</b>	<b>0</b>	<b>0</b>	<b>750,908</b>	<b>798,992</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
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	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>714,664</b>	<b>187,497</b>	<b>2,055</b>	<b>1,646</b>	<b>0</b>	<b>537</b>	<b>0</b>	<b>0</b>	<b>906,399</b>	<b>906,188</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services - Business</b>	<b>2500</b>	<b>635,103</b>	<b>130,511</b>	<b>131,400</b>	<b>77,453</b>	<b>0</b>	<b>20,873</b>	<b>0</b>	<b>0</b>	<b>995,340</b>	<b>1,200,216</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>537,226</b>	<b>85,759</b>	<b>28,102</b>	<b>(250)</b>	<b>0</b>	<b>1,772</b>	<b>0</b>	<b>0</b>	<b>652,609</b>	<b>646,448</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>3,930,874</b>	<b>725,121</b>	<b>452,431</b>	<b>164,634</b>	<b>0</b>	<b>42,429</b>	<b>0</b>	<b>0</b>	<b>5,315,489</b>	<b>5,589,969</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	2,000
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>28,856</b>			<b>2,107,458</b>			<b>2,136,314</b>	<b>2,073,825</b>
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	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>28,856</b>			<b>2,107,458</b>			<b>2,136,314</b>	<b>2,073,825</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
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	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		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	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		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	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										674,123	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										675,060	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services - Business</b>	<b>2500</b>	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	<b>Total Support Services</b>	<b>2000</b>	472,023	74,382	888,720	424,821	13,996	1,710	33,923	0	1,909,575	2,204,961
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
155	<b>Total Direct Disbursements/Expenditures</b>		472,023	74,382	888,720	424,821	13,996	1,710	33,923	0	1,909,575	2,204,961
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										306,225	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
157	<b>30 - DEBT SERVICES (DS)</b>											
158	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>											
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	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0	0
165	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						534,400			534,400	534,400
174	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b> (Lease/Purchase Principal Retired) <sup>11</sup>	<b>5300</b>						1,085,000			1,085,000	1,085,000
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						192,750			192,750	18,250
176	<b>Total Debt Services</b>	<b>5000</b>			0			1,812,150			1,812,150	1,637,650
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
178	<b>Total Disbursements/ Expenditures</b>				0			1,812,150			1,812,150	1,637,650
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(147,055)	
180	<b>40 - TRANSPORTATION FUND (TR)</b>											
181	<b>SUPPORT SERVICES (TR)</b>											
182	<b>SUPPORT SERVICES - PUPILS</b>											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
184	<b>SUPPORT SERVICES - BUSINESS</b>											
185	Pupil Transportation Services	2550			938,270						938,270	732,000
186	Other Support Services (Describe & Itemize)	2900									0	
187	<b>Total Support Services</b>	<b>2000</b>	0	0	938,270	0	0	0	0	0	938,270	732,000
188	<b>COMMUNITY SERVICES (TR)</b>											
189	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									0	
190	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
191	Payments for Regular Programs	4110									0	
192	Payments for Special Education Programs	4120									0	
193	Payments for Adult/Continuing Education Programs	4130									0	
194	Payments for CTE Programs	4140									0	
195	Payments for Community College Programs	4170									0	
196	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
197	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
198	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	
199	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
200	<b>DEBT SERVICES (TR)</b>											
201	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
202	Tax Anticipation Warrants	5110									0	
203	Tax Anticipation Notes	5120									0	
204	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
205	State Aid Anticipation Certificates	5140									0	
206											0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										
214	<b>Total Disbursements/ Expenditures</b>		0	0	938,270	0	0	0	0	0	938,270	732,000
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										217,496	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
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	<b>Total Instruction</b>	<b>1000</b>		<b>209,464</b>							<b>209,464</b>	<b>214,640</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
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	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>40,579</b>							<b>40,579</b>	<b>43,665</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
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	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>19,772</b>							<b>19,772</b>	<b>20,000</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
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	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>8,928</b>							<b>8,928</b>	<b>9,250</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		53,328							53,328	54,650
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		53,328							53,328	54,650
259	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services - Business</b>	<b>2500</b>		191,194							191,194	194,519
268	<b>SUPPORT SERVICES - CENTRAL</b>											
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	<b>Total Support Services - Central</b>	<b>2600</b>		87,760							87,760	87,356
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		401,561							401,561	409,440
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			611,025				0			611,025	624,080
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										25,884	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services</b>	<b>2000</b>	0	0	88,354	0	1,597,473	0	2,399	0	1,688,226	1,835,058
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		0	0	88,354	0	1,597,473	0	2,399	0	1,688,226	1,835,058

