



LINCOLNWOOD SCHOOL DISTRICT 74  
BOARD OF EDUCATION  
FINANCE COMMITTEE MEETING AGENDA  
THURSDAY, NOVEMBER 17, 2022 AT **6:30 PM**

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

ADMINISTRATION  
Dr. David L. Russo, *Superintendent of Schools*  
Dr. Dominick M. Lupo, *Assistant Superintendent for Curriculum and Instruction*  
Courtney Whited, *Business Manager/CSBO*

*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 17, 2022.*

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

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

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

ADMINISTRATORS/STAFF

Dr. David L. Russo, Superintendent of Schools  
Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction  
Courtney Whited, Business Manager/CSBO

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

- a. Finance Committee Meeting Minutes - **OCTOBER 20, 2022**

3

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

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

- a. Fund Balance Report - **SEPTEMBER 2022**

6

5. OLD BUSINESS

- a. INFORMATION/DISCUSSION/ACTION: Multi-Function Copier Lease and Service Agreements -  
IMAGETEC L.P.

29

b.	<u>INFORMATION/DISCUSSION/ACTION</u> : 2022 Property Tax Levy	<u>36</u>
6.	NEW BUSINESS	
a.	<u>INFORMATION/DISCUSSION/ACTION</u> : Donation of Floor Hockey Equipment from The Chicago Blackhawks	<u>56</u>
b.	<u>INFORMATION/DISCUSSION/ACTION</u> : Cengage Learning for Inside 2014: myNGconnect 6-year subscription Levels B and C	<u>58</u>
c.	<u>INFORMATION/DISCUSSION/ACTION</u> : Lincoln Hall Musical - Northlight Theatre Artistic Staffing	<u>127</u>
d.	<u>INFORMATION/DISCUSSION/ACTION</u> : Infinite Connections Inc. Agreement Renewal	<u>131</u>
e.	<u>INFORMATION/DISCUSSION</u> : FirstNet Product Information	<u>137</u>
7.	<u>INFORMATION/DISCUSSION</u> : District Finance Update (attachment)	<u>141</u>
a.	Worker's Compensation Safety Grant	
b.	FY23 Quarter 1 Revenue Trends	
c.	Natural Gas	

8. ADJOURNMENT

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

**Dr. David L. Russo, Superintendent of Schools**

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



LINCOLNWOOD SCHOOL  
DISTRICT 74  
BOARD OF EDUCATION  
Finance Committee Meeting  
Minutes  
Thursday, October 20, 2022 at  
**6:30 PM**

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

**ADMINISTRATION**  
**Dr. David L. Russo, Superintendent of Schools**  
**Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction**  
**Courtney Whited, Business Manager/CSBO**

*Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74, Cook County, Illinois, was held in the Marvin Garlich Administration Building 6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, October 20, 2022.*

1. CALL TO ORDER/ROLL CALL.

Chair Theodore called the Finance Committee meeting to order at 6:34 p.m. Roll call was taken and a quorum was not present. No formal recommendations will be taken, but members will continue with their discussion.

FINANCE COMMITTEE MEMBERS

Peter D. Theodore (BOE), Chair  
Jay Oleniczak (BOE), Co-Chair  
Steven Pawlow, Community Member

FINANCE COMMITTEE MEMBERS NOT PRESENT

John P. Vranas (BOE)  
Michael Bartholomew, Community Member  
Reuben George, Community Member  
Maja Kenjar, Community Member

OTHERS PRESENT

Matt Beran, Lauterbach & Amen, LLP  
Lee Pietrowski, Imagetec L.P.

ADMINISTRATORS/STAFF

Dr. David L. Russo, Superintendent of Schools  
Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction  
Courtney Whited, Business Manager/CSBO  
Jordan Stephen, Director of Technology

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **SEPTEMBER 22, 2022**

The members in attendance stated their support for the September 22, 2022 Finance Committee Meeting Minutes.

#### 4. FUND BALANCE REPORT

##### a. Fund Balance Report - **AUGUST 2022**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for August 2022.

#### 5. OLD BUSINESS

Courtney Whited, Business Manager/CSBO, presented the SD74 Fee Collection Calendar Draft to the Committee.

##### a. Multifunction Printer Contract Update for the 2023-2028 School Years

Jordan Stephen, Director of Technology, presented the Multifunction Printer Contract Update. Jordan reviewed the specifics of four proposals from three different vendors. Per the Committee's direction from September, proposals with a term of five years were discussed. The lengthier time frame did offer substantial savings to the District. The Finance Committee members in attendance stated their support for moving forward with Imagetec L.P. and present the contract at the November Finance Committee Meeting.

##### b. IL TRS Federal Fund Payments in Arrears

The Finance Committee members in attendance stated their support of the Administrative recommendation for Board approval of a single, full payment of the remaining \$23,780.58 in accrued TRS Federal Funds charges anticipated to appear on the October 25, 2022 Illinois Teachers' Retirement System invoice.

#### 6. NEW BUSINESS

##### a. Subscription for XtraMath Premium for the 2022-2023 School Year

The Finance Committee members in attendance stated their support of the Administrative recommendation for Board approval for the XtraMath Quote in the amount of \$500 for the service dates December 21, 2022 to December 21, 2023.

##### b. 2022 Levy Draft

Courtney Whited, Business Manager/CSBO, presented the 2022 Levy Draft. The Finance Committee members in attendance stated their support of the Administrative recommendation to move forward with the Estimated 2022 Property Tax Levy in the amount of \$27,417,689.61 and approve publication of the corresponding Truth in Taxation Notice. This represents a 4.83% increase on last year's capped funds extension combined with a 4.76% decrease on debt service for an overall 4.17% increase on the prior year's extension.

##### 1. FY22 Audit Draft, OPEB GASB 74/75 and FY21 Single Audit by Lauterbach & Amen, LLP

Matt Beran, Lauterbach & Amen, presented the FY22 Audit Draft, OPEB GASB 74/75 and FY21 Single Audit to the Finance Committee members in attendance. The Finance Committee members in attendance stated their support of the Administrative recommendation for Board approval when the Final Audit Report will be presented to the Board of Education at the December 1, 2022 Lincolnwood School District 74 Board of Education meeting.

#### 7. District Finance Update

##### a. SD74 Health Insurance Committee

Courtney Whited, Business Manager/CSBO, presented the SD74 Health Insurance Committee follow-up.

8. ADJOURNMENT

The members in attendance stated their support to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 8:17 p.m.

The next Finance Committee meeting will be Thursday, November 17, 2022 at 6:30 p.m. The public is welcome.

---

Peter D. Theodore, Chair

---

Jay Oleniczak, Co-chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2022-2023

Month: September  
 Year: 2022  
 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	\$13,022,792.37	\$1,402,530.61	(\$3,064,082.58)	\$0.00	\$11,361,240.40
20	OPERATIONS & MAINTENANCE	\$3,494,768.89	\$75,868.99	(\$534,753.99)	\$0.00	\$3,035,883.89
30	DEBT SERVICE	\$829,925.65	\$9,458.09	\$0.00	\$0.00	\$839,383.74
40	TRANSPORTATION	\$1,442,825.96	\$190,462.42	(\$112,329.74)	\$0.00	\$1,520,958.64
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$448,606.14	\$77,419.86	(\$50,174.61)	\$0.00	\$475,851.39
52	SOCIAL SECURITY AND MEDICARE	\$139,099.31	\$50,829.21	(\$62,108.16)	\$0.00	\$127,820.36
60	CAPITAL PROJECTS	\$5,825,261.89	\$19,311.52	(\$1,117,328.21)	\$0.00	\$4,727,245.20
70	WORKING CASH	\$573,446.40	\$2,156.43	\$0.00	\$0.00	\$575,602.83
80	TORT IMMUNITY	\$249,408.82	\$38,862.47	(\$23,509.00)	\$0.00	\$264,762.29
90	FIRE PREVENTION & SAFETY	\$2,617,556.88	\$11,635.49	(\$50,000.00)	\$0.00	\$2,579,192.37
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$28,643,692.31	\$1,878,535.09	(\$5,014,286.29)	\$0.00	\$25,507,941.11

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 09/30/2022

Fiscal Year: 2022-2023

ASSETS

CASH & INVESTMENTS

Cash in Bank (+) \$24,969,561.80  
Imprest Fund (+) \$15,102.96  
Petty Cash (+) \$100.00

Sub-total : CASH & INVESTMENTS \$24,984,764.76

DUE FROM OTHER GOVERNMENTS

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

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

Total : ASSETS \$24,984,297.73

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$66,108.88

Sub-total : ACCOUNTS PAYABLE \$66,108.88

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$34,020.39

Payroll Liabilities (+) (\$623,772.65)

Sub-total : OTHER CURRENT LIABILITIES (\$589,752.26)

Total : LIABILITIES (\$523,643.38)

FUND BALANCE

Unreserved Fund Balance

Fund Balance (+) \$28,643,692.31

Sub-total : Unreserved Fund Balance \$28,643,692.31

NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+) (\$3,135,751.20)

Sub-total : NET INCREASE (DECREASE) (\$3,135,751.20)

Total : FUND BALANCE \$25,507,941.11

Total LIABILITIES + FUND BALANCE \$24,984,297.73

End of Report

# Lincolnwood School District 74

## Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>REVENUE</b>					
<b>LOCAL SOURCES</b>					
Property Tax Receipts (+)	\$0.00	\$92,652.83	\$25,868,050.00	\$25,775,397.17	0.4%
Payments in Lieu of Taxes (+)	\$0.00	\$337,404.19	\$900,000.00	\$562,595.81	37.5%
Tuition Payments Received (+)	\$29,600.00	\$40,800.00	\$221,600.00	\$180,800.00	18.4%
Interest Revenue Received (+)	\$34,319.35	\$105,255.37	\$369,000.00	\$263,744.63	28.5%
Sales to Pupils & Adults (+)	\$22,139.90	\$40,076.39	\$200,000.00	\$159,923.61	20.0%
Activity Fees Received (+)	\$6,997.00	\$49,536.00	\$100,150.00	\$50,614.00	49.5%
Other Local Revenue (+)	\$9,533.24	\$32,468.46	\$330,430.00	\$297,961.54	9.8%
Rental Revenue (+)	\$5,010.00	\$47,366.00	\$89,600.00	\$42,234.00	52.9%
<b>Sub-total : LOCAL SOURCES</b>	<b>\$107,599.49</b>	<b>\$745,559.24</b>	<b>\$28,078,830.00</b>	<b>\$27,333,270.76</b>	<b>2.7%</b>
<b>STATE SOURCES</b>					
State Grants & Aid Received (+)	\$105,958.00	\$291,630.77	\$1,539,000.00	\$1,247,369.23	18.9%
<b>Sub-total : STATE SOURCES</b>	<b>\$105,958.00</b>	<b>\$291,630.77</b>	<b>\$1,539,000.00</b>	<b>\$1,247,369.23</b>	<b>18.9%</b>
<b>FEDERAL SOURCES</b>					
Federal Grants & Aid Received (+)	\$20,147.11	\$841,345.08	\$2,106,691.00	\$1,265,345.92	39.9%
<b>Sub-total : FEDERAL SOURCES</b>	<b>\$20,147.11</b>	<b>\$841,345.08</b>	<b>\$2,106,691.00</b>	<b>\$1,265,345.92</b>	<b>39.9%</b>
<b>Total : REVENUE</b>	<b>\$233,704.60</b>	<b>\$1,878,535.09</b>	<b>\$31,724,521.00</b>	<b>\$29,845,985.91</b>	<b>5.9%</b>
<b>EXPENDITURES</b>					
<b>REGULAR K-12 PROGRAMS</b>					
Salaries (-)	\$879,673.58	\$885,217.18	\$7,735,177.00	\$6,849,959.82	11.4%
Employee Benefits (-)	\$109,397.15	\$109,597.45	\$1,430,774.00	\$1,321,176.55	7.7%
Termination Benefits (-)	\$30,948.72	\$65,119.12	\$397,000.00	\$331,880.88	16.4%
Purchased Services (-)	\$13,133.67	\$74,117.86	\$216,005.00	\$141,887.14	34.3%
Supplies & Materials (-)	\$47,527.03	\$107,708.28	\$549,480.00	\$441,771.72	19.6%
Capital Expenditures (-)	\$22,365.00	\$26,318.79	\$204,000.00	\$177,681.21	12.9%
Other Objects (-)	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
Non-Capitalized Equipment (-)	\$1,206.49	\$3,067.36	\$117,500.00	\$114,432.64	2.6%
<b>Sub-total : REGULAR K-12 PROGRAMS</b>	<b>(\$1,104,251.64)</b>	<b>(\$1,271,146.04)</b>	<b>(\$10,651,736.00)</b>	<b>(\$9,380,589.96)</b>	<b>11.9%</b>
<b>PRE-K PROGRAMS</b>					
Salaries (-)	\$27,399.96	\$27,399.96	\$225,356.00	\$197,956.04	12.2%
Employee Benefits (-)	\$8,373.30	\$8,373.30	\$69,413.00	\$61,039.70	12.1%
Supplies & Materials (-)	\$0.00	\$267.21	\$4,300.00	\$4,032.79	6.2%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
<b>Sub-total : PRE-K PROGRAMS</b>	<b>(\$35,773.26)</b>	<b>(\$36,040.47)</b>	<b>(\$299,819.00)</b>	<b>(\$263,778.53)</b>	<b>12.0%</b>
<b>SPECIAL ED PROGRAMS K-12</b>					
Salaries (-)	\$145,222.94	\$146,722.94	\$1,198,065.00	\$1,051,342.06	12.2%
Employee Benefits (-)	\$33,744.93	\$33,766.68	\$354,957.00	\$321,190.32	9.5%
Purchased Services (-)	\$0.00	\$96.25	\$600.00	\$503.75	16.0%
Supplies & Materials (-)	\$490.54	\$490.54	\$5,500.00	\$5,009.46	8.9%
Capital Expenditures (-)	\$2,338.09	\$2,338.09	\$6,000.00	\$3,661.91	39.0%
Other Objects (-)	\$0.00	\$180.00	\$200.00	\$20.00	90.0%
Non-Capital Equipment (-)	\$1,582.41	\$1,582.41	\$5,000.00	\$3,417.59	31.6%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : SPECIAL ED PROGRAMS K-12	(\$183,378.91)	(\$185,176.91)	(\$1,570,322.00)	(\$1,385,145.09)	11.8%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$67,528.44	\$67,528.44	\$585,251.00	\$517,722.56	11.5%
Employee Benefits (-)	\$9,767.46	\$9,767.46	\$110,875.00	\$101,107.54	8.8%
Purchased Services (-)	\$1,750.00	\$41,072.75	\$56,795.00	\$15,722.25	72.3%
Supplies & Materials (-)	\$306.12	\$5,454.70	\$12,250.00	\$6,795.30	44.5%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$79,352.02)	(\$123,823.35)	(\$765,171.00)	(\$641,347.65)	16.2%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$1,793.10	\$1,793.10	\$90,000.00	\$88,206.90	2.0%
Employee Benefits (-)	\$47.65	\$47.65	\$7,405.00	\$7,357.35	0.6%
Supplies & Materials (-)	\$424.81	\$424.81	\$5,500.00	\$5,075.19	7.7%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$3,500.00	\$3,500.00	\$3,600.00	\$100.00	97.2%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$5,765.56)	(\$5,765.56)	(\$108,005.00)	(\$102,239.44)	5.3%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$102.60	\$29,441.44	\$42,491.00	\$13,049.56	69.3%
Employee Benefits (-)	\$13.52	\$3,851.28	\$10,100.00	\$6,248.72	38.1%
Supplies & Materials (-)	\$0.00	\$1,560.63	\$3,117.00	\$1,556.37	50.1%
Sub-total : SUMMER SCHOOL PROGRAMS	(\$116.12)	(\$34,853.35)	(\$55,708.00)	(\$20,854.65)	62.6%
GIFTED PROGRAMS					
Salaries (-)	\$51,967.59	\$51,967.59	\$450,386.00	\$398,418.41	11.5%
Employee Benefits (-)	\$6,248.23	\$6,248.23	\$70,821.00	\$64,572.77	8.8%
Supplies & Materials (-)	\$13.00	\$152.52	\$4,250.00	\$4,097.48	3.6%
Sub-total : GIFTED PROGRAMS	(\$58,228.82)	(\$58,368.34)	(\$525,457.00)	(\$467,088.66)	11.1%
BILINGUAL PROGRAMS					
Salaries (-)	\$76,907.79	\$76,907.79	\$693,562.00	\$616,654.21	11.1%
Employee Benefits (-)	\$8,718.45	\$8,718.45	\$101,304.00	\$92,585.55	8.6%
Purchased Services (-)	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$1,750.00	\$1,750.00	0.0%
Sub-total : BILINGUAL PROGRAMS	(\$85,626.24)	(\$85,626.24)	(\$798,416.00)	(\$712,789.76)	10.7%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$46,629.57	\$46,629.57	\$404,123.00	\$357,493.43	11.5%
Employee Benefits (-)	\$4,147.10	\$4,147.10	\$41,196.00	\$37,048.90	10.1%
Supplies & Materials (-)	\$98.54	\$318.09	\$1,000.00	\$681.91	31.8%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$50,875.21)	(\$51,094.76)	(\$446,319.00)	(\$395,224.24)	11.4%
GUIDANCE SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
Sub-total : GUIDANCE SERVICES	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.0%
HEALTH SERVICES					

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Salaries (-)	\$25,522.51	\$27,139.19	\$159,352.00	\$132,212.81	17.0%
Employee Benefits (-)	\$9,495.38	\$9,755.42	\$65,795.00	\$56,039.58	14.8%
Purchased Services (-)	\$0.00	\$752.00	\$31,000.00	\$30,248.00	2.4%
Supplies & Materials (-)	\$73.07	\$145.34	\$5,300.00	\$5,154.66	2.7%
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%
<b>Sub-total : HEALTH SERVICES</b>	<b>(\$35,090.96)</b>	<b>(\$37,791.95)</b>	<b>(\$266,047.00)</b>	<b>(\$228,255.05)</b>	<b>14.2%</b>
<b>PSYCHOLOGICAL SERVICES</b>					
Salaries (-)	\$20,721.24	\$20,721.24	\$179,584.00	\$158,862.76	11.5%
Employee Benefits (-)	\$3,270.28	\$3,270.28	\$37,804.00	\$34,533.72	8.7%
Purchased Services (-)	\$0.00	\$0.00	\$1,100.00	\$1,100.00	0.0%
Supplies & Materials (-)	\$0.00	\$1,156.11	\$1,850.00	\$693.89	62.5%
<b>Sub-total : PSYCHOLOGICAL SERVICES</b>	<b>(\$23,991.52)</b>	<b>(\$25,147.63)</b>	<b>(\$220,338.00)</b>	<b>(\$195,190.37)</b>	<b>11.4%</b>
<b>SPEECH PATHOLOGY &amp; AUDIOLOGY</b>					
Salaries (-)	\$31,692.12	\$31,692.12	\$274,591.00	\$242,898.88	11.5%
Employee Benefits (-)	\$3,625.53	\$3,625.53	\$41,079.00	\$37,453.47	8.8%
Purchased Services (-)	\$443.16	\$443.16	\$360.00	(\$83.16)	123.1%
Supplies & Materials (-)	\$0.00	\$55.00	\$1,800.00	\$1,745.00	3.1%
<b>Sub-total : SPEECH PATHOLOGY &amp; AUDIOLOGY</b>	<b>(\$35,760.81)</b>	<b>(\$35,815.81)</b>	<b>(\$317,830.00)</b>	<b>(\$282,014.19)</b>	<b>11.3%</b>
<b>OTHER SUPPORT SERVICES - PUPILS</b>					
Salaries (-)	\$6,633.73	\$6,633.73	\$101,000.00	\$94,366.27	6.6%
Employee Benefits (-)	\$399.42	\$399.42	\$9,732.00	\$9,332.58	4.1%
<b>Sub-total : OTHER SUPPORT SERVICES - PUPILS</b>	<b>(\$7,033.15)</b>	<b>(\$7,033.15)</b>	<b>(\$110,732.00)</b>	<b>(\$103,698.85)</b>	<b>6.4%</b>
<b>IMPROVEMENT OF INSTRUCTION</b>					
Salaries (-)	\$38,812.69	\$77,311.09	\$364,189.00	\$286,877.91	21.2%
Employee Benefits (-)	\$5,115.77	\$13,361.40	\$56,095.00	\$42,733.60	23.8%
Purchased Services (-)	\$7,608.60	\$8,895.69	\$73,126.00	\$64,230.31	12.2%
Supplies & Materials (-)	\$474.99	\$474.99	\$1,500.00	\$1,025.01	31.7%
Other Objects (-)	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
<b>Sub-total : IMPROVEMENT OF INSTRUCTION</b>	<b>(\$52,012.05)</b>	<b>(\$100,043.17)</b>	<b>(\$496,710.00)</b>	<b>(\$396,666.83)</b>	<b>20.1%</b>
<b>EDUCATIONAL MEDIA</b>					
Salaries (-)	\$31,502.55	\$31,502.55	\$273,022.00	\$241,519.45	11.5%
Employee Benefits (-)	\$2,865.40	\$2,865.40	\$31,775.00	\$28,909.60	9.0%
Supplies & Materials (-)	\$82.33	\$1,024.03	\$16,000.00	\$14,975.97	6.4%
<b>Sub-total : EDUCATIONAL MEDIA</b>	<b>(\$34,450.28)</b>	<b>(\$35,391.98)</b>	<b>(\$320,797.00)</b>	<b>(\$285,405.02)</b>	<b>11.0%</b>
<b>ADMIN SERVICES - BOARD OF ED</b>					
Employee Benefits (-)	\$4,785.90	\$20,618.60	\$62,000.00	\$41,381.40	33.3%
Purchased Services (-)	\$22,236.59	\$61,159.94	\$212,700.00	\$151,540.06	28.8%
Supplies & Materials (-)	\$0.00	\$355.89	\$2,500.00	\$2,144.11	14.2%
Capital Expenditures (-)	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Other Objects (-)	\$0.00	\$6,540.00	\$6,540.00	\$0.00	100.0%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
<b>Sub-total : ADMIN SERVICES - BOARD OF ED</b>	<b>(\$27,022.49)</b>	<b>(\$88,674.43)</b>	<b>(\$287,240.00)</b>	<b>(\$198,565.57)</b>	<b>30.9%</b>
<b>SUPERINTENDENT</b>					
Salaries (-)	\$28,529.16	\$106,256.74	\$268,850.00	\$162,593.26	39.5%
Employee Benefits (-)	\$3,891.29	\$22,531.68	\$53,601.00	\$31,069.32	42.0%
Purchased Services (-)	\$380.07	\$1,094.04	\$3,900.00	\$2,805.96	28.1%
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 (-)	(\$300.00)	\$779.00	\$3,000.00	\$2,221.00	26.0%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
<b>Sub-total : SUPERINTENDENT</b>	<b>(\$32,500.52)</b>	<b>(\$130,661.46)</b>	<b>(\$332,351.00)</b>	<b>(\$201,689.54)</b>	<b>39.3%</b>
<b>ADMIN SERVICES - SPECIAL ED</b>					
Salaries (-)	\$17,004.87	\$39,678.03	\$147,376.00	\$107,697.97	26.9%
Employee Benefits (-)	\$3,950.41	\$11,153.65	\$43,347.00	\$32,193.35	25.7%
Other Objects (-)	\$0.00	\$400.00	\$1,000.00	\$600.00	40.0%
<b>Sub-total : ADMIN SERVICES - SPECIAL ED</b>	<b>(\$20,955.28)</b>	<b>(\$51,231.68)</b>	<b>(\$191,723.00)</b>	<b>(\$140,491.32)</b>	<b>26.7%</b>
<b>WORKERS COMPENSATION INSURANCE</b>					
Purchased Services (-)	\$0.00	\$0.00	\$69,000.00	\$69,000.00	0.0%
<b>Sub-total : WORKERS COMPENSATION INSURANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$69,000.00)</b>	<b>(\$69,000.00)</b>	<b>0.0%</b>
<b>LOSS PREVENTION REDUCTION</b>					
Other Objects (-)	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
<b>Sub-total : LOSS PREVENTION REDUCTION</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,000.00)</b>	<b>(\$5,000.00)</b>	<b>0.0%</b>
<b>PROPERTY INSURANCE</b>					
Purchased Services (-)	\$0.00	\$23,509.00	\$150,000.00	\$126,491.00	15.7%
<b>Sub-total : PROPERTY INSURANCE</b>	<b>\$0.00</b>	<b>(\$23,509.00)</b>	<b>(\$150,000.00)</b>	<b>(\$126,491.00)</b>	<b>15.7%</b>
<b>PRINCIPAL</b>					
Salaries (-)	\$83,357.33	\$189,032.01	\$688,889.00	\$499,856.99	27.4%
Employee Benefits (-)	\$20,828.75	\$52,518.19	\$215,627.00	\$163,108.81	24.4%
Purchased Services (-)	\$90.54	\$684.03	\$5,050.00	\$4,365.97	13.5%
Supplies & Materials (-)	\$145.34	\$176.83	\$4,000.00	\$3,823.17	4.4%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$419.00	\$419.00	\$2,400.00	\$1,981.00	17.5%
Non-Capitalized Equipment (-)	\$3,079.70	\$3,079.70	\$3,200.00	\$120.30	96.2%
<b>Sub-total : PRINCIPAL</b>	<b>(\$107,920.66)</b>	<b>(\$245,909.76)</b>	<b>(\$920,666.00)</b>	<b>(\$674,756.24)</b>	<b>26.7%</b>
<b>OPERATION OF BUSINESS SERVICES</b>					
Salaries (-)	\$21,935.76	\$51,183.44	\$190,110.00	\$138,926.56	26.9%
Employee Benefits (-)	\$2,916.48	\$8,133.66	\$31,941.00	\$23,807.34	25.5%
Other Objects (-)	\$0.00	\$0.00	\$1,400.00	\$1,400.00	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : OPERATION OF BUSINESS SERVICES	(\$24,852.24)	(\$59,317.10)	(\$223,451.00)	(\$164,133.90)	26.5%
<b>FISCAL SERVICES</b>					
Salaries (-)	\$26,663.64	\$61,515.48	\$231,039.00	\$169,523.52	26.6%
Employee Benefits (-)	\$9,045.63	\$23,804.12	\$93,417.00	\$69,612.88	25.5%
Purchased Services (-)	\$303.30	\$787.74	\$123,500.00	\$122,712.26	0.6%
Supplies & Materials (-)	\$309.54	\$1,145.43	\$5,500.00	\$4,354.57	20.8%
Capital Expenditures (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Other Objects (-)	\$2,842.65	\$6,449.20	\$20,000.00	\$13,550.80	32.2%
Non-Capitalized Equipment (-)	\$0.00	\$548.67	\$1,500.00	\$951.33	36.6%
Sub-total : FISCAL SERVICES	(\$39,164.76)	(\$94,250.64)	(\$475,706.00)	(\$381,455.36)	19.8%
<b>FACILITY ACQUISITION &amp; CONSTRUCTION</b>					
Purchased Services (-)	\$29,622.32	\$411,928.83	\$596,118.00	\$184,189.17	69.1%
Capital Expenditures (-)	\$870.00	\$705,399.38	\$3,077,144.00	\$2,371,744.62	22.9%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$30,492.32)	(\$1,117,328.21)	(\$3,673,262.00)	(\$2,555,933.79)	30.4%
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>					
Salaries (-)	\$59,521.05	\$134,889.04	\$526,163.00	\$391,273.96	25.6%
Employee Benefits (-)	\$17,563.71	\$44,847.25	\$171,678.00	\$126,830.75	26.1%
Purchased Services (-)	\$68,614.69	\$267,571.03	\$960,700.00	\$693,128.97	27.9%
Supplies & Materials (-)	\$35,336.06	\$81,287.41	\$453,014.00	\$371,726.59	17.9%
Capital Expenditures (-)	\$14,954.61	\$79,294.86	\$439,500.00	\$360,205.14	18.0%
Other Objects (-)	\$0.00	\$0.00	\$1,750.00	\$1,750.00	0.0%
Non-Capitalized Equipment (-)	\$0.00	\$119.99	\$30,000.00	\$29,880.01	0.4%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$195,990.12)	(\$608,009.58)	(\$2,582,805.00)	(\$1,974,795.42)	23.5%
<b>PUPIL TRANSPORTATION</b>					
Purchased Services (-)	\$37,397.00	\$112,329.74	\$1,440,000.00	\$1,327,670.26	7.8%
Sub-total : PUPIL TRANSPORTATION	(\$37,397.00)	(\$112,329.74)	(\$1,440,000.00)	(\$1,327,670.26)	7.8%
<b>FOOD SERVICES</b>					
Salaries (-)	\$32,593.60	\$42,043.96	\$250,708.00	\$208,664.04	16.8%
Employee Benefits (-)	\$13,837.22	\$16,530.30	\$103,366.00	\$86,835.70	16.0%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Supplies & Materials (-)	\$35,914.80	\$37,876.16	\$262,000.00	\$224,123.84	14.5%
Capital Expenditures (-)	\$118.28	\$118.28	\$8,000.00	\$7,881.72	1.5%
Other Objects (-)	\$600.00	\$752.50	\$1,000.00	\$247.50	75.3%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
Sub-total : FOOD SERVICES	(\$83,063.90)	(\$97,321.20)	(\$629,574.00)	(\$532,252.80)	15.5%
<b>INTERNAL SERVICES</b>					
Purchased Services (-)	\$0.00	\$6,005.00	\$27,100.00	\$21,095.00	22.2%
Supplies & Materials (-)	\$172.00	\$172.00	\$1,500.00	\$1,328.00	11.5%
Sub-total : INTERNAL SERVICES	(\$172.00)	(\$6,177.00)	(\$28,600.00)	(\$22,423.00)	21.6%
<b>INFORMATION SERVICES</b>					