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
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	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	159,020	0	0	0	0	0	159,020	169,000
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
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	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
378	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
385	<b>Other Support Services <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>									0	
386	<b>Total Support Services</b>	<b>2000</b>	0	0	159,020	0	0	0	0	0	159,020	169,000
387	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
388	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
389	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
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 <i>(Describe &amp; Itemize)</i>	4190									0	
396	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			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 <i>(Describe &amp; Itemize)</i>	4290									0	
404	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						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 <i>(Describe &amp; Itemize)</i>	4390									0	
412	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
413	Payments to Other Dist & Govt Units (Out of State)	4400									0	
414	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
415	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
416	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
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	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
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 <sup>15</sup> (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)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-20 thru 6-30-21 (from 2019 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2020 Levy)</b>	<b>Taxes Received (from 2019 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2020 Levy)</b>	<b>Estimated Taxes Due (from the 2020 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	17,630,241	9,642,954	7,987,287	19,024,100
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	<b>Totals</b>	<b>23,260,765</b>	<b>12,723,492</b>	<b>10,537,273</b>	<b>25,101,538</b>	<b>12,378,046</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding July 1, 2020</b>	<b>Beginning</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>		<b>Outstanding Ending June 30, 2021</b>		
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>							0		
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund							0		
7	Operations & Maintenance Fund							0		
8	Debt Services - Construction							0		
9	Debt Services - Working Cash							0		
10	Debt Services - Refunding Bonds							0		
11	Transportation Fund							0		
12	Municipal Retirement/Social Security Fund							0		
13	Fire Prevention & Safety Fund							0		
14	Other - (Describe & Itemize)							0		
15	<b>Total TAWs</b>			0	0	0		0		
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund							0		
18	Operations & Maintenance Fund							0		
19	Fire Prevention & Safety Fund							0		
20	Other - (Describe & Itemize)							0		
21	<b>Total TANs</b>			0	0	0		0		
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>							0		
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>							0		
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>							0		
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2020</b>	<b>Issued July 1, 2020 thru June 30, 2021</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2020 thru June 30, 2021</b>	<b>Outstanding Ending June 30, 2021</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	General Obligation Limited Tax Bonds 2015	12/29/15	8,505,000	1	4,810,000			740,000	4,070,000	4,070,000
32	General Obligation Limited Tax Bonds 2016	04/07/16	4,235,000	1	4,205,000				4,205,000	4,205,000
33	General Obligation Limited Tax Bonds 2018A	07/03/18	5,910,000	1	5,910,000			345,000	5,565,000	5,565,000
34	General Obligation Limited Tax Bonds 2021	04/29/21	6,365,000	1		6,365,000			6,365,000	6,365,000
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			25,015,000		14,925,000	6,365,000	0	1,085,000	20,205,000	20,205,000
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2020</b>										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	97,613	319,178			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,645				
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						99,258	319,178	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	159,020				
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						159,020	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2021</b>										
25	<b>Reserved Cash Balance</b>					714					
26	<b>Unreserved Cash Balance</b>					730	(59,762)	319,178	0	0	0