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 09/01/2022 through 09/30/2022

Fiscal Year: 2022-2023

	<u>09/01/2022 - 09/30/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Salaries (-)	\$9,061.62	\$21,143.78	\$78,534.00	\$57,390.22	26.9%
Employee Benefits (-)	\$3,140.51	\$8,290.39	\$30,706.00	\$22,415.61	27.0%
Purchased Services (-)	\$2,263.00	\$8,052.22	\$34,250.00	\$26,197.78	23.5%
Supplies & Materials (-)	\$874.11	\$874.11	\$6,000.00	\$5,125.89	14.6%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : INFORMATION SERVICES	(\$15,339.24)	(\$38,360.50)	(\$150,490.00)	(\$112,129.50)	25.5%
<b>OTHER SUPPORT SERVICES - ADMIN</b>					
Salaries (-)	\$59,113.92	\$132,681.78	\$534,698.00	\$402,016.22	24.8%
Employee Benefits (-)	\$16,893.03	\$39,729.64	\$183,891.00	\$144,161.36	21.6%
Purchased Services (-)	\$0.00	\$449.00	\$500.00	\$51.00	89.8%
Other Objects (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$76,006.95)	(\$172,860.42)	(\$719,589.00)	(\$546,728.58)	24.0%
<b>COMMUNITY SERVICES</b>					
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%
<b>PAYMENTS TO OTHER LEAs</b>					
Purchased Services (-)	\$3,840.00	\$3,840.00	\$164,000.00	\$160,160.00	2.3%
Other Objects (-)	\$37,834.85	\$71,386.86	\$2,439,019.00	\$2,367,632.14	2.9%
Sub-total : PAYMENTS TO OTHER LEAs	(\$41,674.85)	(\$75,226.86)	(\$2,603,019.00)	(\$2,527,792.14)	2.9%
<b>DEBT SERVICE - INTEREST</b>					
Interest on Bonds Outstanding (-)	\$0.00	\$0.00	\$640,100.00	\$640,100.00	0.0%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	\$0.00	(\$640,100.00)	(\$640,100.00)	0.0%
<b>DEBT SERVICE - PRINCIPAL</b>					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$0.00	\$1,165,000.00	\$1,165,000.00	0.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	\$0.00	(\$1,165,000.00)	(\$1,165,000.00)	0.0%
<b>DEBT SERVICE - OTHER</b>					
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%
<b>Total : EXPENDITURES</b>	<b>(\$2,524,258.88)</b>	<b>(\$5,014,286.29)</b>	<b>(\$33,250,483.00)</b>	<b>(\$28,236,196.71)</b>	<b>15.1%</b>
<b>NET INCREASE (DECREASE)</b>	<b>(\$2,290,554.28)</b>	<b>(\$3,135,751.20)</b>	<b>(\$1,525,962.00)</b>	<b>\$1,609,789.20</b>	<b>205.5%</b>

End of Report

**Lincolnwood School District 74**

**General Ledger - OBJECT REPORT**

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance       Include Inactive Accounts       Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
<b>10 - EDUCATIONAL</b>					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
100 - SALARIES	\$7,735,177.00	\$879,673.58	\$885,217.18	\$6,595,922.50	\$254,037.32
200 - EMPLOYEE BENEFITS	\$1,302,684.00	\$95,582.04	\$95,591.59	\$996,295.16	\$210,797.25
300 - PURCHASED SERVICES	\$216,005.00	\$13,133.67	\$74,117.86	\$6,975.00	\$134,912.14
400 - SUPPLIES & MATERIALS	\$549,480.00	\$47,527.03	\$107,708.28	\$45,179.48	\$396,592.24
500 - CAPITAL OUTLAY	\$204,000.00	\$22,365.00	\$26,318.79	\$48,937.89	\$128,743.32
600 - OTHER OBJECTS	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
700 - NON-CAPITAL EQUIPMENT	\$117,500.00	\$1,206.49	\$3,067.36	\$468.71	\$113,963.93
800 - TERMINATION/VACATION PAYMENTS	\$397,000.00	\$30,948.72	\$65,119.12	\$64,234.57	\$267,646.31
1125 - PRE-K PROGRAMS					
100 - SALARIES	\$225,356.00	\$27,399.96	\$27,399.96	\$197,754.39	\$201.65
200 - EMPLOYEE BENEFITS	\$58,224.00	\$7,016.00	\$7,016.00	\$45,018.82	\$6,189.18
400 - SUPPLIES & MATERIALS	\$4,300.00	\$0.00	\$267.21	\$561.33	\$3,471.46
700 - NON-CAPITAL EQUIPMENT	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
1200 - SPECIAL ED PROGRAMS K-12					
100 - SALARIES	\$1,198,065.00	\$145,222.94	\$146,722.94	\$1,027,424.47	\$23,917.59
200 - EMPLOYEE BENEFITS	\$286,424.00	\$24,701.46	\$24,701.46	\$197,057.45	\$64,665.09
300 - PURCHASED SERVICES	\$600.00	\$0.00	\$96.25	\$0.00	\$503.75
400 - SUPPLIES & MATERIALS	\$5,500.00	\$490.54	\$490.54	\$0.00	\$5,009.46
500 - CAPITAL OUTLAY	\$6,000.00	\$2,338.09	\$2,338.09	\$0.00	\$3,661.91
600 - OTHER OBJECTS	\$200.00	\$0.00	\$180.00	\$0.00	\$20.00
700 - NON-CAPITAL EQUIPMENT	\$5,000.00	\$1,582.41	\$1,582.41	\$0.00	\$3,417.59
1250 - REMEDIAL & SUPPLEMENTAL K-12					
100 - SALARIES	\$585,251.00	\$67,528.44	\$67,528.44	\$517,718.56	\$4.00
200 - EMPLOYEE BENEFITS	\$102,383.00	\$8,824.27	\$8,824.27	\$85,857.63	\$7,701.10
300 - PURCHASED SERVICES	\$56,795.00	\$1,750.00	\$41,072.75	\$0.00	\$15,722.25
400 - SUPPLIES & MATERIALS	\$12,250.00	\$306.12	\$5,454.70	\$10.48	\$6,784.82
1500 - INTERSCHOLASTIC PROGRAMS					
100 - SALARIES	\$90,000.00	\$1,793.10	\$1,793.10	\$37,911.43	\$50,295.47
200 - EMPLOYEE BENEFITS	\$1,200.00	\$22.47	\$22.47	\$182.16	\$995.37
400 - SUPPLIES & MATERIALS	\$5,500.00	\$424.81	\$424.81	\$5,973.16	(\$897.97)
500 - CAPITAL OUTLAY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 9/1/2022 To Date: 9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
600 - OTHER OBJECTS	\$3,600.00	\$3,500.00	\$3,500.00	\$0.00	\$100.00
1600 - SUMMER SCHOOL PROGRAMS					
100 - SALARIES	\$42,491.00	\$102.60	\$29,441.44	\$290.70	\$12,758.86
200 - EMPLOYEE BENEFITS	\$4,315.00	\$12.04	\$2,825.17	\$34.13	\$1,455.70
400 - SUPPLIES & MATERIALS	\$3,117.00	\$0.00	\$1,560.63	\$0.00	\$1,556.37
1650 - GIFTED PROGRAMS					
100 - SALARIES	\$450,386.00	\$51,967.59	\$51,967.59	\$398,418.41	\$0.00
200 - EMPLOYEE BENEFITS	\$64,287.00	\$5,523.88	\$5,523.88	\$58,081.89	\$681.23
400 - SUPPLIES & MATERIALS	\$4,250.00	\$13.00	\$152.52	\$1,955.25	\$2,142.23
1800 - BILINGUAL PROGRAMS					
100 - SALARIES	\$693,562.00	\$76,907.79	\$76,907.79	\$589,626.21	\$27,028.00
200 - EMPLOYEE BENEFITS	\$91,365.00	\$7,646.91	\$7,646.91	\$80,161.11	\$3,556.98
300 - PURCHASED SERVICES	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
400 - SUPPLIES & MATERIALS	\$1,750.00	\$0.00	\$0.00	\$466.51	\$1,283.49
2110 - ATTENDANCE & SOCIAL WORK					
100 - SALARIES	\$404,123.00	\$46,629.57	\$46,629.57	\$357,493.43	\$0.00
200 - EMPLOYEE BENEFITS	\$35,333.00	\$3,488.60	\$3,488.60	\$35,967.50	(\$4,123.10)
400 - SUPPLIES & MATERIALS	\$1,000.00	\$98.54	\$318.09	\$0.00	\$681.91
2120 - GUIDANCE SERVICES					
300 - PURCHASED SERVICES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2130 - HEALTH SERVICES					
100 - SALARIES	\$159,352.00	\$25,522.51	\$27,139.19	\$127,480.25	\$4,732.56
200 - EMPLOYEE BENEFITS	\$36,803.00	\$5,191.11	\$5,191.11	\$31,146.66	\$465.23
300 - PURCHASED SERVICES	\$31,000.00	\$0.00	\$752.00	\$296.15	\$29,951.85
400 - SUPPLIES & MATERIALS	\$5,300.00	\$73.07	\$145.34	\$394.08	\$4,760.58
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	\$179,584.00	\$20,721.24	\$20,721.24	\$158,862.76	\$0.00
200 - EMPLOYEE BENEFITS	\$35,198.00	\$2,985.46	\$2,985.46	\$31,774.86	\$437.68
300 - PURCHASED SERVICES	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00
400 - SUPPLIES & MATERIALS	\$1,850.00	\$0.00	\$1,156.11	\$63.58	\$630.31
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
100 - SALARIES	\$274,591.00	\$31,692.12	\$31,692.12	\$242,907.43	(\$8.55)

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$37,095.00	\$3,188.38	\$3,188.38	\$33,470.87	\$435.75
300 - PURCHASED SERVICES	\$360.00	\$443.16	\$443.16	\$0.00	(\$83.16)
400 - SUPPLIES & MATERIALS	\$1,800.00	\$0.00	\$55.00	\$585.20	\$1,159.80
2190 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$101,000.00	\$6,633.73	\$6,633.73	\$17,550.73	\$76,815.54
200 - EMPLOYEE BENEFITS	\$900.00	\$27.02	\$27.02	\$172.82	\$700.16
2210 - IMPROVEMENT OF INSTRUCTION					
100 - SALARIES	\$364,189.00	\$38,812.69	\$77,311.09	\$268,943.94	\$17,933.97
200 - EMPLOYEE BENEFITS	\$41,959.00	\$3,408.59	\$9,563.73	\$30,195.80	\$2,199.47
300 - PURCHASED SERVICES	\$73,126.00	\$7,608.60	\$8,895.69	\$0.00	\$64,230.31
400 - SUPPLIES & MATERIALS	\$1,500.00	\$474.99	\$474.99	\$0.00	\$1,025.01
600 - OTHER OBJECTS	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
2220 - EDUCATIONAL MEDIA					
100 - SALARIES	\$273,022.00	\$31,502.55	\$31,502.55	\$241,519.45	\$0.00
200 - EMPLOYEE BENEFITS	\$27,814.00	\$2,419.60	\$2,419.60	\$24,988.00	\$406.40
400 - SUPPLIES & MATERIALS	\$16,000.00	\$82.33	\$1,024.03	\$2,709.70	\$12,266.27
2310 - BOARD OF EDUCATION					
200 - EMPLOYEE BENEFITS	\$62,000.00	\$4,785.90	\$20,618.60	\$0.00	\$41,381.40
300 - PURCHASED SERVICES	\$212,700.00	\$22,236.59	\$61,159.94	\$0.00	\$151,540.06
400 - SUPPLIES & MATERIALS	\$2,500.00	\$0.00	\$355.89	\$0.00	\$2,144.11
500 - CAPITAL OUTLAY	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
600 - OTHER OBJECTS	\$6,540.00	\$0.00	\$6,540.00	\$0.00	\$0.00
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
2320 - SUPERINTENDENT					
100 - SALARIES	\$268,850.00	\$28,529.16	\$106,256.74	\$180,684.69	(\$18,091.43)
200 - EMPLOYEE BENEFITS	\$49,650.00	\$3,479.31	\$20,996.01	\$27,610.00	\$1,043.99
300 - PURCHASED SERVICES	\$3,900.00	\$380.07	\$1,094.04	\$0.00	\$2,805.96
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	\$3,000.00	(\$300.00)	\$779.00	\$0.00	\$2,221.00
700 - NON-CAPITAL EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
100 - SALARIES	\$147,376.00	\$17,004.87	\$39,678.03	\$107,697.56	\$0.41
200 - EMPLOYEE BENEFITS	\$38,258.00	\$3,354.82	\$9,771.98	\$27,400.74	\$1,085.28
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$400.00	\$0.00	\$600.00

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023    From Date:9/1/2022    To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance   
  Include Inactive Accounts   
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
<b>2410 - PRINCIPAL</b>					
100 - SALARIES	\$688,889.00	\$83,357.33	\$189,032.01	\$501,984.45	(\$2,127.46)
200 - EMPLOYEE BENEFITS	\$179,022.00	\$16,475.06	\$42,695.73	\$140,982.02	(\$4,655.75)
300 - PURCHASED SERVICES	\$5,050.00	\$90.54	\$684.03	\$0.00	\$4,365.97
400 - SUPPLIES & MATERIALS	\$4,000.00	\$145.34	\$176.83	\$0.00	\$3,823.17
500 - CAPITAL OUTLAY	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
600 - OTHER OBJECTS	\$2,400.00	\$419.00	\$419.00	\$0.00	\$1,981.00
700 - NON-CAPITAL EQUIPMENT	\$3,200.00	\$3,079.70	\$3,079.70	\$0.00	\$120.30
<b>2510 - DIRECTION OF BUSINESS SUPPORT SERVICES</b>					
100 - SALARIES	\$190,110.00	\$21,935.76	\$51,183.44	\$138,926.43	\$0.13
200 - EMPLOYEE BENEFITS	\$29,183.00	\$2,601.48	\$7,400.70	\$21,766.55	\$15.75
600 - OTHER OBJECTS	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
<b>2520 - FISCAL SERVICES</b>					
100 - SALARIES	\$231,039.00	\$26,663.64	\$61,515.48	\$168,689.63	\$833.89
200 - EMPLOYEE BENEFITS	\$54,870.00	\$4,525.27	\$13,498.45	\$40,514.47	\$857.08
300 - PURCHASED SERVICES	\$123,500.00	\$303.30	\$787.74	\$0.00	\$122,712.26
400 - SUPPLIES & MATERIALS	\$5,500.00	\$309.54	\$1,145.43	\$0.00	\$4,354.57
500 - CAPITAL OUTLAY	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
600 - OTHER OBJECTS	\$20,000.00	\$2,842.65	\$6,449.20	\$0.00	\$13,550.80
700 - NON-CAPITAL EQUIPMENT	\$1,500.00	\$0.00	\$548.67	\$0.00	\$951.33
<b>2560 - FOOD SERVICES</b>					
100 - SALARIES	\$250,708.00	\$32,593.60	\$42,043.96	\$170,273.61	\$38,390.43
200 - EMPLOYEE BENEFITS	\$61,893.00	\$8,350.58	\$9,411.42	\$51,626.07	\$855.51
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
400 - SUPPLIES & MATERIALS	\$262,000.00	\$35,914.80	\$37,876.16	\$0.00	\$224,123.84
500 - CAPITAL OUTLAY	\$8,000.00	\$118.28	\$118.28	\$0.00	\$7,881.72
600 - OTHER OBJECTS	\$1,000.00	\$600.00	\$752.50	\$0.00	\$247.50
700 - NON-CAPITAL EQUIPMENT	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
<b>2570 - INTERNAL SERVICES</b>					
300 - PURCHASED SERVICES	\$27,100.00	\$0.00	\$6,005.00	\$600.00	\$20,495.00
400 - SUPPLIES & MATERIALS	\$1,500.00	\$172.00	\$172.00	\$0.00	\$1,328.00
<b>2630 - INFORMATION SERVICES</b>					
100 - SALARIES	\$78,534.00	\$9,061.62	\$21,143.78	\$57,390.22	\$0.00
200 - EMPLOYEE BENEFITS	\$17,646.00	\$1,544.77	\$4,567.61	\$13,604.33	(\$525.94)
300 - PURCHASED SERVICES	\$34,250.00	\$2,263.00	\$8,052.22	\$0.00	\$26,197.78

**Lincolnwood School District 74**

**General Ledger - OBJECT REPORT**

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
400 - SUPPLIES & MATERIALS	\$6,000.00	\$874.11	\$874.11	\$1,082.98	\$4,042.91
600 - OTHER OBJECTS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2660 - OTHER SUPPORT SERVICES - PUPILS					
100 - SALARIES	\$534,698.00	\$59,113.92	\$132,681.78	\$372,633.23	\$29,382.99
200 - EMPLOYEE BENEFITS	\$119,278.00	\$9,794.81	\$24,101.95	\$77,598.20	\$17,577.85
300 - PURCHASED SERVICES	\$500.00	\$0.00	\$449.00	\$0.00	\$51.00
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	\$164,000.00	\$3,840.00	\$3,840.00	\$0.00	\$160,160.00
600 - OTHER OBJECTS	\$2,439,019.00	\$37,834.85	\$71,386.86	\$0.00	\$2,367,632.14
10 - EDUCATIONAL Total:	\$23,003,579.00	\$2,200,810.48	\$3,064,082.58	\$14,710,105.79	\$5,229,390.63

**Lincolnwood School District 74**

**General Ledger - OBJECT REPORT**

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
20 - OPERATIONS & MAINTENANCE					
0 - EXPENDITURES					
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
100 - SALARIES	\$526,163.00	\$59,521.05	\$134,889.04	\$344,326.89	\$46,947.07
200 - EMPLOYEE BENEFITS	\$83,217.00	\$7,249.00	\$21,591.66	\$64,694.58	(\$3,069.24)
300 - PURCHASED SERVICES	\$960,700.00	\$68,614.69	\$267,571.03	\$5,162.00	\$687,966.97
400 - SUPPLIES & MATERIALS	\$453,014.00	\$35,336.06	\$81,287.41	\$21,975.89	\$349,750.70
500 - CAPITAL OUTLAY	\$186,500.00	\$14,954.61	\$29,294.86	\$4,908.42	\$152,296.72
600 - OTHER OBJECTS	\$1,750.00	\$0.00	\$0.00	\$0.00	\$1,750.00
700 - NON-CAPITAL EQUIPMENT	\$30,000.00	\$0.00	\$119.99	\$987.80	\$28,892.21
20 - OPERATIONS & MAINTENANCE Total:	\$2,241,344.00	\$185,675.41	\$534,753.99	\$442,055.58	\$1,264,534.43

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance  Include Inactive Accounts  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
30 - DEBT SERVICE					
0 - EXPENDITURES					
5140 - DEBT SERVICE - INTEREST PAYMENTS					
600 - OTHER OBJECTS	\$640,100.00	\$0.00	\$0.00	\$0.00	\$640,100.00
5200 - INTEREST ON BONDS OUTSTANDING					
600 - OTHER OBJECTS	\$1,165,000.00	\$0.00	\$0.00	\$0.00	\$1,165,000.00
5400 - DEBT SERVICE LEASES					
600 - OTHER OBJECTS	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
30 - DEBT SERVICE Total:	\$1,807,600.00	\$0.00	\$0.00	\$0.00	\$1,807,600.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023    Range To Date    Year To Date    Encumbrance    Budget Balance

40 - TRANSPORTATION

    0 - EXPENDITURES

        2550 - PUPIL TRANSPORTATION

            300 - PURCHASED SERVICES

\$1,440,000.00	\$37,397.00	\$112,329.74	\$0.00	\$1,327,670.26
----------------	-------------	--------------	--------	----------------