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	159,020				
32						Total Reserve Remaining:	(59,762)				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						159,020				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 40 tab						0				
46	<b>Total</b>						0				
47	<b>C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>						<b>OK</b>				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2021</b>											
2	<b>Please read schedule instructions before completing.</b>											
3	<div style="float: right; border: 1px solid black; padding: 5px; background-color: #e1eef6;"> <b>SCHEDULE INSTRUCTIONS - FOLLOW LINK BELOW:</b>  <a href="https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf">https://www.isbe.net/Documents/CARES-CRRSA-ARP-Schedule-Instructions.pdf</a> </div>											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY21?	<b>X</b>	<b>Yes</b>									
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>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.</b>											
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>											
8	<b>Revenue Section A</b>		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 <b>for expenditures reported in the prior year FY20 AFR.</b>									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	173,914	14,502								188,416
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998										0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
15	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
16	<b>Total Revenue Section A</b>		173,914	14,502		0	0	0			0	188,416
17	<b>Revenue Section B</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.									
18			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
19	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
20												
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
22	CARES Act -Nutrition Funding (insert FY21 recognized revenue from link below)	link in cell A22										0
23	<a href="https://www.isbe.net/layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx">https://www.isbe.net/layouts/Download.aspx?SourceUrl=/Documents/CARES-Disbursements-FY21.xlsx</a>											
24	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2)	4998	38,229									38,229
25	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
26	Other CARES, CRRSA, ARP Federal Stimulus Fund Revenues in Revenue Acct 4998 - not accounted for above (Describe on Itemization tab)	4998										0
27	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
28	<b>Total Revenue Section B</b>		38,229	0		0	0	0			0	38,229
29	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>											
30	Total Other Federal Revenue (Section A plus Section B)	4998	212,143	14,502		0	0	0			0	226,645

**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

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

Review of the July 1, 2020 through June 30, 2021 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
43	INSTRUCTION Total Expenditures			0	27,130	73,340				100,470	
44	SUPPORT SERVICES Total Expenditures	16,534		21,202	36,743					74,479	
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)									0	
48	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)				13,467					13,467	
49	FOOD SERVICES (Total)									0	
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)									0	
53	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0	
54	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0		0	
Expenditure Section B:		DISBURSEMENTS									
CARES ACT -Nutrition Funding EXPENDITURES		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
61	INSTRUCTION Total Expenditures									0	
62	SUPPORT SERVICES Total Expenditures									0	
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)									0	
66	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0	
67	FOOD SERVICES (Total)									0	
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)									0	
71	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
73	<b>Expenditure Section C:</b>											
74	<b>ESSER II EXPENDITURES</b>		-----DISBURSEMENTS-----									
75			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
76	<b>FUNCTION</b>											
77	1. List the total expenditures for the Functions 1000 and 2000 below											
78												
79	INSTRUCTION Total Expenditures	1000										0
80	SUPPORT SERVICES Total Expenditures	2000				38,229						38,229
81												
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
86												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
91	<b>Expenditure Section D:</b>											
92	<b>GEER I EXPENDITURES</b>		-----DISBURSEMENTS-----									
93			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
94	<b>FUNCTION</b>											
95	1. List the total expenditures for the Functions 1000 and 2000 below											
96												
97	INSTRUCTION Total Expenditures	1000										0
98	SUPPORT SERVICES Total Expenditures	2000										0
99												
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
104												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology				0	0	0		0		0
109	<b>Expenditure Section E:</b>											
110	<b>Other CARES, CRRSA, ARP Federal Stimulus</b>		-----DISBURSEMENTS-----									
111			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
112	<b>Fund EXPENDITURES</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
113	<b>FUNCTION</b>											
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
117												
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
122												
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
127												
128	<b>Expenditure Section F:</b>											
129	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
130												
131				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
132	<b>FUNCTION</b>											
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	<b>TOTAL EXPENDITURES</b>											<b>213,178</b>
136												
137	<b>Expenditure Section G:</b>											
138	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
139												
140				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
141	<b>FUNCTION</b>											
142	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2020</b>	<b>Add: Additions July 1, 2020 thru June 30, 2021</b>	<b>Less: Deletions July 1, 2020 thru June 30, 2021</b>	<b>Cost Ending June 30, 2021</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2020</b>	<b>Add: Depreciation Allowable July 1, 2020 thru June 30, 2021</b>	<b>Less: Depreciation Deletions July 1, 2020 thru June 30, 2021</b>	<b>Accumulated Depreciation Ending June 30, 2021</b>	<b>Ending Balance Undepreciated June 30, 2021</b>	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	2,337,500			2,337,500							2,337,500
6	Depreciable Land	222				0						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	<b>Total Capital Assets</b>	<b>200</b>	<b>69,486,186</b>	<b>2,584,698</b>	<b>194,704</b>	<b>71,876,180</b>			<b>29,055,250</b>	<b>2,540,247</b>	<b>7,116</b>	<b>31,588,381</b>	<b>40,287,799</b>
17	Non-Capitalized Equipment	700				111,066		10		11,107			
18	Allowable Depreciation									2,551,354			