40 - TRANSPORTATION Total:	\$1,440,000.00	\$37,397.00	\$112,329.74	\$0.00	\$1,327,670.26
----------------------------	----------------	-------------	--------------	--------	----------------

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 9/1/2022 To Date: 9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
51 - IMRF					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$3,875.00	\$419.15	\$419.15	\$617.88	\$2,837.97
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,700.00	\$736.50	\$736.50	\$4,419.00	(\$455.50)
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$30,100.00	\$4,572.49	\$4,572.49	\$26,755.78	(\$1,228.27)
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$2,400.00	\$0.00	\$0.00	\$90.24	\$2,309.76
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$1,000.00	\$0.00	\$199.04	\$0.00	\$800.96
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$16,800.00	\$2,544.60	\$2,680.98	\$12,709.95	\$1,409.07
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$5,600.00	\$709.80	\$1,656.20	\$4,502.21	(\$558.41)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					
200 - EMPLOYEE BENEFITS	\$1,750.00	\$222.63	\$519.47	\$1,409.99	(\$179.46)
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$15,720.00	\$2,056.31	\$4,718.91	\$12,650.29	(\$1,649.20)
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$21,000.00	\$2,658.38	\$6,133.12	\$16,818.40	(\$1,951.52)
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$48,200.00	\$5,928.50	\$13,435.02	\$34,293.17	\$471.81
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$22,300.00	\$3,249.56	\$4,191.76	\$16,976.17	\$1,132.07
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$7,050.00	\$903.45	\$2,108.05	\$5,721.84	(\$779.89)
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$34,000.00	\$3,997.47	\$8,803.92	\$25,142.33	\$53.75
<b>51 - IMRF Total:</b>	<b>\$215,895.00</b>	<b>\$27,998.84</b>	<b>\$50,174.61</b>	<b>\$162,107.25</b>	<b>\$3,613.14</b>

# Lincolnwood School District 74

## General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date: 9/1/2022 To Date: 9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance     
  Include Inactive Accounts     
  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
52 - SOCIAL SECURITY AND MEDICARE					
0 - EXPENDITURES					
1100 - REGULAR K-12 PROGRAMS					
200 - EMPLOYEE BENEFITS	\$124,215.00	\$13,395.96	\$13,586.71	\$91,637.71	\$18,990.58
1125 - PRE-K PROGRAMS					
200 - EMPLOYEE BENEFITS	\$6,489.00	\$620.80	\$620.80	\$4,224.62	\$1,643.58
1200 - SPECIAL ED PROGRAMS K-12					
200 - EMPLOYEE BENEFITS	\$38,433.00	\$4,470.98	\$4,492.73	\$28,293.39	\$5,646.88
1250 - REMEDIAL & SUPPLEMENTAL K-12					
200 - EMPLOYEE BENEFITS	\$8,492.00	\$943.19	\$943.19	\$7,111.69	\$437.12
1500 - INTERSCHOLASTIC PROGRAMS					
200 - EMPLOYEE BENEFITS	\$3,805.00	\$25.18	\$25.18	\$542.46	\$3,237.36
1600 - SUMMER SCHOOL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$4,785.00	\$1.48	\$827.07	\$4.02	\$3,953.91
1650 - GIFTED PROGRAMS					
200 - EMPLOYEE BENEFITS	\$6,534.00	\$724.35	\$724.35	\$5,455.66	\$353.99
1800 - BILINGUAL PROGRAMS					
200 - EMPLOYEE BENEFITS	\$9,639.00	\$1,071.54	\$1,071.54	\$8,068.74	\$498.72
2110 - ATTENDANCE & SOCIAL WORK					
200 - EMPLOYEE BENEFITS	\$5,863.00	\$658.50	\$658.50	\$4,989.93	\$214.57
2130 - HEALTH SERVICES					
200 - EMPLOYEE BENEFITS	\$12,192.00	\$1,759.67	\$1,883.33	\$8,605.00	\$1,703.67
2140 - PSYCHOLOGICAL SERVICES					
200 - EMPLOYEE BENEFITS	\$2,606.00	\$284.82	\$284.82	\$2,131.44	\$189.74
2150 - SPEECH PATHOLOGY & AUDIOLOGY					
200 - EMPLOYEE BENEFITS	\$3,984.00	\$437.15	\$437.15	\$3,276.33	\$270.52
2190 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$7,732.00	\$372.40	\$372.40	\$580.26	\$6,779.34
2210 - IMPROVEMENT OF INSTRUCTION					
200 - EMPLOYEE BENEFITS	\$8,536.00	\$997.38	\$2,141.47	\$6,573.66	(\$179.13)
2220 - EDUCATIONAL MEDIA					
200 - EMPLOYEE BENEFITS	\$3,961.00	\$445.80	\$445.80	\$3,380.60	\$134.60
2320 - SUPERINTENDENT					
200 - EMPLOYEE BENEFITS	\$3,951.00	\$411.98	\$1,535.67	\$2,604.79	(\$189.46)
2330 - ADMINISTRATIVE SERVICES SPECIAL ED					

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance  Include Inactive Accounts  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
200 - EMPLOYEE BENEFITS	\$3,339.00	\$372.96	\$862.20	\$2,329.92	\$146.88
2410 - PRINCIPAL					
200 - EMPLOYEE BENEFITS	\$20,885.00	\$2,297.38	\$5,103.55	\$13,435.85	\$2,345.60
2510 - DIRECTION OF BUSINESS SUPPORT SERVICES					
200 - EMPLOYEE BENEFITS	\$2,758.00	\$315.00	\$732.96	\$1,986.84	\$38.20
2520 - FISCAL SERVICES					
200 - EMPLOYEE BENEFITS	\$17,547.00	\$1,861.98	\$4,172.55	\$11,304.57	\$2,069.88
2540 - OPERATIONS & MAINTENANCE OF PLANTS					
200 - EMPLOYEE BENEFITS	\$40,261.00	\$4,386.21	\$9,820.57	\$24,848.58	\$5,591.85
2560 - FOOD SERVICES					
200 - EMPLOYEE BENEFITS	\$19,173.00	\$2,237.08	\$2,927.12	\$11,438.63	\$4,807.25
2630 - INFORMATION SERVICES					
200 - EMPLOYEE BENEFITS	\$6,010.00	\$692.29	\$1,614.73	\$4,382.05	\$13.22
2660 - OTHER SUPPORT SERVICES - PUPILS					
200 - EMPLOYEE BENEFITS	\$30,613.00	\$3,100.75	\$6,823.77	\$19,085.57	\$4,703.66
52 - SOCIAL SECURITY AND MEDICARE Total:	\$391,803.00	\$41,884.83	\$62,108.16	\$266,292.31	\$63,402.53

**Lincolnwood School District 74**

**General Ledger - OBJECT REPORT**

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance       Include Inactive Accounts       Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023      Range To Date      Year To Date      Encumbrance      Budget Balance

60 - CAPITAL PROJECTS

    0 - EXPENDITURES

        2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES	\$571,118.00	\$29,622.32	\$411,928.83	\$0.00	\$159,189.17
500 - CAPITAL OUTLAY	\$3,077,144.00	\$870.00	\$705,399.38	\$438,964.04	\$1,932,780.58
60 - CAPITAL PROJECTS Total:	\$3,648,262.00	\$30,492.32	\$1,117,328.21	\$438,964.04	\$2,091,969.75

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance  Include Inactive Accounts  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
80 - TORT IMMUNITY					
0 - EXPENDITURES					
2362 - WORKERS COMPENSATION INSURANCE					
300 - PURCHASED SERVICES	\$69,000.00	\$0.00	\$0.00	\$0.00	\$69,000.00
2366 - JUDGMENTS/SETTLEMENTS					
600 - OTHER OBJECTS	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
2371 - PROPERTY INSURANCE					
300 - PURCHASED SERVICES	\$150,000.00	\$0.00	\$23,509.00	\$0.00	\$126,491.00
80 - TORT IMMUNITY Total:	\$224,000.00	\$0.00	\$23,509.00	\$0.00	\$200,491.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

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

Account Type: EXPENDITURE

Print accounts with zero balance  Include Inactive Accounts  Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT

Preliminary 2023 Range To Date Year To Date Encumbrance Budget Balance

90 - FIRE PREVENTION & SAFETY

0 - EXPENDITURES

2530 - FACILITY ACQUISITION & CONSTRUCTION

300 - PURCHASED SERVICES

\$25,000.00 \$0.00 \$0.00 \$0.00 \$25,000.00

2540 - OPERATIONS & MAINTENANCE OF PLANTS

500 - CAPITAL OUTLAY

\$253,000.00 \$0.00 \$50,000.00 \$0.00 \$203,000.00

90 - FIRE PREVENTION & SAFETY Total: \$278,000.00 \$0.00 \$50,000.00 \$0.00 \$228,000.00

Lincolnwood School District 74

General Ledger - OBJECT REPORT

Fiscal Year: 2022-2023 From Date:9/1/2022 To Date:9/30/2022

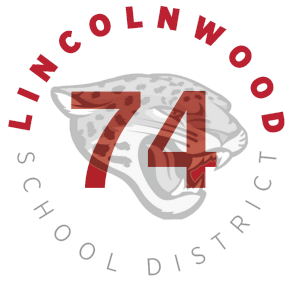
Account Mask: ??????????????????

Account Type: EXPENDITURE

- Print accounts with zero balance
- Include Inactive Accounts
- Include PreEncumbrance

FUND / TYPE / FUNCTION / OBJECT	Preliminary 2023	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	\$33,250,483.00	\$2,524,258.88	\$5,014,286.29	\$16,019,524.97	\$12,216,671.74

End of Report



## Executive Summary Finance Committee Meeting

DATE: Thursday, November 17, 2022

TOPIC: Multi-Function Copier Lease and Service Agreements - IMAGETEC L.P.

PREPARED BY: Jordan Stephen

### **Recommended for:**

- Action
- Discussion
- Information

### **Purpose/Background:**

In January, the District's three-year printing contract with the Imagetec L.P. will expire. That Agreement included thirteen multi-function copiers at a cost of \$50,080.36 per year. Several local and reputable companies were asked to provide proposals for replacing the current fleet of multi-function products, including supplies and services. After reviewing the proposals, it is recommended that the District continue our relationship with Imagetec L.P. as we enter a new 5 year contract.

District Legal Counsel has reviewed the Agreements and their addenda. District Legal Counsel has advised the District to contact the vendor to make some minor changes to contract language, correcting the number of months and also modifying the Amendment to Lease Purchase Agreement, to be replaced by language agreed upon from our 2019 Agreement.

The vendor was agreeable to these changes and has updated all documentation.

### **Fiscal Impact:**

\$42,284.64 estimated annual cost. The District previously paid \$50,080.36 during the 2021-2022 school year for lease and print services. This proposal saves the District \$38,978.60 spread over the next 5 years.

**Recommendation:**

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve the Agreements from Imagetec L.P. for copiers lease and service for an estimated annual cost of \$42,284.64 per year from January 2023 through January 2028.



4509 Prime Parkway McHenry, IL 60050 Phone:  
 (815) 759-6000 Fax: (815) 759-6005  
[www.imagetec.com](http://www.imagetec.com)  
 Chicago, IL (312) 580-3500  
 Lincolnshire, IL (847) 478-3020  
 Naperville, IL (630) 717-3750  
 Rosemont, IL (224) 563-3441  
 Tinley Park, IL (708) 407-2250

Order Type Lease Lease Type \$1 Purchase Lease Term 60 Other \_\_\_\_\_ % PUT

See Attached schedule for additional Equipment/Accessories

S Name: Lincolnwood School District 74  
 H Address: SEE SEPARATE LISTING  
 I City: Lincolnwood  
 P State: IL Zip: 60712  
 Phone: 847-675-8234  
 T IT Contact: Jordan Stephen  
 O Phone: 847-675-8234  
 Email: [jstephen@sd74.org](mailto:jstephen@sd74.org)

B Name: Lincolnwood School District 74  
 I Address: 6950 N. East Prairie Road  
 L City: Lincolnwood  
 L State: IL Zip: 60712  
 Phone: 847-675-8234  
 T A/P Contact: Sylvia Hernandez  
 O Phone: 847-745-3710  
 Email: [shernandez@sd74.org](mailto:shernandez@sd74.org)

Meter Contact: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Qty	Product No.	Description	Unit Price	Extended
6	ACV7011	Konica bizhub 750i		
6	AAR4WYE	FS-539 SD Finisher 50 sheet with Saddle Stitch		
6	ACU6WY1	RU-519 Relay Unit		
6	AC28W11	PK-524 2/3 Hole Punch Kit		
6	R5427011136466GEN2	AU-205H IC Card Reader		
6	A4NMWY1	MK-735 Mount Kit	Network	Included
3	AC76011	Konica bizhub 450i	Freight	Included
3	AAV5019	PC-416 Large Capacity Tray	Sales Tax (.0775)	exempt
2	AAR4WY3	FS-539 Floor Finisher 50 Sheets	Total Investment	
1	AAR4WYE	FS-539 SD Floor Finisher 50 Sheets w/Saddle Stitch	Lease Payment (p/mo)	\$ 2,048.72
3	A87JWY2	RU-513 Relay Unit	Security Deposit	

Delivery Info: Contact: Jordan Stephen Phone: 847-675-8234  
 Customer Owned (Bill of Sale)  
 Buyout (Leased)

PICK-UP INFORMATION					
Model	Serial	ID Tag #	Model	Serial	ID Tag #
Konica Bizhub 958	A796011002965	E24941	Konica Bizhub 958	A796011003044	E24943
Konica Bizhub 958	A796011003033	E24942	Konica Bizhub 958	A796011003057	E24938

MAINTENANCE AGREEMENT							
Term (mos.)	Covered Equipment:	<input checked="" type="checkbox"/> Includes Supplies (excluding paper and staples)	Beginning Meter(s)		Toner Yield		
60	Qty	Make	Model	Black	Color	Black	Color
	6	Konica	bizhub 750i			45,000	
	3	Konica	bizhub 450i			24,000	

Maintenance Base/Overage Rates							
Meter Type	Copy Allowance	Base Allowance Charge	Base Billed Period	Excess Charge	Excess Billed Period	Auto Meter Collection Fee	Toners Allowed
B/W Images	Cost per Copy	0.0042	Monthly				
Color Images	Cost per Copy	0.0310	Monthly				
B/W Prints							
Color Prints							

Comments: Contract includes toner, staples and shipping. Contract is fixed for 60 months. Contract to billed monthly for actuals.

Orders are considered final upon the approval of a Partner of Imagetec L.P. Title of all Equipment and Accessories remains in Imagetec L.P.'s name until payment in full has been received. Terms of payment for each shipment are net 10 days from date of invoice. A late payment fee of 1.5% per month or the maximum rate permitted by law whichever is less, shall be charged on all overdue amounts from the date of the invoice until paid. Customer agrees to pay Imagetec L.P. for all costs and expenses, including attorney fees, incurred by Imagetec L.P. in enforcing its rights hereunder. No returns are permitted without advance written authorization by Imagetec L.P. By signing this Agreement, Customer acknowledges reading, receiving and agreeing to the completed information set forth above, the Terms and Conditions set forth on the reverse side of this document, and all attached Schedules, all of which collectively comprise this Agreement.

Imagetec L.P.

Customer ("Buyer" "You")

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

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

Sales Representative: Lee Pietrowski

Name: \_\_\_\_\_ Title: \_\_\_\_\_

**General Terms and Conditions**

1. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, proposals, and communications, oral or written, concerning the subject matter of the Agreement. Customer acknowledges and agrees that no promise, representation or warranty of any kind has been made by Imagetec L.P. except as specifically set forth in this Agreement. No amendment or waiver of any provision of this Agreement shall be binding on Imagetec, L.P. unless such amendment or waiver is in writing and signed by the general partner of Imagetec L.P.

2. Delivery to the place of shipment specified herein shall constitute delivery to the Customer. Imagetec L.P. reserves the right to make delivery in installments. All such installments shall be separately invoiced and paid for when due, without regard to subsequent deliveries. Imagetec L.P. shall not be liable for failure or delays in delivery occasioned by causes beyond Imagetec L.P.'s control. Delay in delivery of any installment shall not relieve Customer of its obligation to accept remaining installments.

3. It is mutually understood and agreed that the sole warranty on the Equipment and Accessories which are the subject of this Agreement is the warranty of the respective manufacturer(s), and that Imagetec, L.P. makes no warranty, either express or implied, with respect to any of the Equipment or Accessories. IMAGETEC L.P. HEREBY SPECIFICALLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR USE, OR FITNESS FOR A PARTICULAR PURPOSE. IMAGETEC L.P. SHALL NOT BE RESPONSIBLE FOR DIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES.

4. Imagetec L.P. will provide technical support for thirty (30) calendar days from the date of installation. After this initial 30-day period, all requested technical support will be billed to Customer at Imagetec L.P.'s then-current labor rates, in 15-minute increments for phone support, with a one-hour minimum charge for on-site service calls.

**Terms and Conditions of Equipment Maintenance Agreement (if applicable)**

5. If this Agreement includes an equipment maintenance agreement ("EMA"), the EMA will be governed by the Terms and Conditions set forth in paragraphs 5 through 27 and the applicable provisions on the front side of this document. The EMA covers the labor and material necessary for lubrication, cleaning, adjustment and repair of the Equipment and the replacement of parts necessitated by normal use of the Equipment as listed on the front of this document including the controller, memory, printing systems, drivers, harnesses, wiring, hard drives, CD ROM drives, floppy disk drives, CD read/writers, mouse, monitors, keyboard, network harnesses that are directly attached to and purchased/leased as part of the initially installed basic copier system, except as hereinafter provided and subject to the Exclusions and Additional Exclusions set forth in paragraphs 6 and 7 below. The serviceability of parts will solely be determined by Imagetec L.P. Replaced parts will be disposed of by Imagetec L.P.

6. Exclusions: This EMA will not apply to and does not cover:

A. Any Equipment lost or damaged for any reason, including accident, abuse, misuse or other-than-normal use, theft, neglect, acts of third parties, fire, water, casualty, or any other force or circumstances.

B. Replacement or repair of any network devices not directly attached to and purchased/leased as part of the initially installed basic copier system, including print controllers (internal or external), memory, printing systems, storage devices, (internal or external), drivers, harnesses, wiring, hard drives, mouse, monitors, keyboards, network harnessing or cards.

C. Service required after the initial installation, and/or after the Customer installs software, software updates or any changes to the operating systems, or related to network problems, that is not specifically for the adjustment, repair or replacement of items covered in paragraph 5 of this EMA.

D. Replacement of doors, covers, hinges, operation panels, stands, wheels, casters, work tables, exit trays, document lids, ADF covers, paper cassettes, sheet by-pass or instruction manuals.

E. Circuit board failure, unless an Imagetec L.P.-approved surge protection device was installed and continuously in use from and after the initial installation of the affected Equipment.

F. Color calibration from Customer computers for color devices. Excluded items will be repaired, serviced, calibrated or replaced, as applicable, by Imagetec, L.P. at Customer's request at Imagetec L.P.'s then-current labor and material rates.

7. Additional Exclusions: Additional excluded services include but are not limited to: (a) optional retrofits; (b) service associated with relocation of equipment; (c) installation of accessories, attachments or devices not included in the original installation; (d) performance of normal operator functions as described in the manufacturer's operator manual, (e) increase in required service time resulting from Customer's neglect, unique application or use beyond manufacturer's specifications of machine capability; (f) computer hardware/software conditions including, but not limited to a software virus resulting in Imagetec L.P. equipment malfunctioning. Services excluded under this paragraph 7 will be charged to Customer in accordance with Imagetec L.P.'s then-current labor and material rates.

8. This EMA is only available for equipment having a valid manufacturer's serial number, UL certification and an Imagetec L.P. identification tag

9. Equipment purchased from Imagetec L.P. for which an Imagetec, L.P. EMA expired within the prior twelve-month period is eligible for coverage under this EMA, subject to a chargeable inspection at Imagetec L.P.'s then-current labor and material rates and acceptance of the equipment condition by Imagetec L.P. Equipment purchased from Imagetec, L.P. that has not been covered by an Imagetec L.P. EMA in the previous twelve (12) month period is eligible for coverage under this EMA subject to inspection and chargeable refurbishing of the Equipment (if deemed necessary by Imagetec) at Imagetec L.P.'s then-current labor and material rates. In the event any equipment is added to this EMA under this paragraph 9, the Maintenance Base/Overage Charge shown on the front side of this document will be amended accordingly.

10. Imagetec L.P. may terminate this EMA in the event the Equipment is modified, damaged, altered or serviced by personnel other than Imagetec L.P. employees, or if parts, accessories or components not authorized by Imagetec L.P. are fitted to the Equipment.

11. Customer agrees to furnish a key contact who will assume all duties covered and described in the manufacturer's operator manual. If training has been purchased, Imagetec L.P. will train the initial key contact at the time of initial installation and thereafter Customer shall ensure that a trained key contact is available. If additional training is required after the installation, Imagetec L.P. is available upon request to train additional key contacts at Imagetec L.P.'s then-current labor rates.

12. Imagetec L.P. shall not be liable for failure or delays in delivery of replacement parts or supplies or delays in service calls occasioned by causes beyond the control of Imagetec L.P. or its suppliers. Service calls under this EMA will be made under normal business hours of 8:00 A.M. to 5:00 P.M. CST Monday through Friday, excluding Imagetec L.P. observed holidays, at the installation address shown on the front side of this document. Travel and labor time for service calls after normal hours, on weekends and on holidays, if and when available, will be charged at overtime rates in effect at the time the service call is made. Imagetec L.P. shall have free access to Equipment during the business hours stated above to perform service thereon. Imagetec L.P. reserves the right to cancel this EMA or have Equipment brought to an Imagetec L.P. facility for service when service access is so restrictive as to diminish overall efficiency of Imagetec L.P.'s service staff.

13. In the event Imagetec L.P. is unable to obtain, repair or replacement parts due to the discontinuation of such parts by the manufacturer and is unable to effect repairs to the Equipment, Imagetec L.P. will credit the unused portion of EMA charges to Customer's account. Any such credit must be used toward future charges by Imagetec L.P.

14. Customer is required to submit monthly meter readings to Imagetec L.P. Customer may submit Customer's meter readings through the web at www.imagetec.com or by fax at (815) 759-6005. For networked devices, Imagetec L.P. will provide software to automatically report meter readings for a fee of \$1.00 per machine per month. If Customer fails to provide meter readings in a timely fashion, Imagetec L.P., at its discretion, will estimate all necessary meter readings. If Customer disputes invoices generated from Imagetec L.P.'s estimated meter reading and rebilling is required, Customer will be assessed an administrative fee of \$10.00 for each invoice affected. Customer authorizes Imagetec L.P. to use remote access for meters and diagnostics throughout the term of this EMA.

15. Customer acknowledges that it is Customer's responsibility to maintain a current backup of Customer's program and data files to restore any loss of data. Under no circumstances shall Imagetec L.P. be held responsible for any loss of data.

16. For EMAs which are supply-inclusive, Imagetec L.P. agrees to provide sufficient toner quantity for Customer's usage according to the manufacturer's published expected usage which is based on 6% coverage black & white and 28% coverage full color. In addition to the charges set forth on the front of this document, Customer shall pay shipping and handling charges for all toner provided by Imagetec L.P. at the rate of .0008 per copy for black and white toner and .002 per copy for color toner. In the event that Customer's actual toner usage exceeds the manufacturer's published expected usage, Imagetec L.P. reserves the right to remedy this variance, at its option, by either adjusting the charges) payable under this EMA to cover Customer's excess toner usage or by invoicing Customer for Customer's excess toner usage from time to time.

17. If this EMA includes the copy drum, Imagetec L.P. will determine when drum replacement is necessary due to normal wear and tear. Drums will not be replaced at Customer's request, or for scratches, marks, or other notable defects caused by Customer neglect, abuse, or misuse. If drum replacement is required due to Customer neglect, abuse or misuse, Customer will pay a prorated charge based on the published drum yield and the then current drum retail price, plus labor charges for replacement at Imagetec L.P.'s then-current labor rates. If this EMA does not include the copy drum, the drum will be replaced as requested by Customer at Imagetec L.P.'s then-current labor and material rates.

18. Expenses incurred for supplies damaged or misused by Customer or consumed in the course of service performed on the Equipment by Customer are non-recoverable and replenishment of such supplies shall be at Customer's expense.

19. Imagetec L.P. determines that any Equipment covered by this EMA is not supplied with a "clean" power source (without spikes, sags, noise, etc.), then Customer must provide, at its expense, all changes and installations needed to correct the problem with the incoming power source. This could include items such as dedicated power lines, U.L. approved power (line) suppressors, line regulators, etc. Imagetec L.P. disclaims all responsibility for costs incurred to repair or replace any Equipment or components, including circuit boards, when damage to such was caused by an insufficient or faulty power source.