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>							
7	<b>EXPENDITURES:</b>							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 20,441,154		
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,909,575		
10	DS	Expenditures 16-24, L178		Total Expenditures		1,812,150		
11	TR	Expenditures 16-24, L214		Total Expenditures		938,270		
12	MR/SS	Expenditures 16-24, L299		Total Expenditures		611,025		
13	TORT	Expenditures 16-24, L429		Total Expenditures		159,020		
14				<b>Total Expenditures</b>		<b>\$ 25,871,194</b>		
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		317,924		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		151		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,136,314		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		163,777		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		74,744		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		13,996		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		33,923		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,085,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		11,072		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L284, Col K	3000	Community Services		0		
73	MR/SS	Expenditures 16-24, L289, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L325, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L327, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L329, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L330, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L333, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L338, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L339, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L340, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L341, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L342, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L343, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L344, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L345, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L346, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L347, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L348, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L349, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L350, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
5								
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				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	\$			<b>3,836,901</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>				<b>22,034,293</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>				<b>1,155.00</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$			<b>19,077.31</b>
100								

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2020 - 2021)</b>							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
5								
101	<b>PER CAPITA TUITION CHARGE</b>							
102	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		55,872		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		108,480		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		62,648		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		78,778		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		629		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		0		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		436,688		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	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		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		1,769		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	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		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		4,133		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		182,993		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		299,345		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		132,336		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C226 thru J253)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0		
179	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		
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		26,726		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		3,799		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		11,439		
189	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		
190	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		
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 revenue received in FY21 for FY20 Expenses		(188,416)		
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		417,586		
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		42,144		
195				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>1,920,923</b>		
196				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>20,113,370</b>		
197				<b>Total Depreciation Allowance (from page 32, Line 18, Col I)</b>		<b>2,551,354</b>		
198				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>22,664,724</b>		
199				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021</b>		<b>1,155.00</b>		
200				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>19,623.14</b>		
201								
202	<b>*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.</b>							
203	<b>** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.</b>							
204	<b>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.</b>							
205	<b>Evidence Based Funding Link: <a href="#">FY 2021 Student Population Funding Allocation - Summary</a></b>							





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
<b>Total</b>			1,998,026		1,723,026

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i>							
11	Value of Commodities Received for Fiscal Year 2021 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			12,960,294		12,960,294	
20	<b>Support Services:</b>							
21	Pupil	2100			1,337,122		1,337,122	
22	Instructional Staff	2200			733,462		733,462	
23	General Admin.	2300			918,856		918,856	
24	School Admin	2400			959,727		959,727	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	210,308		0	210,308	0	
27	Fiscal Services	2520	429,242		0	429,242	0	
28	Oper. & Maint. Plant Services	2540			1,960,543	1,960,543	0	
29	Pupil Transportation	2550			938,270		938,270	
30	Food Services	2560			419,786		419,786	
31	Internal Services	2570	28,311		0	28,311	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			133,886		133,886	
36	Staff Services	2640	0		0	0	0	
37	Data Processing Services	2660	606,483		0	606,483	0	
38	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			0		0	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 36)</b>				(1,723,026)		(1,723,026)	
41	<b>Total</b>			1,274,344	18,638,920	3,234,887	16,678,377	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,274,344	Total Indirect Costs:	3,234,887	
44				Total Direct Costs:	18,638,920	Total Direct Costs:	16,678,377	
45				<b>= 6.84%</b>		<b>= 19.40%</b>		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 (Public Act 99-001)				
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	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="color: blue;">➔</span>				
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>
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	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA :</u>				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING (7-0357)					
2						
3						
4						
5	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
6						
7						
8						
9	(Limit text to 200 characters, for additional space use line 33 and 38)					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	EDUCATIONAL BENEFIT COOPERATIVE					
20	COLLECTIVE LIABILITY INSURANCE COOPERATIVE					
21	NILES TOWNSHIP SCHOOL TREASURER'S OFFICE					
22						
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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				Budgeted Expenditures, Fiscal Year 2022			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(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
<b>8. Totals</b>		711,733	0	0	711,733	735,961	0	0	735,961
<b>9. Percent Increase (Decrease) for FY2022 (Budgeted) over FY2021 (Actual)</b>									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.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> 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.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>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.</i>					
3	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.					
4	- If the FY2022 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2022 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	21,115,277	2,215,800	1,155,766	44,548	24,531,391
9	Direct Expenditures	20,441,154	1,909,575	938,270		23,288,999
10	Difference	674,123	306,225	217,496	44,548	<b>1,242,392</b>
11	Fund Balance - June 30, 2021	10,151,613	3,051,009	1,239,040	6,698,962	<b>21,140,624</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2021 Audit Checklist