20. When in its sole discretion Imagetec L.P. determines that a shop reconditioning is necessary to keep any of the Equipment in working condition, Imagetec L.P. will submit to Customer an estimate of needed repairs and the cost thereof, which will be in addition to charges payable under this EMA. If Customer does not authorize such reconditioning, Imagetec L.P. may discontinue service of such Equipment under this EMA, refunding the unused portion of the maintenance charge, or may refuse to renew this EMA upon the expiration of the then-current term. In any such event, Imagetec L.P. service will be available on a "Per Call" basis at Imagetec L.P.'s then-current labor and material rates.

21. Customer will pay for all costs associated with any Equipment relocation requested by Customer at Imagetec L.P.'s then-current labor and material rates. These costs will include applicable installation and removal charges and special rigging charges. Imagetec L.P. shall be under no obligation to provide service for any Equipment that is relocated outside its geographical service area, and on request Imagetec L.P. will assist Customer in obtaining service from other qualified service providers outside Imagetec L.P.'s geographical service area.

22. This EMA shall be considered in force upon receipt by Imagetec L.P. of the initial EMA charge (per billing period) set forth on the reverse side hereof and shall continue for the term of this EMA from the EMA effective date shown on the reverse side of this document. The term of this EMA will automatically renew for successive additional one-year terms unless either party gives notice of non-renewal at least 30 days prior to the scheduled expiration of the then-current term. Each renewal term shall be subject to a price adjustment in accordance with Imagetec L.P.'s then-current rates. In addition, Imagetec L.P. may elect to change the base charge and/or number of copies / prints included in the base charge at the time of EMA renewal to more accurately reflect Customer's average copy volume for the billing period specified. In addition, if Imagetec L.P. determines at any time that Customer's copy usage has increased materially, either in application or volume, above the quantities set forth on the reverse side of this document, Imagetec L.P. shall have the right to notify Customer of early termination of this EMA, in which event Imagetec L.P. shall re-quote pricing, terms and conditions of a new EMA, which Customer may reject, and in the case of such rejection the term of this EMA shall end on the early termination date selected by Imagetec L.P. Imagetec L.P. has no obligation to provide supplies, on a supply-inclusive EMA, beyond the manufacturer's expected usage or beyond the term of this EMA. In the event of non-renewal of this EMA, all supplies delivered to Customer in excess of the manufacturer's expected usage projected to the date of EMA expiration are the property of Imagetec L.P. In the event Customer has received supplies in excess of the foregoing, Customer shall either return the excess supplies to Imagetec L.P. or pay the then current published price to purchase the excess supplies from Imagetec L.P.

23. The initial monthly/quarterly/semi-annual/annual charge for maintenance under this EMA shall be the amount set forth on the reverse side hereof. The monthly/quarterly/semi-annual/annual maintenance charge with respect to any renewal term will be the charge in effect at the time of renewal. Customer agrees to pay the total of all charges for maintenance during the initial term and any renewal term upon receipt of each Imagetec L.P. invoice for such charges. Customer agrees that alterations, attachments or specification changes may require an increase in maintenance charges at any time during the term of this EMA and agrees to pay such charges promptly when due. The billing period for the base charge noted on the reverse of this document determines the invoicing cycle Customer will receive. There is a \$10.00 per month billing processing fee for a monthly base billing period. The billing period for the base charges and copy/print allowances represents the invoicing for all copies/prints made in excess of the allowance. At the conclusion of each copy/print allowance billing period, Customer's meter reading(s) will be taken and excess copies/prints will be invoiced for the applicable billing cycle. The charge for excess copies/prints will be calculated using the excess copy/print charge set forth on the reverse of this document. If Customer does not exceed the copies/prints allowed in the billing period, the meter reading(s) taken as of the end of such billing period will become the beginning meter reading(s) for the new copy/print allowance billing period. No credits will be given when the copy/print count is below the copy/print allowance for any billing period.

24. If Customer does not pay all charges for maintenance or parts as provided hereunder when due, or if Customer's account becomes delinquent, Imagetec L.P. may (a) refuse to service the Equipment or (b) elect to furnish service on a C.O.D. "Per Call" basis at Imagetec L.P.'s then-current labor and material rates. Customer agrees to pay all costs incurred by Imagetec L.P. to collect delinquent amounts from Customer, including reasonable attorneys' fees and expense incurred by Imagetec L.P.

25. Products sold by Imagetec L.P. are designed to give excellent performance with Imagetec L.P. authorized supplies, including paper, developer, toner, ink and masters. Although it is not a condition of this EMA that Customer use only Imagetec L.P. supplies, if Customer uses supplies other than supplies approved by Imagetec L.P., and if such supplies are defective or not acceptable for use on Imagetec L.P.-serviced machines, and cause abnormally frequent service calls or service problems, then Imagetec L.P. may, at its option, terminate this EMA. In such event, Customer will be offered service on a "Per Call" basis at Imagetec L.P.'s then-current labor and material rates.

26. This EMA shall be governed by and construed to the laws of the State of Illinois applicable to agreements wholly negotiated, executed and performed in such State. It constitutes the entire agreement between the parties and may not be modified except in writing signed by duly authorized Partner of Imagetec L.P. and the customer.

27. This EMA is non-transferable by Customer and non-refundable.

Supply Shipment Contact: \_\_\_\_\_

Initial \_\_\_\_\_

Version 02182022

Email: \_\_\_\_\_



AMENDMENT TO LEASE PURCHASE AGREEMENT

THIS AMENDMENT TO LEASE PURCHASE AGREEMENT is by and between LINCOLNWOOD SCHOOL DISTRICT 74, as Lessee, and IMAGETEC, L.P., as Lessor.

BACKGROUND

- A. By that certain Lease Purchase Agreement, # T3-3991673549, dated \_\_\_\_\_, 20\_\_\_\_, by and between Lessor and Lessee, Lessor has agreed to extend financing to Lessee upon and subject to the terms and conditions set forth in the Lease Purchase Agreement ("Lease").
B. Lessor and Lessee desire to amend the terms and conditions of the Lease, upon and subject to the terms and conditions of this Amendment.
C. All capitalized terms not otherwise defined herein will have the meanings set forth in the Lease.

NOW, THEREFORE, in consideration of good and valuable consideration, the parties intending to be legally bound agree as follows:

1. EFFECT OF HANDWRITTEN CHANGES. The Parties to the Lease acknowledge and agree that none of the hand-written (or typed, as the case may be) additions or deletions to the text of the terms and conditions of the Lease shall be enforceable. Each of the provisions in the Lease, as originally pre-printed on the front and/or back (or Pages 1 and/or 2) of the Lease, shall remain in full force and effect, except to the extent expressly set forth herein.

2. LEASE PAYMENTS. The first sentence of Section 2 of the Lease shall be amended to read as follows:

"You agree to remit to us, within 30 days of the invoice due date, the Lease Payment and all other sums when due and payable each Billing Period at the address we provide to you from time to time."

3. LEASE PAYMENTS. The seventh sentence of Section 2 of the Lease, which reads as follows, shall be deleted in its entirety:

"You authorize us to adjust the Lease Payments by not more than 15% to reflect any reconfiguration of the Equipment or adjustments to reflect applicable sales taxes or the cost of the Equipment by the manufacturer and/or Supplier."

4. LATE CHARGES. Section 5 of the Lease shall be deleted in its entirety.

5. REMEDIES. The following shall be added after the first sentence of Section 11 of the Lease:

"Each party shall be responsible for their own attorney's fees and court costs associated with the litigation or enforcement of this Lease."

6. EFFECTIVE DATE. This Amendment is executed to be effective the same day as the Lease, and is incorporated into and made a part of the Lease.

7. EFFECT OF AMENDMENT. All terms and conditions of the Lease not expressly modified hereby remain in full force and are hereby ratified by the parties.

IN WITNESS WHEREOF, the duly authorized representatives of the parties have executed this Amendment on the dates set forth below but effective as of the effective date of the Lease, as set forth above.

LINCOLNWOOD SCHOOL DISTRICT 74
By: \_\_\_\_\_
Name: \_\_\_\_\_
Title: \_\_\_\_\_
Date of Execution: \_\_\_\_\_

IMAGETEC, L.P.
By: \_\_\_\_\_
Name: \_\_\_\_\_
Title: \_\_\_\_\_
Date of Execution: \_\_\_\_\_



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

ADMINISTRATION  
Dr. David L. Russo, *Superintendent of Schools*  
Dr. Dominick Lupo, *Assistant Superintendent for Curriculum & Instruction*  
Courtney L. Whited, *Business Manager/CSBO*

Date: December 21, 2022

To: De Lage Landen

Attn: End of Term Department

From: Jordan Stephen  
Director of Technology  
Lincolnwood School District 74  
6950 N East Prairie Road Lincolnwood, IL 60712 (847) 675-8234

RE: End of Lease Termination 500-50036078

To Whom It May Concern:

I am sending this letter to formally state our intentions to end our lease contract on the following pieces of equipment with De Lage Landen & IMAGETEC L.P.:

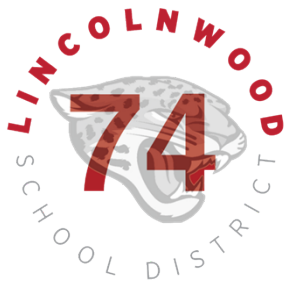
<b>Konica Bizhub 958</b>	<b>A796011002965</b>	<b>Konica Bizhub C458</b>	<b>A79M011049383</b>
<b>Konica Bizhub 958</b>	<b>A796011003033</b>	<b>Konica Bizhub C458</b>	<b>A79M011049762</b>
<b>Konica Bizhub 958</b>	<b>A796011003044</b>	<b>Konica Bizhub C458</b>	<b>A79M011050512</b>
<b>Konica Bizhub 958</b>	<b>A796011003057</b>	<b>Konica Bizhub 458e</b>	<b>AA6U011018213</b>
<b>Konica Bizhub 958</b>	<b>A796011003061</b>	<b>Konica Bizhub 458e</b>	<b>AA6U011018556</b>
<b>Konica Bizhub 958</b>	<b>A796011003066</b>	<b>Konica Bizhub 458e</b>	<b>AA6U011018560</b>
<b>Konica Bizhub C558</b>	<b>A79K011027481</b>		

We understand that our lease obligation will be fulfilled by 01/21/2023. The intention of Lincolnwood School District 74 is to return the machines to De Lage Landen at the end of the lease.

Please forward information concerning our return instructions and recommended freight companies so we can arrange shipment of the copiers at the end of the lease. Please send this information to the email address below.

Sincerely,

Kevin Daly  
School Board President  
Lincolnwood School District 74



Executive Summary  
Finance Committee Meeting

DATE: November 17, 2022  
 TOPIC: 2022 Property Tax Levy  
 PREPARED BY: Courtney Whited

**Recommended for:**

- Action
- Discussion
- Information

**Purpose:**

The Administration annually presents the Board of Education with the Property Tax Levy. Essentially, it is a formal request intended to ask the Cook County Clerk to extend real estate tax collections to the District. A Public Hearing will take place during the Board of Education meeting on December 1, 2022. The levy must be filed with Cook County before December 27, 2022.

**Background:**

Please review the attachments for a 2021 levy review, 2022 levy calendar, historical data, recommended 2022 levy calculations and corresponding fund balance projections. The recommendation is to levy at a 4.58% increase over the prior year's extension on capped funds.

**Fiscal Impact:**

The recommended final 2022 levy is estimated as follows:

	<b>2021 Extension Draft (Given)</b>	<b>2022 Levy (Ask)</b>	<b>% Change vs. Prior Year Ext.</b>
<b>Capped Funds</b>	\$23,744,386	\$24,832,000.00	4.58% *
<b>Debt Service</b>	\$1,818,275	\$1,731,689.61	-4.76% *
<b>Total</b>	<b>\$25,562,661</b> <b>+PA Adj. \$301,310</b>	<b>\$26,563,689.61</b>	<b>3.92% *</b>

\*These figures may shift if the 2021 Tax Extension issued by the Cook County Clerk differs from the draft version released on November 3, 2022.

**Recommendation:**

The Finance Committee concurs with the Administration to recommend to the Board of Education to adopt the 2022 Levy by approving the following:

- Resolution Authorizing Final Aggregate Tax Levy for the Year 2022
- Certificate of Tax Levy including Secretary's Certificate
- Resolution Authorizing Life Safety Levy including Secretary's Certificate



# 2022 Final Levy

Finance Committee Meeting  
November 17, 2022

# Levy 2022 Calendar

Dates	Events	Tasks
October 20	Finance Committee Meeting	Reach consensus on 2022 tax levy for November's Board Of Education meeting
November 3	Board of Education Meeting	Adopt Estimated Tax Levy by Resolution and <b>get approval to publish the Notice</b>
November 14	Publish Notice of Proposed Property Tax Increase <b>(Not Required)</b>	Approve Notice with <i>Lincolnwood Review</i> by Nov.14 for Nov. 17 publication
November 17	Finance Committee Meeting	Final Levy Review
December 1	Board of Education Meeting w/ Public Hearing	Adopt Final 2022 Levy
December 2	Upload Levy on Cook County Clerk's Website	Submit Adopted Levy to Cook County Clerk before the 12/27/2022 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)				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)		X		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
2024			Spring Collection of 2023 Taxes (55% of 2022 Extension)			FY24 Ends	FY25 Starts	Summer Collection of 2023 Taxes (2023 Extension - Spring Collection)				File 2024 Levy-Impacts 2024 Tax Bill Paid in 2025

# 2021 Levy Review: Capped Funds Results

Capped Funds	2021 Levy (Ask)	*Ext. (Given)	Difference
Educational	\$19,005,500	\$18,969,444	-\$36,056
Special Ed.	\$360,000	\$359,293	-\$707
Op. & Maint.	\$2,330,000	\$2,325,406	-\$4,594
Transportation	\$800,000	\$798,582	-\$1,418
IMRF	\$200,000	\$199,990	-\$10
Social Security	\$400,000	\$399,291	-\$709
Working Cash	\$777	\$689	-\$88
Tort Immunity	\$223,000	\$222,748	-\$252
Health Life Safety	\$470,000	\$468,943	-\$1,057
<b>Total Capped</b>	<b>\$23,789,277</b>	<b>\$23,744,386</b>	<b>-\$44,891</b>

Updated according to Agency Tax Rate Report DRAFT Released NOV 3, 2022

\$23,744,386 is \$758,569 less than the Original Estimated Extension of \$24,502,955

## 2021 Levy Review: Non-Capped Funds Results

Non-Capped Funds	2021 Levy (Ask)	*Ext. (Given)	<i>Difference</i>
Debt Service: Bonds' P&I	\$1,731,690	\$1,818,275	\$86,585
Levy Adj. PA102-0519	\$301,310	\$301,310	\$0
<b>Total Non-Capped</b>	<b>\$2,033,000</b>	<b>\$2,119,585</b>	<b>\$86,585</b>

Updated according to Agency Tax Rate Report DRAFT Released NOV 3, 2022

\$2,119,585 is equal to the Original Estimated Extension

# 2021 Levy Review: Overall Results

Fund	SD74 Levy	Extension	Difference
Capped Funds	\$23,789,277	\$23,744,386	-\$44,891
Non-Capped Funds	\$2,033,000	\$2,119,585	\$86,585
Overall	\$25,822,277	\$25,863,971	\$41,694

Updated according to Agency Tax Rate Report DRAFT Released NOV 3, 2022

**\$758,569 less** than the Original Estimated Extension

## Historical Tax Extensions and Estimated 2022 Levy

### Lincolnwood School District 74

Equalized Assessed Value	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Actual
Existing EAV	657,204,464	668,535,078	656,009,814	689,272,436	693,801,908	688,651,634
New/Growth/TIF	861,384	1,570,932	1,308,720	970,415	44,133,915	970,812
<b>Total EAV</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>689,622,446</b>

2022 Draft*	Equalized Assessed Value
758,584,691	Est. +10.0% on 2021 EAV *Tri
1,500,000	Est. New/Growth
<b>760,084,691</b>	<b>Estimated Total 2022 EAV</b>

Historical Data	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Actual
Consumer Price Index	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%
Existing EAV v. Prior Yr. EAV	16.1%	1.6%	-2.1%	4.9%	0.5%	-6.7%
New/Growth v. Existing EAV	0.1%	0.2%	0.2%	0.1%	6.4%	0.1%

2022 Draft*	Tax Levy Percent
7.0%	Consumer Price Index (CPI-U)
10.0%	Existing EAV v. Prior Yr. EAV
0.2%	New/Growth v. Existing EAV

Tax Rate	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Actual
Educational	2.5920	2.5637	2.6634	2.5663	2.5780	2.7507
Special Ed	0.0460	0.0455	0.0473	0.0457	0.0473	0.0521
Operations and Maintenance	0.2914	0.2882	0.3120	0.3047	0.3072	0.3372
Transportation	0.0767	0.0759	0.0637	0.0656	0.0763	0.1158
Municipal Retirement	0.0268	0.0265	0.0275	0.0266	0.0255	0.0290
Social Security	0.0230	0.0228	0.0389	0.0440	0.0477	0.0579
Working Cash	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
Tort Immunity	0.0001	0.0001	0.0001	0.0115	0.0161	0.0323
Life Safety	0.0192	0.0677	0.0704	0.0682	0.0706	0.0680
Sub-total Capped Funds	3.075	3.091	3.223	3.133	3.169	3.443
One-Time PA 102-0519 Adj.						0.0437
Debt Service Bond & Interest	0.1687	0.1653	0.1972	0.2490	0.2328	0.2637
<b>Total Tax Rate</b>	<b>3.244</b>	<b>3.256</b>	<b>3.421</b>	<b>3.382</b>	<b>3.402</b>	<b>3.750</b>

2022 Draft*	Estimated Tax Levy Rate
2.6971	Educational
0.0500	Special Ed
0.2631	Operations and Maintenance
0.1316	Transportation
0.0197	Municipal Retirement
0.0460	Social Security
0.0001	Working Cash
0.0276	Tort Immunity
0.0317	Life Safety
3.2670	Sub-total Capped Funds
0.2278	Debt Service Bond & Interest
<b>3.4948</b>	<b>Estimated Total Tax Rate</b>

Tax Extension	2016 Actual*	2017 Actual	2018 Actual	2019 Actual*	2020 Actual	2021 Actual
Educational	17,057,066	17,179,507	17,507,021	17,713,702	19,024,100	18,969,444
Special Ed	302,710	304,898	310,911	315,440	349,230	359,293
Operations & Maintenance	1,917,603	1,931,245	2,050,833	2,103,169	2,266,659	2,325,406
Transportation	504,736	508,610	418,711	452,799	563,103	798,582
Municipal Retirement	176,361	177,578	180,762	183,604	187,822	199,990
Social Security	151,355	152,784	255,696	303,706	351,688	399,291
Working Cash	658	670	657	690	764	689
Tort Immunity	658	670	657	79,377	118,780	222,748
Life Safety	126,348	453,661	462,752	470,745	521,172	468,943
Sub-total Capped Funds	20,237,495	20,709,623	21,188,000	21,623,232	23,383,318	23,744,386
Current vs. Prior Capped Fund	0.84%	2.33%	2.31%	2.05%	8.14%	1.54%
One-Time PA 102-0519 Adj.						301,310
Debt Service Bond & Interest	1,110,086	1,107,855	1,296,645	1,719,270	1,718,220	1,818,275
<b>Total Tax Extension</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>	<b>25,863,971</b>
Invisible Due to Truncation	75	1,174	2,222	1,511	3,039	3,767

2022 Draft*	Tax Levy (The Ask)
20,500,000	Educational
380,000	Special Ed
2,000,000	Operations and Maintenance
1,000,000	Transportation
150,000	Municipal Retirement
350,000	Social Security/Medicare
1,000	Working Cash
210,000	Tort Immunity
241,000	Life Safety
24,832,000	Sub-total Capped Funds
4.58%	Levy vs. Prior Capped Ext.
1,731,689.61	Debt Service Bond & Interest
<b>26,563,689.61</b>	<b>Total Levy 2022</b>

Key	* Triennial Assessment	TIF Expiration	PA102-0519 Adjustment
-----	------------------------	----------------	-----------------------

# Assumptions Used to Calculate the 2022 Levy

<b>Pertinent Factors</b>	<b>Assumptions</b>	<b>Details</b>
PTELL-Tax Capped	Yes	Limited by 5% since CPI is 7.0%
Consumer Price Index	7.00%	CPI for 2021 year applies to 2022 Levy
<i>Actual Total EAV 2021</i>	<i>\$689,622,446</i>	<i>11/3/22 Draft Agency Tax Rate Report</i>
Estimated EAV 2022	\$758,584,691	No current reassessment info released, 2022 will be a triennial year
% Change in EAV	10.0%	
Estimated New Property	\$1,500,000	Based on New/Growth history
Estimated Total EAV 2022	\$760,084,691	Estimated EAV + New Growth
Total Change from 2021	10.22%	$\$760,084,691 / \$689,622,446 - 1$
Bonds Outstanding	4	Series: 2015, 2016, 2018, 2021
<i>Capped Extension 2021</i>	<i>\$23,744,386</i>	<i>11/3/22 Draft Agency Tax Rate Report</i>
<i>Debt Extension 2021</i>	<i>\$1,818,275</i>	<i>11/3/22 Draft Agency Tax Rate Report</i>
<i>Total Extension 2021</i>	<i>\$25,562,661</i>	<i>11/3/22 Draft Agency Tax Rate Report</i>

**LEVY INPUT PAGE - ASSUMPTIONS**

**Legend**

District Assumptions & Data Entry
Calculated Values
Review Needed

Tax Levy Year

District Name  *Enter District Name*  
 District Number  *Enter District Number*  
 Aggregate or County 1  *Enter County 1 Name or Enter "Aggregate" to enter Aggregate Extension Below*  
 County 2  *Enter County 2 Name to Itemize County Extension Below*  
 County 3  *Enter County 3 Name to Itemize County Extension Below*  
 County 4  *Enter County 4 Name to Itemize County Extension Below*  
*Fill out County names as needed - leave other boxes blank*

PTELL - Tax Capped  *Choose Yes or No*  
 Cook County Prior Year EAV Limit  *Choose Yes or No*

**Critical Assumptions - Formulas in this workbook are dependent on assumptions entered for PTELL & Cook County questions**

Original Tax Levy Certificate   
 Amended Tax Levy Certificate   
*Enter "x" in one box only*

Consumer Price Index  *CPI for Year Ending 2021, Applies to the 2022 Levy*

Actual Total EAV for 2021  *Enter Actual Rate Setting EAV for 2021*

Estimated Existing EAV % Change for 2022  *Enter Reassessment Percentage Before New Property*

Estimated New Property for 2022  *Enter Estimated New Property*

Estimated Total EAV for 2022  *Includes New Property*

Total % Change From Prior Year  *Includes New Property*

No. of Tax Levied Bond Issues Outstanding  *Flow-through to Certificate of Tax Levy; Verify Records with County Clerk(s)*

**Note, do not include PTAB adjustments added to the extension pursuant to Public Act 102-0519.**

	Input Statutory Maximum Tax Rate	Total 2021 Extension for all Counties	Input 2021 Cook County Extension
Educational		\$18,969,444.00	18,969,444.00
Operations & Maintenance	0.55	\$2,325,406.00	2,325,406.00
Transportation		\$798,582.00	798,582.00
Working Cash	0.05	\$689.00	689.00
Municipal Retirement		\$199,990.00	199,990.00
Social Security		\$399,291.00	399,291.00
Fire Prevention & Safety *	0.10	\$468,943.00	468,943.00
Tort Immunity		\$222,748.00	222,748.00
Special Education	0.40	\$359,293.00	359,293.00
Leasing	0.10	\$0.00	
Custom Fund Name		\$0.00	

Total Capped Extension for 2021

SEDOL IMRF (Lake County Only)

Bond and Interest Extension for 2021

Total 2021 Extension  *Include Abatements for Truth in Taxation (35 ILCS 200/18-70)  
 This Includes Abatements for the Property Tax Relief Grant*

\* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

2022 LEVY CALCULATION PAGE

Original Assumptions

Legend

Consumer Price Index	7.00%
Actual Total EAV for 2021	\$689,622,446

District Assumptions & Data Entry
Calculated Values
Review Needed

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

Estimated Existing EAV % change for 2022	10.00%
Estimated Existing EAV Value for 2022	\$758,584,691

Estimated New Property for 2022	\$1,500,000
---------------------------------	-------------

Limiting Rate	3.2866
Estimated Capped Extension	\$24,980,904.22

Estimated Total EAV for 2022	\$760,084,691	<i>Includes New Property</i>
Estimated Total EAV % change for 2022	10.22%	<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	\$18,969,444.00			\$19,957,301.22	\$20,500,000		\$20,500,000.00
Operations & Maintenance	\$2,325,406.00	0.55	\$3,801,173.45	\$2,446,504.39	\$2,000,000		\$2,000,000.00
Transportation	\$798,582.00			\$840,169.14	\$1,000,000		\$1,000,000.00
Working Cash	\$689.00	0.05	\$345,561.22	\$724.88	\$1,000		\$1,000.00
Municipal Retirement	\$199,990.00			\$210,404.73	\$150,000		\$150,000.00
Social Security	\$399,291.00			\$420,084.57	\$350,000		\$350,000.00
Fire Prevention & Safety *	\$468,943.00	0.10	\$691,122.45	\$493,363.79	\$241,000		\$241,000.00
Tort Immunity	\$222,748.00			\$234,347.88	\$210,000		\$210,000.00
Special Education	\$359,293.00	0.40	\$2,764,489.78	\$378,003.63	\$380,000		\$380,000.00
Leasing	\$0.00	0.10	\$691,122.45	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

Capped Extension	\$23,744,386.00
------------------	-----------------

\$24,980,904.22
-----------------

Truth in Taxation		
Capped Levy	\$24,832,000.00	4.58%
		NO

Levy Amount Below Estimated Extension	(\$148,904.22)
---------------------------------------	----------------

SEDOL IMRF Extension	\$0.00
----------------------	--------

Estimated SEDOL IMRF Levy	\$0.00
---------------------------	--------

*(Lake County Only, Included in Truth in Taxation Calculation)*

SEDOL IMRF Levy	\$0.00
-----------------	--------

Bond & Interest Extension	\$1,818,275.00
---------------------------	----------------

Estimated Bond and Interest Levy	\$1,731,689.61
----------------------------------	----------------

*(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)*

Bond & Int. Levy	\$1,731,689.61	-4.76%
------------------	----------------	--------

Total Extension	\$25,562,661.00
-----------------	-----------------

Total Levy	\$26,563,689.61	3.92%
------------	-----------------	-------

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 Lincolnwood	District Number 74	County Cook
------------------------------	-----------------------	----------------

**Amount of Levy**

Educational	\$ 20,500,000	Fire Prevention & Safety *	\$ 241,000
Operations & Maintenance	\$ 2,000,000	Tort Immunity	\$ 210,000
Transportation	\$ 1,000,000	Special Education	\$ 380,000
Working Cash	\$ 1,000	Leasing	\$ 0
Municipal Retirement	\$ 150,000		\$ 0
Social Security	\$ 350,000	Other	\$ 0
		<b>Total Levy</b>	<b>\$ 24,832,000</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 20,500,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 2,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 1,000,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 150,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 350,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 241,000 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 210,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 380,000 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 2022

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2022 . \_\_\_\_\_  
(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 2022 was filed in the office of the County Clerk of this County on 2022.

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 2022, is \$ \_\_\_\_\_

\_\_\_\_\_  
(Signature of County Clerk)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County)

FUNDS	FY23 Beginning Fund Balance July 1, 2022	FY23 Projected R.E. Tax Revenues	FY23 Projected Other Revenues	FY23 Projected Expenditures	FY23 Transfers	FY24 Beginning Fund Balance July 1, 2023	FY24 Projected R.E. Tax Revenues	FY24 Projected Other Revenues	FY24 Projected Expenditures	FY25 Beginning Fund Balance July 1, 2024	
Ed	13,022,792	19,133,172	2,944,835	-23,003,579		12,097,220	21,733,195	2,713,032	-23,693,686	12,849,760	Ed
O&M	3,494,769	2,335,320	226,980	-2,241,344		3,815,725	1,821,027	213,757	-2,308,584	3,541,925	O&M
Debt	829,926	1,854,671	-29,000	-1,807,600		847,997	1,684,068	-29,580	-1,861,828	640,657	Debt
Trans.	1,442,826	914,931	659,000	-1,440,000		1,576,757	1,110,780	672,180	-1,483,200	1,876,517	Trans.
IMRF	448,606	204,401	201,000	-215,895		638,112	122,506	205,020	-222,372	743,266	IMRF
SS	139,099	420,523	127,000	-391,803		294,819	322,890	129,540	-403,557	343,692	SS
Capital	5,825,262	0	1,054,156	-3,648,262		3,231,156	0	105,000	-2,000,000	1,336,156	Cap
WC	573,446	657	6,960	0		581,063	1,171	7,000	0	589,234	WC
Tort	249,409	275,248	99,000	-224,000		399,657	202,989	100,000	-230,720	471,926	Tort
HLS	2,617,557	437,482	19,000	-278,000		2,796,039	115,631	19,400	-286,340	2,644,730	HLS
<b>TOTAL</b>	<b>28,643,692</b>	<b>25,576,405</b>	<b>5,308,931</b>	<b>-33,250,483</b>	<b>0</b>	<b>26,278,545</b>	<b>27,114,255</b>	<b>4,135,349</b>	<b>-32,490,288</b>	<b>25,037,862</b>	<b>TOTAL</b>

**RESOLUTION AUTHORIZING FINAL AGGREGATE TAX  
LEVY FOR THE YEAR 2022**

**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 2022 and based on said estimate and the aggregate levy adopted below, no notice or public hearing are required under the *Truth in Taxation Law*.

WHEREAS, the District has disclosed to the public the cash reserve balance of all funds held by the District related to its operational levies and, if applicable, any obligations secured by those funds, at the hearing prior to the adoption of this levy for tax year 2022.

**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 2022, 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 2022: 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 2022.

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 1<sup>st</sup> day of December, 2022, 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 Lincolnwood	District Number 74	County Cook
------------------------------	-----------------------	----------------

**Amount of Levy**

Educational	\$ 20,500,000	Fire Prevention & Safety *	\$ 241,000
Operations & Maintenance	\$ 2,000,000	Tort Immunity	\$ 210,000
Transportation	\$ 1,000,000	Special Education	\$ 380,000
Working Cash	\$ 1,000	Leasing	\$ 0
Municipal Retirement	\$ 150,000		\$ 0
Social Security	\$ 350,000	Other	\$ 0
		<b>Total Levy</b>	<b>\$ 24,832,000</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 20,500,000 dollars to be levied as a special tax for educational purposes; and  
the sum of 2,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and  
the sum of 1,000,000 dollars to be levied as a special tax for transportation purposes; and  
the sum of 1,000 dollars to be levied as a special tax for a working cash fund; and  
the sum of 150,000 dollars to be levied as a special tax for municipal retirement purposes; and  
the sum of 350,000 dollars to be levied as a special tax for social security purposes; and  
the sum of 241,000 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 210,000 dollars to be levied as a special tax for tort immunity purposes; and  
the sum of 380,000 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 2022

Signed this 1st day of December 2022. \_\_\_\_\_  
(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 2022 was filed in the office of the County Clerk of this County on 2022.

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 2022, 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 2022, 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 1<sup>st</sup> day of December 2022,

IN WITNESS WHEREOF, I hereunto affix my official signature this 1<sup>st</sup> day of December, 2022.

\_\_\_\_\_  
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: \_\_\_\_\_

**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 2022 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 1<sup>st</sup> day of December, 2022, 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**

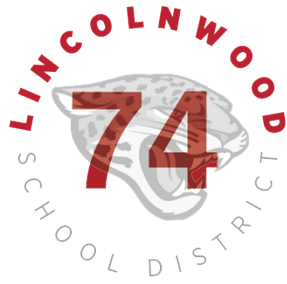
I, John Vranas, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

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 1<sup>st</sup> day of December, 2022.

IN WITNESS WHEREOF, I hereunto affix my official signature this 1<sup>st</sup> day of December, 2022.

---

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



## Executive Summary Finance Committee Meeting

---

DATE: November 17, 2022

TOPIC: Donation of Floor Hockey Equipment from The Chicago Blackhawks

PREPARED BY: Courtney Whited

**Recommended for:**

- Action
- Discussion
- Information

**Purpose/Background:**

In accordance with District Policy 8:80, a donation approval is presented to Lincolnwood School District 74 for floor hockey equipment from The Chicago Blackhawks.

**Fiscal Impact:**

Value unknown

**Recommendation:**

The Finance Committee concurs with the Administration to recommend to the Board of Education to accept the donation of floor hockey equipment from The Chicago Blackhawks.



## Donation Approval

### Donation Procedures:

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

Current Date: 11/9/2022

Donor: Chicago Blackhawks

Building: Lincoln Hall

Donation Amount: Floor Hockey Equipment

Date of Donation: 11/9/2022

Person Receiving Donation: Mark Atkinson and Joe Segreti

Description: 30 Blackhawks Floor Hockey Sticks  
30 White "Floor Balls"  
2 Franklin Floor Hockey Goals  
48 Franklin 9" Orange Soccer Cones  
23 Red Blackhawks Practice Jerseys (Pennies)  
23 Black Blackhawks Practice Jerseys (Pennies)

Business Manager Approval: Courtney Whited

Board of Education Approval: \_\_\_\_\_

CREATE: May 7, 2020

REVISE:

REVIEW:

8:80AP



## Executive Summary Finance Committee Meeting

DATE: November 17, 2022

TOPIC: Cengage Learning for Inside 2014: myNGconnect 6-year subscription Levels B and C

PREPARED BY: David Russo

### **Recommended for:**

- Action
- Discussion
- Information

### **Purpose/Background:**

Prior to this school year, the Lincoln Hall English Learner (EL) teacher did not have publisher developed curricular materials for grades 7 and 8. This model was appropriate because the majority of the time the EL teacher pushed into most classes across all grade levels to provide services. The EL teacher based their support for students on materials used in the general education classroom. Materials were not needed because EL teachers assisted grade level content teachers with existing materials and curriculum for the general education population.

However, the teacher met with the Administration to express that many EL students were in need of writing support across all content areas. Therefore, specific materials to address these gaps were necessary. The team identified materials from Cengage Learning. Through the online licenses, these resources are meant to support the development of EL students writing in a way that students at Lincoln Hall have not been supported before.

District Legal Counsel reviewed the Quote and Privacy Policy and found them to be acceptable. This vendor will not sign an "Exhibit E" for SOPPA compliance as other products have. Therefore, they authored the IL-NDPA to address SOPPA compliance. The Amendment Cengage agreed to addresses issues with limitation of liability, indemnification, and law and venue.

### **Fiscal Impact:**

\$1,125.93 This is a new product for the District.

### **Recommendation:**

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve this Quote from Cengage Learning for Inside 2014: myNGconnect 6-year subscription Levels B and C in the amount of \$1,125.93 from December 2, 2022 to December 1, 2028.



To place your order: select [Submit Customer Purchase Order Here](#)

Confidential Price Quote (6302100)

[Submit Customer Purchase Order Here](#)

10/31/2022

Pricing on this Proposal Guaranteed: **10/5/2023**

**Presented To:** David Russo, [drusso@sd74.org](mailto:drusso@sd74.org)

**Prepared By:** Anna Poulos, (480) 628-3864, [anna.poulos@cengage.com](mailto:anna.poulos@cengage.com)

SHIP TO:LINCOLNWOOD SCH	BILL TO:LINCOLNWOOD SCH	Cengage Learning
DIST 74	DIST 74	ATTN: Order Fulfillment
David Russo	David Russo	10650 Toebben Drive
6950 N EAST PRAIRIE	6950 N EAST PRAIRIE	Independence, KY 41051
RD	RD	(800) 354-9706
LINCOLNWOOD, IL 60712	LINCOLNWOOD, IL 60712	<a href="http://NGL.Cengage.com/CustomerSupport">http://NGL.Cengage.com/CustomerSupport</a>
USA	USA	

[View Quote in CAD](#)

Quoted Products: ELA/6-8 - myNGConnect

Qty	Update Qty	Product	Price	Quoted Price	Total
10	<input type="text"/>	<a href="#">Inside 2014 C: myNGconnect (6 yr)</a> National Geographic Learning 2nd Edition [K12, 2014] 9781285775906 / 1285775902	\$158.25	\$53.11	\$531.10
10	<input type="text"/>	<a href="#">Inside 2014 B: myNGconnect (6-year)</a> National Geographic Learning 2nd Edition [K12, 2014] 9781285775449 / 1285775449	\$158.25	\$53.11	\$531.10

Sub-Total: \$1,062.20  
 Processing Fee: \$63.73

**TOTAL: \$1,125.93**  
**Total Savings: \$2,102.80**

[Submit Customer Purchase Order Here](#)

Thank you for your interest in Cengage Learning products.

All information embodied in this document is strictly confidential and may not be duplicated or disclosed to third parties outside recipient's organization without prior written consent of Cengage Learning.

## AMENDMENT TO AGREEMENT BETWEEN THE BOARD OF EDUCATION OF LINCOLNWOOD SCHOOL DISTRICT 74 AND CENGAGE LEARNING, INC.

This Amendment is entered into as of December 1, 2022, by and between the Board of Education of Lincolnwood School District No. 74 (“School District”) and Cengage Learning, Inc. (“Cengage”) pursuant to the Price Quote number 6302100 and the Cengage Terms of Use for School Products (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. Cengage shall not materially modify or amend the Agreement (see <https://www.cengagegroup.com/>) 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 Cengage prior to any disclosure in response to, a valid FOIA request for information that is not confidential or proprietary. Cengage 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. Cengage hereby agrees to this exclusive venue, to personal jurisdiction of this court, and to service of process in accordance with its rules of civil procedure, and Cengage waives any objection that this venue is not convenient. 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, Cengage 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”). The School District has separately executed an IL-NDPA Agreement with Cengage regarding SOPPA compliance.
6. **Insurance.** During the term of this Agreement and any renewal thereof, Cengage shall maintain a cyber-liability insurance policy insuring against data breaches. School

District shall be named as an additional insured on such policy. Any damages limitations in this Agreement shall not apply to School 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**

**CENGAGE LEARNING, INC.**

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

By: *Evelyne Lamson*

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

Evelyne Lamson  
Its: Vice President, Finance

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

Date: 11/2/22

# **Standard Student Data Privacy Agreement**

**IL-NDPA v1.0a**

School District or LEA

**and**

Provider

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:

[ ], located at [ ] (the “Local Education Agency” or “LEA”) and  
[ ], located at [ ] (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: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

The designated representative for the Provider for this DPA is:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

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

**LEA:**

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

Printed Name: \_\_\_\_\_ Title/Position: \_\_\_\_\_

**Provider:**

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

Printed Name: \_\_\_\_\_ Title/Position: \_\_\_\_\_

## **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**

**EXHIBIT "B"**  
**SCHEDULE OF DATA**

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

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

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

## EXHIBIT "C" DEFINITIONS

**De-Identified Data and De-Identification:** Records and information are considered to be De-Identified when all personally identifiable information has been removed or obscured, such that the remaining information does not reasonably identify a specific individual, including, but not limited to, any information that, alone or in combination is linkable to a specific student and provided that the educational agency, or other party, has made a reasonable determination that a student's identity is not personally identifiable, taking into account reasonable available information.

**Educational Records:** Educational Records are records, files, documents, and other materials directly related to a student and maintained by the school or local education agency, or by a person acting for such school or local education agency, including but not limited to, records encompassing all the material kept in the student's cumulative folder, such as general identifying data, records of attendance and of academic work completed, records of achievement, and results of evaluative tests, health data, disciplinary status, test protocols and individualized education programs.

**Metadata:** means information that provides meaning and context to other data being collected; including, but not limited to: date and time records and purpose of creation Metadata that have been stripped of all direct and indirect identifiers are not considered Personally Identifiable Information.

**Operator:** means the operator of an internet website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used for K-12 school purposes. Any entity that operates an internet website, online service, online application, or mobile application that has entered into a signed, written agreement with an LEA to provide a service to that LEA shall be considered an "operator" for the purposes of this section.

**Originating LEA:** An LEA who originally executes the DPA in its entirety with the Provider.

**Provider:** For purposes of the DPA, the term "Provider" means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Student Data. Within the DPA the term "Provider" includes the term "Third Party" and the term "Operator" as used in applicable state statutes.

**Student Generated Content:** The term "Student-Generated Content" means materials or content created by a student in the services including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of student content.

**School Official:** For the purposes of this DPA and pursuant to 34 CFR § 99.31(b), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of Student Data including Education Records; and (3) Is subject to 34 CFR § 99.33(a) governing the use and re-disclosure of Personally Identifiable Information from Education Records.

**Service Agreement:** Refers to the Contract, Purchase Order or Terms of Service or Terms of Use.

**Student Data:** Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to,

information in the student's educational record or email, first and last name, birthdate, home or other physical address, telephone number, email address, or other information allowing physical or online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, individual purchasing behavior or preferences, food purchases, political affiliations, religious information, text messages, documents, student identifiers, search activity, photos, voice recordings, geolocation information, parents' names, or any other information or identification number that would provide information about a specific student. Student Data includes Meta Data. Student Data further includes "Personally Identifiable Information (PII)," as defined in 34 C.F.R. § 99.3 and as defined under any applicable state law. Student Data shall constitute Education Records for the purposes of this DPA, and for the purposes of federal, state, and local laws and regulations. Student Data as specified in **Exhibit "B"** is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or De-Identified, or anonymous usage data regarding a student's use of Provider's services.

**Subprocessor:** For the purposes of this DPA, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection, analytics, storage, or other service to operate and/or improve its service, and who has access to Student Data.

**Subscribing LEA:** An LEA that was not party to the original Service Agreement and who accepts the Provider's General Offer of Privacy Terms.

**Targeted Advertising:** means presenting an advertisement to a student where the selection of the advertisement is based on Student Data or inferred over time from the usage of the operator's Internet web site, online service or mobile application by such student or the retention of such student's online activities or requests over time for the purpose of targeting subsequent advertisements. "Targeted Advertising" does not include any advertising to a student on an Internet web site based on the content of the web page or in response to a student's response or request for information or feedback.

**Third Party:** The term "Third Party" means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of Education Records and/or Student Data, as that term is used in some state statutes. However, for the purpose of this DPA, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."

**EXHIBIT "D"**  
**DIRECTIVE FOR DISPOSITION OF DATA**

Provider to dispose of data obtained by Provider pursuant to the terms of the Service Agreement between LEA and Provider. The terms of the Disposition are set forth below:

1. Extent of Disposition

\_\_\_\_\_ Disposition is partial. The categories of data to be disposed of are set forth below or are found in an attachment to this Directive:

[ \_\_\_\_\_ ]

\_\_\_\_\_ Disposition is Complete. Disposition extends to all categories of data.

2. Nature of Disposition

\_\_\_\_\_ Disposition shall be by destruction or deletion of data.

\_\_\_\_\_ Disposition shall be by a transfer of data. The data shall be transferred to the following site as follows:

[ \_\_\_\_\_ ]

3. Schedule of Disposition

Data shall be disposed of by the following date:

\_\_\_\_\_ As soon as commercially practicable.

\_\_\_\_\_ By [ \_\_\_\_\_ ]

4. Signature

\_\_\_\_\_  
Authorized Representative of LEA

\_\_\_\_\_  
Date

5. Verification of Disposition of Data

\_\_\_\_\_  
Authorized Representative of Company

\_\_\_\_\_  
Date

**EXHIBIT "E"**  
**GENERAL OFFER OF PRIVACY TERMS**

**1. Offer of Terms**

Provider offers the same privacy protections found in this DPA between it and ("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: \_\_\_\_\_.

**PROVIDER:**

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

Printed Name: \_\_\_\_\_ Title/Position: \_\_\_\_\_

**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 \_\_\_\_\_

**\*\*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>
	National Institute of Standards and Technology	NIST Cybersecurity Framework Version 1.1
	National Institute of Standards and Technology	NIST SP 800-53, Cybersecurity Framework for Improving Critical Infrastructure Cybersecurity (CSF), Special Publication 800-171
	International Standards Organization	Information technology — Security techniques — Information security management systems (ISO 27000 series)
	Secure Controls Framework Council, LLC	Security Controls Framework (SCF)
	Center for Internet Security	CIS Critical Security Controls (CSC, CIS Top 20)
	Office of the Under Secretary of Defense for Acquisition and Sustainment (OUSD(A&S))	Cybersecurity Maturity Model Certification (CMMC, ~FAR/DFAR)

Please visit <http://www.edspex.org> for further details about the noted frameworks.

\*Cybersecurity Principles used to choose the Cybersecurity Frameworks are located here

**EXHIBIT "G" - Supplemental SDPC (Student Data Privacy Consortium) State Terms for Illinois**

Version IL-NDPAv1.0a (Revised March 15, 2021)

This **Exhibit G**, Supplemental SDPC State Terms for Illinois ("Supplemental State Terms"), effective simultaneously with the attached Student Data Privacy Agreement ("DPA") by and between \_\_\_\_\_ (the "Local Education Agency" or "LEA") and \_\_\_\_\_ (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."



[HOME](#)

[ABOUT](#) >

[NEWS](#) >

[INVESTORS](#) >

[CAREERS](#) >

[Student/Educators](#) >

[Contact Us](#) >

[Home](#) / [Privacy Overview](#) / [Privacy: K-12](#)

# K-12 Student Policy Data Statements

Effective as of January 2020.

[DOWNLOAD AS A PDF VERSION](#) 

# Definitions

**Disclose (Disclosure)** means any act that makes Personal Information available or accessible to a third party, either by physically transferring the Personal Information to the recipient or by allowing the recipient to view or access the Personal Information remotely.

**Personal information** means any information that can be used to identify, locate or contact an individual. Personal Information includes identifying information (such as person's name or email address). It also includes other data elements, such as Internet Protocol (IP) addresses, Cengage Globally Unique Identifiers or GUIDs, device identifiers or school-issued IDs, if such data can be associated with an individual and content captured and recorded when taking a course, such as for a languages course. **If we can tie the data to an individual (either by itself or using other information that we have), then the data is PI.**

**K-12 Student** means an individual studying in any preschool, elementary, middle or secondary school.

**K-12 Student Data** means (with respect to K-12 Students) any Personal Information that, alone or in combination, identifies an individual student or the student's parent or family, and that is collected, maintained, generated, or inferred by a public education entity, either directly or through a school service, or by a school service contract provider or school service on-demand provider. K-12 Student Data encompasses all Personal Information pertaining to K-12 Students (including all persistent identifiers, geolocation data, images and photographs) collected via rosters, directly from K-12 Students or from other sources.

**Targeted Advertising** means selecting and sending advertisements to a student based on information obtained or inferred over time from the student's online behavior, use of applications, or Personal Information. "Targeted Advertising"

does not include:

- (a) advertising to a student (i) at an online location based on the student's current visit to that location or in response to the student's request for information or feedback; and (ii) without the collection and retention of a student's online activities over time;
- (b) adaptive learning, personalized learning, or customized education; or
- (c) with the consent of a student or the student's parent, using the student's Personal Information to identify for the student institutions of higher education or scholarship providers that are seeking students who meet specific criteria.

## Policy Statements:

The following rules are designed to enable Cengage to comply with FERPA, COPPA and state student privacy laws.

### **Collection, Use, and Disclosure**

Cengage shall not collect, maintain, use or disclose K-12 Student Data beyond that needed for authorized educational/school purposes, or as appropriately authorized by a school, parent, or student.

### **Targeted Advertising and Selling**

Cengage shall not:

- (a) Use any K-12 Student Data for Targeted Advertising.
- (b) Create K-12 Student profiles for advertising or for any other purpose that is not required by the Client for educational purposes
- (c) Sell K-12 Student Data or otherwise disclose the K-12 Student Data to any third party unless (i) such third parties are data processors acting on our behalf, (ii) the disclosure is required by law or otherwise legally permitted, or (iii) the disclosure is made at the request of the

Client for educational purposes.

## **Security**

Cengage shall protect K-12 Student Data using appropriate security measures, including encryption, and disclosing the information only to third parties that are capable of and contractually obligated to maintaining its confidentiality and security.

## **Retention**

Cengage shall not retain K-12 Student Data longer than needed to fulfill the educational purposes for which it was collected. Cengage will also delete K-12 Student Data upon request of the applicable Client (school or school district) or (if feasible) the applicable parent or Student.

## **De-Identified and Aggregated Data**

5. Cengage shall not use any K-12 Student Data for product development, testing or innovation unless the K-12 Student Data has been de-identified (anonymized) and aggregated. (Cengage may use de-identified data for product development, research and other purposes. This data will have all direct and indirect identifiers removed, including name, student ID numbers, GUIDs, dates of birth, demographic information location data and school ID. Cengage shall not attempt to re-identify any de-identified data

and shall prohibit any recipients of the de-identified data from trying to re-identify individuals.)

## **Children Under 13 years old**

To the extent that Cengage's websites and online services (including mobile apps) are directed towards (or are actually used by) children under 13 years old, Cengage must either obtain verifiable parental consent from the Student's parent or be authorized to collect the Personal Information by the Student's school.

### ***Services provided to a School***

To the extent that Cengage is collecting Personal Information from children under 13 in connection with website and mobile apps provided to a school, Cengage may rely on the school to authorize the collection of the Personal Information. In this case:

- (a) Cengage shall post a clear and comprehensive online privacy policy describing its information practices for Personal Information collected online from the children.
- (b) Cengage shall obtain consent from the school prior to collecting Personal Information from the children.
- (c) The Personal Information may only be used for educational purposes that benefit the school and not for any commercial purposes;
- (d) To the extent feasible, Cengage shall provide parents with access to their child's Personal Information to review and/or have the information deleted;
- (e) To the extent feasible, Cengage shall give parents the opportunity to prevent further use or online collection of a child's Personal Information; and
- (f) The Personal Information shall only be retained for only as long as is necessary to fulfill the educational purpose for which it was collected.

### ***Services provided directly to children***

To the extent that Cengage is collecting Personal Information from children under 13 in connection with website and mobile apps provided directly to children (or to the extent that Cengage wants to use the Personal Information for any commercial purpose), Cengage must obtain verifiable parental consent and otherwise fully comply with the Children's Online Privacy Protection Act (COPPA). COPPA requires Cengage to:

- (a) Post a clear and comprehensive online privacy policy describing their information practices for personal information collected online from children;

- (b) Provide direct notice to parents and obtain verifiable parental consent, with limited exceptions, before collecting Personal Information online from children;
- (c) Give parents the choice of consenting to Cengage's collection and internal use of a child's information, but prohibiting Cengage from disclosing that information to third parties (unless disclosure is integral to the site or service, in which case, this must be made clear to parents);
- (d) Provide parents access to their child's Personal Information to review and/or have the information deleted;
- (e) Give parents the opportunity to prevent further use or online collection of a child's Personal Information;
- (f) Maintain the confidentiality, security, and integrity of information Cengage collects from children, including by taking reasonable steps to release such information only to parties capable of maintaining its confidentiality and security; and
- (g) Retain Personal Information collected online from a child for only as long as is necessary to fulfill the purpose for which it was collected and delete the information using reasonable measures to protect against its unauthorized access or use.

### **Other Disclosures**

In the event of any merger, acquisition or similar transaction involving Cengage's business or assets, Cengage may transfer K-12 Student Data to another entity,

provided the successor entity is subject to these same commitments for the previously collected student Personal Information.



[About Cengage Group](#)

[News Overview](#)

[Investors Overview](#)

[Careers Overview](#)

[Our Brands](#)

[Media Resources](#)

[Quarterly Reporting](#)

[FAQs](#)

[Leadership](#)

[Press Releases](#)

[Corporate Social](#)

[Search Jobs](#)

[Employee Experience](#)

[In the News](#)

[Responsibility](#)

[Inclusion & Diversity](#)

[Perspectives](#)

[Current Reports \(8-Ks\)](#)

[Awards](#)

[Presentations](#)

[Call Replays](#)

[Quarterly & Annual  
Reports](#)

[Shareholder Info](#)

## LEGAL

[Accessibility](#)

[Rights and Permissions](#)

[Privacy](#)

[Piracy](#)

[Terms of Use](#)

[Do Not Sell](#)

## CONTACT US

[Contact Overview](#)

[Support](#)

[Locations](#)



©2022 Cengage Learning, Inc. and its affiliates



**HOME**

**ABOUT** >

**NEWS** >

**INVESTORS** >

**CAREERS** >

Student/Educators >

Contact Us >

Home / Terms of Use / Terms of Use - K-12

# Cengage Terms of Use for K-12 Products

This Terms of Use document governs the use of K-12 products.

For the Cengage Higher Education terms of use:

<https://www.cengagegroup.com/legal>

For the Gale terms of use: <https://www.cengagegroup.com/legal/terms-gale>

**PDF version of the Cengage Terms of Use for K-12 Products (January 2022)** 

**K-12 Products Terms of Use: Spanish translation (August 2020)** 

**K-12 Products Terms of Use: Portuguese translation (August 2020)** 

# Introduction

**Last updated: January 2022**

These Cengage Terms of Use for K-12 Products (“K-12 Terms”) apply to web-based K-12 products and related apps and technologies provided by Cengage Learning, Inc. and its affiliates, including those operating with the National Geographic Learning brand (“Cengage”). The term “K-12 Products” as used in these K-12 Terms refers to the products, services, websites, content, databases, software, technologies, and tools delivered by Cengage and that link or

otherwise refer to these K-12 Terms, or that are delivered through a website or service that links or refers to these K-12 Terms.

If you are under 18 years of age, your parent or guardian must enter into these K-12 Terms on your behalf, and this parent or guardian represents and agrees that he or she accepts these K-12 Terms on your behalf. **If you are a student, please contact your parent and guardian before entering into these K-12 Terms.**

**The K-12 Products are for use by children and classroom teachers and administrators in K-12 schools. Access to K-12 Products is sometimes enabled through learning management system (LMS) integrations. Cengage only collects and processes information pertaining to children as a processor for the**

~~and processes information pertaining to children as a processor for the~~  
**educational institutions when delivering its K-12 Products. Cengage does not use identifiable K-12 student information for its own purposes. For information on your K-12 school's privacy policies, please contact the school's administration. See Cengage's [Privacy Notice](#) for additional information on Cengage's privacy and data collection and usage practices.**

Cengage is willing to provide the K-12 Products to you only on the condition that you first accept these K-12 Terms. By accessing, registering for, or using any K-12 Product, or by accepting these K-12 Terms through an "I Accept" check-box or similar method, you agree to these K-12 Terms. These K-12 Terms along with any Order (defined below) form a legally binding agreement between you and Cengage.

Please read these K-12 Terms carefully and, if you wish, print or save a copy for your records. If you do not agree with these K-12 Terms, you may not access or use the K-12 Products.

Your use of certain K-12 Products, or parts of certain K-12 Products, may be subject to additional terms, which may be presented to you for acceptance when you sign up for those K-12 Products, or may otherwise be accessible through the K-12 Products ("Supplemental Terms"). Such Supplemental Terms will be considered part of these Terms. In the event of any conflict between these Terms and any Supplemental Terms, the Supplemental Terms will control

with respect to your use or access of the K-12 Products (or the relevant parts of the K-12 Products) associated with such **[Supplemental Terms](#)**.

***If you are accepting these K-12 Terms on behalf of another organization or entity, you represent that you are duly authorized to bind that organization or entity to these K-12 Terms.***

## **Orders**

You may gain access to the K-12 Products through your acceptance of an online or printed order form or other ordering document that references these K-12 Terms, including access through an access code or card (an "Order"). An Order

TERMS, including access through an access code or card (an Order ). An Order may specify applicable fees, how long you are authorized to use the K-12 Product, and other terms. In the event of a conflict between these K-12 Terms and the terms of an Order (excluding these K-12 Terms), these K-12 Terms shall control except only to the extent that the Order identifies the specific provision(s) in these K-12 Terms to be varied.

### **Changes to the K-12 Products**

Cengage may, with or without notice, add features to the K-12 Products, or change or remove features of the K-12 Products, at any time.

### **Your Account**

To use a K-12 Product, you will need a Cengage username and password, unless you log in through a “single sign-on” system using your LMS username and password if the K-12 Product includes this feature. Certain K-12 Products may also require additional login information.

Your account is for your personal use only. You may not authorize others to use your account, and you may not assign or transfer your account.

You must keep your username and password confidential. You are responsible for all activities, charges, and liabilities associated with your account. You agree

to immediately notify Cengage of any unauthorized use of your account of which you are aware. If you are a minor, Cengage reserves the right to provide access to your account to your parent, guardian or other authorized adult, upon such adult’s request.

### **Institution Subscription**

This Section applies only if an applicable Order specifies that you are acquiring a K-12 Product subscription for an institution. Also, if your institution and Cengage have a separate signed agreement, then such agreement will control if there is a conflict between the K-12 Terms of such agreement and the terms of

IF THERE IS A CONFLICT BETWEEN THE K-12 TERMS OF SUCH AGREEMENT AND THE TERMS OF this Section.

Subject to your payment of the applicable fees and taxes, you may authorize your students, faculty, and administrative staff (collectively, “Authorized Users”) to access and use the applicable Service for non-commercial educational or instructional use, on condition that those Authorized Users accept these K-12 Terms before or during their first use of that K-12 Product. For K-12 Product subscriptions that include a limit on the number of Authorized Users, Authorized Users includes all individuals authorized to use the K-12 Product, regardless of whether any such individual is actively using that K-12 Product at a particular time. You shall ensure that Authorized Users and any other person that uses the K-12 Product through the use of your password and account comply with these K-12 Terms. You shall take all reasonable precautions necessary to safeguard against unauthorized access and use of the K-12 Product through your password and account, including ensuring that an Authorized User ceases use of the K-12 Product after that Authorized User is no longer associated with your institution.

## **Content**

The K-12 Products may allow you to upload or otherwise add through the K-12 Products information, text, graphics, photos, audio, video, and/or other materials and content (“Content”). You represent and warrant that you own or have the full right to provide all Content that you provide through the K-12 Products for use with the K-12 Products (“Your Content”), and that Your Content does not infringe any third-party rights, including any intellectual property, publicity or privacy rights.

Cengage does not obtain ownership of Your Content. You hereby grant Cengage a perpetual, irrevocable, worldwide, royalty-free, non-exclusive, sublicensable and transferable license to use, distribute, reproduce, modify, prepare derivative works of, perform and display Your Content in connection with the K-12 Products and Cengage’s business, including for promoting the K-12 Products, in all media now known or hereafter devised, and through any media channels. In the event that perpetual license terms are not allowed by law, the term shall be for the

longest period allowed by applicable law.

Cengage does not adopt, endorse, or accept responsibility for Your Content or any third-party Content. You agree that Cengage will not be liable for any loss or damage resulting from your reliance on Your Content or any third-party Content available through the K-12 Products.

Cengage reserves the right (but has no obligation) to pre-screen, review, flag, filter, modify, refuse, or remove Content from the K-12 Products.

After termination of your use of any K-12 Products, except as required by applicable law, Cengage does not have any obligation to destroy, return or retain Your Content relating to your use of such K-12 Products. It is your sole responsibility to backup and export Your Content prior to termination.

### **Your Use of the K-12 Products**

During the applicable term of your subscription for use of the K-12 Products if specified in an Order, Cengage grants you a limited, non-exclusive, non-transferable license only to access and to use the K-12 Products for the Permitted Use (as defined below), subject to your compliance with these K-12 Terms. You may not use the K-12 Products for any other purpose, or after the end of the applicable term, or after termination of your rights to use the K-12 Products under these K-12 Terms.

“Permitted Use” means your personal noncommercial purposes, or, only if the Order expressly specifies, your noncommercial educational or instructional purposes.

You shall provide, at your own expense, suitable equipment, software, and internet access as necessary to access and use the K-12 Products.

Neither the K-12 Products nor any portion thereof may be displayed, copied, downloaded, sold, resold, used, distributed, or otherwise exploited for any commercial purpose without Cengage’s prior written consent. You may not frame or utilize framing techniques to enclose any Mark (defined below) or other proprietary information (including images, text, page layout and form) of Cengage

proprietary information (including images, text, page layout and form) of Cengage or its licensors without Cengage's prior written consent. You may not use any meta tags or any other "hidden text" using Cengage's Marks without Cengage's prior written consent. Any unauthorized use by you of Cengage's Marks or other intellectual property automatically terminates the license granted by Cengage under these K-12 Terms and your right to use the K-12 Products.

## **Educational Use of Content**

With respect to Content designated as available for download for educational purposes ("Downloadable Content"), librarians, teachers, support staff, administrators, other staff of K-12 educational institutions, students, and adults supporting such students' learning ("Educators or Learners") are authorized, subject to applicable law, to download certain Downloadable Content to a personal computer or school server and print, reproduce, and distribute such Downloadable Content solely for use in educational settings and subject to the restrictions set forth below.

The following restrictions apply to all Downloadable Content. For more information on compliance with these Statutory Education License for Educators in Australia and New Zealand please review the [Supplemental Terms, Country Specific Terms](#).

1. Educators or Learners are prohibited from disseminating or using Downloadable Content beyond such Educator's or Learner's particular educational institution or in violation of local or otherwise applicable laws and regulations.
2. Under no circumstances may an Educator or Learner use Downloadable Content for commercial purposes.
3. Downloadable Content used for any purpose must always maintain unaltered credit, copyright, other proprietary notices, and embedded links.
4. Educators or Learners may make no modifications to Downloadable Content and must preserve all Cengage credits and copyright notices.

With respect to Read-Only Downloadable Content, Educators or Learners may neither make use of nor allow or enable the use of Read-Only Downloadable Content in a manner in which it is re-posted, framed, or mirrored on any other websites or computer networks, regardless of educational use.

With respect to Modular Downloadable Content, Educators or Learners may post only products that the Educator or Learner has created containing such Modular Downloadable Content and only to a website administered by the Educator's or Learner's school or school system, or by Cengage.

Content used for any purpose must always maintain unaltered copyright and other proprietary notices. Content may not be re-posted, framed, or mirrored on any other Web sites or computer networks, regardless of educational use.

### **Cengage Materials and Intellectual Property**

Cengage and its licensors own and retain all right, title, and interest in and to the K-12 Products, all underlying technology used with or otherwise enabling the K-12 Products, and all software and Content (other than Your Content, which you own subject to the license set forth herein) available within the K-12 Products (collectively, "Cengage Materials"), including all associated trademarks, copyrights, and other intellectual property rights. Nothing in these K-12 Terms transfers any such rights, title or interest to you or any other user, and Cengage

reserves all rights not expressly granted to you. All software and apps provided to you under these K-12 Terms are licensed, not sold.

You agree not to remove, conceal, or alter any proprietary rights notices (including copyright and trademark notices) contained within the Cengage Materials. You may not (and you may not permit anyone else to) extract, copy, modify, reverse engineer, decompile, or otherwise attempt to access or use the source code of the software underlying or otherwise used to provide the K-12 Products or any part thereof, except to the extent allowed by law notwithstanding this restriction.

All trademarks, service marks, trade names, logos and graphics included within the K-12 Products ("Marks") are trademarks of Cengage and its licensors. You may not use any Marks without the prior written consent of Cengage.

You agree that any breach of your obligations with respect to Cengage's and its licensors' proprietary or intellectual property rights will result in irreparable injury to Cengage and its licensors for which money damages are inadequate, and you therefore agree that Cengage and its licensors shall be entitled to seek injunctive relief to address such breach, without the requirement of posting a bond, in addition to any other relief that a court may deem proper.

### **Modifiable Cengage Content**

Certain K-12 Products may contain some Cengage Materials that are presented to you in a modifiable format, where your modification of the Cengage Materials is expressly and clearly permitted ("Modifiable Cengage Content").

Subject to your compliance with these K-12 Terms and any use restrictions specified in the applicable Order, and during the term of the applicable K-12 Products, you may: (1) modify and create derivative works of Modifiable Cengage Content, (2) reformat and print copies of Modifiable Cengage Content (including your modifications and derivative works of Modifiable Cengage Content) when the capability to reformat and/or print that Modifiable Cengage Content is made available through the K-12 Products, and (3) use Modifiable Cengage Content (including your modifications and derivative works of Modifiable Cengage

Content) solely for the Permitted Use. Printing of Modifiable Cengage Content in Australia and New Zealand requires compliance with the Statutory Education License for Educators in each territory. Please review the [Supplemental Terms, Country Specific Terms](#) below.

### **Shared Content**

Certain K-12 Products may contain Content posted by Cengage and other users (including Your Content) in an area of an applicable Service that is designated as a learning space and/or user community and that is presented to users in a modifiable format and in a manner clearly indicating that modification and

distribution for the Permitted Use is permitted (“Shared Content”).

Subject to your compliance with these K-12 Terms and any use restrictions specified in the applicable Order, and during the term of the applicable K-12 Products, you may: (1) modify and create derivative works of the Shared Content, and (2) copy, distribute, display, perform, and otherwise use those modifications, derivative works, and Shared Content, by means of any media or delivery technology now known or hereafter devised, solely for the Permitted Use. Printing of Shared Content in Australia and New Zealand requires compliance with the Statutory Education License for Educators in each territory. Please review the [Supplemental Terms](#), [Country Specific Terms](#) below.

### **Open Content**

Certain K-12 Products may contain Content made available through a Creative Commons license (such as Attribution 4.0 International) or similar “open”-style license (“Open License”), as clearly and expressly specified within the K-12 Products (“Open Content”). You will have the rights to use Open Content solely as specified in the associated Open License. Nothing in these K-12 Terms shall restrict your rights under any Open License to Open Content provided through the K-12 Products.

### **Your Modifications to Modifiable Content, Shared Content, and Open Content**

If you make any modifications to or derivative works of Modifiable Cengage Content, Shared Content, or Open Content, then all such modifications and derivative works shall be considered part of Your Content and are subject to the license and other provisions in the Section entitled “Content” above, as well as all other applicable provisions of these K-12 Terms.

### **Instructor Use**

If you are a teacher or instructor outside of Australia and New Zealand (which are addressed in the [Supplemental Terms](#), [Country Specific Terms](#) below), you

may incorporate Cengage Content (including your modifications and derivative works of Modifiable Cengage Content) in: (1) in-class handouts (provided without charge and limited in the number of copies), (2) online classrooms or courses (so long as access to the Cengage Content is limited to matriculated students enrolled in your class who are required to accept these K-12 Terms and enter a unique passcode or other verifiable industry-standard authentication system that ensures each user is individually identified before such access), (3) in-class displays (e.g., via projector, computer monitor or television screen), (4) class outlines or lessons, and (5) non-fee based exams, in each case associated with a course of study (i.e., a class) for which the e-book included in the K-12 Product as specified in an Order has been adopted and is concurrently being used. Printing of Shared Content in Australia and New Zealand requires compliance with the Statutory Education License for Educators in each territory. Please review the **Supplemental Terms, Country Specific Terms** below.

## **Fees**

Some K-12 Products and associated Content may be available only if an associated fee has been paid. Unless otherwise specified in the applicable Order, all fees are payable in U.S. dollars. All fees paid are nonrefundable and non-creditable, except as required by applicable law.

Unless another form of payment is specified in the Order, Cengage will bill your credit card (for purposes of these K-12 Terms, the term “credit card” includes a credit card or a debit card) for all applicable fees in advance of Service delivery. You shall provide Cengage with accurate and complete billing information, including your name, address, telephone number, and valid credit card information, and shall promptly notify Cengage of any changes in that information. You acknowledge that the agreement between you and the applicable credit card issuer governs use of your credit card for payment of amounts owed to Cengage, including your rights and obligations as a holder of that card.

Cengage will disclose the applicable payment options at the time you place your Order. You shall select a payment method to pay Cengage for purchases you

make for and/or from the applicable K-12 Products. Cengage or Cengage's billing agent may charge your payment method for all amounts due to Cengage without additional notice or consent unless otherwise required by law. Cengage may, in its discretion: (1) post charges to your payment method individually, or (2) aggregate your charges with other purchases you make within the K-12 Products and apply those charges to your next billing cycle.

Except for taxes based on Cengage's net income, if any authority imposes a tax, duty, levy, or fee upon your use of or orders for any K-12 Products, you shall pay that amount as specified in the Order or Cengage's invoice or supply Cengage with exemption documentation. You are also responsible for paying all administrative fees (such as PayPal fees) associated with the K-12 Products and any transactions you entered into in connection with the K-12 Products.

If Cengage does not receive payment from your credit card issuer, upon demand you shall pay all overdue amounts by other means acceptable to Cengage. Cengage may accept other forms of payment, and if Cengage invoices you for K-12 Products, you shall pay to Cengage the amount indicated in each invoice by the due date reflected on the invoice.

If you believe that a billing discrepancy has occurred, unless you notify Cengage in writing within 60 days after the date on which that discrepancy first appeared on your credit card account statement or invoice, as applicable, you waive your right to claim that discrepancy.

Service purchases and subscriptions are nonreturnable and cannot be exchanged. Until your Service is terminated, you will continue to accrue charges for which you remain liable, even if you do not use the K-12 Product.

If you fail to pay according to these K-12 Terms, Cengage may, without prejudice to its other rights and remedies: (1) charge interest on any unpaid amounts on a daily basis from the original due date at the rate of the lesser of 1.5% per month or the maximum amount permissible by law, (2) suspend or terminate your use and/or access to K-12 Products, or both (1) and (2). You shall reimburse Cengage for all reasonable expenses Cengage incurs in collecting past due amounts, including wire transfer fees, collection agency fees, reasonable attorney's fees,

and court costs. Cengage may charge a fee for reinstatement of suspended or terminated accounts.

In addition, if you fail to pay according to these K-12 Terms, unless otherwise prohibited by applicable law, you consent and agree that Cengage or its designated third party collection agency may contact you by: (1) phone at one or more of your telephone numbers, including your wireless telephone numbers (in which case you might incur wireless telephone charges under your wireless device plan), (2) text messages (in which case you might incur message and data charges under your wireless device plan) or emails, and/or (3) any other method of contact, including pre-recorded and/or artificial voice messages or an automatic dialing device.

Cengage may from time to time offer K-12 Product promotions and discounts for which you may be eligible, including promotions available for a limited time. Unless otherwise specifically noted, K-12 Product promotional offers and discounts apply to first-time purchasers only. Separate K-12 Terms and conditions may apply to promotional offers and discounts.

### **Acceptable Use**

You may only access the K-12 Products and related Content through the interface provided by Cengage and for lawful purposes. You represent, warrant, and agree that you will not:

1. Use the K-12 Products to commit a criminal offense or to encourage conduct that would constitute a criminal offense or give rise to any third-party claim, or otherwise violate any local, state, federal, or international law or regulation, including export control laws and regulations. Without limiting the foregoing, you agree that you will not use the K-12 Products in connection with the development, design, manufacture or production of nuclear, missile, or chemical or biological weapons;
2. Upload, post, or otherwise transmit any unlawful, threatening, libelous, harassing, defamatory, vulgar, obscene, pornographic, profane, deceptive, or otherwise objectionable Content;
3. Upload, post, or otherwise transmit through, to or otherwise using the K-12

- Products any Content that infringes or violates any intellectual property right, publicity right, privacy right, or other right of any third party;
4. Upload, post, or otherwise transmit through, to or otherwise using the K-12 Products any Content that contains any malware, viruses, spyware, worms, or other malicious code or files;
5. Disrupt the normal flow of communication in the K-12 Products or otherwise act in a manner that negatively affects any other users' ability to use or benefit from the K-12 Products;
6. Interfere with or disrupt the K-12 Products or servers or networks connected to the K-12 Products, or violate any requirements, procedures, policies, or regulations of networks connected to the K-12 Products;
7. Access (or attempt to access) any part of the K-12 Products or Content through any automated means (including use of scrapers, scripts, robots, spiders, or web crawlers), or in any way circumvent the navigational structure or presentation of the K-12 Products;
8. Use the K-12 Products for any phishing, trolling, or similar activities, or to redirect users to other sites or encourage users to visit other sites; or to harvest or collect email addresses or other contact information of other users of the K-12 Products by automated or other means;
9. Impersonate or attempt to impersonate Cengage or a Cengage employee, another user, or any other person or entity, or post any information that misrepresents the identity, characteristics or qualifications of you or any other person, including the use of a pseudonym, or misrepresenting current or previous positions, qualifications or affiliations with a person or entity, past or present;
10. Frame or mirror any part of the K-12 Products;
11. Use metatags or code or other devices containing any reference to Cengage or the K-12 Products in order to direct any person to any other website or K-12 Products for any purpose;
12. Use the K-12 Products in a manner contrary to the educational purpose of the K-12 Products, such as by posting answers to test or assessment questions provided through the K-12 Products; or
13. Otherwise use the K-12 Products in violation of these K-12 Terms.

## **Third-Party Services**

The K-12 Products may include services or other technology provided by third parties (“Third-Party Services”). The applicable supplier of any Third-Party Services is an intended third-party beneficiary of these K-12 Terms and may enforce these K-12 Terms directly against you with respect to such Third-Party Services. Alternately, an Order (or activation process) for a Third-Party Service may include or be accompanied by a separate service, license, or other agreement (“Third-Party Agreement”), in which case that Third-Party Service is provided solely under the K-12 Terms of that separate Third-Party Agreement.

Cengage may also provide you with certain “Third-Party Supplier Notices” in connection with the provision of Third-Party Services. The applicable Order (or activation process) for a Third-Party Service may include or be accompanied by Third-Party Supplier Notices.

Placing an Order for a Third-Party Service that includes a separate Third-Party Agreement and/or Third-Party Supplier Notices, or activating a Third-Party Service for which the activation process includes a Third-Party Agreement and/or Third-Party Supplier Notices, constitutes your acknowledgment that you have read and agree to all applicable Third-Party Agreements and Third-Party Supplier Notices. Cengage is not a party to, and is not liable for breaches of, any Third-Party Agreement.

Cengage assumes no obligation or liability for: (1) the functionality or performance of Third-Party Services, including their content, accuracy, or reliability, or (2) the acts and omissions (including with respect to privacy practices) of the suppliers of Third-Party Services. You acknowledge that a Third-Party Agreement might give the applicable third-party supplier rights with respect to your data beyond those allowed by these K-12 Terms or Cengage's Privacy Notice. Cengage does not guarantee that a third-party supplier will comply with its agreement with Cengage or its Third-Party Agreement with you, and Cengage is not required to enforce its agreement with a supplier of Third-Party Services.

## **Digital Rights Management**

A K-12 Product might contain or be accompanied by digital rights management technology or similar security technology designed to protect digital information against piracy and other misuse. You acknowledge that any such technology is not a defect in the K-12 Product. While accessing a K-12 Product, your internet-accessible device may be directly connected to an internet site operated by or on behalf of Cengage in order to upgrade that security technology. You hereby consent to the use and automatic upgrading of that security technology. You shall not circumvent, reverse-engineer, decompile, disassemble, or otherwise tamper with the security technology contained in or accompanying any Service.

## **General Practices Regarding Use of K-12 Products and Storage of Your Content**

Cengage may establish general practices and limits applicable to your use of the K-12 Products, including the maximum number of days that Your Content is retained in connection with the applicable Service, the maximum storage space allotted on your behalf for such Service, and the maximum number of times (and the maximum duration for which) you are allowed to access the K-12 Product in a given period of time. Cengage may suspend or terminate user accounts for which applicable fees are unpaid, or that are inactive for an extended period of time, with or without notice. Cengage may establish and change these general practices and limits at any time, with or without notice.

You acknowledge that the K-12 Products are not designed or intended to be used as part of a disaster recovery facility or an emergency data storage facility. Although Cengage takes reasonable precautions to preserve and protect Your Content, you shall not rely on the K-12 Products as your only storage means. You should make and preserve your own backup copies of Your Content. Cengage is not liable for damage to, deletion of, or failure to store, Your Content.

## **Disclaimer of Warranties**

**The K-12 Products and Cengage Materials are provided by Cengage on an "as is" and "as available" basis. Cengage makes no representations or warranties of any**

and as available basis. Cengage makes no representations or warranties of any kind, express or implied, as to the K-12 Products, Cengage Materials, or other information, content or materials made available through the K-12 Products, including the Cengage Modifiable Content, Shared Content, Open Content, Third-Party Services, or Collaboration Tools (collectively, the “K-12 Products Items”). You agree that your use of the K-12 Products, Cengage Materials, and K-12 Products Items is at your sole risk. The K-12 Products, Cengage Materials and K-12 Products Items could include inaccuracies or typographical errors. Advice received via the K-12 Products, Cengage Materials, and K-12 Products Items is informational only, does not constitute medical, legal, tax, financial, or other professional advice, and should not be relied upon for personal, medical, legal, or financial decisions. You should consult an appropriate professional for specific advice tailored to your situation. Cengage does not warrant or make any representations regarding the use of or the result of the use of any K-12 Products, Cengage Materials or K-12 Products Items in K-12 Terms of their correctness, accuracy, reliability, or otherwise, and you (and not Cengage) assume the entire cost of all necessary servicing, repair and correction.

**TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, CENGAGE DISCLAIMS ALL WARRANTIES, EXPRESS AND IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. CENGAGE DOES NOT WARRANT THAT THE K-12 PRODUCTS, CENGAGE MATERIALS, OR K-12 PRODUCTS ITEMS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR**

**THAT THE K-12 PRODUCTS, CENGAGE MATERIALS, OR K-12 PRODUCTS ITEMS OR THE SERVERS THAT MAKE THEM AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.**

### **Limitation of Liability**

Neither Cengage nor its suppliers, nor their respective directors, employees, officers or representatives will be liable for any damages of any kind arising from the use of or inability to use the K-12 Products, Cengage Materials, or K-12 Products Items including, but not limited to, any direct, indirect, incidental, special, consequential, exemplary or punitive damages, or any lost profits, lost

data, or loss of revenue. Without limiting the foregoing, Cengage's total liability will at all times be limited to the fees you have paid to Cengage for the K-12 Products at issue during the prior three (3) months. The limitations in this paragraph shall apply to the extent permitted by applicable law.

You agree that Cengage is in no way responsible or liable for any grade or assessment you may receive through or otherwise related to any K-12 Products.

### **Indemnification**

YOU AGREE TO INDEMNIFY, DEFEND AND HOLD HARMLESS CENGAGE, ITS AFFILIATES AND SUPPLIERS, AND THEIR RESPECTIVE DIRECTORS, OFFICERS, EMPLOYEES AND REPRESENTATIVES, FROM ANY AND ALL DEMANDS, CLAIMS, ACTIONS, DAMAGES, LOSSES, LIABILITIES, COSTS AND EXPENSES, INCLUDING ATTORNEYS' FEES AND COURT COSTS, DIRECTLY OR INDIRECTLY ARISING OUT OF OR IN CONNECTION WITH YOUR ACCESS OR USE OF THE K-12 PRODUCTS, CENGAGE MATERIALS, OR K-12 PRODUCTS ITEMS; ANY CLAIMS RELATED TO YOUR CONTENT; OR YOUR VIOLATION OF ANY OF THESE K-12 TERMS. This paragraph shall survive any expiration or termination of these K-12 Terms.

### **Collaboration Tools**

The K-12 Products may include comment areas, message forums, chat areas and other collaboration tools ("Collaboration Tools"). You agree to use all Collaboration Tools in good faith and not in support of any business venture or entity. Cengage disclaims all responsibility and endorsement and makes no representation as to the validity of any opinion, advice, information or statement made or displayed in any Collaboration Tools. Cengage is not responsible for any errors or omissions in Content provided through Collaboration Tools, including any hyperlinks embedded in any such Content. Under no circumstances will Cengage, or its affiliates, suppliers or agents be liable for any loss or damage caused by the Collaboration Tools, including your reliance on information obtained through the Collaboration Tools. The opinions expressed in or through any Collaboration Tools are solely the opinions of the participants, and do not reflect the opinions of Cengage.

## **Internet Links**

Some links within the K-12 Products may lead to websites controlled by third parties. Because Cengage has no control over these websites, Cengage is not responsible for such websites' content or accessibility via the internet and does not endorse products, K-12 Products, or information provided by such websites. Cengage shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with, use or reliance on any Content, goods, or K-12 Products available on or through any other website. Further, the inclusion of these links does not imply that there is any relationship between Cengage and the linked websites. Reference to other companies does not imply any partnership, joint venture, or other legal connection where Cengage would be responsible for the actions of their respective owners.

## **Privacy and Your Information**

Cengage processes personal information as defined by the applicable law where you live ("PI") in our K-12 Products for several reasons, and only when Cengage has a legal basis for doing so, such as fulfillment of a contractual obligation or with consent.

Cengage may process PI under legitimate interest as long as such legitimate interest does not outweigh or infringe on the rights and freedoms of its customers.

Cengage may use profiling or analytics in the K-12 Products for use such as assessments and engagement; please note that human intervention is always possible to override any automated decision making.

Cengage may also use customer activity reports, analytics data, usage logs, and other similar information to determine how customers interact with Cengage's K-12 Products and make improvements to the K-12 Products.

Cengage respects the rights of European Economic Area (EEA) residents to access, correct and request erasure or restriction of their personal information

as required by law. If you are a resident of the EEA, you generally have a right to know whether or not Cengage maintains your PI. If your information is incorrect or incomplete, you have the right to ask Cengage to update it. You have the right to object to Cengage's processing of your PI. You may also ask Cengage to delete or restrict your PI.

To exercise these rights, please contact Cengage via email at [privacy@cengage.com](mailto:privacy@cengage.com) and a member of Cengage's Privacy Team will assist you.

Please understand that Cengage may need to verify your identify before processing your request.

If you are an educator, parent, or student, Cengage is a K-12 Product provider to your school or organization; please reach out to the appropriate contact at your school or organization with questions or inquiries. This notice does not cover other organizations' websites that may be accessible via links through our K-12 Products. These websites have their own privacy policies and we encourage you to read them.

Cengage occasionally may notify users of its K-12 Products of significant announcements regarding the operation of the K-12 Products (whether or not they have opted out of receiving marketing communications from Cengage as further described in Cengage's Privacy Notice).

Some activities within the K-12 Products might request you and other users to submit information that is tabulated and stored in a database and used to produce statistics that are integral to the educational value of these activities. If the requested information is personally identifiable, your specific responses remain confidential and Cengage will not associate those responses with your name, email address, or other personally identifiable information. You hereby consent to including in (and Cengage's disclosure of) any such statistical analysis the information that you submit while participating in any such activity.

For further information about Cengage's privacy and data protection practices, please read Cengage's [Privacy Notice](#) . This Privacy Notice explains how Cengage treats your personal information when you use the K-12 Products. You agree to the use of your personal data in accordance with Cengage's Privacy Notice.

To the extent that any third-party website accessible through the K-12 Products has different privacy practices, K-12 Terms or conditions, those practices, K-12 Terms or conditions will be explained at that website and will apply to that website, in lieu of these K-12 Terms and Cengage's Privacy Notice.

### **Accessibility**

Cengage provides a variety of programs and K-12 Products to help make its educational materials accessible to users of all abilities. For additional information regarding Cengage's accessibility initiatives, see

<https://www.cengagegroup.com/accessibility>.

### **Responsible Disclosure Surrounding Security**

If you are a security researcher and have discovered a vulnerability in one of our K-12 Products, Cengage appreciates your help in reporting it to Cengage in a responsible and private manner.

Any identified vulnerability in our K-12 Products should be reported to [security@cengage.com](mailto:security@cengage.com). Reported vulnerabilities will be triaged by Cengage's Compliance and Security Team. To allow Cengage to best analyze the vulnerability, please include the following:

- URL of the vulnerable endpoint
- Type and description of vulnerability
- Steps to reproduce the vulnerability
- Your email address and any other pertinent contact information

Cengage does not want to limit the visibility we have into security risks in our K-12 Products. However, to protect our users and systems, you are prohibited from:

- Accessing, downloading, modifying, or removing data of accounts that do not belong to you;
- Performing any penetration testing on the sites in which the K-12 Products are provided or accessed;
- Performing any denial of service (DoS) attack, including a distributed DoS (DDoS) attack or other attack that would degrade the K-12 Products;

(DDOS) attack or other attack that would degrade the K-12 Products,

- Uploading or posting malicious software;
- Engaging in social engineering of other users, Cengage employees, or Cengage partners, of any kind, including phishing;
- Sending unsolicited communications, including emails, in-application chats, and SMS;
- Testing any third-party applications, websites, or K-12 Products that integrate or link to the K-12 Products. and
- Physical attempts to access Cengage property or any data centers used to provide the K-12 Products.

Cengage does not currently participate in or offer a bug bounty program. You agree that you are not entitled to any compensation in relation to vulnerability identification or disclosure.

If you identify a valid vulnerability and comply with these K-12 Terms, Cengage will:

- Acknowledge the receipt of your vulnerability report;
- Work with you to understand and document the issue;
- Address the risk as deemed appropriate by Cengage;
- Not suspend or terminate your account; and
- Not pursue legal action against you.

## Termination

You agree that Cengage may terminate, suspend, or block your use of all or part of the K-12 Products, without liability or refund, if in Cengage's sole determination you have breached these K-12 Terms. You agree that upon termination of your participation in the K-12 Products for any reason, Cengage may delete all information related to you on or within the K-12 Products and may prevent your continued access to and use of the K-12 Products.

In order to protect the integrity of the K-12 Products, Cengage reserves the right at any time in its sole discretion to block users from certain IP addresses from accessing the K-12 Products.

## Feedback

You acknowledge and agree that any questions, comments, suggestions, ideas, feedback, or other information submitted to Cengage relating to modifying or improving the K-12 Products (“Feedback”), whether solicited or unsolicited, are non-confidential. Cengage may use Feedback for any purpose, commercial or otherwise, without acknowledgment or compensation to you. You grant to Cengage a worldwide, non-exclusive, royalty-free, perpetual, irrevocable, transferable, sublicensable license to use Feedback, and in the event perpetual license K-12 Terms are not allowed by law, the term shall be for the longest period as allowed by applicable law.

## Changes to These K-12 Terms

Cengage may change these K-12 Terms from time to time. When these changes are made, Cengage will make a new copy of these K-12 Terms available through the K-12 Products. You understand and agree that your use of the K-12 Products after the date on which these K-12 Terms have changed constitutes acceptance of the updated K-12 Terms.

## Miscellaneous

All disputes arising out of or relating to these K-12 Terms, including all intellectual property issues and your rights and obligations, shall be governed by the laws (without regard to any conflicts of laws rules) and shall be subject to exclusive jurisdiction as set forth in the following paragraphs, based on your country of residence. Each party waives any objection to the identified venue or jurisdiction:

If you reside in the United States of America or any other country not stated below:

- The laws of the United States of America and the State of New York shall apply, with exclusive jurisdiction in the state or federal courts of New York County, New York

If you reside in the United Kingdom or in EMEA or India:

- The laws of England shall apply, with exclusive jurisdiction of the English courts.

If you reside in Australia or Asia (excluding India):

- The laws of Australia shall apply, with exclusive jurisdiction in Australia courts.

The parties agree that the United Nations Convention on Contracts for the International Sale of Goods shall not apply to these K-12 Terms and is expressly excluded.

K-12 Products and Content are not available in all languages or in all countries. Cengage makes no representation that the K-12 Products, Cengage Materials, or K-12 Products Items are appropriate or available for use in any particular location. To the extent you choose to access the K-12 Products, you do so at your own risk and are responsible for compliance with any applicable laws, including applicable local laws.

These K-12 Terms are personal to you and you may not assign them or your rights or obligations under them to anyone. If any provision of these K-12 Terms is invalid or unenforceable under applicable law, the remaining provisions will continue in full force and effect. Cengage may assign its rights and obligations, or these K-12 Terms, in whole or in part.

The failure of Cengage to exercise or enforce any right or provision of these K-12 Terms does not constitute a waiver of such right or provision. No waiver of any term of these K-12 Terms by Cengage shall be deemed a further or continuing waiver of such term or any other term.

You and Cengage acknowledge and agree that no partnership, agency, joint venture, or employment relationship is formed between you and Cengage by your use of the K-12 Products, and neither you nor Cengage have the power or the authority to obligate or bind the other

the authority to obligate or bind the other.

Cengage shall not be liable for any failure or delay in the performance of its obligations due to causes beyond its reasonable control, including but not limited to, war, terrorism, sabotage, insurrection, riot or other act of civil disobedience, strikes or other labor shortages, act of any government affecting the K-12 Terms hereof, accident, fire, explosion, flood, hurricane, severe weather or other disaster.

These K-12 Terms along with any applicable Order and Supplemental Terms constitute the entire understanding between the parties pertaining to their subject matter, and any prior or other contemporaneous written or oral agreements between the parties are expressly superseded.

Any FAQs or similar documents included in or associated with the K-12 Products are for informational purposes only and are not deemed to be part of these K-12 Terms.

If Cengage provides a translation of the English language version of these K-12 Terms, the translation is provided solely for convenience, and the English version shall prevail.

When the term “including” is used in these K-12 Terms, it shall be interpreted to mean “including, without limitation,” so that the items after the term “including” are understood to be illustrative only and not a complete list.

### **Notice and Procedure for Making Claims of Copyright Infringement**

Note: the following information is provided exclusively for notifying Cengage that your copyrighted material might have been infringed. All other inquiries, such as requests for technical assistance, will not receive a response through this process.

Pursuant to the Digital Millennium Copyright Act, Title 17, United States Code, Section 512(c), to be effective, written notification ("Notification") of claimed copyright infringement must be submitted to the following **Agent Designated to Receive Notification of Claimed Infringement:**

Laura Stevens

Legal Department, Cengage Learning, Inc.

200 Pier Four Blvd

Boston, MA 02210

Phone: (617) 289-7700

[infringements@cengage.com](mailto:infringements@cengage.com)

To be effective, the Notification must include the following:

1. A physical or electronic signature of a person authorized to act on behalf of the owner of an exclusive right that is allegedly infringed;
2. Identification of the copyrighted work claimed to have been infringed, or if multiple copyrighted works at a single online site are covered by a single notification, a representative list of such works at that site;
3. Identification of the material that is claimed to be infringing or to be the subject of infringing activity and that is to be removed or access to which is to be disabled, and information reasonably sufficient to permit the service provider to locate the material;
4. Information reasonably sufficient to permit the service provider to contact the complaining party, such as an address, telephone number, and if available, an electronic mail address at which the complaining party may be contacted;
5. A statement that the complaining party has a good faith belief that use of the material in the manner complained of is not authorized by the copyright owner, its agent, or the law; and
6. A statement that the information in the notification is accurate, and under penalty of perjury, that the complaining party is authorized to act on behalf of the owner of an exclusive right that is allegedly infringed.

## Supplemental Terms for Products

## MindTap

**Instructor Use:** If you are a teacher or instructor, you may incorporate Cengage Content (including your modifications and derivative works of Modifiable Cengage Content) in: (1) in-class handouts (provided without charge and limited in the number of copies), (2) online classrooms or courses (provided access to the Cengage Content is limited to matriculated students enrolled in your class who are required to accept the Cengage Terms of Use including these Supplemental Terms and enter a unique passcode or other verifiable industry-standard authentication system that ensures each user is individually identified before such access), (3) in-class displays (e.g., via projector, computer monitor or television screen), (4) class outlines or lessons, and (5) non-fee based exams, in each case associated with a course of study (i.e., a class) for which the e-book included in the Service as specified in an Order (“Title”) has been adopted and is concurrently being used (“Course”).

**Institution Subscription:** This Section applies only if an applicable Order specifies that you are acquiring a Service subscription for an institution. Subject to your payment of the applicable fees and taxes, you may authorize your students, faculty, and administrative staff (collectively, “Authorized Users”) to access and use the applicable Service for non-commercial educational or instructional use, on condition that those Authorized Users accept the Cengage Terms of Use including these Supplemental Terms before or during their first use of that Service. For Service subscriptions that include a limit on the number of Authorized Users, Authorized Users includes all individuals authorized to use the Service, regardless of whether any such individual is actively using that Service at a particular time. You shall ensure that Authorized Users and any other person that uses the Service through the use of your password and account comply with the Cengage Terms of Use including these Supplemental Terms. You shall take all reasonable precautions necessary to safeguard against unauthorized access and use of the Service through your password and account, including ensuring that an Authorized User ceases use of the Service after that Authorized User is no longer associated with your institution.

USER IS NO LONGER ASSOCIATED WITH YOUR INSTITUTION.

## Special Provisions Applicable to Developer Offerings

Cengage collaborates with developers to offer them the use of the Service to develop services and/or content designed to enhance your experience with the Service (“Developer Offering”). Developer Offerings are not provided under these Terms, but are instead provided under separate terms that are included or accompany the Order (or the activation process) for a given Developer Offering (“Developer Offering Terms”). Placing an Order for a Developer Offering that includes Developer Offering Terms, or activating a Developer Offering for which the activation process includes Developer Offering Terms, will be deemed to constitute your acknowledgment that you have read and agree to all applicable Developer Offering Terms, including those provided only in the English language. You acknowledge that Cengage is not a party to, and Cengage is not liable for breaches of, any Developer Offering Terms, and that Cengage is an intended third-party beneficiary of, and may enforce directly against you, all such Developer Offering Terms.

When you use a Developer Offering, Cengage or the Service may furnish the following information about you to the Developer Offering: (1) your role (for example, instructor or student); (2) your institution or organization; (3) your name; (4) your user ID (for example, email address); (5) the ISBN of the Services you ordered and the ISBN of the Title’s corresponding physical textbook; (6) your Course ID (identifying the type of Course in which you are enrolled, for example, Introduction to Chemistry) and course key (an instructor-created identifier used by students to register for that instructor's Course); and (7) your Course’s Snapshot ID (an ID generated by the Service that identifies the specific Course for which the applicable Title has been adopted, for example, “Professor Smith’s Introduction to Chemistry class at State University”). The Developer Offering Terms between you and the applicable Developer (and not these Terms) governs the use, storage, and transfer by that Developer and its Developer Offering of Your Content and your other information. You acknowledge that the Developer Offering Terms with a Developer might give the Developer rights with respect to your data beyond those allowed by the Developer’s agreement with Cengage and beyond those allowed by the Cengage Terms of Use, including those

beyond those allowed by the Cengage Terms of Use including these Supplemental Terms or Cengage's Privacy Notice. Cengage does not guarantee that each Developer will comply with its developer agreement with Cengage or its Developer Offering Terms with you, and Cengage is not required to enforce a developer agreement against a Developer.

A Developer Offering is either a Cengage-Hosted Developer Offering or a Developer-Hosted Developer Offering. Cengage's only obligations with respect to Developer Offerings are to: (1) obtain and collect payment for your Developer Offering Order, and (2) host and provide you with online access to the functionality of Cengage-Hosted Developer Offerings in the same manner that Cengage hosts and provides you with online access to the functionality of Services developed by Cengage. Cengage is not responsible or liable for: (1) the availability, delivery, functionality, or performance of Developer Offerings, including their content, accuracy, or reliability or (2) the acts and omissions (including privacy practices) of the developers of Developer Offerings.

## WebAssign

WebAssign, a Cengage Service made available at [www.webassign.com](http://www.webassign.com), includes online homework delivery, grading, and assessment functionality, and is available to instructors through paid subscription, for specified classes and time durations. The main purpose of the WebAssign Service is to provide instructors with a secure, accessible platform in which to assign and grade homework and assessments, in order to assess student performance and comprehension. The WebAssign Service can also be used for quizzes, tests, labs, and self-study depending on the instructor's application of the WebAssign Service. In the

WebAssign Service, course materials, including textbooks, questions, answers, multimedia files, and ebooks, are accessible to students between the start and end dates, set by the instructor, of the courses for which access has been purchased. This restriction applies to single-semester access, multi-semester access, and Lifetime Of Edition access ("Lifetime of Edition" means that the student has access to course materials whenever that student is enrolled in a course within the same institution where the same edition of such materials is

COURSE WITHIN THE SAME INSTITUTION WHERE THE SAME EDITION OF SUCH MATERIALS IS being used).

The WebAssign Service may be used only in conjunction with an educational course offering in which you are enrolled or which you are teaching or administering, as applicable.

### **WebAssign IDs**

Student usernames and passwords may be provided to WebAssign for use with the WebAssign Service by the instructor (or, if the instructor chooses and if available, by self-enrollment functionality). WebAssign determines any applicable institution code. You should change your password before starting to use the WebAssign Service, to prevent unauthorized access to your assignments. To facilitate communication between WebAssign and users of the WebAssign Service, and for retrieval of login information, we use email addresses.

If your WebAssign Services account has been set up by your instructor or other administrator, your instructor or administrator may be able to access or disable your account. WebAssign shall have no liability for any acts or omissions of your instructor or other administrator.

### **Shared Content**

You may be able to specify that Shared Content is generally available for use by all other WebAssign Service users, or only to the WebAssign Service users that you specifically allow to use the Shared Content.

## **Aplia Courses**

This Section applies only if an applicable Order specifies that you are purchasing access to one or more Aplia Courses.

Full refunds are granted automatically when a course (each such course, an "Aplia Course") that uses [www.aplia.com](http://www.aplia.com) or any successor website (the "Aplia

Website") is cancelled by your university or institution. Otherwise, you may receive a full refund of amounts paid by you for an Apla Course by requesting that refund within the applicable grace period after the start of the Apla Course. The length of the applicable grace period is three days for each week in the Apla Course up to a maximum grace period of three weeks (21 days). There is no grace period for Apla Courses less than one week in duration or that contain only experiments. To request a refund please contact us via email at <https://support.cengage.com> or by phone at 866-994-2427.

Refunds or exchanges are only available for non-electronically delivered products within 30 days of purchase. Returns must be in saleable condition and sent via a prepaid method to Cengage Learning at the following address: Cengage Learning, 10650 Toebben Drive, Independence, KY 41051.

Your right as a student to use and access the Apla Website with respect to a specific Apla Course will terminate on the earlier to occur of: (1) cancellation of that Apla Course, or (2) 14 days after the date that Apla Course ends (as established by the instructor teaching the Apla Course).

You acknowledge that the Apla Website might be unavailable on one or more occasions, including time periods during which the Apla Website is scheduled to be unavailable for use due to preventive maintenance or upgrades.

You may contact <https://support.cengage.com> with any questions relating to the Apla Website.

Apla may at its discretion and without notice deny any user access to any part of the Apla Website.

## **SAM**

**Instructor Use:** If you are a teacher or instructor, you may incorporate Cengage Content (including your modifications and derivative works of Modifiable

Cengage Content) in: (1) in-class handouts (provided without charge and limited in the number of copies), (2) online classrooms or courses (provided access to the Cengage Content is limited to matriculated students enrolled in your class who are required to accept the Cengage Terms of Use including these Supplemental Terms and enter a unique passcode or other verifiable industry-standard authentication system that ensures each user is individually identified before such access), (3) in-class displays (e.g., via projector, computer monitor or television screen), (4) class outlines or lessons, and (5) non-fee based exams, in each case associated with a course of study (i.e., a class) for which the e-book included in the Service as specified in an Order (“Title”) has been adopted and is concurrently being used (“Course”).

**Institution Subscription:** This Section applies only if an applicable Order specifies that you are acquiring a Service subscription for an institution. Subject to your payment of the applicable fees and taxes, you may authorize your students, faculty, and administrative staff (collectively, “Authorized Users”) to access and use the applicable Service for non-commercial educational or instructional use, on condition that those Authorized Users accept the Cengage Terms of Use including these Supplemental Terms before or during their first use of that Service. For Service subscriptions that include a limit on the number of Authorized Users, Authorized Users includes all individuals authorized to use the Service, regardless of whether any such individual is actively using that Service at a particular time. You shall ensure that Authorized Users and any other person that uses the Service through the use of your password and account comply with the Cengage Terms of Use including these Supplemental Terms. You shall take all reasonable precautions necessary to safeguard against unauthorized access and use of the Service through your password and account, including ensuring that an Authorized User ceases use of the Service after that Authorized User is no longer associated with your institution.

## Fonts

You may use the fonts embedded in the Service to display and print Cengage Content provided in the Service. You may temporarily download the fonts to a printer or other output device to print content, and you may embed fonts in

printer or other output device to print content, and you may embed fonts in Content only as permitted by the embedding restrictions in the fonts.

## **PM eCollection**

### **Premium subscription**

Each student seat that is purchased is to be used to provide a single student with access to the PM eCollection platform, once the student no longer needs access the student should be deleted which will de-allocate their seat and allow another user to be added to the subscription using up a seat allocation. Only teachers that work for your school/institution may be added to your subscription, these teachers should be removed from the platform once they no longer work for your school/institution.

### **PM Benchmark Software**

Only teachers that work for your school/institution may be added to your subscription, these teachers should be removed from the platform once they no longer work for your school/institution.

### **PM Guided Reading Planner**

Only teachers that work for your school/institution may be added to your subscription, these teachers should be removed from the platform once they no longer work for your school/institution.

You may only supply copies of the Cengage Materials available through this platform to teachers that already have access to the platform or that would have the right from being within your school to have access

## **COUNTRY SPECIFIC TERMS**

**Instructor Use (Australia and New Zealand)**

**INSTRUCTOR USE (Australia and New Zealand)**

In Australia and New Zealand, the extent of instructor permissible copying, reproduction or display of Cengage Content is governed by Copyright law and your institution, or representative body, agreement with Copyright Agency Limited in Australia (“CAL”) or Copyright Licensing New Zealand (“CLNZ”), for which an annual fee per student is paid. Permission for use beyond that permitted by your agreement with CAL or CLNZ must be sought directly from Cengage at <https://www.cengage.com.au/permissions>.

For clarity, personal use by instructors and students within the designated Cengage platform is granted within these Terms of Use and free of obligations under agreements with CAL and CLNZ, however, any copying, reproduction or display of Cengage Content outside of the designated Cengage platform (e.g., producing in-class handouts for students) is subject to your agreement(s) with CAL and/or CLNZ.

**ABOUT**[About Cengage Group](#)[Our Brands](#)[Leadership](#)[Employee Experience](#)[Inclusion & Diversity](#)**NEWS**[News Overview](#)[Media Resources](#)[Press Releases](#)[In the News](#)[Perspectives](#)[Awards](#)**INVESTORS**[Investors Overview](#)[Quarterly Reporting](#)[Corporate Social  
Responsibility](#)[Current Reports \(8-Ks\)](#)[Presentations](#)[Call Replays](#)**CAREERS**[Careers Overview](#)[FAQs](#)[Search Jobs](#)

[Quarterly & Annual  
Shareholder Info  
Reports](#)

**LEGAL**

[Accessibility](#)

[Rights and Permissions](#)

[Privacy](#)

[Piracy](#)

[Terms of Use](#)

[Do Not Sell](#)

**CONTACT US**

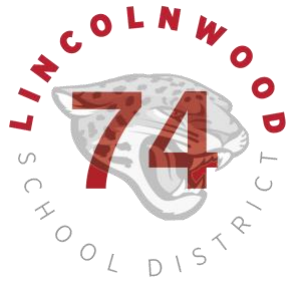
[Contact Overview](#)

[Support](#)

[Locations](#)



©2022 Cengage Learning, Inc. and its affiliates



## Executive Summary Finance Committee Meeting

DATE: November 17, 2022

TOPIC: Lincoln Hall Musical - Northlight Theatre Artistic Staffing

PREPARED BY: David Russo

### **Recommended for:**

- Action
- Discussion
- Information

### **Purpose/Background:**

The annual Lincoln Hall spring musical has become a time honored tradition in Lincolnwood School District 74 and a marquee event in any school year.

With recent transitions of staff (resignations, retirements, etc.), the individuals slated to take on leadership roles for this year's production are collectively less experienced with musical productions than groups of years past. Therefore, the Administration has discussed finding a partner who can provide mentorship and technical expertise to help build capacity of District staff to benefit this musical and future productions.

We believe to have found that expertise with the Northlight Theatre group based in Skokie. Northlight personnel have extensive experience working in schools and running theater clubs or programs. Members of the Administration have successfully worked with Northlight on these types of endeavors in previous districts.

In this proposal, we are seeking support with Artistic Mentorship and Choreography. The mentorship component will assist the directors with the production including: directorial feedback, rehearsal planning, casting consultation, and rehearsal support (individual actor coaching, rehearsing scenes, etc.). Additionally, Northlight will assist with the design and teaching of the choreography for the musical.

The Proposal calls for 48 hours of Artistic Mentorship and 30 hours of Choreography.

### **Fiscal Impact:**

\$5,100

### **Recommendation:**

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to accept this Proposal from Northlight Theatre for Artistic Staffing in the amount of \$5,100 for the 2023 Lincoln Hall Musical.

Lincolnwood SD74 | Northlight Theatre  
2022-2023 SY  
Partnership Proposal

**Artistic Staffing**

Northlight Theatre Teaching Artists and/or professional artists in Northlight’s network with oversight and support from Northlight Education staff will support the Lincolnwood SD74 spring Musical in the following roles:

ROLE	RESPONSIBILITIES	COST
<b>Choreographer</b>	<ul style="list-style-type: none"> <li>● Work with the co-directors and SD74 staff to realize the educational and artistic goals of their spring musical production</li> <li>● Design and teach the choreography for the musical</li> <li>● Attend tech rehearsals where possible to review choreography</li> </ul> <p><u>Time Commitment</u></p> <ul style="list-style-type: none"> <li>● 30 hours of rehearsal between January - May 2023 (to be agreed upon mutually by the Co-Directors, Lincolnwood SD74 staff and the Choreographer).</li> </ul>	<p><u>Choreography</u>= 30 hours x \$50/hr= <b>\$1,500</b> <i>Approx. 2 hour rehearsals x 15 rehearsals from January - May 2023</i></p> <p><u>Prep Time</u> = <b>\$300</b> <i>Time outside of rehearsals to design choreography, attend meetings, respond to production email correspondence, etc.</i></p> <p><u>Mileage reimbursement*</u>= <b>\$90</b> <i>*teaching artists are part time staff and eligible for mileage reimbursement (\$6 per visit)</i></p> <p><b>Subtotal: \$1,890</b></p>
<b>Artistic Mentor</b>	<ul style="list-style-type: none"> <li>● Attend meetings with directors to provide mentorship for production.</li> <li>● Support may include directorial feedback, rehearsal planning, casting consultation, and rehearsal support (individual actor coaching, rehearsing scenes, etc.)</li> </ul> <p><u>Time Commitment</u></p> <ul style="list-style-type: none"> <li>● At least 1 rehearsal a week (Jan. - Feb.)</li> <li>● Attend 1-2 rehearsals a week (March - May)</li> <li>● Attend at least 3 tech rehearsals and 1 performance.</li> </ul>	<p><u>Rehearsals</u>= 34 hrs x \$50/hr = <b>\$1,700</b></p> <ul style="list-style-type: none"> <li>● 14 hours (Jan-Feb)</li> <li>● 20 hours (March - May)</li> </ul> <p><u>Tech &amp; Show</u>= 14 hours x \$50/hr = <b>\$700</b></p> <p><u>Prep</u>= <b>\$300</b> <i>Time outside of rehearsals to prepare for rehearsal, attend meetings, respond to production email correspondence, etc.</i></p> <p><u>Mileage reimbursement*</u>= <b>\$120</b> <i>*teaching artists are part time staff and eligible for mileage reimbursement (\$6 per visit)</i></p> <p><b>Subtotal: \$2,820</b></p>
<b>Admin Fee</b>	Cover cost of Northlight admin time for staffing, logistics, payroll, etc.	<b>\$390</b>
<b>TOTAL</b>		<b>\$5,100</b>

# NORTHLIGHT THEATRE

## NORTHLIGHT THEATRE EDUCATION LETTER OF AGREEMENT

This agreement is made between Northlight Theatre (Theatre) and **NAME OF ORG** (Organization) for **# OF SESSIONS** of the **NAME OF RESIDENCY/PROGRAM** at **PRICE**. The date(s) of the program are as follows:

<b>Program Name</b>	
<b>Session Dates</b>	
<b>Days of the Week / Times</b>	
<b>Final Sharing</b>	<p><i>Note: by "Final Sharing" we mean the final presentation by the participants which could happen within a classroom, as a video, etc. Expectations for the final sharing will be agreed upon in writing between the Theatre and the Organization.</i></p>

<b>Organization Contact Person:</b>	
<b>Contact Person, Phone (C):</b>	
<b>Contact Person, Email</b>	
<b>Organization Address</b>	

Under this agreement, the following shall be met:

- 1) Theatre will provide **# (number) professional Teaching Artist** and **# (number) Teaching Artist Apprentice** to teach each session.
- 2) The classes will consist of a maximum of **# (thirty) students**.
- 3) Theatre's education department will conduct at least 1 (one) observation during the residency to observe teaching artist.
- 4) Any information being shared about curriculum with grant funders, outside organizations, etc. must be approved by Theatre.
- 5) All Organization safety & security protocols will be provided to Theatre at least 3 (three) weeks before Teaching Artist begins. This includes, but is not limited to, fingerprinting, COVID policies, and entrance protocols.
- 6) Organization must attend a planning meeting with Teaching Artist(s) or Theatre Staff at least 2 (two) weeks prior to the start of the residency.
- 7) Organization will be responsive to emails of Teaching Artist and Theatre.
- 8) Organization will notify Theatre and Teaching Artist of any dates that need to be changed at least 3 (three) days prior to the scheduled session outside of school closures or other emergencies.
- 9) Teaching Artist will notify Organization of any absences at least 3 (three) days in advance unless an emergency occurs, in which case Teaching Artist will notify Theatre and organization ASAP. Theatre will arrange substitute Teaching Artist, or Teaching Artist will work with the Organization to find alternative make-up date.
- 10) **Payment:** An initial deposit of **DEPOSIT AMOUNT** is due by **DEPOSIT DUE DATE**. The remaining balance of **BALANCE AMOUNT** is due by **BALANCE DUE DATE**.

# NORTHLIGHT THEATRE

RETURN ONE SIGNED CONTRACT TO: Christina Lepri, Director of Education - Northlight Theatre: 9501 Skokie Boulevard, Skokie, Illinois 60077 Organization is hereby notified that unless this contract is signed by Organization and received by Northlight Theatre within 10 (ten) business days of receipt by Organization, this contract may be declared null and void by Theatre.

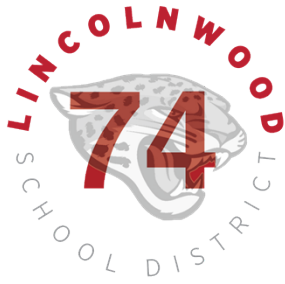
AGREED TO BY:

X \_\_\_\_\_  
Northlight Theatre, Director of Education & Community Engagement

Date \_\_\_\_\_

X \_\_\_\_\_  
ORGANIZATION REP, TITLE

Date \_\_\_\_\_



## Executive Summary Finance Committee Meeting

---

DATE: Thursday, November 17, 2022

TOPIC: Infinite Connections Inc. Agreement Renewal

PREPARED BY: Jordan Stephen

Recommended for:

- Action
- Discussion
- Information

### **Purpose/Background:**

Infinite Connections, Inc. has provided Lincolnwood District #74 E-Rate consultation services since 2014. The District has worked with Jane Kratochvil of Infinite Connections, Inc. for many years on both E-Rate and ECF Funding. This is the ninth extension to the original Agreement and will be in effect from February 1, 2023 through January 31, 2024.

District Legal Counsel has reviewed this Extension to the Consulting Services Agreement and found it acceptable. All of the terms of the original agreement remain the same and is identical to those in the past. Counsel noted that the Agreement only extends the terms by an additional year, and 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 \$4,400 for the dates between February 1, 2023 to January 31, 2024.

## NINTH EXTENSION TO CONSULTING SERVICES AGREEMENT

The Ninth Extension (“**Extension**”) is by and between the Infinite Connections, Inc. (“**Consultant**” or “**ICF**”) 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, 2023** 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, 2023 through January 31, 2024 (“**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  
Jane Kratochvil, President

Date: 9/21/2022

**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, 2023 through January 31, 2024.

By signing this Letter of Agency, I make the following certifications to ICI on behalf of the CLIENT:

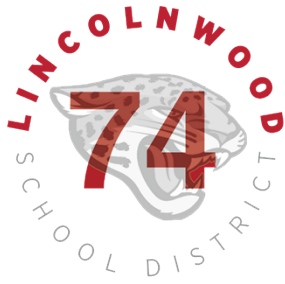
- (a) I certify that Client has provided schools operated by CLIENT are eligible for support because they are schools under the statutory definition of elementary and secondary schools found in the **No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801 (18) and (38)**, that do not operate as for-profit 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 17, 2022

TOPIC: FirstNet Product Information

PREPARED BY: Jordan Stephen

### Recommended for:

- Action
- Discussion
- Information

### Purpose/Background:

Staff and student safety across the District is a top priority for all schools on Campus. During this school year, our Administration team has had the opportunity to learn and prepare for events that might include power outages, fire, weather related events and even times where the District might need to relocate. Reliable communication with each other and our community is a vital part of these processes.

FirstNet is a nationwide, high-speed wireless broadband network with technologies and features specifically built for public safety. The FirstNet network was designed for first responders all over the country. Firefighters, EMS personnel, law enforcement, 9-1-1 communicators and emergency managers all can have access to FirstNet, as well as vetted members of our school community.

FirstNet, which is built by AT&T, provides much more than just another cell network. FirstNet prioritizes the traffic of its subscribers, providing them with a reliable, 24/7 unthrottled network in which to use apps, devices and solutions, every day and during every emergency, to ensure that their messages and communications take top priority over the general public.

The District has been investigating how to improve our communications during situations and by working with FirstNet, we have come up to the following solution. The District will purchase a smartphone device for each building, keeping them located at the schools and Administration Building. In the event of any emergency or disaster, those phones would be utilized across the District or wherever we might need to

relocate students or staff members. These devices would be equipped with a FirstNet plan that features unthrottled data, unlimited talk, unlimited texting, and complete priority access to the FirstNet network. These devices will also be equipped with Push to Talk applications that can be used between the devices as well as installed mobile applications used by District personnel to access emergency information or send out communications.

**Costs:**

<b>FirstNet Monthly Service Charge (State of IL)</b>			
<b>Description</b>	<b>Quantity</b>	<b>Monthly Price</b>	<b>Total Monthly Price</b>
<b>FirstNet Unlimited Smartphone Plan <i>Un-Throttled, truly unlimited talk, text, data plan, with priority</i></b>	<b>4</b>	<b>\$38.49</b>	<b>\$153.96</b>
FirstNet Unlimited Smartphone w Tethering Plan <i>Un-Throttled, truly unlimited talk, text, data plan, with priority</i>	0	\$43.49	\$0.00
FirstNet Unlimited Feature Phone Plan <i>Unlimited talk and text with priority (PPU Data \$10 per GB)</i>	0	\$22.99	\$0.00
FirstNet Unlimited Data Connect Plan <i>Un-Throttled, truly unlimited data plan, with priority</i>	0	\$34.99	\$0.00
Enhanced Push to Talk Add-on Feature	<b>4</b>	<b>\$2.00</b>	<b>\$8.00</b>
Enhanced Push to Talk Standalone (Feature-No Voice/Text)	0	\$15.00	\$0.00
<b>Total Monthly Service Charge</b>	<b>4</b>		<b>\$161.96</b>
<b>FirstNet Equipment Charges (State of IL)</b>			
<b>Equipment Charges</b>	<b>Quantity</b>	<b>One Time Cost</b>	<b>Total One Time Cost</b>
iPhone 12/12 Mini (64GB)	0	\$0.99	\$0.00
<b>iPhone 13 (128GB)</b>	<b>4</b>	<b>\$99.99</b>	<b>\$399.96</b>
iPhone 13 Mini (128GB)	0	\$178.99	\$0.00
iPhone 13 Pro (128GB)	0	\$448.99	\$0.00
iPhone 13 Pro Max (128GB)	0	\$548.99	\$0.00
iPhone 14 (128GB)	0	\$199.99	\$0.00
iPhone 14 Plus (128GB)	0	\$448.99	\$0.00
iPhone 14 Pro (128GB)	0	\$548.99	\$0.00
iPhone 14 Pro Max (128GB)	0	\$648.99	\$0.00
Sonim XP5s	0	\$0.99	\$0.00
Nighthawk M6 5G Mobile Hotspot Router	0	\$224.99	\$0.00
iPad 9th Gen (64GB 2021)	0	\$384.99	\$0.00
iPad Mini (64GB 2021)	0	\$574.99	\$0.00
iPad Air 5th Gen (64GB 2022)	0	\$674.99	\$0.00
iPad Pro 11" (128GB 2021)	0	\$924.99	\$0.00
iPad Pro 12.9" (128GB 2021)	0	\$1,224.99	\$0.00
<b>Total One-Time Equipment Fees</b>	<b>4</b>		<b>\$399.96</b>

**Fiscal Impact:**

\$1,943.52 per year for data, talk and text plans. One payment of \$399.96 for the 4 total devices, one present in each building.

**Recommendation:**

The Administrative team is looking for guidance from the Finance Committee, on a recommendation to continue to work with FirstNet and the District's Legal Counsel to solidify the proposals and contracts and present this at a future Finance Committee meeting.

# FirstNet<sup>®</sup> 101

## The most important wireless network in the country

FirstNet is a nationwide, high-speed wireless broadband network and set of specialized, innovative tools, technologies and features specifically built for public safety.

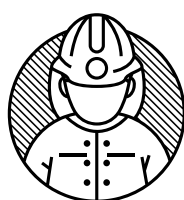
FirstNet is designed for every first responder in the country – career or volunteer; city, state, tribal or federal; and urban, suburban or rural. Think firefighters, EMS personnel, law enforcement, 9-1-1 communicators and emergency managers. FirstNet is also available to a community of users who are critical to supporting an emergency response – including nurses and physicians or utility companies that clear downed power lines and manage gas leaks.

## Why was it created?

Public safety is called upon to handle emergencies every single day. They must be ready for the worst with the best tools to help them respond as quickly and safely as possible. But first responders have repeatedly struggled to reliably communicate and coordinate across agencies and jurisdictions.

The tragic events of 9/11 underscored this, making it clear that public safety needed a better way to communicate. So, FirstNet was born to improve public safety communications nationwide.

### Making public safety communications a national priority



## How does it work?

FirstNet uses all AT&T LTE spectrum bands and a special lane of connectivity called Band 14 – nationwide, high-quality spectrum specifically set aside for FirstNet. During an emergency, this band – or lane – can be cleared and locked just for FirstNet subscribers.

Whatever the mission – responding to a routine call, supporting a large event or managing an emergency or disaster – FirstNet gives priority to public safety, so they can connect where and when they need to, to keep us all safer.

### Creating a specialized communications highway just for public safety



## Why is it unique?

FirstNet is the only communications platform specifically designed with and for public safety based on their direct feedback and needs.

FirstNet is interoperable across agencies. Robust tools and features only found on FirstNet include:

- Always-on, 24-hours-a-day priority and preemption across voice and data for first responders
- Dedicated access to Band 14 spectrum where and when it's needed
- Mission Ready tools – like apps and devices – tested for public safety, plus FirstNet Ready<sup>®</sup> smartphones for first responder agencies
- Access to a dedicated fleet of 100+ portable network assets
- Unparalleled support for public safety's mission
- Government oversight and accountability from the FirstNet Authority

### Giving public safety a diverse set of communications capabilities



## Why does it matter?

No connection matters more than one that could help save a life. That's why our work to give first responders access to the leading tools that will help them do their important jobs is something we can all feel good about.

Equipping first responders with 24/7 reliable, unthrottled connectivity and an ecosystem of cutting-edge apps, devices and solutions means they can connect to the critical information they need – every day and in every emergency – without worrying about connectivity challenges.

FirstNet is also bringing more reliable communications to rural communities across the country – covering over 2.71 million square miles nationwide and growing.

### Helping public safety achieve their mission as they work to keep us safe



## What's AT&T's role?

### Serving public safety is our mission

AT&T is the official private partner behind FirstNet.

We are working with the First Responder Network Authority (FirstNet Authority) – an independent government agency – to design, build and evolve FirstNet for the next 20+ years.

## By the Numbers

As of April 2022

FirstNet covers

**2.81M**

square miles nationwide

**50** states, **5** territories, **+** the District of Columbia



**3.3M+**

FirstNet connections

**20.5K+**

public safety agencies and organizations subscribed

## What are others saying about it?

“FirstNet is spurring innovation that will help save lives, and we are thrilled to see the network continue to grow to reach more communities and responders that serve them across the country,” said FirstNet Authority CEO Edward Parkinson.



**FIRSTNET<sup>®</sup>**  
Built with AT&T



## Finance Committee Meeting

DATE: November 17, 2022

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

### Recommended for:

Action

Discussion

Information

### Purpose/Background:

To provide the Finance Committee an update on ongoing Districtwide project(s)

#### 1. Worker's Compensation Safety Grant

IPRF sent communication relative to the 2023 Safety Grant. Typically, over the previous five years, SD74 has received amounts that were less than \$4,000. The current grant amount advertised is \$10,764.

#### 2. FY23 Quarter 1 Revenue Trends

As expected, Property Tax Collections, thus far, have been low:

\$95,768.76 has been collected through July 31, 2022

The District has given up \$3,115.93 through July 31, 2022 due to appeals

However, Corporate Personal Property Replacement Tax (CPPRT) revenue continues to be robust:

Description	YTD Transactions	FY23 Budget
CPPRT ED	\$82,724.83	\$100,000.00
CPPRT O&M	\$74,526.86	\$90,000.00
CPPRT TRANSPORTATION	\$231,778.54	\$280,000.00
CPPRT IMRF	\$165,449.63	\$200,000.00
CPPRT SS & MEDICARE	\$108,063.94	\$130,000.00
CPPRT TORT	\$82,724.82	\$100,000.00

The JUL, AUG, OCT 2022 deposits total \$745,268.62

Last year, by October 31, 2021, the District had collected \$446,732

### 3. Natural Gas

Vanguard invoices without a contract at \$0.30600/Therm:

\$0.66050/Therm JUL 2022

\$0.87200/Therm AUG 2022

\$0.90400/Therm SEP 2022

IGS refreshed pricing as of 11/10/2022 below:

<b>Term in Months</b>	<b>Start</b>	<b>End</b>	<b>CG Therm Volume</b>	<b>Fixed Price Offer \$/Therm</b>
12	Jan-23	Dec-23	155,500	\$0.598
24	Jan-23	Dec-24	311,000	\$0.576
36	Jan-23	Dec-25	466,500	\$0.565
48	Jan-23	Dec-26	621,990	\$0.559
60	Jan-23	Dec-27	777,490	\$0.556

Similar to the District's electricity supply, if the market ever drops below SD74's fixed contracted price, IGS can do a blend & extend to lower the price and take advantage of the decrease, similar to refinancing a mortgage. This would lower the price effective with the next month's invoice even if SD74 is in the middle of a contract with IGS. John from IGS recommends putting a hedge in place to protect the District from paying high natural gas prices this winter.