RCDD: 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. Cover Page: Choose School District or Joint Agreement.</b>	
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.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
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
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 33-35: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 33-35: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 33-35: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>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.</b>	OK
<b>16. Page 38: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 39: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, C31 (Total Tort Expenditures) minus (C36 through C45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-31: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-31: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreement

### SINGLE AUDIT WORKPAPERS

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In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpaper 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 workpaper "Template" on our website at [www.isbe.net/gata](http://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.


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### GATA REQUIREMENTS

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

- 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 set of requirements can be found on our website ([www.isbe.net/gata](http://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 that lists all federal expenditures for each state, federal pass-through grant during the period covered by the organization's financial statements. The report will also list all other programs and activities of the organization by the source of funding, 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 reporting to 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 Audit Requirements Training to complete the Annual Audit Report Review process. A link to the ISBE FY21 Audit Requirements 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 REQUIREMENTS TRAINING.**

#### 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' opinion is required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.** The CYEFR is not required to be submitted with the AFR. However, the audit package will not be accepted in the GOMB web portal without the CYEFR and accompanying in-relation to opinion. Therefore, it is advisable that the grantee complete the AFR and CYEFR at the same time. **Both the CYEFR and the accompanying in-relation to opinion are required for all grantees not subject to an OAG audit that have State and Federal expenditures totaling more than \$300,000 for the audit period.**

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

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rkpapers found in the "Single Audit Workpaper

.illinois.gov/portal)

walkthrough of all the GATA reporting

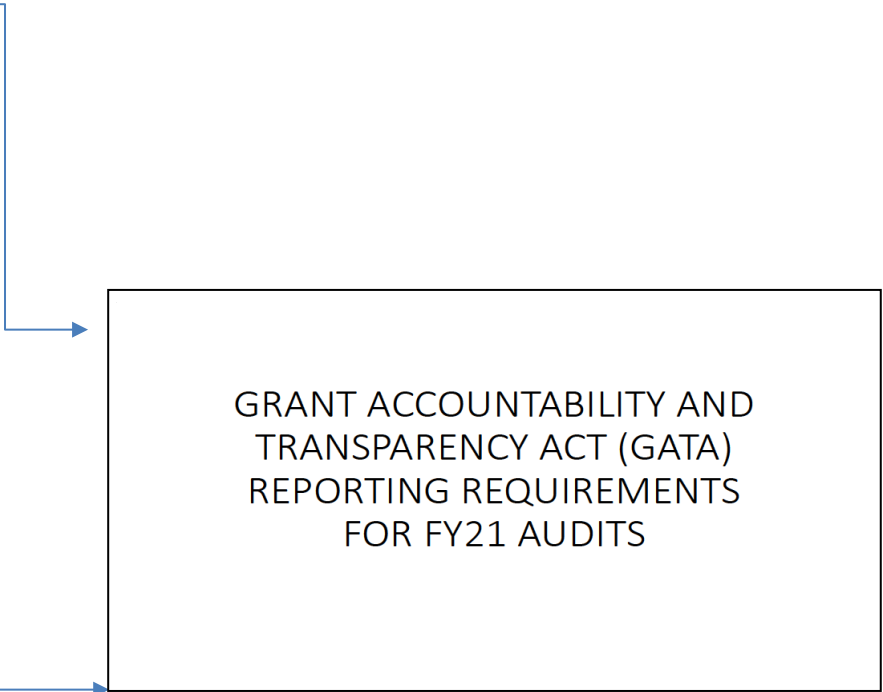
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**INDEPENDENT AUDITORS' REPORT  
ON THE ANNUAL FINANCIAL REPORT**

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 and is not intended to be and should not be used by anyone other than these specified parties.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP