



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

Combined Meeting
Tuesday, January 18, 2022 7:00 PM

West Oak Middle School Cafeteria
26156 N Acorn Lane
Mundelein, Illinois 60060

- I. Call to Order / Roll Call
- II. Pledge of Allegiance
- III. Public Comments (Agenda Items Only)
- IV. Presentations
- A. Diamond Award Presentation - Tyler Smith
- V. Business Agenda
 - A. Administrative: Approve Omnibus Vote Agenda **Action**
 - B. Administrative: Approve PRESS 108 Policies **Action**
 - C. Personnel: Approve Personnel Items **Action**
 1. New Hire(s):
 - Karlie Orlando; DLS; Learning Associate; Effective 1.11.22
 - Martha Szczesny; WOIS; Lunch Supervisor; Effective 1.18.22
 - Jennifer Schimpf; WOIS; Lunch Supervisor; Effective 1.20.22
 - Araseli Alvarado-Ocon; DLS; Administrative Associate; Effective 1.18.22
 2. Leave(s) of Absence:
 - Jenny Kim; WOMS; 7th Grade Science Teacher; 8.17.22-11.4.22
 3. Retirement(s):
 - Dominic Guagenti; DW; Maintenance Associate; Effective 1.28.2022
 4. Termination(s):
 - Lizette Rodriguez; DLS; Administrative Associate; Effective 1.3.22
- VI. Board Discussion
 - A. Audit Update
 - Presenter:** Mr. Eric Rogers
- VII. Freedom of Information Requests (1)
 - A. SmartProcure 1.12.2022 fulfilled
- VIII. Notices and Communications
 - A. Board Meeting Calendar
 - B. E-Rate Program Notification
 - C. December Diamond Edge Newsletter
 - D. Daily Herald Article 1.5.22
- IX. Public Comments and Petitions (Non-Agenda Items)
- X. Others
 - A. Community Donation

B. Middle Schools to Watch information

Presenter: Mr. Peter Cunningham

C. WOMS Tier 3 Update

Presenter: Mr. Peter Cunningham

XI. Executive Session

1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity. 5 ILCS 120/2(c)(1).

2. Student disciplinary cases. 5 ILCS 120/2(c)(9).

XII. Adjournment



Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION
 COMBINED MEETING
 Tuesday, January 18, 2022

The resolution is being submitted for approval at the Combined Meeting on January 18, 2022.

AGENDA ITEM V-A

Administrative: Approve Omnibus Vote Agenda Action

Items under the Omnibus Vote Agenda are considered routine and/or non controversial and will be approved by one motion. If any one Board member, staff, administrator, or citizen wishes to have a separate vote on any item or items, that item or items will be pulled from the Omnibus Vote Agenda and voted on separately.

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the Omnibus Vote Agenda, Items A thru E as listed:

A. Approval of Minutes

Special Meeting Minutes	12/14/2021
Combined Meeting Minutes	12/14/2021
Executive Session Minutes	12/14//2021

B. Approve Destruction of Audio Recordings of Executive Session Minutes:
 no recordings eligible at this time

C. Acceptance of Treasurer's Report 12/2021

D. Approval of Payrolls 1/28/22*, 2/15/22*

E. Approval of Current Bills:

Education Fund:	\$	254,202.75
West Oak Middle Activity Fund	\$	1,581.87
Operations/Maintenance Fund:	\$	108,941.00
Debt Service Fund:	\$	2,063.48
Transportation Fund	\$	97,956.40
<u>Capital Outlay:</u>	\$	<u>4,742.02</u>

TOTAL \$ 469,487.52

*Pre-approval of Payrolls not to exceed \$400,000.00 each.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

Diamond Lake School District 76 - Board of Education

Special Meeting Minutes

Tuesday, December 14, 2021

West Oak Middle School Cafeteria; 26156 N Acorn Lane, Mundelein, Illinois 60060

CALL TO ORDER / ROLL CALL

Ms. Hail called the Special Meeting to order on Tuesday, December 14, 2021, at 7:00 PM. Ms. Kwon called the roll; answering "Present" Ms. Hail, Mr. Hauptman, Ms. Kwon, Mr. Kondela, Ms. Sullivan, Ms. Bailis, Ms. Angarola

Also attending the meeting: Superintendent, Dr. Sharma-Lewis; Director of Finance and Operations, Mr. Rogers; Associate Superintendent for Instruction & Personnel, Dr. Juracka; Building Principals: Dr. Berger, Mr. Preble, Mr. Cunningham, Mr. Pedersen; Director of Technology, Mr. Hansen; Ms. Olsen, Student Services Coordinator; Recording Secretary, Mrs Bischoff.

Visitors in attendance: 7th grade boys basketball team and their families, Ms. Carmichael, Ms. Grubb and her family

Pledge of Allegiance

Ms. Hail led everyone in the Pledge of Allegiance.

PUBLIC COMMENTS ON AGENDA ITEMS ONLY

There were none.

2021 LEVY

Mr. Rogers provided details of the levy process, the effect on the tax rate, provided a comparison of other District tax rates and the possible impact on the District. There were no questions or comments from the Board.

PUBLIC COMMENTS ON NON-AGENDA ITEMS

There were none.

ADJOURNMENT

There being no other business to come before the Board, Ms. Hail called for a motion to adjourn.

Ms. Sullivan moved to adjourn; the motion was seconded by Mr. Kondela. Roll call vote: "Aye," Ms. Hail, Mr. Hauptman, Mr. Kondela, Ms. Sullivan, Ms. Kwon, Ms. Bailis, Ms. Angarola; "Nay," none. Motion carried.

The meeting adjourned at 7:07 PM.

Minutes approved on January 18, 2022

President, Board of Education

Secretary, Board of Education



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

Diamond Lake School District 76 Board of Education

Combined Meeting Minutes

Tuesday, December 14, 2021

West Oak Middle School Cafeteria, 26156 N Acorn Lane, Mundelein, IL 60060

CALL TO ORDER / ROLL CALL

Ms. Hail called the Combined Meeting to order on Tuesday, December 14, 2021, at 7:07 PM. Ms. Kwon called the roll; answering "Present" Ms. Hail, Mr. Hauptman, Mr. Kondela, Ms. Kwon, Ms. Bailis, Ms. Sullivan, Ms. Angarola.

Also attending the meeting: Superintendent, Dr. Sharma-Lewis; Director of Technology, Mr. Hansen; Recording Secretary, Ms. Bischoff; Director of Finance and Operations/CSBO: Mr. Rogers; Building Principals: Mr. Preble, Mr. Cunningham, Dr. Berger; Assistant Principal: Brandon Pedersen; Director of Student Services: Dr. Olsen; Absent: Associate Superintendent For Instruction & Personnel, Dr. Juracka.

Visitors in attendance: 7th grade boys basketball team, their family members, Coach Nolte, Ms. Carmichael, Ms. Grubb and her family.

PUBLIC COMMENTS ON AGENDA ITEMS ONLY

Public Comments Submitted: None

PRESENTATIONS

Recognition of WOMS Boys Basketball Team: Dr. Sharma-Lewis welcomed the 7th grade boys basketball team to the meeting to recognize them for the kind and selfless actions they exhibited at a recent basketball game which was commented on and celebrated by both parents and visitors from the Aptakisic Middle School team. Dr. Heather Frizelle's (Superintendent of D114 and parent of Aptakisic student) letter was read at the meeting complementing our players on their grit and their grace. Mr. Cunningham observed that the team actions did not surprise any of the staff - they are the definition of kindness, service and sportsmanship. Coach Nolte observed that in 26 seasons of coaching, he had never seen anything like the acts of kindness our players exhibited towards the opposing team who was letting their equipment manager suit up and play in the game. Student players honored included: Jerry Ortega, Kevin A Jiminez, Estefan Gonzalez, Lucas Brophy, Brendan Cardona, Tommy Shifley, James Crenshaw, Celso Cabrera, Sebastian Cabrera and Gautam Suresh. The Board of Education, administration and visitors all gave the students a standing ovation.

Diamond Award Presentation: Ms. Erin Grubb, WOMS 8th Grade ELA Teacher. Presented by Toni Carmichael. Ms. Carmichael made a heartfelt statement regarding the outstanding work Erin has done in her first year of teaching, embracing the opportunities and transforming the curriculum she was given to make it

work to the best advantage of the students she teaches.. She is the true embodiment of what the diamond award represents. Congratulations to Ms. Grubb!

BUSINESS AGENDA

Administrative: Approve Omnibus Vote Agenda Action

Ms. Hail read the resolution:

Items under the Omnibus Vote Agenda are considered routine and/or non controversial and will be approved by one motion. If any one Board member, staff, administrator, or citizen wishes to have a separate vote on any item or items, that item or items will be pulled from the Omnibus Vote Agenda and voted on separately.

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the Omnibus Vote Agenda, Items A thru E as listed:

A. Approval of Minutes

Committee of the Whole Minutes	11/2/2021
Business Meeting Minutes	11/16/2021
Executive Session Minutes	11/16/2021

B. Approve Destruction of Audio Recordings of Executive Session Minutes:
no recordings eligible at this time

C. Acceptance of Treasurer's Report 11/2021

D. Approval of Payrolls 12/30/21*, 1/15/22*

E. Approval of Current Bills:

Education Fund:	\$	321,846.52
Diamond Lake Activity Fund	\$	678.00
West Oak Intermediate Activity Fund	\$	805.50
West Oak Middle Activity Fund	\$	4,588.83
Operations/Maintenance Fund:	\$	107,300.23
Debt Service Fund:	\$	1,052,530.61
Transportation Fund	\$	139,403.77
<u>Capital Outlay:</u>	\$	<u>31,285.85</u>

TOTAL \$ 1,658,439.31

*Pre-approval of Payrolls not to exceed \$400,000.00 each.

A motion was made by Mr. Kondela to approve the resolution, seconded by Ms. Bailis. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Administrative: Approve 2021 Tax Levy Action

Ms. Hail read the Tax Levy resolution as follows:

May I have a motion to approve the adoption of ...

1. ... the Truth in Taxation Resolution.
2. ... the 2021 Tax Levy in the following amounts for which the total is \$15,449,073.

Education Fund	11,700,000
O & M Fund	1,500,000
Transportation Fund	750,000
Working Cash Fund	85,000
IMRF Fund	300,000
Social Security Fund	300,000
Fire Prevention/Safety	1,500
Tort Immunity Fund	45,000
Special Education Fund	750,000
SEDOL IMRF	17,573

3. ... the Resolution for the Working Cash Levy in the amount of \$85,000.
4. ... the Resolution for the Fire Prevention & Safety Levy in the amount of \$1,500.
5. ... the Resolution for the Special Education Fund Levy in the amount of \$750,000.
6. ... the Resolution for the SEDOL IMRF Levy in the amount of \$17,573.

A motion was made by Mr. Hauptman to approve the resolution, seconded by Ms. Sullivan. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Administrative: Approve Amended 2021/22 BOE Meeting Calendar Action

Ms. Hail read the resolution:

BE IT RESOLVED, the Diamond Lake 76 Board of Education accepts and approves the amended 2021/22 Board of Education Meeting Calendar to reflect:

- The January 2022 meeting date changed from 1/11/22 to 1/18/22 to accommodate the approval of the District bills schedule.
- The June 2022 meeting dates amended to one meeting on 6/21/22. The 6/7/22 meeting has been cancelled.

A motion was made by Mr. Kondela to approve the resolution, seconded by Ms. Kwon. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Administrative: Approve 2022-23 School Year Calendar Action

Ms.Hail read the resolution:

BE IT RESOLVED, the Diamond Lake School District 76 Board of Education accepts and approves the 2022/2023 school calendar as presented by the District Leadership Team.

A motion was made by Ms. Bailis to approve the resolution, seconded by Ms. Sullivan. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Personnel: Approve Resolution for Personnel Items Action

Ms. Hail read the resolution:

BE IT RESOLVED, the Diamond Lake 76 Board of Education accepts and approves the Personnel Items as depicted on the Agenda:

New Hire(s):

Employee	School	Position	Effective Date
Eesa, Shaymaa	WOIS	Learning Associate	12.6.2021
Pisharath, Seema	DLS	Lunch/Recess Supervisor	ASAP
Budzik, Natalia	DLS	Learning Associate	ASAP
Morales, Daisy	DLS	Lunch/Recess Supervisor	1.10.22
Gonzalez, Ana (Lily)	DLS	Lunch/Recess Supervisor	1.3.22

Leave(s) of Absence:

Employee	School	Position	Effective Date
Mitsdarffer, Erin	DLS	SPED Teacher	11.30.21-2.22.22

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Resignation(s):

Employee	School	Position	Effective Date
Barahona, Graciela	WOIS	Learning Associate	12.17.2021
Lenga, Tara	WOIS	Learning Associate	12.14.2021

Retirement(s):

Employee	School	Position	Effective Date
Garcia, Elva	DLS	K Dual Language Teacher	EOY 2025-26

A Motion to approve the personnel items was made by Mr. Hauptman, seconded by Ms. Kwon. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Personnel: Approve Resignation Agreement Action

Ms. Hail read the resolution:

BE IT RESOLVED, the Diamond Lake 76 Board of Education accepts and approves the Resignation Agreement with Tara Lenga, as presented.

A Motion to approve the resolution was made by Ms. Sullivan, seconded by Ms. Bailis. Roll Call Vote: “Aye”; Ms. Hail, Mr. Kondela, Ms. Kwon, Ms. Sullivan, Mr. Hauptman, Ms. Bailis, Ms. Angarola. “Nay”; none. Motion carried.

Administrative: First Read of PRESS Issue 108 Review

Ms. Hail presented the first read of PRESS Issue 108. The policy changes suggested will be reviewed and voted on at the January 18, 2022 meeting prior to implementation in the Board Policy handbook.

BOARD DISCUSSION

Ms. Hail presented information about Diversity, Equity and Inclusion (DEI) training that IASB will be doing for boards in the new year. This was presented at one of the workshops at the Triple I conference in November. The board will consider doing the training once more information becomes available since DEI is a topic that is very important in this district

FREEDOM OF INFORMATION REQUESTS

There were none.

NOTICES AND COMMUNICATIONS

- 2021-22 BOE Meeting Calendar
- SEDOL Governing Board Summary

PUBLIC COMMENTS AND PETITIONS (NON-AGENDA ITEMS)

There were no comments on non-agenda items.

OTHERS

Mr. Hauptman shared information regarding an Energy Resiliency Commission that has been developed for Vernon Township. The commission's focus will be on developing a non-binding co-op group of municipal entities to explore opportunities for grant monies available for energy efficiencies. Mr. Hauptman attended the first meeting. There is a follow-up meeting on Thursday, December 16 that Mr. Rogers will attend to gather more information.

Ms. Hail thanked the administration and the board for a great first half of the school year and wished everyone a safe and restful winter break.

At 7:37 Mr. Kondela made a motion to adjourn to Executive Session; Ms. Sullivan seconded the motion. Roll call vote: "Aye", Mr. Hauptman, Ms. Kwon, Ms. Hail, Ms. Sullivan, Ms. Bailis, Mr. Kondela, Ms. Angarola; "Nay", none. Motion carried.

The Board moved into the Executive Session at 7:37 p.m.

EXECUTIVE SESSION:

1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity. 5 ILCS 120/2(c)(1).

Motion to return to regular session was made by Mr. Kondela, seconded by Ms. Bailis. Roll call vote: "Aye", Mr. Hauptman, Ms. Kwon, Ms. Hail, Ms. Sullivan, Ms. Bailis, Mr. Kondela, Ms. Angarola; "Nay", none. Motion carried.

The meeting returned to regular session at 8:22 PM

ADJOURNMENT

There being no further business to come before the Board, a motion to adjourn was called.

Ms. Sullivan made a motion to adjourn the meeting, seconded by Mr Hauptman. Voice vote of "Aye" to approve adjournment. Motion Carried

The meeting was adjourned at 8:22 p.m.

Minutes approved on January 18, 2022.

President, Board of Education

Secretary, Board of Education

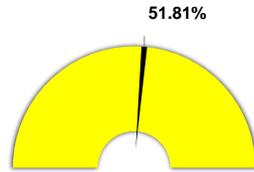
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2021

**Projected Year-End Balances
as % of Budgeted Revenue**

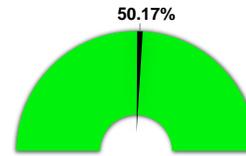


Actual YTD Revenues



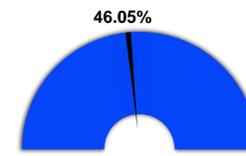
Projected YTD Revenues
46.96%

Actual YTD Local Sources



Projected YTD Local Sources
48.56%

Actual YTD State Sources



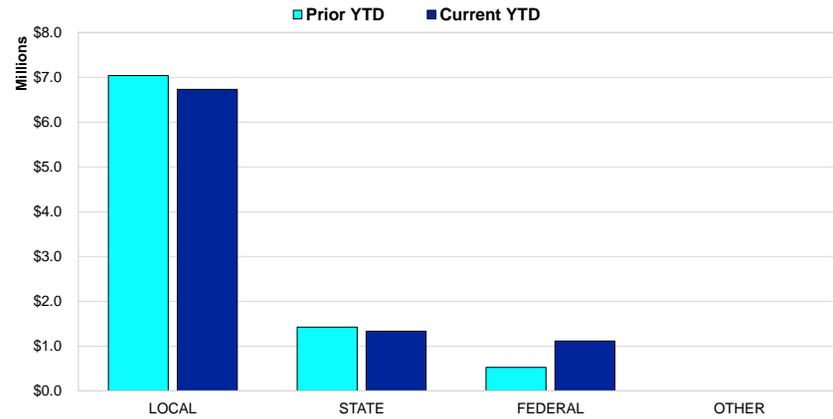
Projected YTD State Sources
43.58%

All Funds | Top 10 Sources of Revenue YTD

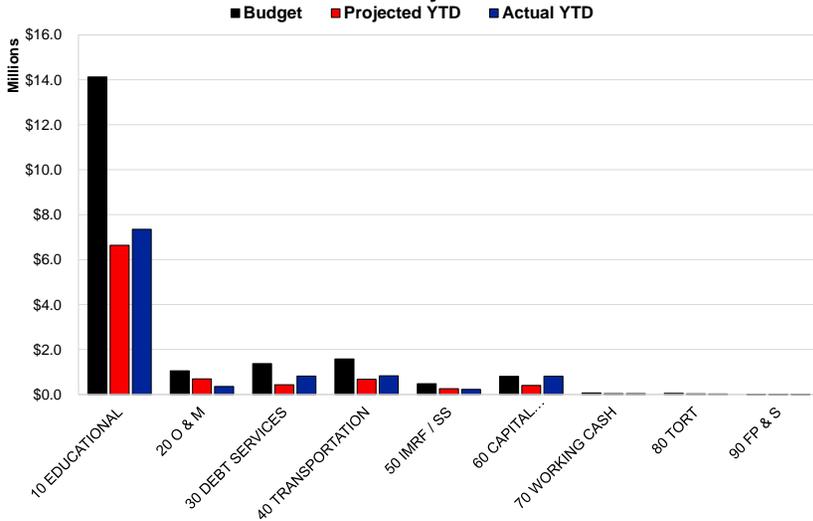
Ad Valorem Taxes	\$6,982,285
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$1,456,748
Unrestricted Grants-in-Aid	\$803,214
State Transportation Reimbursement	\$366,527
Food Service	\$296,509
Federal Special Education	\$144,843
Payments in Lieu of Taxes	\$107,642
3700s	\$84,960
Special Education	\$72,566
Earnings on Investments	\$43,735

Percent of Total Revenues Year-to-Date **99.32%**

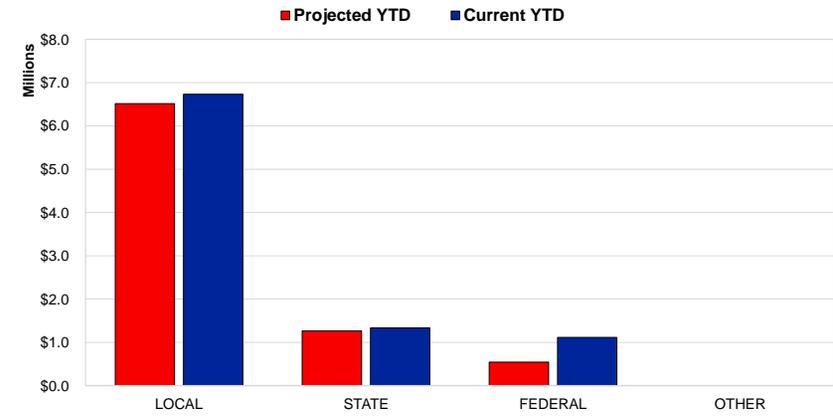
Revenues by Source



Revenues by Fund



Revenues by Source

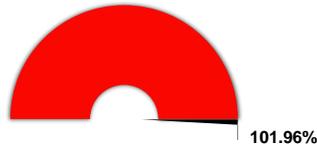


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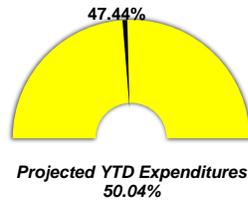
FORECAST5
ANALYTICS

For the Period Ending December 31, 2021

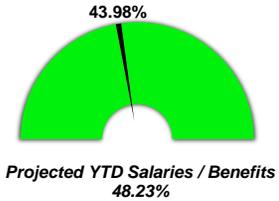
Projected Year-End Balances as % of Budgeted Expenditures



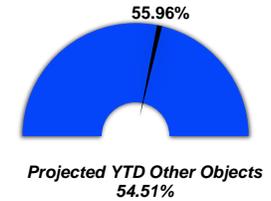
Actual YTD Expenditures



Actual YTD Salaries / Benefits



Actual YTD Other Objects

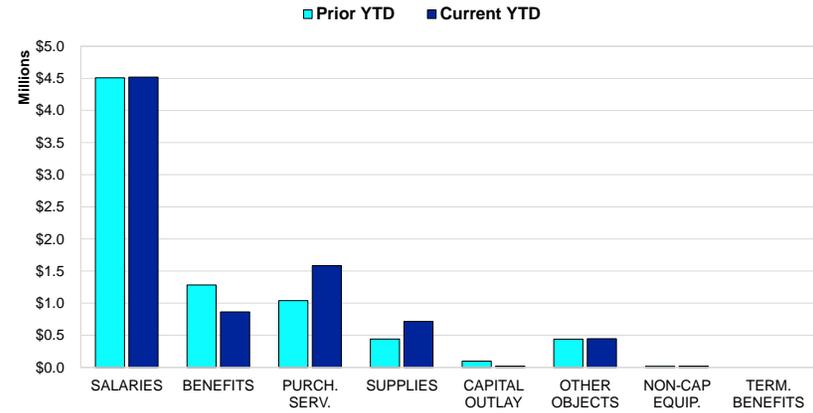


All Funds | Top 10 Expenditures by Program YTD

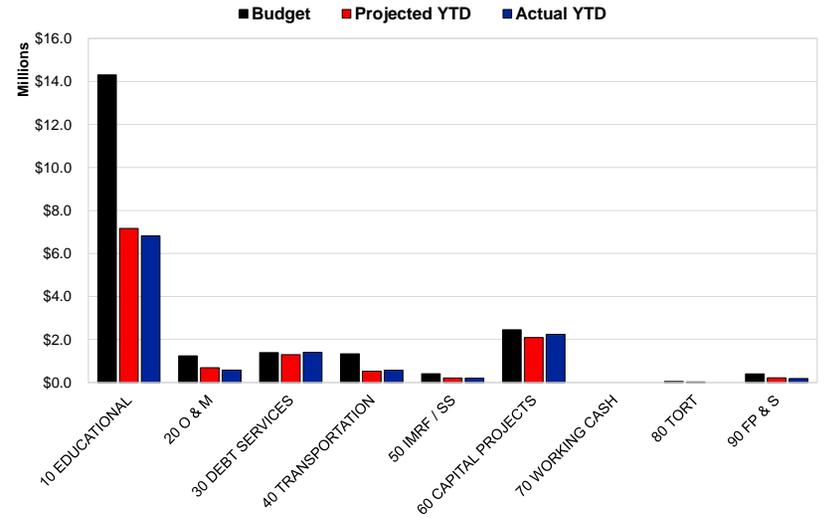
Support Services - Business	\$4,046,385
Regular Programs	\$2,430,609
Special Education/Remedial Programs	\$1,007,622
Debt Services - Payments of Principal on Long-term Debt	\$957,613
Bilingual Programs	\$671,214
Support Services - General Administration	\$467,387
Interest on Long-term Debt	\$442,753
Support Services - School Administration	\$434,086
Payments to Other Govt. Units - Tuition (In-State)	\$392,106
Support Services - Instructional Staff	\$354,124

Percent of Total Expenditures Year-to-Date 92.20%

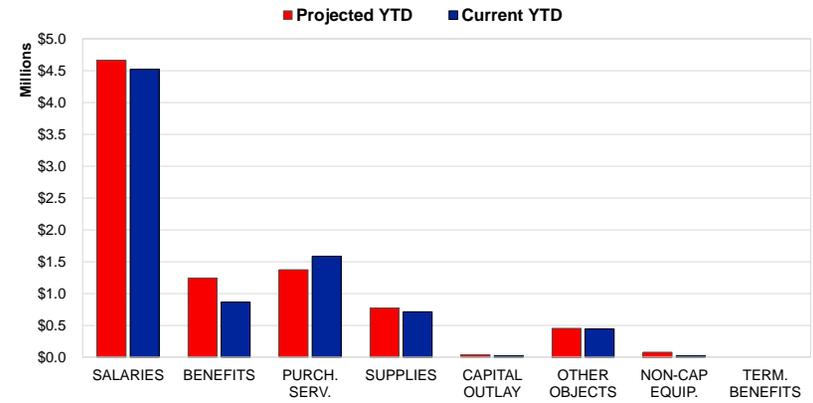
Expenditures by Object



Expenditures by Fund



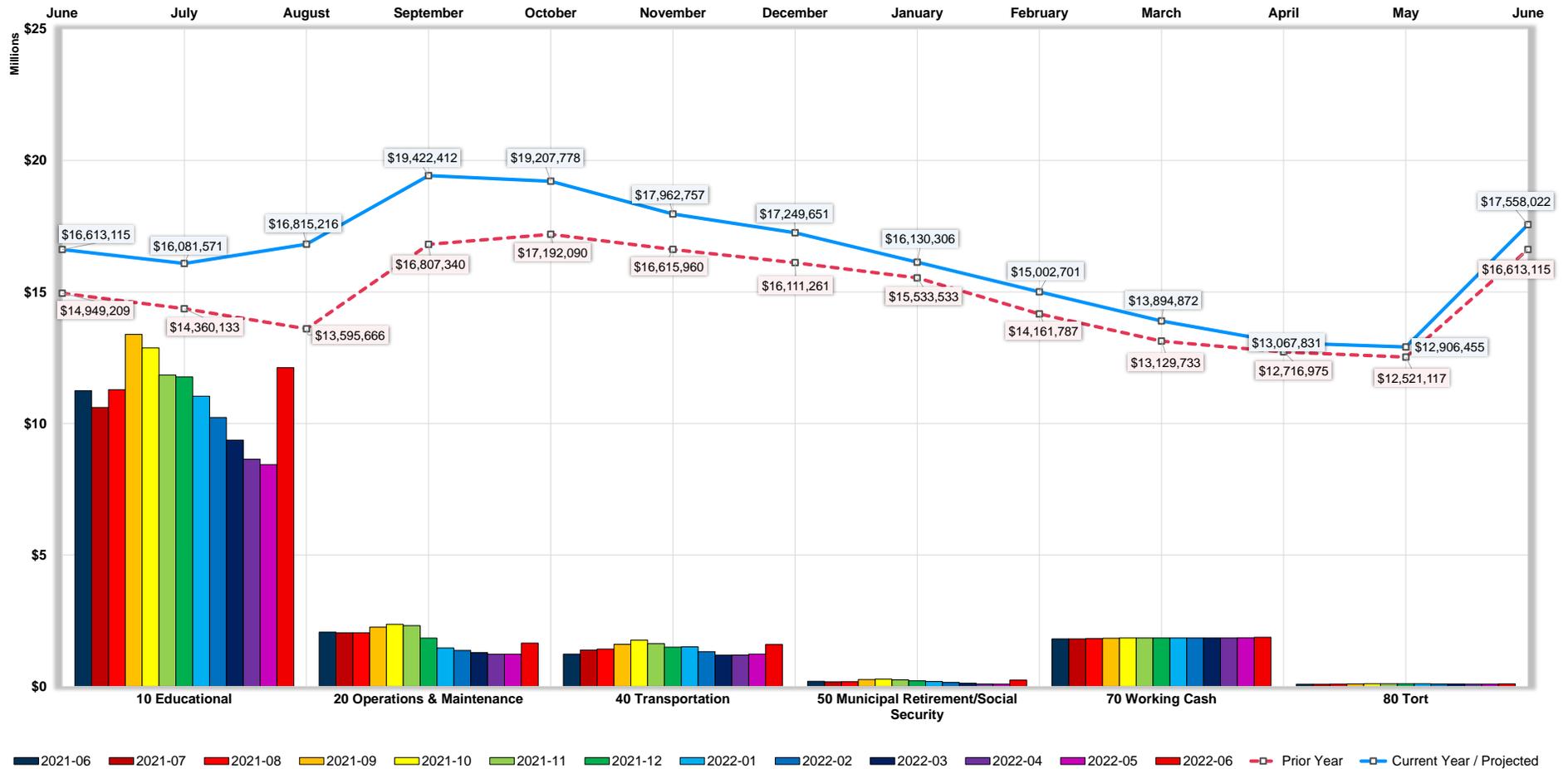
Expenditures by Object



Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2021

Month-End Fund Balances



Fund Balance

For the Month Ending December 31, 2021

	Fund Balance November 30, 2021	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance December 31, 2021
FUND					
Educational	\$11,839,336	\$917,592	\$987,316	\$0	\$11,769,613
Operations and Maintenance	\$2,310,965	\$20,868	\$122,350	(\$374,714)	\$1,834,769
Debt Service	\$531,756	\$5,681	\$1,052,531	\$374,714	(\$140,379)
Transportation	\$1,624,848	\$5,952	\$140,576	\$0	\$1,490,224
IMRF	\$247,009	\$2,855	\$36,107	\$0	\$213,757
Capital Projects	\$366,667	\$0	\$31,286	\$0	\$335,381
Working Cash	\$1,840,374	\$395	\$0	\$0	\$1,840,769
Tort	\$100,225	\$294	\$0	\$0	\$100,519
Fire Prevention and Safety	\$316,369	\$6	\$0	\$0	\$316,375
TOTAL ALL FUNDS	\$19,177,550	\$953,643	\$2,370,165	\$0	\$17,761,028

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FORECAST5
ANALYTICS

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Fund Balance

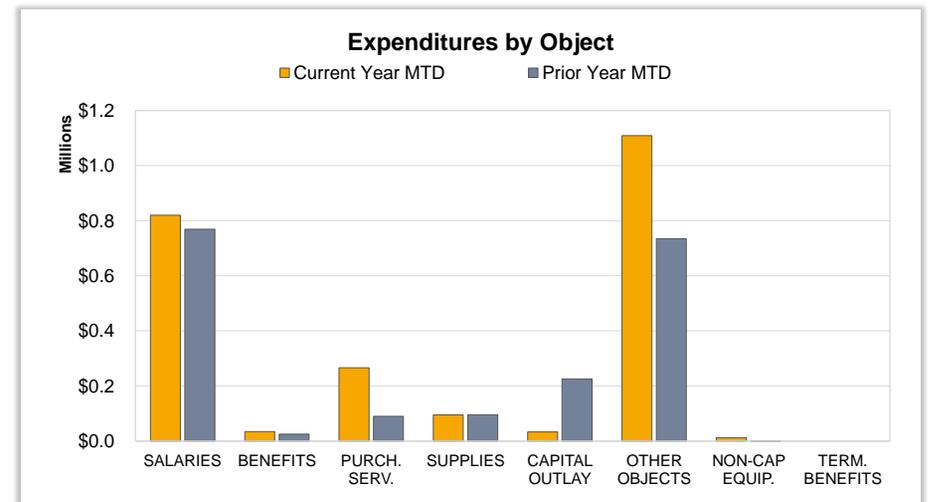
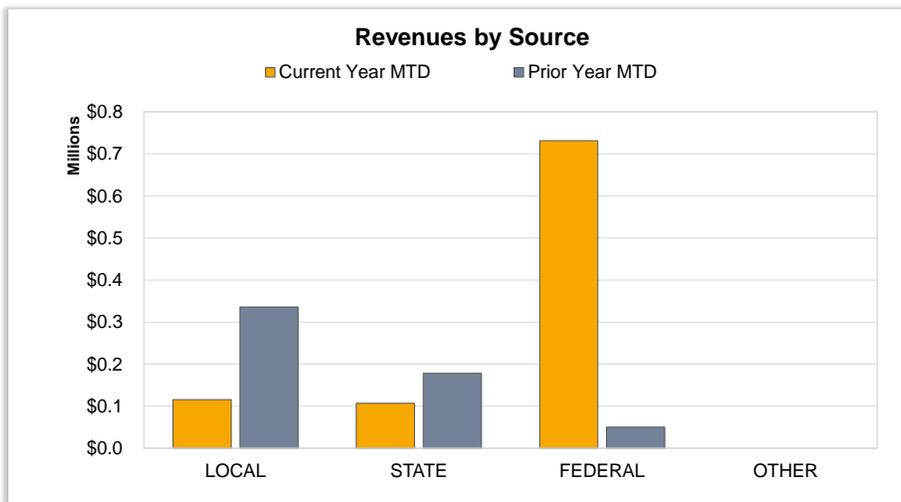
For the Period Ending December 31, 2021

	Fund Balance July 1, 2021	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance December 31, 2021
FUND					
Educational	\$11,241,289	\$7,344,593	\$6,816,269	\$0	\$11,769,613
Operations and Maintenance	\$2,063,588	\$727,011	\$581,116	(\$374,714)	\$1,834,769
Debt Service	\$444,841	\$440,857	\$1,400,791	\$374,714	(\$140,379)
Transportation	\$1,232,094	\$828,367	\$570,238	\$0	\$1,490,224
IMRF	\$193,673	\$221,722	\$201,638	\$0	\$213,757
Capital Projects	\$1,766,804	\$808,016	\$2,239,439	\$0	\$335,381
Working Cash	\$1,804,855	\$35,914	\$0	\$0	\$1,840,769
Tort	\$77,616	\$22,904	\$0	\$0	\$100,519
Fire Prevention and Safety	\$497,668	\$459	\$181,752	\$0	\$316,375
TOTAL ALL FUNDS	\$19,322,428	\$10,429,843	\$11,991,242	\$0	\$17,761,028

All Funds Summary | Month-to-Date

For the Month Ending December 31, 2021

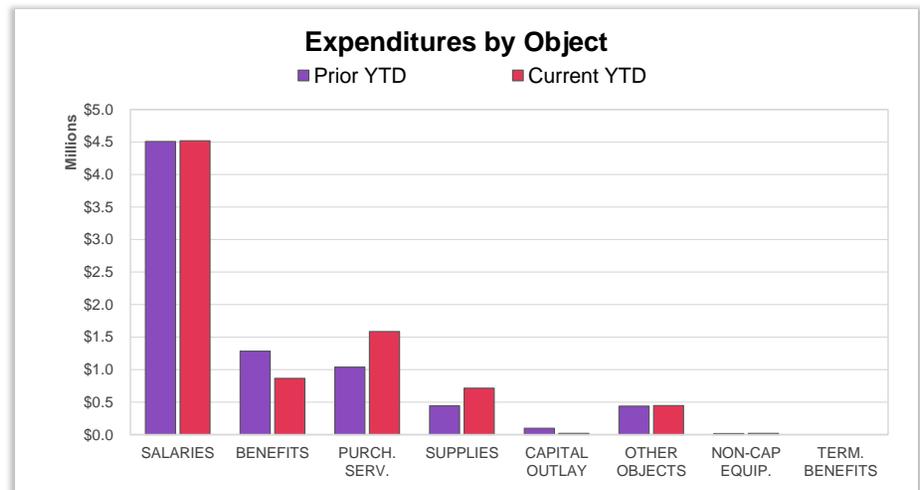
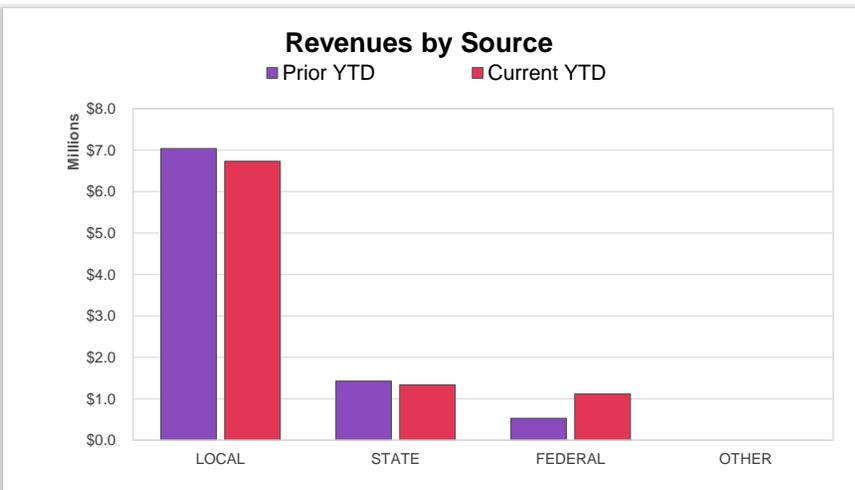
	Current Year MTD	Prior Year MTD	% Incr/ (Decr)	10 Educational	20 O&M	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	80 Tort	90 Fire Prevention & Safety
REVENUES												
Local	\$115,650	\$335,762	-65.56%	\$79,599	\$20,868	\$5,681	\$5,952	\$2,855	\$0	\$395	\$294	\$6
State	\$106,911	\$178,018	-39.94%	\$106,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$731,082	\$49,942	1363.85%	\$731,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$953,643	\$563,722	69.17%	\$917,592	\$20,868	\$5,681	\$5,952	\$2,855	\$0	\$395	\$294	\$6
EXPENDITURES												
Salaries	\$819,903	\$768,838	6.64%	\$804,185	\$14,741	\$0	\$978	\$0	\$0	\$0	\$0	\$0
Benefits	\$34,497	\$25,381	35.92%	(\$5,064)	\$3,279	\$0	\$175	\$36,107	\$0	\$0	\$0	\$0
Purchased Services	\$266,292	\$90,034	195.77%	\$40,919	\$93,383	\$0	\$131,990	\$0	\$0	\$0	\$0	\$0
Supplies	\$95,074	\$95,589	-0.54%	\$78,975	\$8,666	\$0	\$7,433	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$33,567	\$225,924	-85.14%	\$0	\$2,281	\$0	\$0	\$0	\$31,286	\$0	\$0	\$0
Other Objects	\$1,108,374	\$734,898	50.82%	\$55,844	\$0	\$1,052,531	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$12,458	\$955	1204.39%	\$12,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,370,165	\$1,941,619	22.07%	\$987,316	\$122,350	\$1,052,531	\$140,576	\$36,107	\$31,286	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$1,416,522)	(\$1,377,896)	2.80%	(\$69,723)	(\$101,482)	(\$1,046,849)	(\$134,624)	(\$33,252)	(\$31,286)	\$395	\$294	\$6
OTHER FINANCING SOURCES / (USES)												
Other Financing Sources	\$0	\$0		\$0	(\$374,714)	\$374,714	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	(\$374,714)	\$374,714	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$1,416,522)	(\$1,377,896)		(\$69,723)	(\$476,196)	(\$672,135)	(\$134,624)	(\$33,252)	(\$31,286)	\$395	\$294	\$6
FUND BALANCE												
Beginning of Month	\$19,177,550	\$20,170,499	-4.92%	\$11,839,336	\$2,310,965	\$531,756	\$1,624,848	\$247,009	\$366,667	\$1,840,374	\$100,225	\$316,369
End of Month	\$17,761,028	\$18,792,603	-5.49%	\$11,769,613	\$1,834,769	(\$140,379)	\$1,490,224	\$213,757	\$335,381	\$1,840,769	\$100,519	\$316,375



Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$7,039,088	\$13,728,605	51.27%	\$6,731,628	\$13,416,484	50.17%
State	\$1,424,985	\$2,988,208	47.69%	\$1,334,458	\$2,897,675	46.05%
Federal	\$527,263	\$1,369,725	38.49%	\$1,114,424	\$1,406,103	79.26%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$8,991,335	\$18,086,538	49.71%	\$9,180,510	\$17,720,262	51.81%
EXPENDITURES						
Salaries	\$4,509,003	\$9,133,199	49.37%	\$4,520,223	\$9,552,335	47.32%
Benefits	\$1,283,547	\$2,518,987	50.95%	\$864,575	\$2,692,411	32.11%
Purchased Services	\$1,039,784	\$2,288,131	45.44%	\$1,584,811	\$2,598,106	61.00%
Supplies	\$442,720	\$1,144,892	38.67%	\$714,434	\$1,429,306	49.98%
Capital Outlay	\$97,464	\$100,183	97.29%	\$19,357	\$50,500	38.33%
Other Objects	\$439,105	\$807,269	54.39%	\$445,513	\$842,290	52.89%
Non-Cap Equipment	\$17,660	\$22,107	79.89%	\$20,347	\$55,750	36.50%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$7,829,283	\$16,014,768	48.89%	\$8,169,261	\$17,220,698	47.44%
SURPLUS / (DEFICIT)	\$1,162,052	\$2,071,771		\$1,011,250	\$499,564	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	(\$372,757)		(\$374,714)	(\$374,714)	
Other Financing Uses	\$0	(\$35,107)		\$0	(\$113,150)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$407,864)		(\$374,714)	(\$487,864)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$1,162,052	\$1,663,906		\$636,536	\$11,700	
ENDING FUND BALANCE	\$16,111,261	\$16,613,115		\$17,249,651	\$16,624,815	

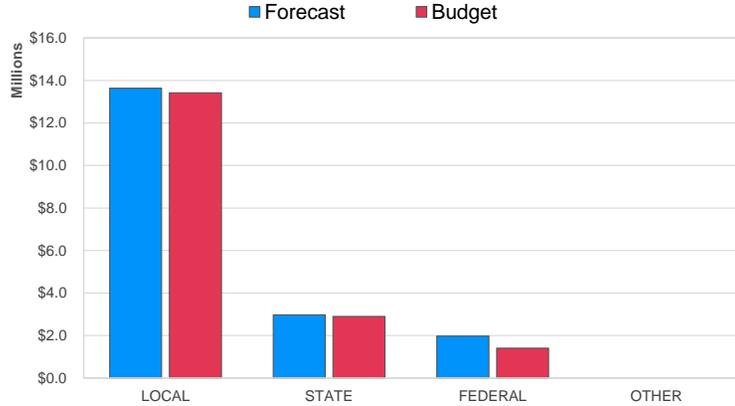


Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

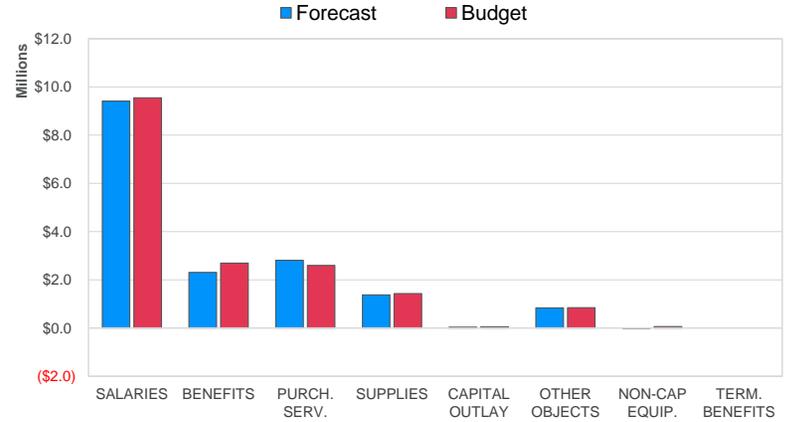
For the Period Ending December 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$7,039,088	\$6,731,628	\$6,901,516	\$13,633,144	\$13,416,484	\$216,660
State	\$1,424,985	\$1,334,458	\$1,634,940	\$2,969,398	\$2,897,675	\$71,723
Federal	\$527,263	\$1,114,424	\$862,527	\$1,976,951	\$1,406,103	\$570,848
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,991,335	\$9,180,510	\$9,398,983	\$18,579,494	\$17,720,262	\$859,232
EXPENDITURES						
Salaries	\$4,509,003	\$4,520,223	\$4,892,631	\$9,412,854	\$9,552,335	\$139,481
Benefits	\$1,283,547	\$864,575	\$1,446,479	\$2,311,054	\$2,692,411	\$381,356
Purchased Services	\$1,039,784	\$1,584,811	\$1,225,186	\$2,809,997	\$2,598,106	(\$211,891)
Supplies	\$442,720	\$714,434	\$659,383	\$1,373,817	\$1,429,306	\$55,488
Capital Outlay	\$97,464	\$19,357	\$14,216	\$33,573	\$50,500	\$16,927
Other Objects	\$439,105	\$445,513	\$388,948	\$834,462	\$842,290	\$7,828
Non-Cap Equipment	\$17,660	\$20,347	(\$24,095)	(\$3,749)	\$55,750	\$59,499
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,829,283	\$8,169,261	\$8,602,748	\$16,772,009	\$17,220,698	\$448,688
SURPLUS / (DEFICIT)	\$1,162,052	\$1,011,250	\$796,235	\$1,807,485	\$499,564	\$1,307,920
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	(\$374,714)	(\$374,714)	(\$749,428)	(\$374,714)	(\$374,714)
Other Financing Uses	\$0	\$0	(\$113,150)	(\$113,150)	(\$113,150)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$374,714)	(\$487,864)	(\$862,578)	(\$487,864)	(\$374,714)
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$1,162,052	\$636,536		\$944,907	\$11,700	\$933,206
ENDING FUND BALANCE	\$16,111,261	\$17,249,651		\$17,558,022	\$16,624,815	\$933,208

Revenues by Source



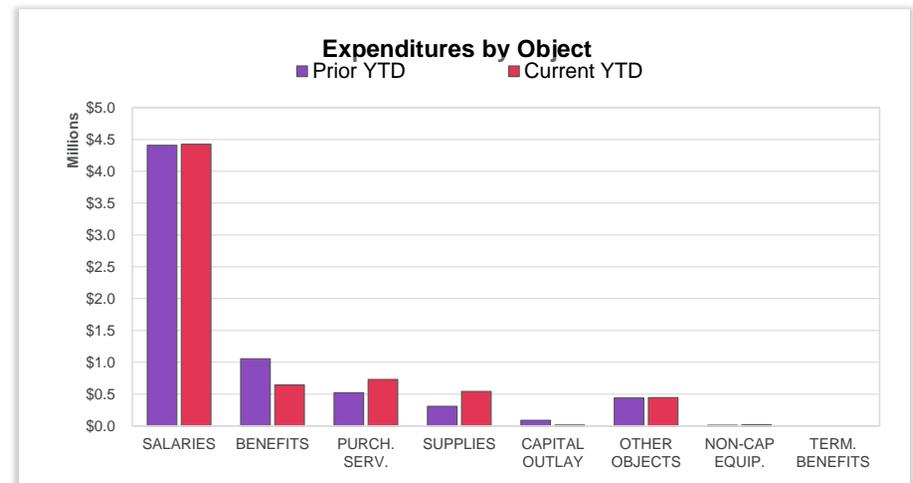
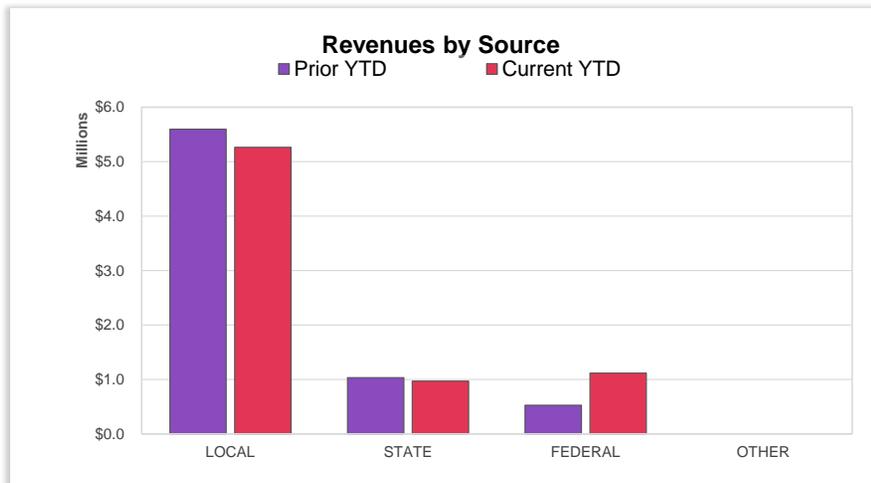
Expenditures by Object



Educational Fund | Financial Summary

For the Period Ending December 31, 2021

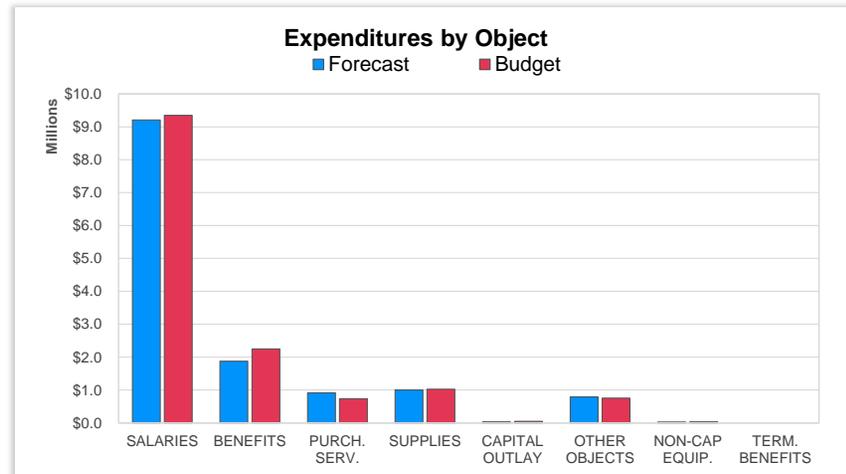
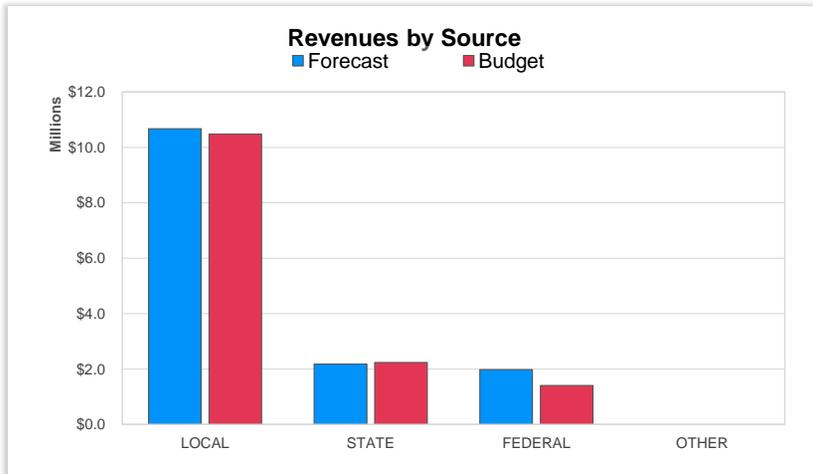
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$5,596,103	\$10,796,378	51.83%	\$5,262,237	\$10,483,958	50.19%
State	\$1,032,220	\$2,234,785	46.19%	\$967,932	\$2,236,657	43.28%
Federal	\$527,263	\$1,369,725	38.49%	\$1,114,424	\$1,406,103	79.26%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$7,155,586	\$14,400,887	49.69%	\$7,344,593	\$14,126,718	51.99%
EXPENDITURES						
Salaries	\$4,406,689	\$8,935,187	49.32%	\$4,423,241	\$9,350,499	47.30%
Benefits	\$1,053,779	\$2,094,387	50.31%	\$645,505	\$2,250,933	28.68%
Purchased Services	\$521,342	\$695,786	74.93%	\$730,791	\$733,991	99.56%
Supplies	\$308,004	\$842,489	36.56%	\$540,259	\$1,022,306	52.85%
Capital Outlay	\$87,766	\$86,110	101.92%	\$14,926	\$50,500	29.56%
Other Objects	\$439,105	\$785,758	55.88%	\$445,513	\$754,290	59.06%
Non-Cap Equipment	\$11,390	\$13,900	81.94%	\$16,033	\$30,750	52.14%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$6,828,074	\$13,453,616	50.75%	\$6,816,269	\$14,193,269	48.02%
SURPLUS / (DEFICIT)	\$327,512	\$947,271		\$528,324	(\$66,551)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	(\$35,107)		\$0	(\$113,150)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$35,107)		\$0	(\$113,150)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$327,512	\$912,164		\$528,324	(\$179,701)	
ENDING FUND BALANCE	\$10,656,638	\$11,241,289		\$11,769,613	\$11,061,588	



Educational Fund | Financial Forecast

For the Period Ending December 31, 2021

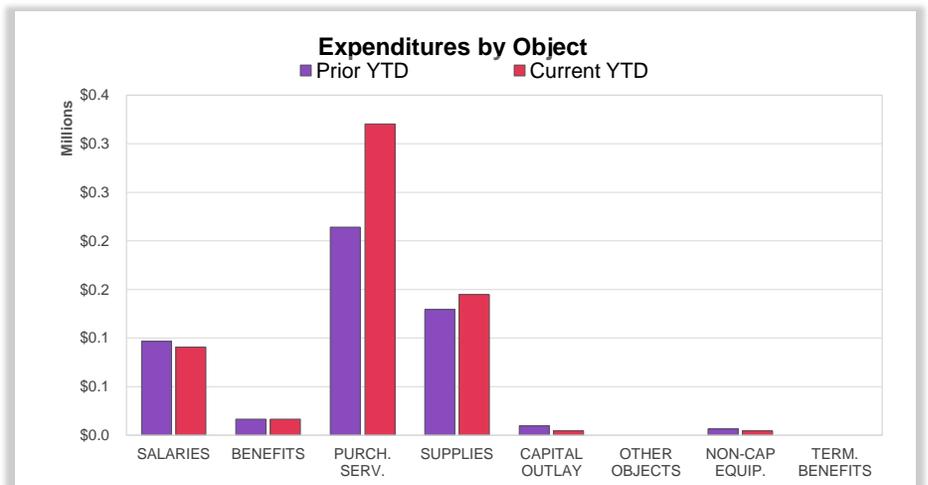
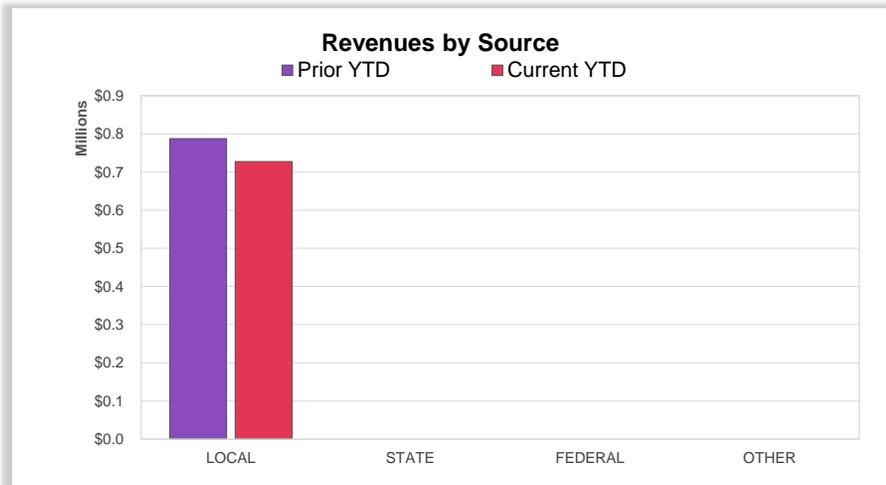
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$5,596,103	\$5,262,237	\$5,414,158	\$10,676,394	\$10,483,958	\$192,436
State	\$1,032,220	\$967,932	\$1,212,731	\$2,180,662	\$2,236,657	(\$55,995)
Federal	\$527,263	\$1,114,424	\$862,527	\$1,976,951	\$1,406,103	\$570,848
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$7,155,586	\$7,344,593	\$7,489,415	\$14,834,008	\$14,126,718	\$707,290
EXPENDITURES						
Salaries	\$4,406,689	\$4,423,241	\$4,785,263	\$9,208,504	\$9,350,499	\$141,995
Benefits	\$1,053,779	\$645,505	\$1,230,004	\$1,875,509	\$2,250,933	\$375,424
Purchased Services	\$521,342	\$730,791	\$184,908	\$915,699	\$733,991	(\$181,708)
Supplies	\$308,004	\$540,259	\$461,248	\$1,001,507	\$1,022,306	\$20,799
Capital Outlay	\$87,766	\$14,926	\$14,216	\$29,142	\$50,500	\$21,358
Other Objects	\$439,105	\$445,513	\$343,403	\$788,917	\$754,290	(\$34,627)
Non-Cap Equipment	\$11,390	\$16,033	\$9,950	\$25,983	\$30,750	\$4,767
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$6,828,074	\$6,816,269	\$7,028,992	\$13,845,261	\$14,193,269	\$348,008
SURPLUS / (DEFICIT)	\$327,512	\$528,324	\$460,423	\$988,747	(\$66,551)	\$1,055,298
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	(\$113,150)	(\$113,150)	(\$113,150)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	(\$113,150)	(\$113,150)	(\$113,150)	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$327,512	\$528,324		\$875,597	(\$179,701)	\$1,055,298
ENDING FUND BALANCE	\$10,656,638	\$11,769,613		\$12,116,886	\$11,061,588	\$1,055,298



Operations and Maintenance Fund | Financial Summary

For the Period Ending December 31, 2021

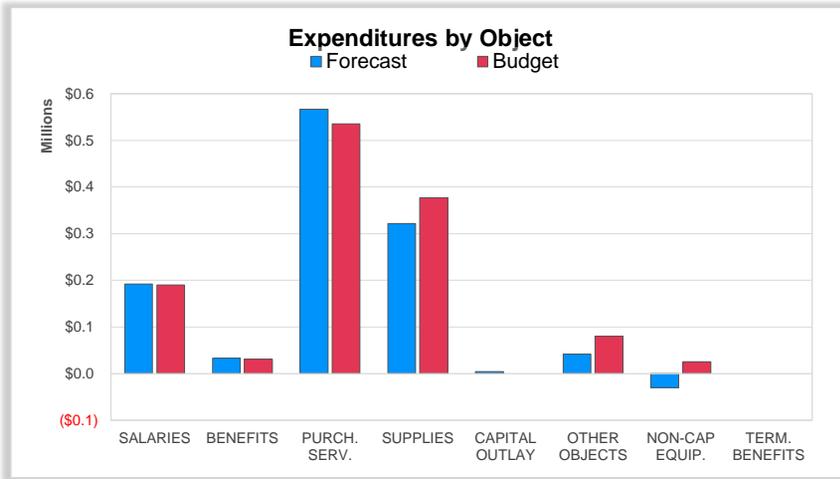
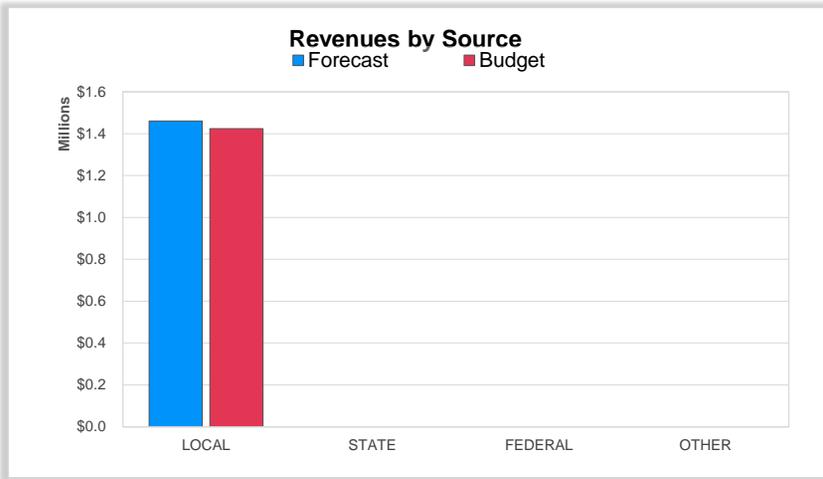
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$787,608	\$1,556,210	50.61%	\$727,011	\$1,423,812	51.06%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$787,608	\$1,556,210	50.61%	\$727,011	\$1,423,812	51.06%
EXPENDITURES						
Salaries	\$96,577	\$186,297	51.84%	\$90,613	\$190,000	47.69%
Benefits	\$16,394	\$29,510	55.56%	\$16,394	\$30,395	53.94%
Purchased Services	\$214,261	\$469,236	45.66%	\$320,643	\$535,115	59.92%
Supplies	\$129,293	\$277,897	46.53%	\$144,721	\$377,000	38.39%
Capital Outlay	\$9,698	\$14,073	68.91%	\$4,431	\$0	
Other Objects	\$0	\$21,511	0.00%	\$0	\$80,000	0.00%
Non-Cap Equipment	\$6,270	\$8,207	76.40%	\$4,314	\$25,000	17.25%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$472,493	\$1,006,730	46.93%	\$581,116	\$1,237,510	46.96%
SURPLUS / (DEFICIT)	\$315,115	\$549,480		\$145,895	\$186,302	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	(\$372,757)		(\$374,714)	(\$374,714)	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$372,757)		(\$374,714)	(\$374,714)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$315,115	\$176,723		(\$228,819)	(\$188,412)	
ENDING FUND BALANCE	\$2,201,980	\$2,063,588		\$1,834,769	\$1,875,176	



Operations and Maintenance Fund | Financial Forecast

For the Period Ending December 31, 2021

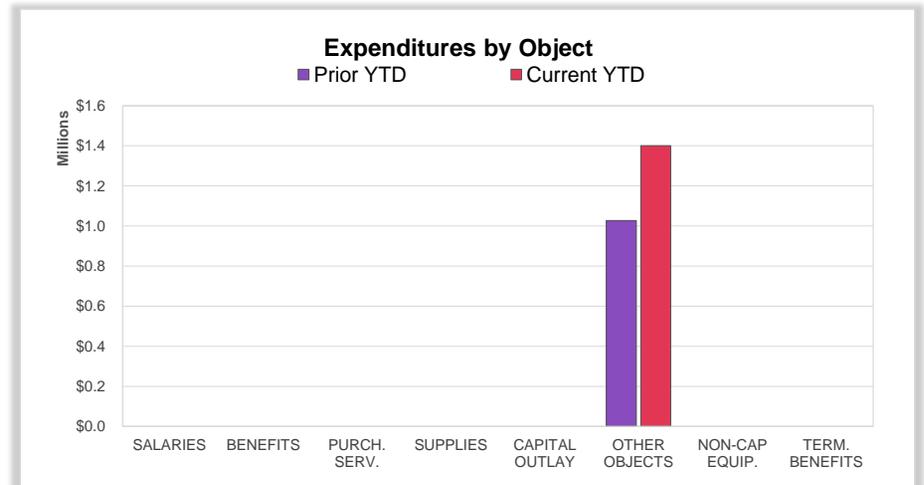
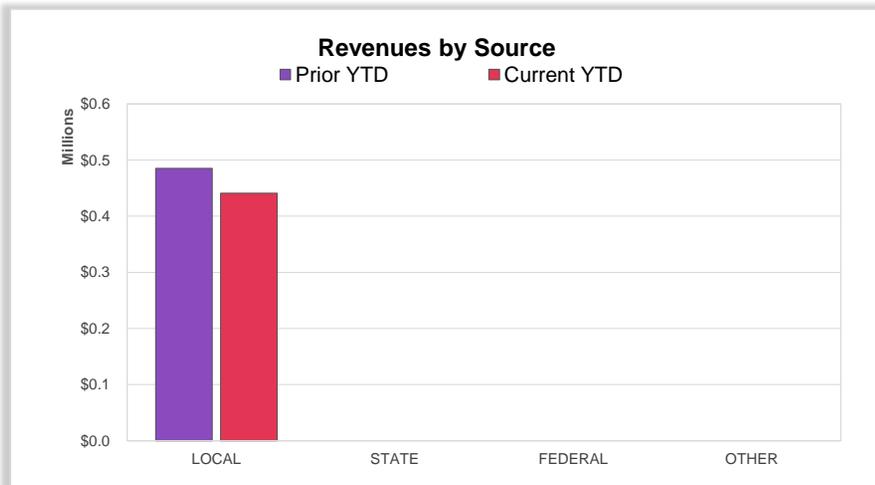
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$787,608	\$727,011	\$733,066	\$1,460,076	\$1,423,812	\$36,264
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$787,608	\$727,011	\$733,066	\$1,460,076	\$1,423,812	\$36,264
EXPENDITURES						
Salaries	\$96,577	\$90,613	\$101,305	\$191,918	\$190,000	(\$1,918)
Benefits	\$16,394	\$16,394	\$16,260	\$32,654	\$30,395	(\$2,259)
Purchased Services	\$214,261	\$320,643	\$245,588	\$566,231	\$535,115	(\$31,116)
Supplies	\$129,293	\$144,721	\$176,974	\$321,696	\$377,000	\$55,304
Capital Outlay	\$9,698	\$4,431	\$0	\$4,431	\$0	(\$4,431)
Other Objects	\$0	\$0	\$41,545	\$41,545	\$80,000	\$38,455
Non-Cap Equipment	\$6,270	\$4,314	(\$34,045)	(\$29,732)	\$25,000	\$54,732
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$472,493	\$581,116	\$547,627	\$1,128,743	\$1,237,510	\$108,767
SURPLUS / (DEFICIT)	\$315,115	\$145,895	\$185,439	\$331,334	\$186,302	\$145,031
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	(\$374,714)	(\$374,714)	(\$749,428)	(\$374,714)	(\$374,714)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$374,714)	(\$374,714)	(\$749,428)	(\$374,714)	(\$374,714)
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$315,115	(\$228,819)		(\$418,094)	(\$188,412)	(\$229,683)
ENDING FUND BALANCE	\$2,201,980	\$1,834,769		\$1,645,494	\$1,875,176	(\$229,682)



Debt Service Fund | Financial Summary

For the Period Ending December 31, 2021

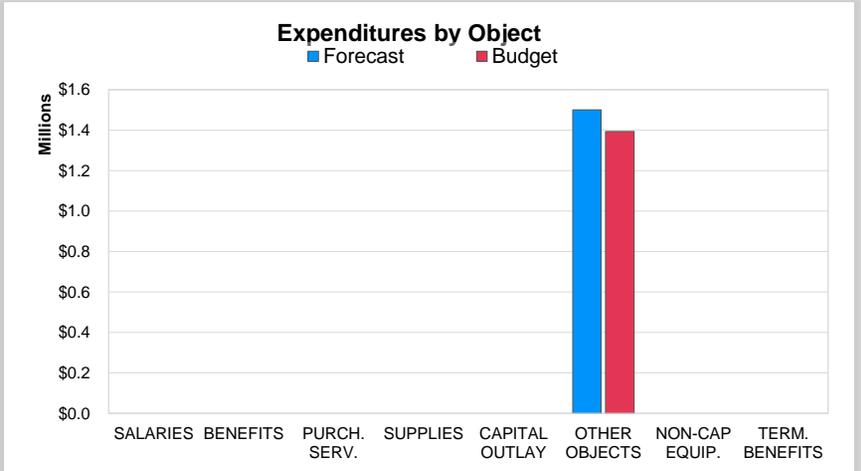
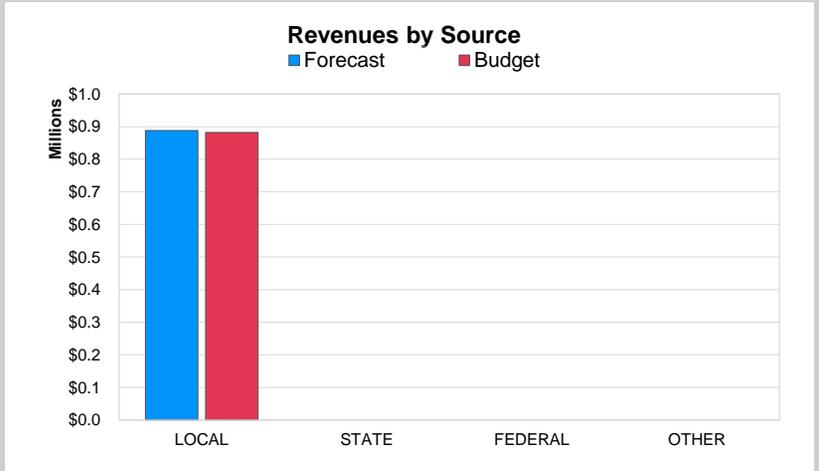
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$485,472	\$923,157	52.59%	\$440,857	\$881,724	50.00%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$485,472	\$923,157	52.59%	\$440,857	\$881,724	50.00%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$0	\$0		\$0	\$0	
Other Objects	\$1,026,616	\$1,414,479	72.58%	\$1,400,791	\$1,393,084	100.55%
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$1,026,616	\$1,414,479	72.58%	\$1,400,791	\$1,393,084	100.55%
SURPLUS / (DEFICIT)	(\$541,144)	(\$491,321)		(\$959,934)	(\$511,360)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$407,864		\$374,714	\$487,864	
Other Financing Uses	\$0	\$0		\$0	(\$100)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$407,864		\$374,714	\$487,764	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$541,144)	(\$83,457)		(\$585,220)	(\$23,596)	
ENDING FUND BALANCE	(\$12,846)	\$444,841		(\$140,379)	\$421,245	



Debt Service Fund | Financial Forecast

For the Period Ending December 31, 2021

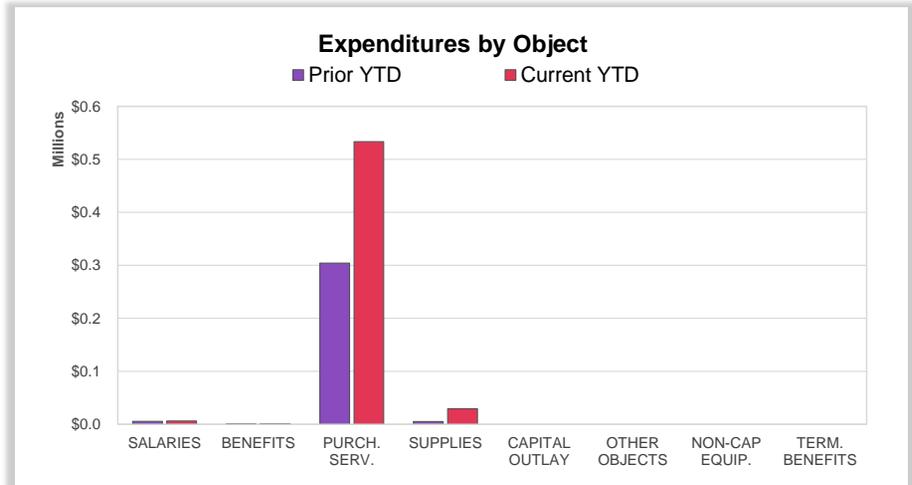
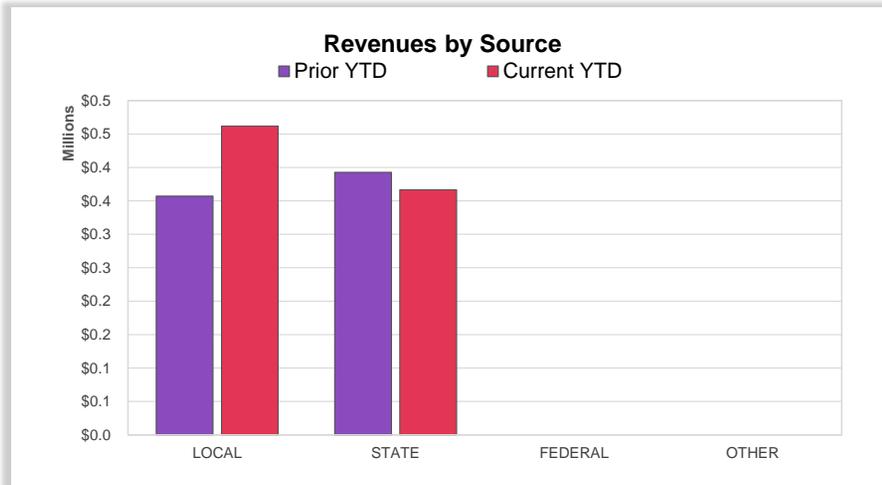
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$485,472	\$440,857	\$447,142	\$887,999	\$881,724	\$6,275
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$485,472	\$440,857	\$447,142	\$887,999	\$881,724	\$6,275
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$1,026,616	\$1,400,791	\$99,090	\$1,499,881	\$1,393,084	(\$106,797)
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,026,616	\$1,400,791	\$99,090	\$1,499,881	\$1,393,084	(\$106,797)
SURPLUS / (DEFICIT)	(\$541,144)	(\$959,934)	\$348,053	(\$611,882)	(\$511,360)	(\$100,522)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$374,714	\$487,864	\$862,578	\$487,864	\$374,714
Other Financing Uses	\$0	\$0	(\$100)	(\$100)	(\$100)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$374,714	\$487,764	\$862,478	\$487,764	\$374,714
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$541,144)	(\$585,220)		\$250,596	(\$23,596)	\$274,192
ENDING FUND BALANCE	(\$12,846)	(\$140,379)		\$695,438	\$421,245	\$274,192



Transportation Fund | Financial Summary

For the Period Ending December 31, 2021

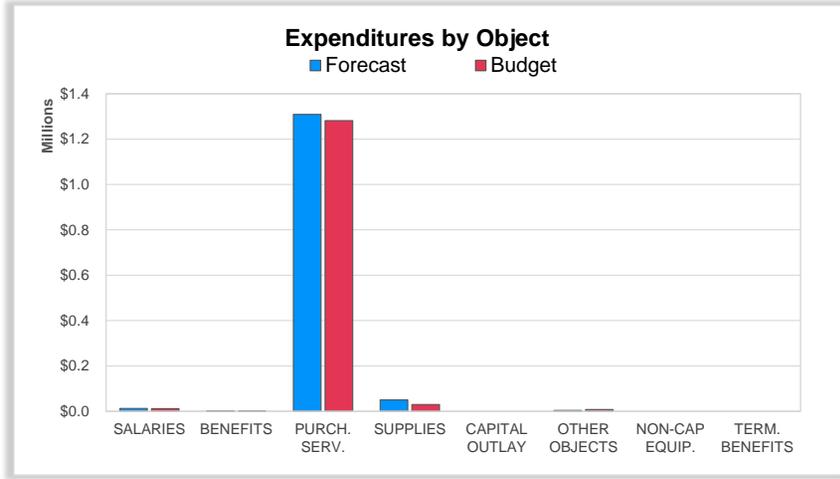
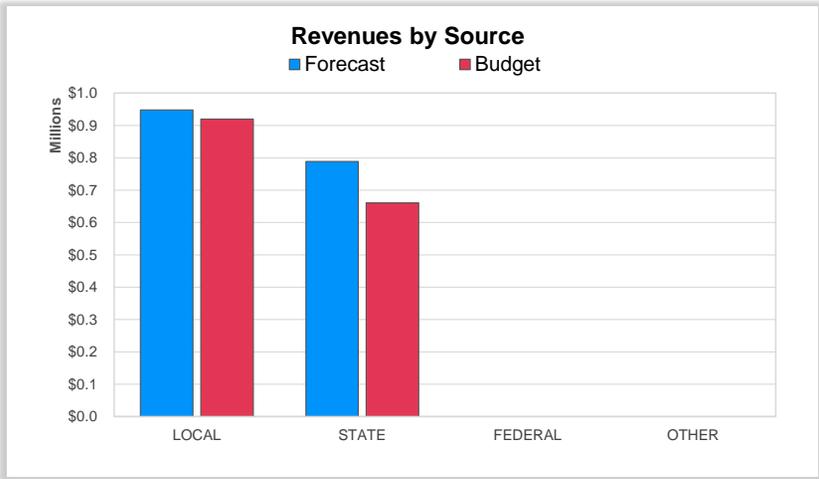
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$357,007	\$808,037	44.18%	\$461,841	\$919,858	50.21%
State	\$392,765	\$753,423	52.13%	\$366,527	\$661,018	55.45%
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$749,772	\$1,561,460	48.02%	\$828,367	\$1,580,876	52.40%
EXPENDITURES						
Salaries	\$5,737	\$11,716	48.97%	\$6,369	\$11,836	53.81%
Benefits	\$982	\$1,925	50.99%	\$1,038	\$800	129.72%
Purchased Services	\$304,181	\$1,076,373	28.26%	\$533,377	\$1,281,500	41.62%
Supplies	\$5,424	\$24,506	22.13%	\$29,454	\$30,000	98.18%
Capital Outlay	\$0	\$0		\$0	\$0	
Other Objects	\$0	\$0		\$0	\$8,000	0.00%
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$316,323	\$1,114,519	28.38%	\$570,238	\$1,332,136	42.81%
SURPLUS / (DEFICIT)	\$433,448	\$446,941		\$258,129	\$248,740	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$433,448	\$446,941		\$258,129	\$248,740	
ENDING FUND BALANCE	\$1,218,602	\$1,232,094		\$1,490,224	\$1,480,834	



Transportation Fund | Financial Forecast

For the Period Ending December 31, 2021

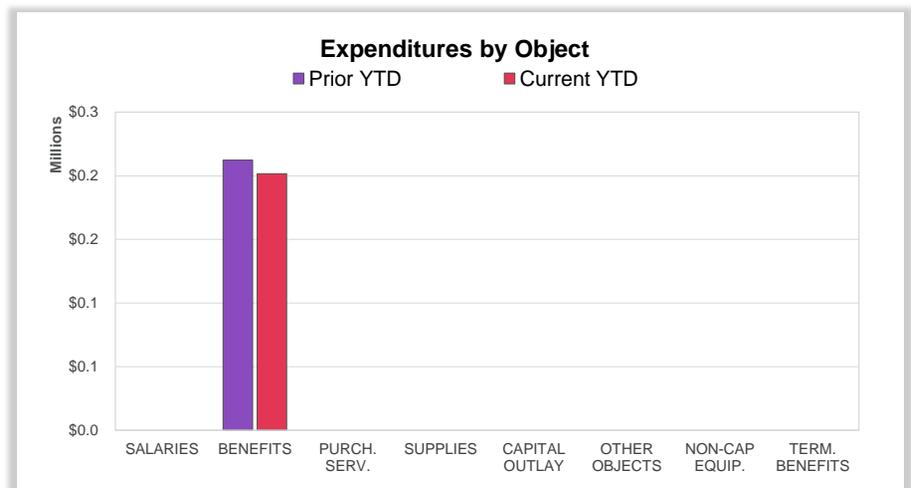
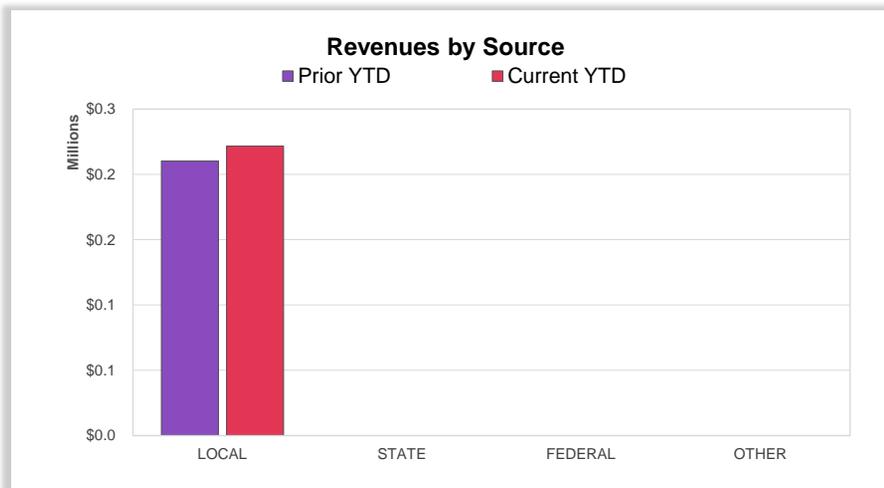
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$357,007	\$461,841	\$486,416	\$948,257	\$919,858	\$28,399
State	\$392,765	\$366,527	\$422,210	\$788,736	\$661,018	\$127,718
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$749,772	\$828,367	\$908,626	\$1,736,993	\$1,580,876	\$156,117
EXPENDITURES						
Salaries	\$5,737	\$6,369	\$6,063	\$12,432	\$11,836	(\$596)
Benefits	\$982	\$1,038	\$389	\$1,427	\$800	(\$627)
Purchased Services	\$304,181	\$533,377	\$775,857	\$1,309,234	\$1,281,500	(\$27,734)
Supplies	\$5,424	\$29,454	\$21,161	\$50,615	\$30,000	(\$20,615)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$4,000	\$4,000	\$8,000	\$4,000
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$316,323	\$570,238	\$807,470	\$1,377,708	\$1,332,136	(\$45,572)
SURPLUS / (DEFICIT)	\$433,448	\$258,129	\$101,156	\$359,286	\$248,740	\$110,545
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$433,448	\$258,129		\$359,286	\$248,740	\$110,545
ENDING FUND BALANCE	\$1,218,602	\$1,490,224		\$1,591,380	\$1,480,834	\$110,546



Municipal Retirement / Social Security Fund | Financial Summary

For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$210,318	\$426,316	49.33%	\$221,722	\$478,072	46.38%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$210,318	\$426,316	49.33%	\$221,722	\$478,072	46.38%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$212,392	\$393,165	54.02%	\$201,638	\$410,283	49.15%
Purchased Services	\$0	\$0		\$0	\$0	
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$0	\$0		\$0	\$0	
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$212,392	\$393,165	54.02%	\$201,638	\$410,283	49.15%
SURPLUS / (DEFICIT)	(\$2,074)	\$33,150		\$20,084	\$67,789	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$2,074)	\$33,150		\$20,084	\$67,789	
ENDING FUND BALANCE	\$158,449	\$193,673		\$213,757	\$261,462	

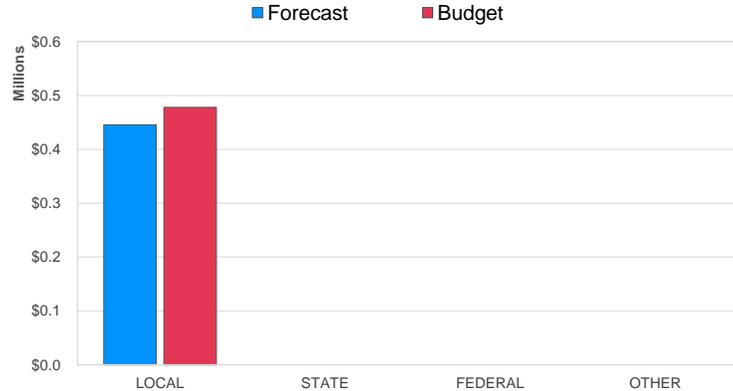


Municipal Retirement / Social Security Fund | Financial Forecast

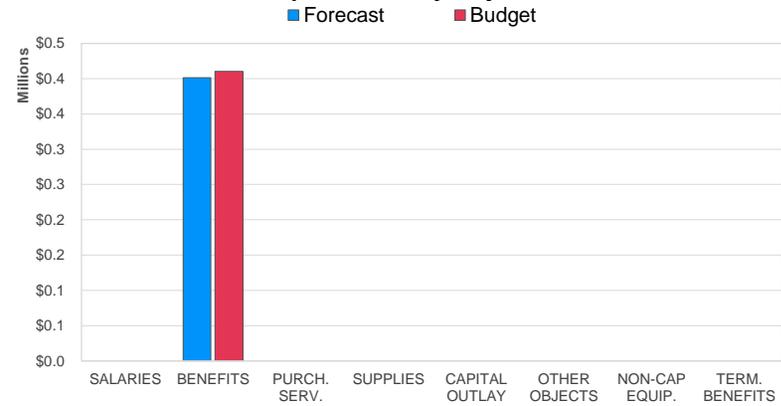
For the Period Ending December 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$210,318	\$221,722	\$223,803	\$445,525	\$478,072	(\$32,547)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$210,318	\$221,722	\$223,803	\$445,525	\$478,072	(\$32,547)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$212,392	\$201,638	\$199,827	\$401,465	\$410,283	\$8,818
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$212,392	\$201,638	\$199,827	\$401,465	\$410,283	\$8,818
SURPLUS / (DEFICIT)	(\$2,074)	\$20,084	\$23,976	\$44,060	\$67,789	(\$23,729)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$2,074)	\$20,084	\$23,976	\$44,060	\$67,789	(\$23,729)
ENDING FUND BALANCE	\$158,449	\$213,757	\$237,733	\$261,462	\$261,462	(\$23,729)

Revenues by Source



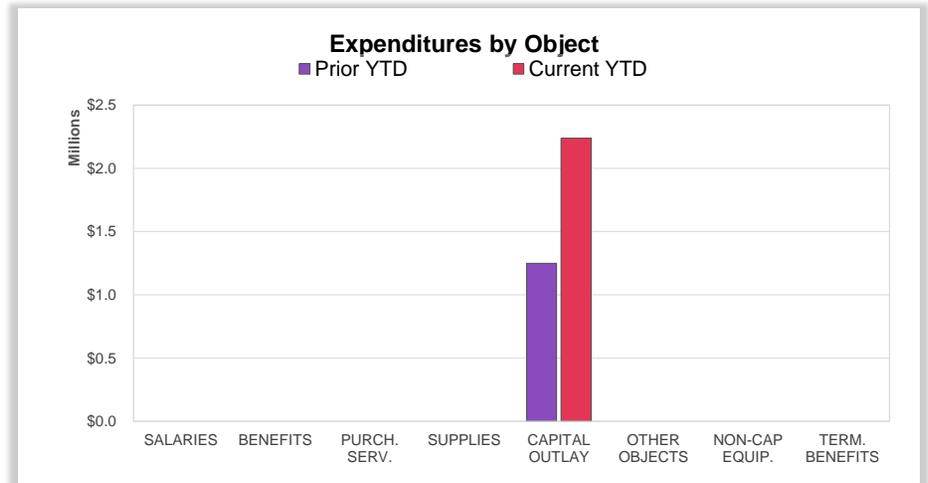
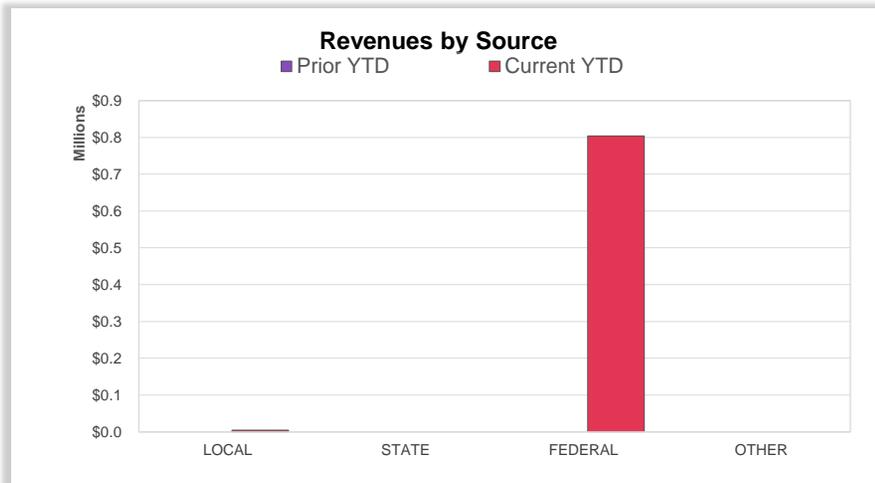
Expenditures by Object



Capital Projects Fund | Financial Summary

For the Period Ending December 31, 2021

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$301	\$301	100.00%	\$4,231	\$1,500	282.08%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$803,785	\$803,785	100.00%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$301	\$301	100.00%	\$808,016	\$805,285	100.34%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$500	0.00%
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$1,248,169	\$1,648,150	75.73%	\$2,239,439	\$2,450,000	91.41%
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$1,248,169	\$1,648,150	75.73%	\$2,239,439	\$2,450,500	91.39%
SURPLUS / (DEFICIT)	(\$1,247,869)	(\$1,647,849)		(\$1,431,422)	(\$1,645,215)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$1,247,869)	(\$1,647,849)		(\$1,431,422)	(\$1,645,215)	
ENDING FUND BALANCE	\$2,166,784	\$1,766,804		\$335,381	\$121,589	

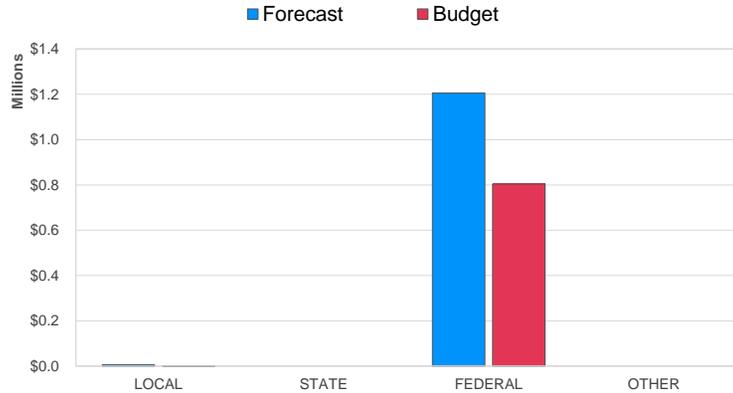


Capital Projects Fund | Financial Forecast

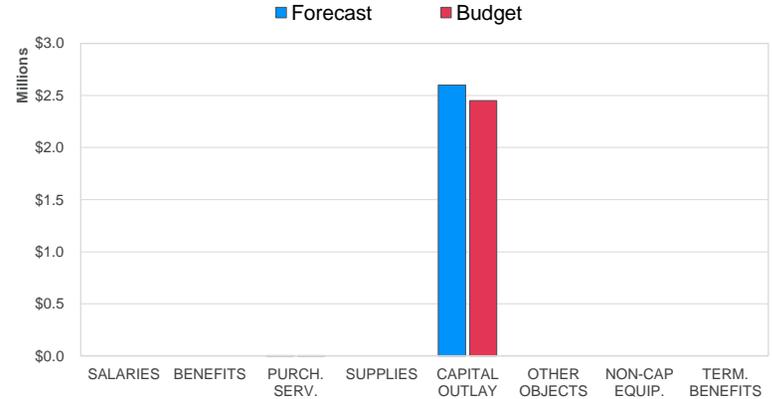
For the Period Ending December 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$301	\$4,231	\$768	\$4,999	\$1,500	\$3,499
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$803,785	\$401,892	\$1,205,677	\$803,785	\$401,892
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$301	\$808,016	\$402,660	\$1,210,677	\$805,285	\$405,392
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$458	\$458	\$500	\$42
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,248,169	\$2,239,439	\$360,631	\$2,600,070	\$2,450,000	(\$150,070)
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,248,169	\$2,239,439	\$361,089	\$2,600,528	\$2,450,500	(\$150,028)
SURPLUS / (DEFICIT)	(\$1,247,869)	(\$1,431,422)	\$41,571	(\$1,389,851)	(\$1,645,215)	\$255,364
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$1,247,869)	(\$1,431,422)		(\$1,389,851)	(\$1,645,215)	\$255,364
ENDING FUND BALANCE	\$2,166,784	\$335,381		\$376,952	\$121,589	\$255,364

Revenues by Source



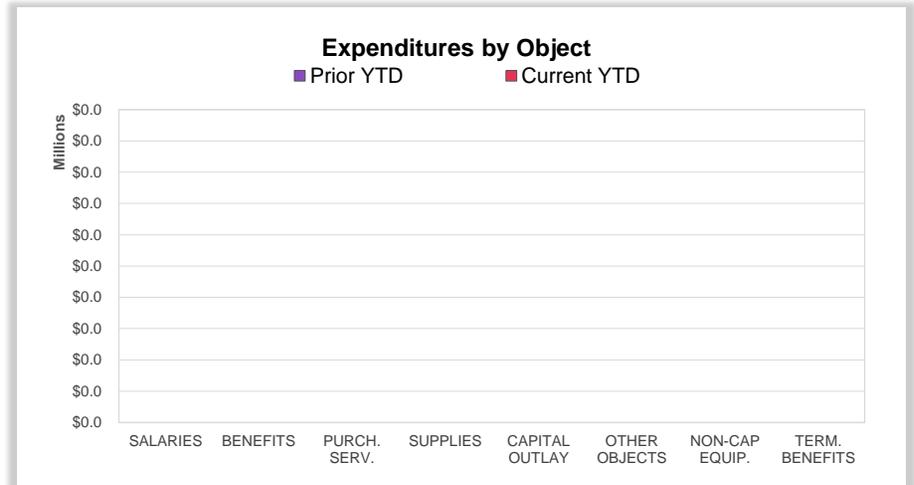
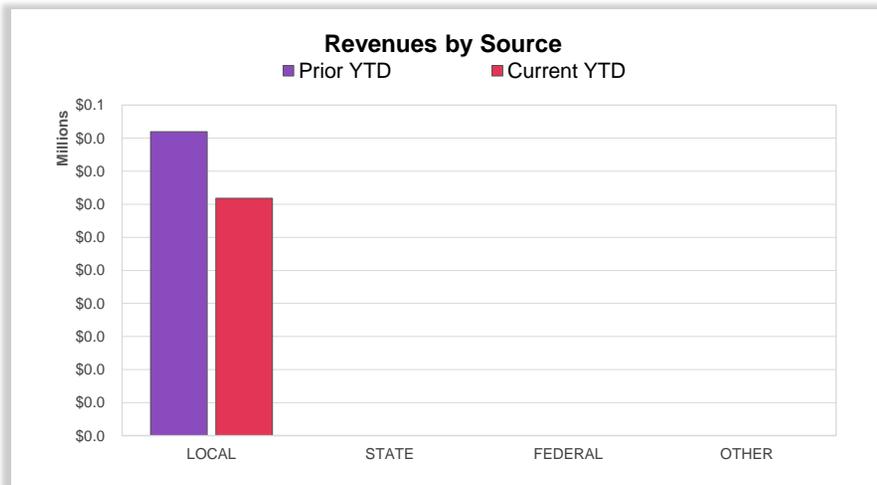
Expenditures by Object



Working Cash Fund | Financial Summary

For the Period Ending December 31, 2021

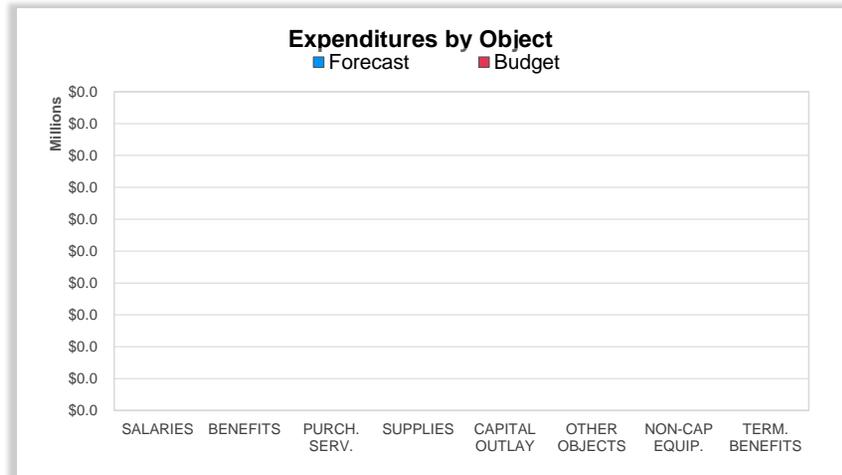
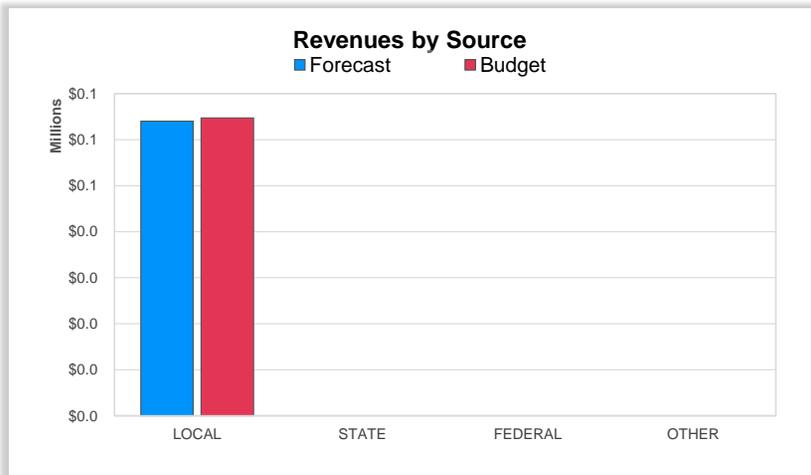
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$45,995	\$76,385	60.21%	\$35,914	\$64,692	55.52%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$45,995	\$76,385	60.21%	\$35,914	\$64,692	55.52%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$0	
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$0	\$0		\$0	\$0	
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$45,995	\$76,385		\$35,914	\$64,692	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$45,995	\$76,385		\$35,914	\$64,692	
ENDING FUND BALANCE	\$1,774,465	\$1,804,855		\$1,840,769	\$1,869,547	



Working Cash Fund | Financial Forecast

For the Period Ending December 31, 2021

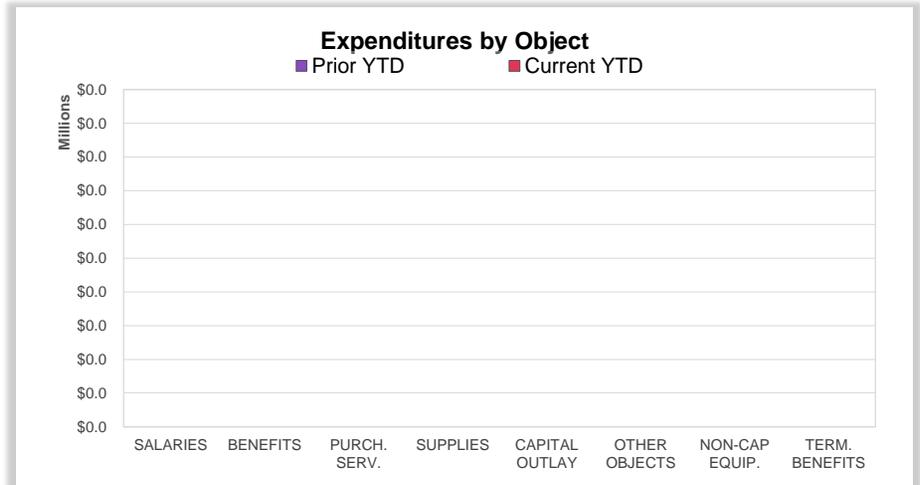
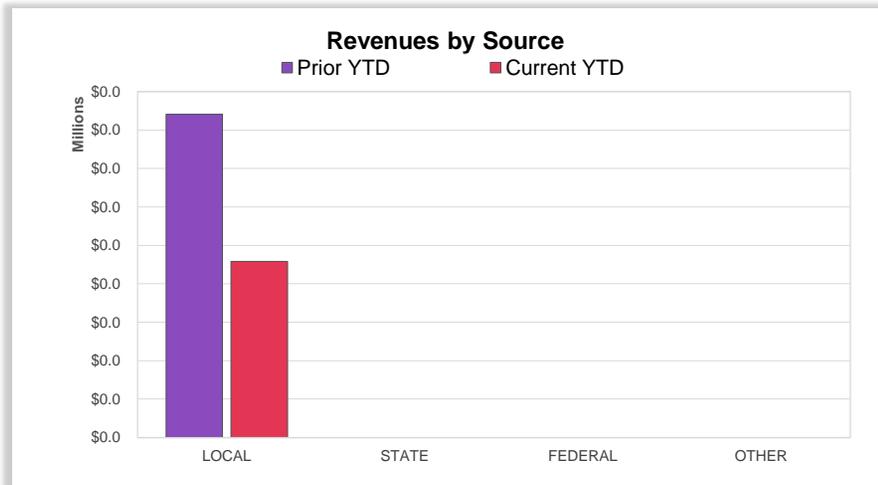
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$45,995	\$35,914	\$28,084	\$63,998	\$64,692	(\$694)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$45,995	\$35,914	\$28,084	\$63,998	\$64,692	(\$694)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$45,995	\$35,914	\$28,084	\$63,998	\$64,692	(\$694)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$45,995	\$35,914		\$63,998	\$64,692	(\$694)
ENDING FUND BALANCE	\$1,774,465	\$1,840,769		\$1,868,853	\$1,869,547	(\$694)



Tort Fund | Financial Summary

For the Period Ending December 31, 2021

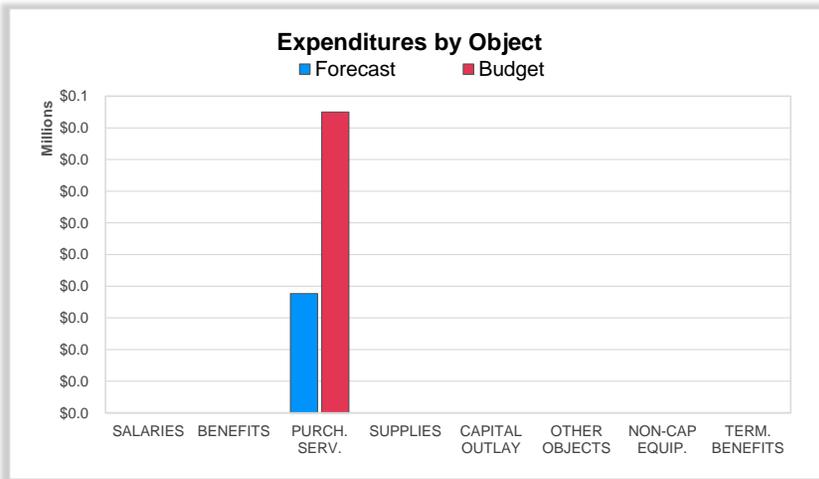
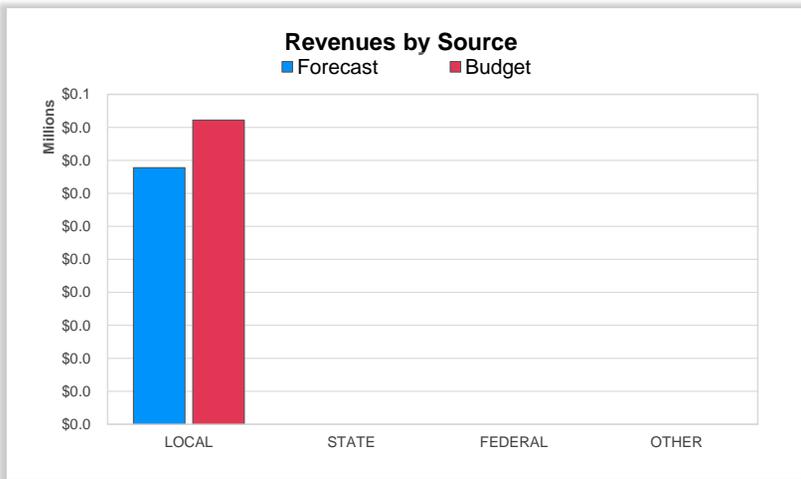
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$42,056	\$65,280	64.42%	\$22,904	\$46,092	49.69%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$42,056	\$65,280	64.42%	\$22,904	\$46,092	49.69%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$46,736	0.00%	\$0	\$47,500	0.00%
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$0	\$0		\$0	\$0	
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$0	\$46,736	0.00%	\$0	\$47,500	0.00%
SURPLUS / (DEFICIT)	\$42,056	\$18,544		\$22,904	(\$1,408)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$42,056	\$18,544		\$22,904	(\$1,408)	
ENDING FUND BALANCE	\$101,127	\$77,616		\$100,519	\$76,208	



Tort Fund | Financial Forecast

For the Period Ending December 31, 2021

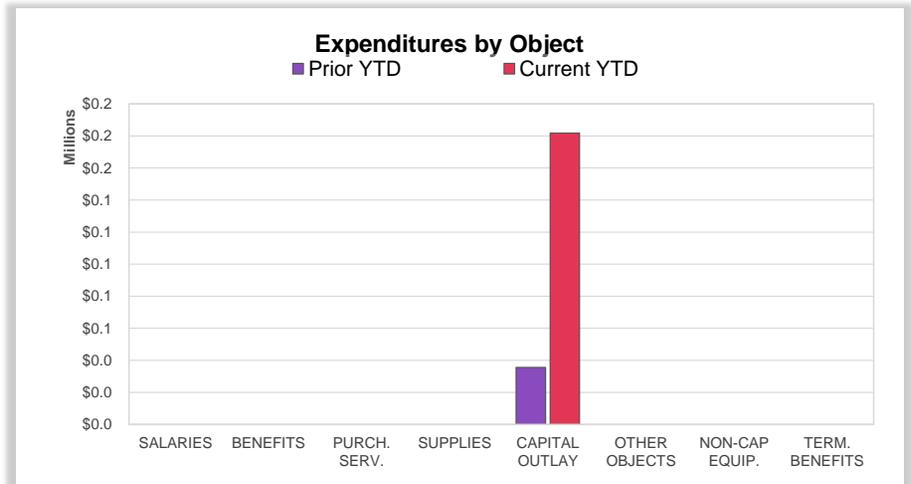
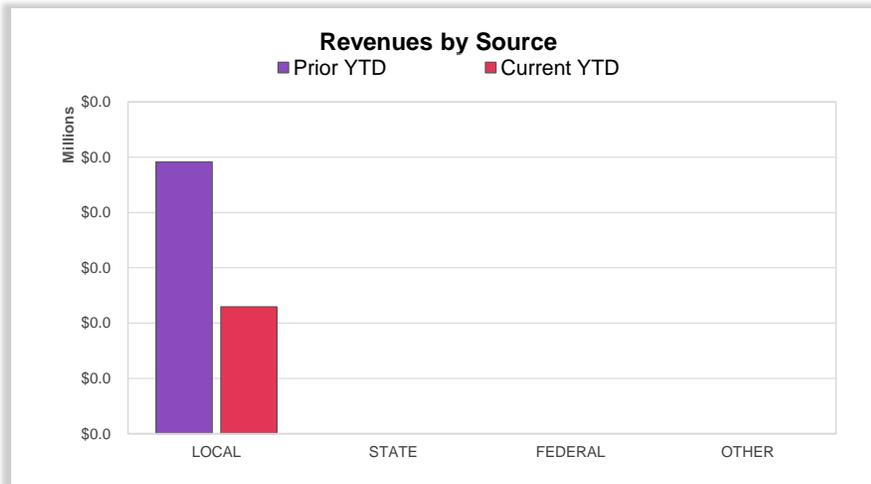
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$42,056	\$22,904	\$15,990	\$38,894	\$46,092	(\$7,198)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$42,056	\$22,904	\$15,990	\$38,894	\$46,092	(\$7,198)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$18,833	\$18,833	\$47,500	\$28,667
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$18,833	\$18,833	\$47,500	\$28,667
SURPLUS / (DEFICIT)	\$42,056	\$22,904	(\$2,843)	\$20,061	(\$1,408)	\$21,469
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$42,056	\$22,904		\$20,061	(\$1,408)	\$21,469
ENDING FUND BALANCE	\$101,127	\$100,519		\$97,676	\$76,208	\$21,469



Fire Prevention & Safety Fund | Financial Summary

For the Period Ending December 31, 2021

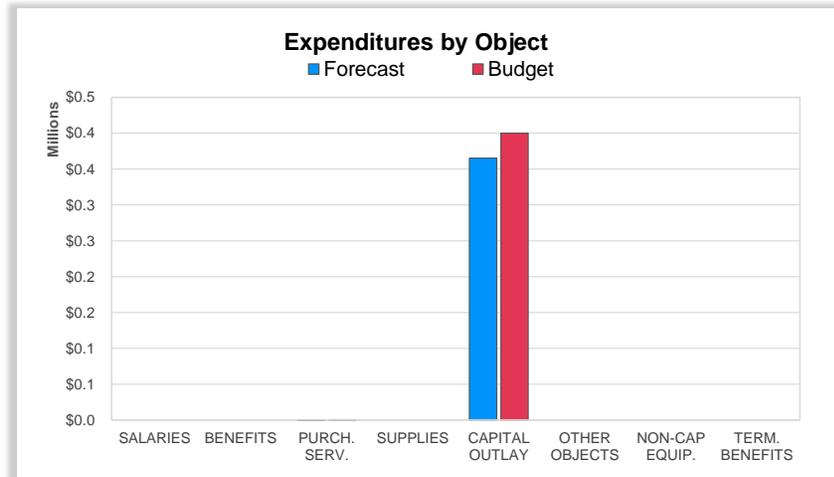
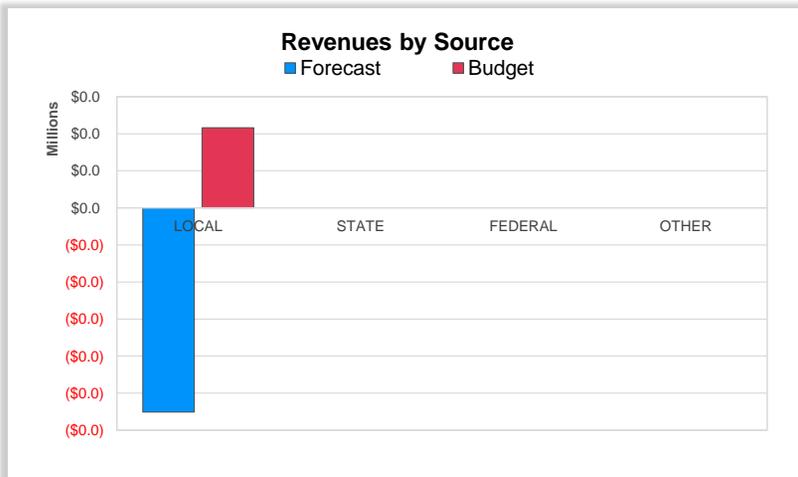
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$983	\$1,418	69.31%	\$459	\$1,082	42.43%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$983	\$1,418	69.31%	\$459	\$1,082	42.43%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$500	0.00%
Supplies	\$0	\$0		\$0	\$0	
Capital Outlay	\$35,567	\$65,738	54.10%	\$181,752	\$400,000	45.44%
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$35,567	\$65,738	54.10%	\$181,752	\$400,500	45.38%
SURPLUS / (DEFICIT)	(\$34,584)	(\$64,320)		(\$181,293)	(\$399,418)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$34,584)	(\$64,320)		(\$181,293)	(\$399,418)	
ENDING FUND BALANCE	\$527,404	\$497,668		\$316,375	\$98,250	



Fire Prevention & Safety Fund | Financial Forecast

For the Period Ending December 31, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$983	\$459	(\$3,214)	(\$2,755)	\$1,082	(\$3,837)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$983	\$459	(\$3,214)	(\$2,755)	\$1,082	(\$3,837)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$250	\$250	\$500	\$250
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$35,567	\$181,752	\$183,585	\$365,337	\$400,000	\$34,663
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$35,567	\$181,752	\$183,835	\$365,587	\$400,500	\$34,913
SURPLUS / (DEFICIT)	(\$34,584)	(\$181,293)	(\$187,049)	(\$368,342)	(\$399,418)	\$31,076
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$34,584)	(\$181,293)	(\$187,049)	(\$368,342)	(\$399,418)	\$31,076
ENDING FUND BALANCE	\$527,404	\$316,375		\$129,326	\$98,250	\$31,076





Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

TO: Dr. Bhavna Sharma-Lewis
FROM: Eric Rogers
DATE: January 18, 2022
RE: ACCOUNTS PAYABLE

The bills for January 18, 2022 are as follows:

Education Fund:	\$ 254,202.75
West Oak Middle School Activity Fund:	\$ 1,581.87
Operations/Maintenance Fund:	\$ 108,941.00
Debt Service Fund:	\$ 2,063.48
Transportation Fund:	\$ 97,956.40
Capital Outlay Fund:	\$ <u>4,742.02</u>
 Total for January 18, 2022:	 \$ 469,487.52

The bills presented this month are very comparable to last month. There are monthly payments for utilities, legal services, phone and internet services, disposal services and transportation services. Some one-time payments are as follows:

SEDOL:	January 2022 Tuition Cost	\$ 24,684.85
Connections Academy East:	December 2021 Tuition Cost	\$ 9,966.72
Center for Psychological Svs:	Outsourced Psychologist Cost	\$ 9,000.00
Soliant Health LLC:	DLS Outsourced Nurse Cost	\$ 8,454.50
Taylor Plumbing:	DLS Plumbing Repairs and Pipe Jet Rodding	\$ 5,313.75
Wold Architects:	2022 New Maintenance Building Design Costs	\$ 4,742.02
North American:	Janitorial Supply Order	\$ 3,537.23
Gopher:	PE Supplies	\$ 3,386.75
Fox Valley Fire & Safety:	District Fire Alarm Inspections	\$ 3,175.00
Compro Consultants:	New Food Service Heating Cabinet	\$ 2,750.00
School Datebooks:	WOMS Calendars for PE Classes	\$ 2,104.63
ACCO Brands Corporation:	New Laminator for DLS	\$ 1,912.27

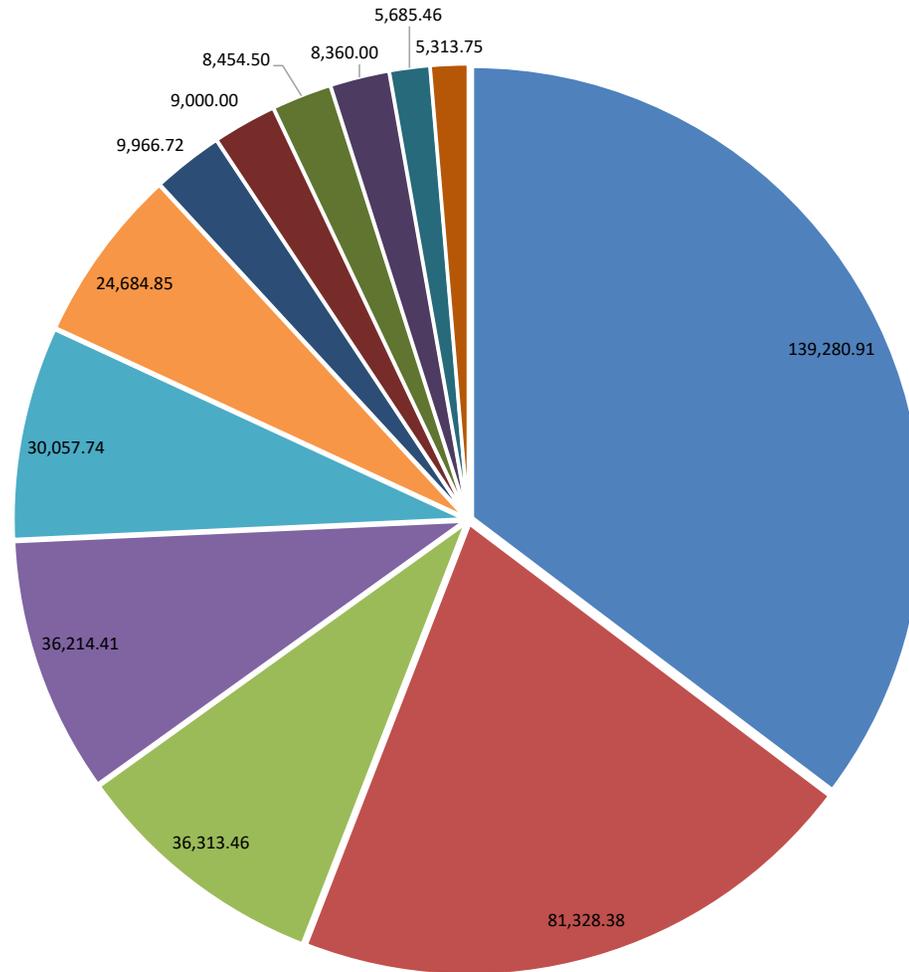


Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

CCSD 93:	Split Transportation Costs (McKinney Vento student)	\$	1,890.00
Devin Hughes Enterprises:	Back To School Institute Keynote Speaker	\$	1,750.00
School Pride:	WOMS School Banners (For Conference Sports)	\$	1,515.00
Rocco Z Music LLC:	Instrument Supplies/Repairs	\$	1,400.00

Account Payable Checks Over \$5,000



- Diamond Lake School Self Ins
- Lakeside Transportation
- Citywide Building Maintenance
- Northbrook Glenview School District 30
- Constellation New Energy, Inc.
- Special Education District Lake County
- Connections Academy East
- Center for Psychological Services
- Soliant Health LLC
- Topline Transportation Co.
- Constellation NewEnergy-Gas Division, LLC
- Taylor Plumbing, Inc.

DIAMOND LAKE SCHOOL DISTRICT # 76

Treasurer's Report

December, 2021

Fund	Cash Bal. 11/30/2021	Receipts	Disbursements	Cash Bal. 12/31/2021	Investments at Co 12/31/2021	Fund Totals
Education	\$ (121,095.98)	\$ 1,320,083.49	\$ 1,144,761.74	\$ 54,225.77	10,747,855.13	10,802,080.90
Cafeteria Plan	430,467.98	311,257.03	149,606.29	592,118.72		592,118.72
Total Education Fund	309,372.00	1,631,340.52	1,294,368.03	646,344.49	10,747,855.13	11,394,199.62
Building	(46,751.35)	109,013.06	497,064.33	(434,802.62)	2,269,571.62	1,834,769.00
Transportation	(140,960.91)	5,951.60	140,575.60	(275,584.91)	1,765,808.74	1,490,223.83
FICA/Medicare	(13,288.56)	33,369.97	19,401.50	679.91	124,655.83	125,335.74
I. M. R. F.	(10,054.38)	27,484.75	16,705.68	724.69	87,696.30	88,420.99
Debt Service Fund	201,268.46	1,056,148.51	677,816.61	579,600.36	(684,872.01)	(105,271.65)
Working Cash	269,706.78	395.10	0.00	270,101.88	1,570,667.11	1,840,768.99
Capital Projects Fund	(39,917.13)	72,000.00	31,285.85	797.02	334,584.24	335,381.26
Tort Fund	9,646.17	294.25	0.00	9,940.42	90,578.99	100,519.41
Life Safety	113.22	5.69	0.00	118.91	316,256.18	316,375.09
Diamond Lake Activity	15,710.95	4,920.25	678.00	19,953.20	0.00	19,953.20
West Oak Intermediate Activity	44,357.20	94.05	805.50	43,645.75	0.00	43,645.75
West Oak Middle Activity	16,036.28	2,326.84	4,588.83	13,774.29	0.00	13,774.29
	0.00			0.00	0.00	0.00
Total	\$ 615,238.73	2,943,344.59	2,683,289.93	875,293.39	16,622,802.13	17,498,095.52
Imprest Fund				2,500.00		2,500.00
Education-Flex Account	59,139.60	8,001.96	4,348.80	62,792.76	7,502.29	70,295.05
Insurance Coop- District Share				266,367.45		266,367.45
Petty Cash				750.00		750.00
Grand Total				1,207,703.60	16,630,304.42	17,838,008.02

As of December 2021 the School's undistributed invested funds were as follows:

	At Cost	Maturity Value	
1	15,986,404.43	15,986,404.43	PMA-Illinois School District Liquid Asset Fund
2	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2017 Bonds
3	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2018 Bonds
4	1.26	1.26	PMA-Illinois School District Liquid Asset Fund-Series 2020 Bonds
5	526,441.92	526,441.92	Illinois Institutional Investors Trust (at cost)
6	7,502.29	7,502.29	Illinois Institutional Investors Trust-Flex Account
7	109,954.52	109,954.52	Illinois Funds/NBI Bank

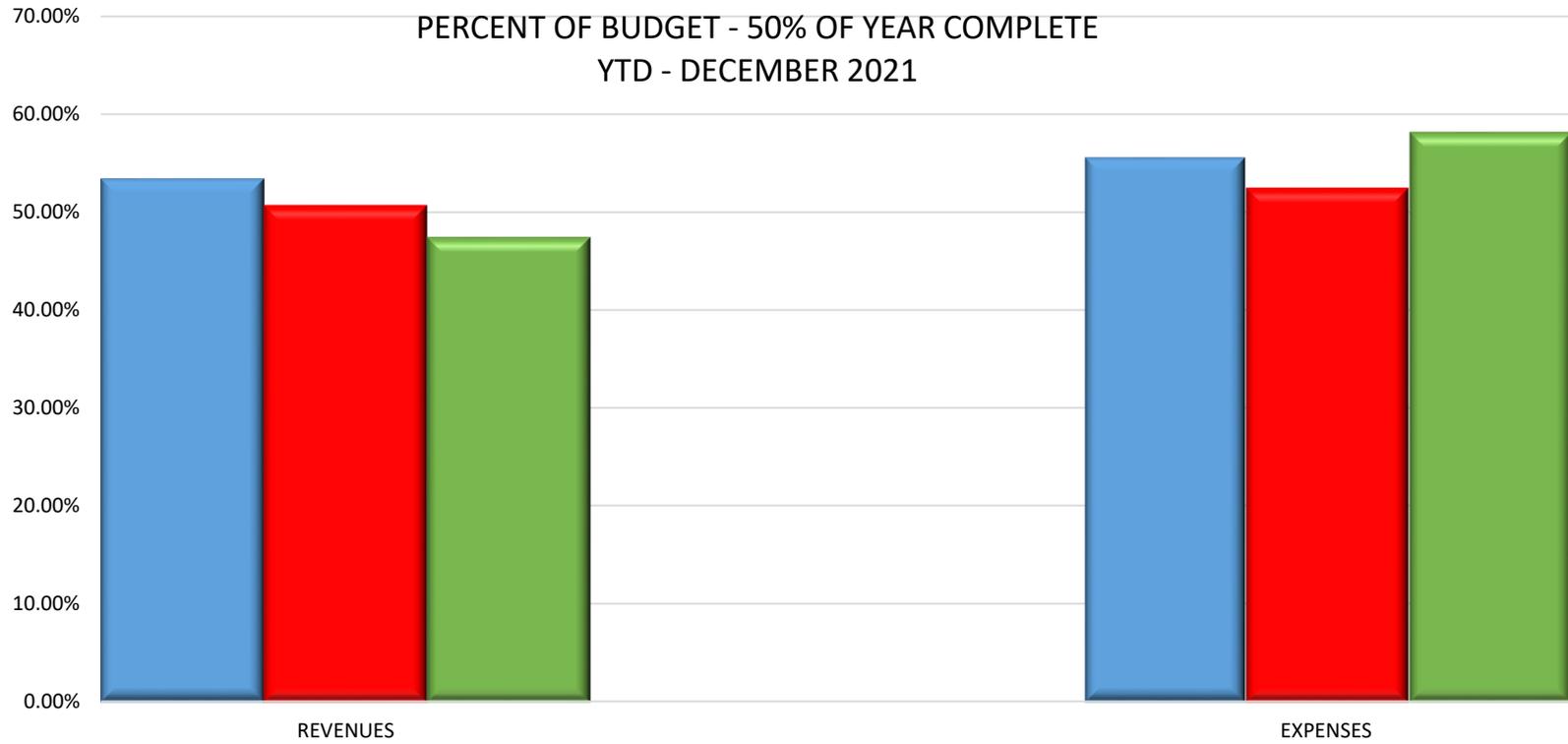
16,630,304.42

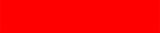
Total Investments at cost

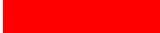
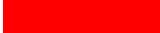
Eric Royce

Treasurer_____

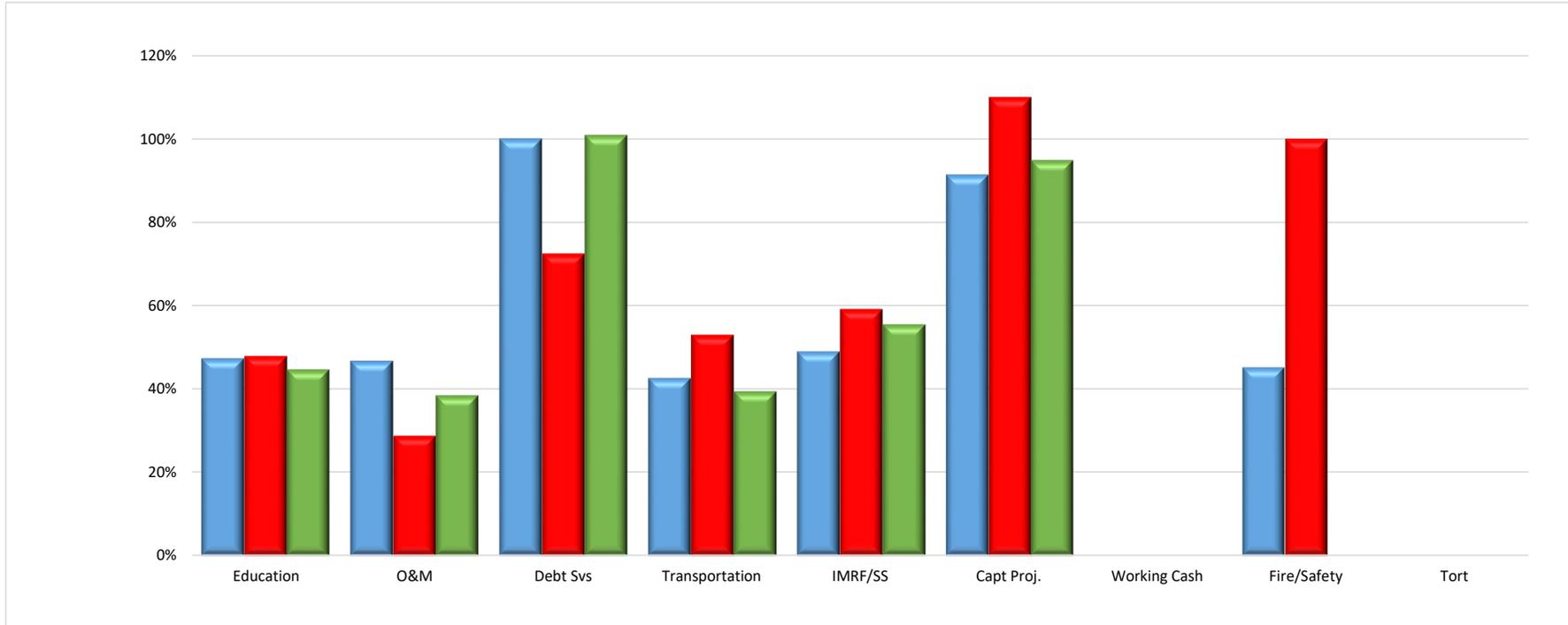
**ALL FUNDS - REVENUES AND EXPENSES
PERCENT OF BUDGET - 50% OF YEAR COMPLETE
YTD - DECEMBER 2021**



REVENUES		
FY 22		53.34%
FY 21		50.63%
FY 20		47.41%
FY 22		\$ 10,432,911
FY 21		\$ 9,483,189
FY 20		\$ 8,547,612

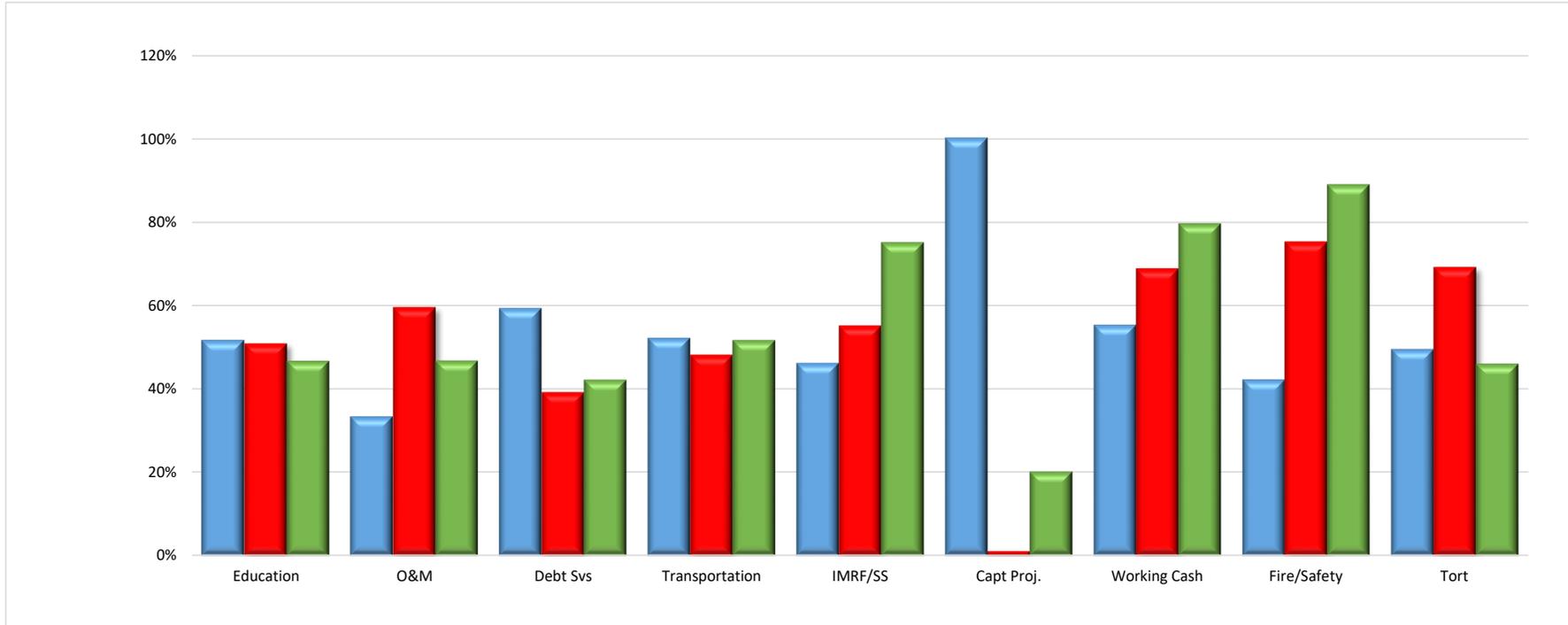
EXPENSES		
FY 22		55.50%
FY 21		52.39%
FY 20		58.11%
FY 22		\$ 11,991,975
FY 21		\$ 10,143,210
FY 20		\$ 14,523,374

**EXPENDITURE
PERCENT OF BUDGET - 50% OF YEAR COMPLETE
YTD - DECEMBER 2021**



	Education	O&M	Debt Svs	Transportation	IMRF/SS	Capt Proj.	Working Cash	Fire/Safety	Tort
FY 22	48%	47%	100%	43%	49%	91%	0%	45%	0%
FY 21	48%	29%	73%	53%	59%	110%	0%	100%	0%
FY 20	45%	39%	101%	40%	56%	95%	0%	0%	0%
FY 22	\$ 6,817,002	\$ 581,116	\$ 1,400,791	\$ 570,238	\$ 201,638	\$ 2,239,439	\$ -	\$ 181,752	\$ -
FY 21	\$ 6,831,649	\$ 472,493	\$ 1,026,616	\$ 316,323	\$ 212,392	\$ 1,248,169	\$ -	\$ 35,567	\$ -
FY 20	\$ 6,115,242	\$ 797,759	\$ 1,399,338	\$ 559,282	\$ 190,910	\$ 4,588,321	\$ -	\$ -	\$ -

REVENUES
PERCENT OF BUDGET - 50% OF YEAR COMPLETE
YTD - DECEMBER 2021



	Education	O&M	Debt Svs	Transportation	IMRF/SS	Capt Proj.	Working Cash	Fire/Safety	Tort
FY 22	52%	34%	60%	52%	46%	100%	56%	42%	50%
FY 21	51%	60%	39%	48%	55%	1%	69%	75%	69%
FY 20	47%	47%	42%	52%	75%	20%	80%	89%	46%
FY 22	\$ 7,347,661	\$ 352,297	\$ 815,571	\$ 828,367	\$ 221,722	\$ 808,016	\$ 35,914	\$ 459	\$ 22,904
FY 21	\$ 7,160,685	\$ 787,608	\$ 485,472	\$ 749,772	\$ 210,318	\$ 301	\$ 45,995	\$ 983	\$ 42,056
FY 20	\$ 6,390,496	\$ 756,931	\$ 426,899	\$ 665,747	\$ 199,636	\$ 6,557	\$ 50,621	\$ 9,128	\$ 41,596

AASPA 000	AASPA		10229	AASPA Individual Active Membership Dues 02/01/2022 - 01/31/2023 S. Juracka	11/2/2021	R		225
**L000 4310 0000 00 000000		4002200352	11822		1/13/2022	Y	225	
10E000 2210 6400 00 000000		225						
		90429	225					
ACCO BRA000	ACCO Brands Corporation		4718704888	DLS Laminator Ultima	12/28/2021	R		1,912.27
**L000 4310 0000 00 000000		1002200071	11822		1/13/2022	Y	1,912.27	
10E001 1110 7000 00 000000		1,912.27						
		90430	1,912.27					
ACE HARD000	Ace Hardware		77435	BG Supplies 12/9/2021	12/9/2021	R		9.99
**L000 4310 0000 00 000000		5002200179	11822		1/13/2022	Y	9.99	
20E000 2540 4100 00 000000		9.99						
ACE HARD000	Ace Hardware		77476	BG Supplies 12/14/2021	12/14/2021	R		53.94
**L000 4310 0000 00 000000		5002200187	11822		1/13/2022	Y	53.94	
20E000 2540 4100 00 000000		53.94						
ACE HARD000	Ace Hardware		77529	BG Supplies 12/20/2021	12/20/2021	R		8.99
**L000 4310 0000 00 000000		5002200187	11822		1/13/2022	Y	8.99	
20E000 2540 4100 00 000000		8.99						
ACE HARD000	Ace Hardware		77531	BG Supplies 12/20/2021	12/20/2021	R		17.98
**L000 4310 0000 00 000000		5002200187	11822		1/13/2022	Y	17.98	
20E000 2540 4100 00 000000		17.98						
ACE HARD000	Ace Hardware		77539	BG Supplies 12/21/2021	12/21/2021	R		48.95
**L000 4310 0000 00 000000		5002200187	11822		1/13/2022	Y	48.95	
ACE HARD000	Vendor Continued.....							
20E000 2540 4100 00 000000		48.95						
		90431	139.85					
ADAMSCAT000	Adamsick, Catherine B	2021-2022		Reimb advanced reading materials	1/12/2022	R		128.04
**L000 4310 0000 00 000000		2002200104	11822		1/13/2022	Y	128.04	
10E002 1650 4100 00 000000		128.04						
		90432	128.04					
ALBERTSO000	Albertsons / Safeway		12/15/2021	Jewel- K-5 Literacy Interventionist Meeting	12/15/2021	R		26.47
**L000 4310 0000 00 000000		4002200428	11822		1/13/2022	Y	26.47	
10E000 2210 4106 00 000000		26.47						
		90433	26.47					
AMAZON 000	Amazon	12/20/2021 return		Supplies (return casters)	1/5/2022	M	90427	-24.29
**L000 4310 0000 00 000000		4002200486	11822		1/5/2022	Y	-24.29	
10E000 2520 4110 00 000000		-24.29						
AMAZON 000	Amazon	12/20/2021 return.		WOIS Recess equipment (return whistles)	1/5/2022	M	90427	-7.99
**L000 4310 0000 00 000000		2002200101	11822		1/5/2022	Y	-7.99	
10E002 1110 4180 00 000000		-7.99						
AMAZON 000	Amazon		434454749558	WOM Cardstock	1/5/2022	M	90427	27.98
**L000 4310 0000 00 000000		3002200126	11822		1/5/2022	Y	27.98	
10E003 1110 4100 00 000000		27.98						
AMAZON 000	Amazon		463566466644	Supplies (wheels/casters)	1/5/2022	M	90427	48.17
**L000 4310 0000 00 000000		4002200486	11822		1/5/2022	Y	48.17	
10E000 2520 4110 00 000000		48.17						

AMAZON 000	Amazon		466575348575	Tech Supply	1/5/2022	M	90427	15.97
**L000 4310 0000 00 000000		4002200408	11822		1/5/2022	Y		15.97
10E000 1110 4800 00 000000		15.97						
AMAZON 000	Amazon		488888778486	WOIS office	1/5/2022	M	90427	80.8
**L000 4310 0000 00 000000		2002200097	11822		1/5/2022	Y		80.8
10E002 1110 4100 00 000000		80.8						
AMAZON 000	Amazon		567865674338	WOIS Office	1/5/2022	M	90427	30.16
**L000 4310 0000 00 000000		2002200096	11822		1/5/2022	Y		30.16
10E002 1110 4180 00 000000		30.16						
AMAZON 000	Amazon		6.04578E+15	Supplies; Kids Masks	1/5/2022	M	90427	389.94
**L000 4310 0000 00 000000		5002200152	11822		1/5/2022	Y		389.94
20E000 2540 4100 00 000000		389.94						
AMAZON 000	Amazon		733587774837	WOM Card stock	1/5/2022	M	90427	27.98
**L000 4310 0000 00 000000		3002200114	11822		1/5/2022	Y		27.98
10E003 1110 4100 00 000000		27.98						
AMAZON 000	Amazon		859455489465	Supplies (envelopes)	1/5/2022	M	90427	39.88
**L000 4310 0000 00 000000		4002200486	11822		1/5/2022	Y		39.88
10E000 2520 4110 00 000000		39.88						
AMAZON 000	Amazon		875968759697	WOC lunchroom supplies	1/5/2022	M	90427	12.99
**L000 4310 0000 00 000000		4002200416	11822		1/5/2022	Y		12.99
10E003 2560 4100 00 000000		12.99						
AMAZON 000	Amazon		885535799884	WOIS Recess equipment (whistles)	1/5/2022	M	90427	7.99
**L000 4310 0000 00 000000		2002200101	11822		1/5/2022	Y		7.99
10E002 1110 4180 00 000000		7.99						
AMAZON 000	Amazon		953363968748	Tech Supply	1/5/2022	M	90427	169.98
**L000 4310 0000 00 000000		4002200408	11822		1/5/2022	Y		169.98
10E000 1110 4800 00 000000		169.98						
AMAZON 000	Amazon		973776558933	WOIS Office	1/5/2022	M	90427	45.64
**L000 4310 0000 00 000000		2002200102	11822		1/5/2022	Y		45.64
10E002 1110 4180 00 000000		45.64						
AMAZON 000	Amazon	PO 1002200087		DLS OT Supplies (3 inv)	1/5/2022	M	90427	341.12
**L000 4310 0000 00 000000		1002200087	11822		1/5/2022	Y		341.12
10E001 2410 4100 00 000000		341.12						
		90427		1,206.32				
ANDERSON000	Anderson Pest Solutions		13232647	Pest Services 01/2022	1/1/2022	R		184.75
**L000 4310 0000 00 000000		5002200188	11822		1/13/2022	Y		184.75
20E000 2540 3232 00 000000		184.75						
		90434		184.75				
AT & T L000	AT & T Long Distance		9782266609	Phone 01/2022	1/1/2022	R		712.99
**L000 4310 0000 00 000000		5002200201	11822		1/13/2022	Y		712.99
20E000 2540 3400 00 000000		712.99						
		90435		712.99				
BMO FINA000	BMO Financial Group		5.2364E+19	One Card Credit Card Payment	1/13/2022	S		563.85
BMO FINA000	Vendor Continued.....							
				AP Invoice 12/06/2021 - 01/05/2022 5236400000033370				
BMO FINA000	BMO Financial Group	ASSOCIATED INVOICE VENDOR FOR CREDIT CARD PAYMENT CHECK						
**L000 4310 0000 00 000000			11822		1/13/2022	Y		563.85

10E000 2321 4100 00 000000		176.8			10E000 30	88.05
10E000 2510 3320 00 000000		16.55			10E000 25	64.19
20E000 2540 4100 00 000000		102.26			10E000 25	116
		90517		563.85		
BMO FINA000	BMO Financial Group		5.2364E+19	Department Cards Credit Card	1/13/2022 S	2,842.15
				Payment AP Invoice 12/06/2021		
				- 01/05/2022 5236400000033388		
BMO FINA000	BMO Financial Group			ASSOCIATED INVOICE VENDOR FOR CREDIT CARD PAYMENT CHECK		
**L000 4310 0000 00 000000			11822		1/13/2022 Y	2,842.15
10E000 2630 3320 00 000000		29.99			10E000 26	60.1
10E000 1110 4800 00 000000		171.41			10E000 11	12.67
10E000 2210 4106 00 000000		49.65			10E000 22	57.56
10E000 2210 3320 00 000000		250			10E001 11	33.6
20E000 2540 4100 00 000000		40.92			20E000 25	139.54
20E000 2540 3320 00 000000		315.48			20E000 25	10
10E002 1205 4100 00 000000		427.8			10E002 12	264.95
10E002 1205 4100 00 000000		69.3			10E000 25	3.24
10E000 2321 4100 00 000000		85			10E000 25	-20
10E000 2321 4100 00 000000		40			10E000 25	55.98
*****Vendor Cont Void		90518				
10E000 2321 4100 00 000000		164.9			10E000 25	38.97
10E000 2321 4100 00 000000		80			10E000 25	249.78
10E000 2321 4100 00 000000		8.9			10E000 25	12.99
10E000 2321 4100 00 000000		99.99			10E002 11	43.1
10E002 1110 4180 00 000000		46.33				
		90519		2,842.15		
CAIRNKAT000	Cairns, Katelyn		SPED 8742	Tuition/Book Reimb for	1/12/2022 R	1,104.82
				course: Sped 8742 (3cr grad)		
**L000 4310 0000 00 000000		4002200473		11822	1/13/2022 Y	1,104.82
10E000 1110 2300 00 000000		1,104.82				
CAIRNKAT000	Cairns, Katelyn		SPED 8745	Tuition Reimb for course:	1/12/2022 R	900
				Sped 8745 (3cr grad)		
**L000 4310 0000 00 000000		4002200473		11822	1/13/2022 Y	900
10E000 1110 2300 00 000000		900				
		90436		2,004.82		
CANDOR H000	Candor Health Education		2022338	Female/Male Presentation Live	1/12/2022 R	1,020.00
				Virtual Presentations (5th		
				grade) 2/9/2022		
**L000 4310 0000 00 000000		2002200103		11822	1/13/2022 Y	1,020.00
10E002 2130 4100 00 000000		1,020.00				
		90437		1,020.00		
CCSD 93 000	CCSD 93		D15-8/16-12/31L	Split cost Transportation	12/27/2021 R	1,890.00
				(McKinney Vento) 8/16/2021 -		
				12/17/2021		
**L000 4310 0000 00 000000		4002200477		11822	1/13/2022 Y	1,890.00
40E000 2550 3310 00 000000		1,890.00				
		90438		1,890.00		
CENTER F003	Center for Psychological Services		1829	Psychologist Consulting	12/14/2021 R	4,800.00
				11/29/2021 - 12/10/2021 (8		

*****Vendor Cont Void		90443							
CITI CAR000	Citi Cards		12/17/2021.		Airfare travel AASA	12/17/2021	R		683.6
					conference TN BSL & SJ				
**L000 4310 0000 00 000000		4002200459		11822		1/13/2022	Y	683.6	
CITI CAR000	Vendor Continued.....								
10E000 2210 3320 00 000000		341.8						10E000 2210	341.8
CITI CAR000	Citi Cards		12/27/2021		amazon audible 12/27/2021	12/27/2021	R		14.95
**L000 4310 0000 00 000000		4002200458		11822		1/13/2022	Y	14.95	
10E000 2321 4100 00 000000		14.95							
CITI CAR000	Citi Cards		12/28/2021		internet charge 12/28/2021	12/28/2021	R		10
**L000 4310 0000 00 000000		4002200460		11822		1/13/2022	Y	10	
10E000 2321 4100 00 000000		10							
CITI CAR000	Citi Cards		12/29/2021		apple charges 12/29/2021	12/29/2021	R		87.98
**L000 4310 0000 00 000000		4002200461		11822		1/13/2022	Y	87.98	
10E000 2321 4100 00 000000		87.98							
		90444							
CITYWIDE000	Citywide Building Maintenance			2,044.44					
				41125	Janitorial OT hours 09/21 &	10/19/2021	R		315.9
						9/25/2021			
**L000 4310 0000 00 000000		5002200121		11822		1/13/2022	Y	315.9	
20E000 2540 3220 00 000000		315.9							
CITYWIDE000	Citywide Building Maintenance			41170	OT hours 08/11/2021 -	10/28/2021	R		1,547.92
						8/22/2021			
**L000 4310 0000 00 000000		4002200318		11822		1/13/2022	Y	1,547.92	
20E000 2540 3220 00 000000		1,547.92							
CITYWIDE000	Citywide Building Maintenance			41171	OT hours 09/21/2021 -	10/28/2021	R		315.9
					09/25/2021 duplicate invoice				
**L000 4310 0000 00 000000		4002200319		11822		1/13/2022	Y	315.9	
20E000 2540 3220 00 000000		315.9							
CITYWIDE000	Citywide Building Maintenance		41171 credit		OT hours 09/21/2021 -	10/28/2021	R		-315.9
					09/25/2021 (credit due to				
					duplicate inv)				
**L000 4310 0000 00 000000		4002200319		11822		1/13/2022	Y	-315.9	
20E000 2540 3220 00 000000		-315.9							
*****Vendor Cont Void		90445							
CITYWIDE000	Citywide Building Maintenance			41173	09/2021 & 10/2021 additional	10/28/2021	R		1,746.00
					janitorial services				
					disinfection				
**L000 4310 0000 00 000000		4002200320		11822		1/13/2022	Y	1,746.00	
20E000 2540 3220 00 000000		1,746.00							
CITYWIDE000	Citywide Building Maintenance			41175	10/05/2021 OT hours	10/28/2021	R		94.77
					janitorial services				
**L000 4310 0000 00 000000		4002200321		11822		1/13/2022	Y	94.77	
20E000 2540 3220 00 000000		94.77							
CITYWIDE000	Citywide Building Maintenance			41377	OT Janitorial Hours	11/5/2021	R		331.7
					10/19/2021 & 10/24/2021				
**L000 4310 0000 00 000000		5002200141		11822		1/13/2022	Y	331.7	
20E000 2540 3220 00 000000		331.7							
CITYWIDE000	Citywide Building Maintenance			41662	Janitorial Services OT	12/3/2021	R		284.31
						Nov-21			

**L000 4310 0000 00 000000		5002200174		11822		1/13/2022	Y	284.31	
20E000 2540 3220 00 000000		284.31							
*****Vendor Cont Void		90446							
CITYWIDE000	Citywide Building Maintenance			41887	01/2022 Janitorial Services & additional cleaning/porter and credits for extra/night	1/1/2022	R		31,812.86
CITYWIDE000	Vendor Continued.....				porter 8/2021, 9/2021,				
						Oct-21			
**L000 4310 0000 00 000000		5002200210		11822		1/13/2022	Y	31,812.86	
20E000 2540 3220 00 000000		31,812.86							
CITYWIDE000	Citywide Building Maintenance			41957	Monthly refrigerator & freezer cleaning 1/07/2022	1/11/2022	R		180
**L000 4310 0000 00 000000		5002200197		11822		1/13/2022	Y	180	
20E000 2540 3220 00 000000		180							
		90447		36,313.46					
COMPRO C000	Compro Consultants, LLC	22-014			Commercial Appraisal FH	1/6/2022	R		2,750.00
**L000 4310 0000 00 000000		4002200445		11822		1/13/2022	Y	2,750.00	
10E000 2310 3000 00 000000		2,750.00	NONEM						
		90448		2,750.00					
CONNECTI001	Connections Academy East			9098	12/2021 Tuition	12/22/2021	R		4,398.40
**L000 4310 0000 00 000000		4002200431		11822		1/13/2022	Y	4,398.40	
10E000 1912 6700 00 000000		4,398.40							
CONNECTI001	Connections Academy East			9099	12/2021 Tuition	12/22/2021	R		5,568.32
**L000 4310 0000 00 000000		4002200430		11822		1/13/2022	Y	5,568.32	
10E000 1912 6700 00 000000		5,568.32							
		90449		9,966.72					
CONSORTI000	Consortium For Educational Change			2477	Instructional Leadership Support 11-2021	12/31/2021	R		650
**L000 4310 0000 00 000000		4002200444		11822		1/13/2022	Y	650	
CONSORTI000	Vendor Continued.....								
10E000 2210 3320 00 000000		650							
		90450		650					
CONSTELL002	Constellation NewEnergy-Gas Division, LLC			3357537	Gas 11/2021	12/14/2021	R		5,685.46
**L000 4310 0000 00 000000		5002200204		11822		1/13/2022	Y	5,685.46	
20E000 2540 4650 00 000000		5,685.46							
		90451		5,685.46					
CONSTELL003	Constellation New Energy, Inc.			61146266101	Electricity 10/26/2021 - 11/24/2021 FH	11/30/2021	R		1,308.81
**L000 4310 0000 00 000000		5002200184		11822		1/13/2022	Y	1,308.81	
20E000 2540 4660 00 000000		1,308.81							
CONSTELL003	Constellation New Energy, Inc.			61161274401	Electricity 10/27/2021 - 11/29/2021 WO	12/5/2021	R		11,307.59
**L000 4310 0000 00 000000		5002200184		11822		1/13/2022	Y	11,307.59	
20E000 2540 4660 00 000000		11,307.59							
CONSTELL003	Constellation New Energy, Inc.			61161325901	Electricity 10/27/2021 - 11/29/2021 DLS	12/5/2021	R		2,568.11
**L000 4310 0000 00 000000		5002200184		11822		1/13/2022	Y	2,568.11	
20E000 2540 4660 00 000000		2,568.11							

CONSTELL003	Constellation New Energy, Inc.		6139716501	Electricity 11/29/2021 - 12/30/2021 DLS	1/2/2022 R		2,515.31
**L000 4310 0000 00 000000		5002200205	11822		1/13/2022 Y		2,515.31
20E000 2540 4660 00 000000		2,515.31					
CONSTELL003	Constellation New Energy, Inc.		61397185601	Electricity 11/29/2021 -	1/2/2022 R		12,357.92
*****Vendor Cont Void		90452					
CONSTELL003	Vendor Continued.....			12/30/2021 WO			
**L000 4310 0000 00 000000		5002200205	11822		1/13/2022 Y		12,357.92
20E000 2540 4660 00 000000		12,357.92					
		90453	30,057.74				
DEVIN C.000	Devin C. Hughes Enterprises LLC	8/17/2022 deposit		Back to School Institute Day Keynote Speaker 8/17/2022 50% Deposit (Tite I grant)	1/13/2022 R		1,750.00
**L000 4310 0000 00 000000		4002200479	11822		1/13/2022 Y		1,750.00
10E000 2210 3320 00 430000		1,750.00					
		90454	1,750.00				
DIASELF 000	Diamond Lake School Self Ins		Jan-22	01/2022 Monthly Health/Life Insurance Premium	1/12/2022 R		139,280.9
**L000 4310 0000 00 000000		4002200456	11822		1/13/2022 Y		139,280.9
10E000 2321 2200 00 000000		1,596.34				10E000 21	696.39
10E000 2520 2200 00 000000		1,712.04				10E001 21	2,469.82
10E000 2330 2200 00 000000		712.46				10E002 21	2,521.07
10E003 2410 2200 00 000000		4,616.88				10E000 21	0
10E001 1110 2200 00 000000		7,546.25				10E002 11	16,955.96
10E003 1110 2200 00 000000		22,223.08				10E000 31	856.02
10E002 1650 2200 00 000000		3,955.00				10E003 11	0
10E001 1125 2200 00 370500		3,689.54				10E000 21	1,656.55
10E000 2140 2200 00 000000		0				10E001 11	10,944.37
10E002 1205 2200 00 000000		5,538.56				10E003 11	6,536.97
10E000 2630 2200 00 000000		1,536.95				10E000 11	988.75
*****Vendor Cont Void		90455					
10E000 2140 2200 00 000000		0				10E001 11	1,977.50
10E002 1255 2200 00 000000		990.75				10E003 11	1,973.50
DIASELF 000	Vendor Continued.....						
10E001 1800 2200 00 000000		8,536.67				10E002 11	10,511.50
10E000 1800 2200 00 000000		0				10E003 11	3,955.00
10E001 2110 2200 00 000000		988.75				10E003 21	988.75
10E002 2110 2200 00 000000		988.75				10E001 21	0
10E003 2130 2200 00 000000		860.27				10E000 21	0
10E002 2130 2200 00 000000		0				10E001 21	988.75
10E003 2150 2200 00 000000		1,196.75				10E000 11	0
10E003 1800 2200 00 000000		3,382.25				10E001 21	0
10E002 2220 2200 00 000000		988.75				20E000 21	3,278.88
40E000 2550 2200 00 000000		65.64				10E001 21	0
10E002 2560 2200 00 000000		0				10E003 21	664.2
*****Vendor Cont Void		90456					
10E000 3000 2200 00 000000		0				10E000 11	191.25
		90457	139,280.91				

DISTRICT000	District 76 Pto	D76 fundraiser	D76 PTO Chipotle Fundraiser Reimbursement	12/14/2021	R	365.59
**L000 4310 0000 00 000000		4002200427	11822	1/13/2022	Y	365.59
10R000 1999 0000 00 000000		365.59				
		90458	365.59			
DON JOHN000	Don Johnston Inc.		457596 CoWriter Renewal 1 year license	12/10/2021	R	324
**L000 4310 0000 00 000000		4002200365	11822	1/13/2022	Y	324
10E000 1205 4100 00 462000		324				
		90459	324			
EBERHJUS000	Eberhart, Justin	07/2021 - 12/2021	mileage reimb travel 07/2021	1/13/2022	R	152.19
EBERHJUS000	Vendor Continued.....		- 12/2021			
**L000 4310 0000 00 000000		4002200484	11822	1/13/2022	Y	152.19
10E000 1110 3141 00 000000		152.19				
		90460	152.19			
EMBRACE 000	Embrace Education		10346 Embrace DS Program:Direct Service Remittance dated	12/22/2021	R	182.23
				9/17/2021		
**L000 4310 0000 00 000000		4002200432	11822	1/13/2022	Y	182.23
10E000 1205 3100 00 000000		182.23				
		90461	182.23			
ENERGY P000	Energy Productions		105451 West Oak Middle School 8th grade school dance pkg with photo booth 5/24/2022	1/10/2022	R	1,250.00
**L000 4310 0000 00 000000		3002200134	11822	1/13/2022	Y	1,250.00
13E003 1110 4960 00 000000		1,250.00				
		90462	1,250.00			
FIRST NA002	FIRST NATIONAL BANK OF OMAHA		56255 Storage unit rental	11/21/2021	R	524
				12/11/2021 - 01/10/2022		
**L000 4310 0000 00 000000		4002200380	11822	1/13/2022	Y	524
20E000 2540 4100 00 000000		524				
		90463	524			
FOX VALL000	Fox Valley Fire & Safety Co		488961 Annual Fire Alarm Inspection	12/28/2021	R	2,190.00
FOX VALL000	Vendor Continued.....					
**L000 4310 0000 00 000000		5002200209	11822	1/13/2022	Y	2,190.00
20E000 2540 3232 00 000000		2,190.00				
FOX VALL000	Fox Valley Fire & Safety Co		489385 Annual Fire Alarm Inspection	12/30/2021	R	985
**L000 4310 0000 00 000000		5002200208	11822	1/13/2022	Y	985
20E000 2540 3232 00 000000		985				
		90464	3,175.00			
GOPHER 000	Gopher		102073 WOM PE SUPPLIES (tchoukball)	10/25/2021	R	746.45
**L000 4310 0000 00 000000		3002100120	11822	1/13/2022	Y	746.45
10E003 1500 4100 00 000000		746.45				
GOPHER 000	Gopher		54285 WOM PE SUPPLIES (rubber cones (27 set shipped in error)	6/25/2021	R	1,577.96
**L000 4310 0000 00 000000		3002100120	11822	1/13/2022	Y	1,577.96

10E003 1500 4100 00 000000		1,577.96						
GOPHER 000	Gopher			96424	WOM P.E (remainder due ball pit)	10/12/2021	R	2,572.83
**L000 4310 0000 00 000000		3002200004		11822		1/13/2022	Y	2,572.83
10E003 1500 4100 00 000000		2,572.83						
GOPHER 000	Gopher		CR17303		WOM PE SUPPLIES (credit for rubbercones 27 sets)	6/25/2021	R	-1,510.49
**L000 4310 0000 00 000000		3002100120		11822		1/13/2022	Y	-1,510.49
10E003 1500 4100 00 000000		-1,510.49						
		90465						
GRAINGER000	Grainger			9146786596	BG Supplies 12/9/2021	12/9/2021	R	115.9
**L000 4310 0000 00 000000		5002200182		11822		1/13/2022	Y	115.9
20E000 2540 4100 00 000000		115.9						
GRAINGER000	Grainger			9159421909	BG Supplies 12-22-2021 Vbelts	12/22/2021	R	77.94
**L000 4310 0000 00 000000		5002200189		11822		1/13/2022	Y	77.94
20E000 2540 4100 00 000000		77.94						
GRAINGER000	Grainger			9170622477	BG Supplies 01/06/2022 GP Motor	1/6/2022	R	265.84
**L000 4310 0000 00 000000		5002200199		11822		1/13/2022	Y	265.84
20E000 2540 4100 00 000000		265.84						
		90466						
GREAT LA004	Great Lakes Kwik Space			459.68				
				171196	WOM Storage rental container	12/21/2021	R	119
**L000 4310 0000 00 000000		5002200190		11822	12/22/2021 - 01/18/2022	1/13/2022	Y	119
20E000 2540 3232 00 000000		119						
		90467						
GROOT, I000	Groot, Inc.			8225826	Disposal 01/2022	1/1/2022	R	515.69
**L000 4310 0000 00 000000		5002200200		11822		1/13/2022	Y	515.69
20E000 2540 3210 00 000000		515.69						
GROOT, I000	Groot, Inc.			8225976	Disposal 01/2022 WO	1/1/2022	R	1,012.59
**L000 4310 0000 00 000000		5002200200		11822		1/13/2022	Y	1,012.59
20E000 2540 3210 00 000000		1,012.59						
		90468						
GUTTIEMAR001	Gutierrez, Marina		BIO140	1,528.28				
					Tuition /Book Reimb for course: BIO 140 (3cr undergrad)	1/12/2022	R	406.45
**L000 4310 0000 00 000000		4002200469		11822		1/13/2022	Y	406.45
10E000 1110 2300 00 000000		406.45						
GUTTIEMAR001	Gutierrez, Marina		CMM127		Tuition /Book Reimb for course: CMM 127 (3cr undergrad)	1/12/2022	R	395.75
**L000 4310 0000 00 000000		4002200469		11822		1/13/2022	Y	395.75
10E000 1110 2300 00 000000		395.75						
		90469						
HOME DEP000	Home Depot Credit Services			100947	BG Supplies 12/08/2021	12/8/2021	R	34.97
**L000 4310 0000 00 000000		5002200206		11822		1/13/2022	Y	34.97
20E000 2540 4100 00 000000		34.97						
HOME DEP000	Home Depot Credit Services			2010326	BG Supplies 12/16/2021	12/16/2021	R	76.91
**L000 4310 0000 00 000000		5002200206		11822		1/13/2022	Y	76.91

20E000 2540 4100 00 000000		76.91						
HOME DEP000	Home Depot Credit Services		5010021	BG Supplies 12/13/2021	12/13/2021	R		34.84
**L000 4310 0000 00 000000		5002200206	11822		1/13/2022	Y	34.84	
20E000 2540 4100 00 000000		34.84						
HOME DEP000	Home Depot Credit Services		6514476	BG Supplies 12/02/2021	12/2/2021	R		21.97
**L000 4310 0000 00 000000		5002200206	11822		1/13/2022	Y	21.97	
20E000 2540 4100 00 000000		21.97						
HOME DEP000	Home Depot Credit Services		8014680	BG Supplies 11/30/2021	11/30/2021	R		68.28
**L000 4310 0000 00 000000		5002200206	11822		1/13/2022	Y	68.28	
HOME DEP000	Vendor Continued.....							
20E000 2540 4100 00 000000		68.28						
HOME DEP000	Home Depot Credit Services		9014597	BG Supplies 11/29/2021	11/29/2021	R		4.74
**L000 4310 0000 00 000000		5002200206	11822		1/13/2022	Y	4.74	
20E000 2540 4100 00 000000		4.74						
HOME DEP000	Home Depot Credit Services		9015537	BG Supplies 12/09/2021	12/9/2021	R		17.12
*****Vendor Cont Void		90470						
**L000 4310 0000 00 000000		5002200206	11822		1/13/2022	Y	17.12	
20E000 2540 4100 00 000000		17.12						
		90471						
HOME DEP001	The Home Depot Pro		657167201	BG Supplies 12/8/2021	12/8/2021	R		312.9
**L000 4310 0000 00 000000		5002200180	11822		1/13/2022	Y	312.9	
20E000 2540 4100 00 000000		312.9						
		90472						
ILLINOIS004	Illinois State Police-Bureau Of Id		3837	Fingerprinting 11/2021	11/30/2021	R		84.75
**L000 4310 0000 00 000000		4002200436	11822		1/13/2022	Y	84.75	
10E000 2310 3191 00 000000		84.75						
		90473						
IMPREST 000	Imprest							
**L000 4310 0000 00 000000		4002200468		Dec-21 12/2021 Imprest	1/12/2022	R		837.5
10E003 1110 4160 00 000000		225			1/13/2022	Y	837.5	
10E000 1500 3151 00 000000		450					10E003 11	162.5
		90474						
INTEGRAT000	Integrated Systems Corporation							
**L000 4310 0000 00 000000		4002200452	721231	02/2022 Skyward hosting	1/1/2022	R		315
10E000 2524 3110 00 000000		315	11822		1/13/2022	Y	315	
		90475						
KANSAS S000	Kansas State Bank		3353986	Copier Lease Payment #42; Principal/Interest	1/12/2022	R		2,063.48
**L000 4310 0000 00 000000		4002200454	11822		1/13/2022	Y	2,063.48	
30E000 5370 6100 00 000000		1,922.57					30E000 5	140.91
		90476						
KAUFMROB000	Kaufman, Robyn Michelle							
**L000 4310 0000 00 000000		4002200447	155	D76 Holiday Apparel	11/29/2021	R		408
10E000 2310 4100 00 000000		408 NONEM	11822		1/13/2022	Y	408	
		90477						
KRIHA B0000	Kriha Boucek LLC		3090	12/2021 Legal Services	1/6/2022	R		1,175.00
**L000 4310 0000 00 000000		4002200451	11822		1/13/2022	Y	1,175.00	
10E000 2310 3180 00 000000		1,175.00 NONEM						
		90478						
			1,175.00					

LAKE COU003	Lake County Health Dept		54176	2022 Annual Food Service Permit DLS	12/10/2021	R		328
**L000 4310 0000 00 000000		5002200186	11822		1/13/2022	Y		328
10E000 2560 3150 00 000000		328						
LAKE COU003	Lake County Health Dept		55353	2022 Annual Food Service Permit WO	12/10/2021	R		328
LAKE COU003	Vendor Continued.....							
**L000 4310 0000 00 000000		5002200186	11822		1/13/2022	Y		328
10E000 2560 3150 00 000000		328						
		90479	656					
LAKE COU007	Lake County Public Works		480048322	Total Coliform 11/11/2021	11/30/2021	R		116
**L000 4310 0000 00 000000		5002200183	11822		1/13/2022	Y		116
20E000 2540 3700 00 000000		116						
LAKE COU007	Lake County Public Works		480048330	Total Coliform 10/31/2021	11/30/2021	R		98
**L000 4310 0000 00 000000		5002200192	11822		1/13/2022	Y		98
20E000 2540 3700 00 000000		98						
LAKE COU007	Lake County Public Works		480048488	Total Coliform water sample	12/31/2021	R		116
					Dec-21			
**L000 4310 0000 00 000000		5002200196	11822		1/13/2022	Y		116
20E000 2540 3700 00 000000		116						
		90480	330					
LAKESHOR000	Lakeshore Learning Materials		299332102821	DLS 2nd grade supplies	10/28/2021	R		108.71
**L000 4310 0000 00 000000		1002200069	11822		1/13/2022	Y		108.71
10E001 1110 4101 00 000000		108.71						
		90481	108.71					
LAKESIDE000	Lakeside Transportation		1004619	12/2021 Sp. Ed. Transportation	12/31/2021	R		21,696.46
**L000 4310 0000 00 000000		4002200482	11822		1/13/2022	Y		21,696.46
40E000 2550 3300 00 000000		21,696.46						
LAKESIDE000	Lakeside Transportation		1004622	12/2021 Reg Ed Transportation	12/31/2021	R		58,241.92
**L000 4310 0000 00 000000		4002200481	11822		1/13/2022	Y		58,241.92
40E000 2550 3310 00 000000		58,241.92						
LAKESIDE000	Lakeside Transportation		12505	Transportation Charters/Sports 12/2021 (7 invoices)	1/13/2022	R		1,390.00
**L000 4310 0000 00 000000		4002200483	11822		1/13/2022	Y		1,390.00
40E000 2550 3101 00 000000		1,390.00						
		90482	81,328.38					
LANGUAGE000	Language Testing International, Inc.	L50778		Bilingual Testing Materials 12/18/2021 (Title I assessment)	12/18/2021	R		440
**L000 4310 0000 00 000000		4002200435	11822		1/13/2022	Y		440
10E000 1250 4100 00 430000		440						
LANGUAGE000	Language Testing International, Inc.	L51232		Bilingual Testing Materials	1/9/2022	R		55
					1/9/2022			
**L000 4310 0000 00 000000		4002200448	11822		1/13/2022	Y		55
10E000 1800 4100 00 000000		55						
		90483	495					
LEMPARAC000	Lempa, Rachel E		Dec-21	Reimb OT checkout cart	1/12/2022	R		115.56

			supplies			
**L000 4310 0000 00 000000		4002200470	11822	1/13/2022	Y	115.56
10E001 1110 4100 00 000000		115.56				
		90484	115.56			
LOZANMAR000	Lozano, Mary Lou	CIC501		Tuition Reimb for course:CIC	1/12/2022	R 300
				501 (1cr grad)		
**L000 4310 0000 00 000000		4002200474	11822	1/13/2022	Y	300
10E000 1110 2300 00 000000		300				
LOZANMAR000	Lozano, Mary Lou	CIC531		Tuition Reimb for course: CIC	1/12/2022	R 900
				531 (3cr grad)		
**L000 4310 0000 00 000000		4002200474	11822	1/13/2022	Y	900
10E000 1110 2300 00 000000		900				
LOZANMAR000	Lozano, Mary Lou	CIC555		Tuition Reimb for course: CIC	1/12/2022	R 300
				555 (1cr grad)		
**L000 4310 0000 00 000000		4002200474	11822	1/13/2022	Y	300
10E000 1110 2300 00 000000		300				
		90485	1,500.00			
LYNCHNIC000	Lynch, Nicole M	EDU6298A		Tuition/Book Reimb for course	1/13/2022	R 928
				EDU 6298A (credits 1-3)		
**L000 4310 0000 00 000000		4002200485	11822	1/13/2022	Y	928
10E000 1110 2300 00 000000		928				
LYNCHNIC000	Lynch, Nicole M	EDU6298B		Tuition Reimb for course EDU	1/13/2022	R 900
				6298 (credits 4-6)		
**L000 4310 0000 00 000000		4002200485	11822	1/13/2022	Y	900
10E000 1110 2300 00 000000		900				
		90486	1,828.00			
MANFRMON000	Manfredini, Monica	ENG121		Tuition Reimb for course:	1/12/2022	R 441
				(ENG 121) 3cr undergrad		
**L000 4310 0000 00 000000		4002200471	11822	1/13/2022	Y	441
MANFRMON000	Vendor Continued.....					
10E000 1110 2300 00 000000		441				
		90487	441			
MARCHJUL000	Marchese, Julie E	09/2021 - 12/2021		Mileage Reimb 09/2021 -	1/12/2022	R 73.35
				Dec-21		
**L000 4310 0000 00 000000		4002200476	11822	1/13/2022	Y	73.35
10E003 1110 3141 00 000000		73.35				
		90488	73.35			
MGN LOCK000	Mgn Lock-Key & Safes Inc		62189	BG Supplies 12-10-2021	12/10/2021	R 83.75
**L000 4310 0000 00 000000		5002200191	11822	1/13/2022	Y	83.75
20E000 2540 4100 00 000000		83.75				
		90489	83.75			
MUNDELEI001	Mundelein School Dist. 75		1727	Bus Transportation; Feece Oil	12/13/2021	R 1,878.86
				inv 3845717 12/10/2021 (2,800		
				gallons)		
**L000 4310 0000 00 000000		4002200422	11822	1/13/2022	Y	1,878.86
40E000 2550 4640 00 000000		1,878.86				
MUNDELEI001	Mundelein School Dist. 75		1730	Bus Transportation; Feece Oil	1/6/2022	R 2,093.52
				inv 3848330 01/06/2022 (3,200		
				gallons)		

**L000 4310 0000 00 000000		4002200467		11822		1/13/2022	Y	2,093.52	
40E000 2550 4640 00 000000		2,093.52							
		90490		3,972.38					
MUSIC & 000	Music & Arts Center Inc			24829175	overpayment credit	1/4/2022	R		-69.9
**L000 4310 0000 00 000000		3002200127		11822		1/13/2022	Y	-69.9	
10E003 1110 4160 00 000000		-69.9							
MUSIC & 000	Music & Arts Center Inc			29432197	Band Supplies/PPE	12/10/2021	R		134
**L000 4310 0000 00 000000		3002200127		11822		1/13/2022	Y	134	
10E003 1110 4160 00 000000		134							
MUSIC & 000	Music & Arts Center Inc			29432767	Band Supplies/PPE	12/10/2021	R		484.44
**L000 4310 0000 00 000000		3002200127		11822		1/13/2022	Y	484.44	
10E003 1110 4160 00 000000		484.44							
MUSIC & 000	Music & Arts Center Inc			29501449	Band Supplies/PPE	12/15/2021	R		122.43
**L000 4310 0000 00 000000		3002200127		11822		1/13/2022	Y	122.43	
10E003 1110 4160 00 000000		122.43							
		90491		670.97					
NCS PEAR000	NCS Pearson, Inc			14521733	Psychologist Test Materials	6/9/2021	R		251.22
					L. Z. ordered online				
**L000 4310 0000 00 000000		4502200000		11822		1/13/2022	Y	251.22	
10E000 1205 4100 00 000000		251.22							
		90492		251.22					
NORTH AM000	North American		B610658		BG Supplies 10/20/2021	10/20/2021	R		1,736.30
					dispenser				
**L000 4310 0000 00 000000		5002200198		11822		1/13/2022	Y	1,736.30	
20E000 2540 4100 00 000000		1,736.30							
NORTH AM000	North American		B774235		BG Supplies 01/06/2022 (2	1/7/2022	R		1,713.37
					inv)				
NORTH AM000	Vendor Continued.....								
**L000 4310 0000 00 000000		5002200195		11822		1/13/2022	Y	1,713.37	
20E000 2540 4100 00 000000		1,713.37							
NORTH AM000	North American		B775565		BG Supplies 01/06/2022	1/6/2022	R		87.56
**L000 4310 0000 00 000000		5002200195		11822		1/13/2022	Y	87.56	
20E000 2540 4100 00 000000		87.56							
		90493		3,537.23					
NORTHBRO000	Northbrook Glenview School District 30		D30-112085		12/2021 Food Service	12/31/2022	R		36,214.41
					Breakfast/Lunch/Snacks &				
					Commodity Credit				
**L000 4310 0000 00 000000		4002200464		11822		1/13/2022	Y	36,214.41	
10E000 2560 4100 00 000000		36,214.41							
		90494		36,214.41					
NORTHERN003	Northern Illinois Music Conference		2021-2022		NIMCON Annual District	1/11/2022	R		75
					Membership Fee				
**L000 4310 0000 00 000000		3002200133		11822		1/13/2022	Y	75	
10E003 1110 4910 00 000000		75							
		90495		75					
OFFICE D000	Office Depot, Inc			213460575001	DLS General supplies	12/2/2021	R		59.26
					(partial)				
**L000 4310 0000 00 000000		1002200085		11822		1/13/2022	Y	59.26	
10E001 1110 4100 00 000000		59.26							

OFFICE D000	Office Depot, Inc		213460583001	DLS General supplies	12/2/2021	R			66.33
**L000 4310 0000 00 000000		1002200085	11822		1/13/2022	Y		66.33	
OFFICE D000	Vendor Continued.....								
10E001 1110 4100 00 000000		66.33							
		90496							
OLEFSSUS001	Olefsky, Susan M		125.59						
**L000 4310 0000 00 000000		1002200099	11822	Reimb prek grant supplies	1/12/2022	R		205.29	205.29
10E001 1125 4100 00 000000		205.29			1/13/2022	Y			
OLEFSSUS001	Olefsky, Susan M		10/14/2021	Reimb pumpkins (Prek Grant)	10/14/2021	R			9.45
**L000 4310 0000 00 000000		1002200101	11822		1/14/2022	Y		9.45	
10E001 1125 4100 00 000000		9.45							
OLEFSSUS001	Olefsky, Susan M	ECE503		Tuition/Book for course: ECE	1/12/2022	R			1,031.28
**L000 4310 0000 00 000000		4002200472	11822	503 (3cr grad)	1/13/2022	Y		1,031.28	
10E000 1110 2300 00 000000		1,031.28							
		90497	1,246.02						
PECORJUL000	Pecoraro, Julie	CIL531		Tuition/Book Reimb for	1/4/2022	R			694.95
**L000 4310 0000 00 000000		4002200439	11822	course: CIL 531 (3cr grad)	1/13/2022	Y		694.95	
10E000 1110 2300 00 000000		694.95							
		90498	694.95						
PHOENIX 000	Phoenix Consulting Services Group LLC	1221-06		District-Wide Asbestos 6	12/27/2021	R			500
**L000 4310 0000 00 000000		5002200202	11822	month asbestos surveillance	1/13/2022	Y		500	
20E000 2540 3232 00 000000		500 NONEM							
		90499	500						
QUENCH U000	Quench USA, Inc.		3710783	DL/WOIS/WOM Water Services	1/12/2022	R			165
**L000 4310 0000 00 000000		4002200453	11822	01/12/2022 - 02/11/2022	1/13/2022	Y		165	
10E001 2410 4100 00 000000		55						10E002 24	55
10E003 2410 4100 00 000000		55							
		90500	165						
READING 000	Reading Recovery Council North America		1002559	National K-8 Literacy &	12/9/2021	R			350
**L000 4310 0000 00 000000		3002200120	11822	Reading Reading Recovery					
10E000 2210 3320 00 000000		350		Conference 1/29/2022 -	1/13/2022	Y		350	
READING 000	Reading Recovery Council North America		1002560	2/5/2022 J. Pecoraro					
**L000 4310 0000 00 000000		2002200098	11822	National K-8 Literacy &	12/9/2021	R			350
10E000 2210 3320 00 000000		350		Reading Reading Recovery					
		90501	700	Conference 1/29/2022 -	1/13/2022	Y		350	
ROCCO Z 000	Rocco Z Music LLC		2438	2/5/2022 S. Tweed					
**L000 4310 0000 00 000000		2002200105	11822	Instrument supplies/repairs	1/2/2022	R		1,400.00	1,400.00
10E002 1110 4910 00 000000		1,068.13 NONEM		5th grade band budget	1/13/2022	Y		13E003 11	331.87 NONEM

		90502		1,400.00				
SALZMMIC000	Salzman, Michelle L	21-22			Reimb composition books	11/12/2021	R	50
SALZMMIC000	Vendor Continued.....							
**L000 4310 0000 00 000000		3002200122		11822		1/13/2022	Y	50
10E003 1110 4210 00 000000		50						
SALZMMIC000	Salzman, Michelle L	CIL531			Tuition/Book Reimb for	1/4/2022	R	694.95
					course: CIL 531 (3cr grad)			
**L000 4310 0000 00 000000		4002200438		11822		1/13/2022	Y	694.95
10E000 1110 2300 00 000000		694.95						
		90503		744.95				
SCHOOL D000	School Datebooks, Inc.	C21-0209697			WO Custom PE datebooks	8/6/2021	R	2,104.63
					2021-2022 7th/8th gr			
**L000 4310 0000 00 000000		3002200136		11822		1/13/2022	Y	2,104.63
10E000 1110 4103 00 000000		2,104.63						
		90504		2,104.63				
SCHOOL P000	School Pride			82354	6 conference room banners	1/5/2022	R	1,515.00
**L000 4310 0000 00 000000		4002200336		11822		1/13/2022	Y	1,515.00
10E000 1500 4100 00 000000		1,515.00						
		90505		1,515.00				
SOLIANT 000	Soliant Health LLC			20272059	DLS School Nurse Services	12/5/2021	R	2,849.00
					week of 11/29/2021 -			
**L000 4310 0000 00 000000		4002200478		11822		12/3/2021		
10E001 2130 3000 00 000000		2,849.00 NONEM				1/13/2022	Y	2,849.00
SOLIANT 000	Soliant Health LLC			20274813	DLS School Nurse Services	12/12/2021	R	2,756.50
					week of 12/06/2021 -			
SOLIANT 000	Vendor Continued.....					12/10/2021		
**L000 4310 0000 00 000000		4002200480		11822		1/13/2022	Y	2,756.50
10E001 2130 3000 00 000000		2,756.50 NONEM						
SOLIANT 000	Soliant Health LLC			20287082	DLS School Nurse Services	1/2/2022	R	2,849.00
					week of 12/13/2021 -			
**L000 4310 0000 00 000000		4002200450		11822		12/17/2021		
10E001 2130 3000 00 000000		2,849.00 NONEM				1/13/2022	Y	2,849.00
		90506		8,454.50				
SONOVA U000	Sonova Usa Inc.			5134728243	SPED - ALD system needed for	10/8/2021	R	1,434.99
					trial			
**L000 4310 0000 00 000000		4502200009		11822		1/13/2022	Y	1,434.99
10E001 1205 7000 00 462000		1,434.99						
		90507		1,434.99				
SPECIAL 000	Special Education District Lake County			12/9/2021	in house repair/accessory	12/9/2021	R	146.85
					cost for assistive technology			
					units 1st semester			
**L000 4310 0000 00 000000		4002200425		11822		1/13/2022	Y	146.85
10E000 1205 3230 00 000000		146.85						
SPECIAL 000	Special Education District Lake County	22CONTR.2			2021-2022 Contractual Billing	12/10/2021	R	12,676.00
					(2nd of 4 installments)			
**L000 4310 0000 00 000000		4002200423		11822		1/13/2022	Y	12,676.00

10E000 4220 6700 00 000000		12,676.00							
SPECIAL 000	Special Education District Lake County		FY22O&M enrollment		2021-2022 O&M Assessment	12/13/2021	R		11,862.00
SPECIAL 000	Vendor Continued.....								
					Billing; Enrollment				
**L000 4310 0000 00 000000		4002200424		11822		1/13/2022	Y	11,862.00	
20E000 4120 6001 00 000000		11,862.00							
		90508		24,684.85					
STREAMW0000	Streamwood Behav. Health Syst.			15017	Hospital Tutoring Services	12/20/2021	R		315
					12/2021 (9 days)				
**L000 4310 0000 00 000000		4002200433		11822		1/13/2022	Y	315	
10E000 1910 6700 00 000000		315							
		90509		315					
T-MOBILE000	T-Mobile			969714745	Mobile Hotspot Services	12/13/2021	R		900
					11/03/2021-12/02/2021				
**L000 4310 0000 00 000000		4002200426		11822		1/13/2022	Y	900	
10E000 1110 4100 00 499800		900							
		90510		900					
TAYLOR P000	Taylor Plumbing, Inc.			18413	BG Plumbing Repair DLS	1/4/2022	R		5,313.75
					12/6/2021 & 12/09/2021				
**L000 4310 0000 00 000000		5002200203		11822		1/13/2022	Y	5,313.75	
20E000 2540 3232 00 000000		5,313.75							
		90511		5,313.75					
TELESOLU000	Telesolutions Consultants LLC		diasd76-010122		01/2022 E-Rate Retainer Fee	1/1/2022	R		325
**L000 4310 0000 00 000000		4002200455		11822		1/13/2022	Y	325	
20E000 2540 3400 00 000000		325							
		90512		325					
TOPLINE 000	Topline Transportation Co.			101592	Transportation HL 12/2021	12/30/2021	R		4,102.00
**L000 4310 0000 00 000000		4002200465		11822		1/13/2022	Y	4,102.00	
40E000 2550 3310 00 000000		4,102.00							
TOPLINE 000	Topline Transportation Co.			101593	Transportation Sp. Ed.	12/30/2021	R		4,258.00
					Dec-21				
**L000 4310 0000 00 000000		4002200466		11822		1/13/2022	Y	4,258.00	
40E000 2550 3300 00 000000		4,258.00							
		90513		8,360.00					
ULTIMATE000	Ultimate Screen Printing			140334	DLS Shirts Staff Activity	11/12/2021	R		340
**L000 4310 0000 00 000000		1002200083		11822		1/13/2022	Y	340	
10E000 1110 4100 00 000000		340							
		90514		340					
WEX BANK000	WEX Bank			767578112	BG School Vehicle Gas	1/5/2022	M	90428	618.65
**L000 4310 0000 00 000000		5002200211		11822		1/5/2022	Y	618.65	
20E000 2540 4640 00 000000		618.65							
		90428		618.65					
WOLD ARC000	Wold Architects Incorporated			76433	2022 New Maintenance Building	12/31/2021	R		4,742.02
					(Design Development)				
**L000 4310 0000 00 000000		5002200207		11822		1/13/2022	Y	4,742.02	
60E000 2530 5750 00 000000		4,742.02							
		90515		4,742.02					
YOU YON000	You, Yong			12/16/2021	Reimb science consumables	12/16/2021	R		30
						12/16/2021			

YOU YON000	Vendor Continued.....				
**L000 4310 0000 00 000000		3002200137	11822	1/14/2022 Y	30
10E003 1110 4140 00 000000		30			
YOU YON000	You, Yong	2021-2022		Reimb classroom supplies	1/14/2022 R
				21-22	50.38
**L000 4310 0000 00 000000		3002200137	11822	1/14/2022 Y	50.38
10E003 1110 4100 00 000000		50.38			
		90516	80.38		
Grand Total		469,487.52			
Total Adjustments		0			
Total Discounts		0			
Net Total		469,487.52			
	91 Computer Check(s)		467,662.55		
	2 Manual Check(s)		1,824.97		
	0 Void Check(s)		0		
	0 Negative/Minimum Check(s)		0		
	0 Zero Check(s)		0		
	0 Wire Transfer Check(s)		0		
	0 ACH Deposit(s)		0		

Check Nbr	Vendor Name	Check Date	Check Amount
90429	AASPA	01/18/2022	225.00
90430	ACCO Brands Corporation	01/18/2022	1,912.27
90431	Ace Hardware	01/18/2022	139.85
90432	Adamsick, Catherine B	01/18/2022	128.04
90433	Albertsons / Safeway	01/18/2022	26.47
90434	Anderson Pest Solutions	01/18/2022	184.75
90435	AT & T Long Distance	01/18/2022	712.99
90436	Cairns, Katelyn	01/18/2022	2,004.82
90437	Candor Health Education	01/18/2022	1,020.00
90438	CCSD 93	01/18/2022	1,890.00
90439	Center for Psychological Servi	01/18/2022	9,000.00
90440	Chain O'Lakes Transportation	01/18/2022	2,340.00
90441	Chicago Filter Supply, Inc.	01/18/2022	1,309.45
90442	Cintas Corporation #47P	01/18/2022	1,312.21
90443	Vendor Continued Check	01/18/2022	0.00
90444	Citi Cards	01/18/2022	2,044.44
90445	Vendor Continued Check	01/18/2022	0.00
90446	Vendor Continued Check	01/18/2022	0.00
90447	Citywide Building Maintenance	01/18/2022	36,313.46
90448	Compro Consultants, LLC	01/18/2022	2,750.00
90449	Connections Academy East	01/18/2022	9,966.72
90450	Consortium For Educational Cha	01/18/2022	650.00
90451	Constellation NewEnergy-Gas Di	01/18/2022	5,685.46
90452	Vendor Continued Check	01/18/2022	0.00
90453	Constellation New Energy, Inc.	01/18/2022	30,057.74
90454	Devin C. Hughes Enterprises LL	01/18/2022	1,750.00
90455	Vendor Continued Check	01/18/2022	0.00
90456	Vendor Continued Check	01/18/2022	0.00
90457	Diamond Lake School Self Ins	01/18/2022	139,280.91
90458	District 76 Pto	01/18/2022	365.59
90459	Don Johnston Inc.	01/18/2022	324.00
90460	Eberhart, Justin	01/18/2022	152.19
90461	Embrace Education	01/18/2022	182.23
90462	Energy Productions	01/18/2022	1,250.00
90463	FIRST NATIONAL BANK OF OMAHA	01/18/2022	524.00
90464	Fox Valley Fire & Safety Co	01/18/2022	3,175.00
90465	Gopher	01/18/2022	3,386.75
90466	Grainger	01/18/2022	459.68
90467	Great Lakes Kwik Space	01/18/2022	119.00
90468	Groot, Inc.	01/18/2022	1,528.28
90469	Gutierrez, Marina	01/18/2022	802.20
90470	Vendor Continued Check	01/18/2022	0.00
90471	Home Depot Credit Services	01/18/2022	258.83
90472	The Home Depot Pro	01/18/2022	312.90
90473	Illinois State Police-Bureau O	01/18/2022	84.75
90474	Imprest	01/18/2022	837.50
90475	Integrated Systems Corporation	01/18/2022	315.00
90476	Kansas State Bank	01/18/2022	2,063.48
90477	Kaufman, Robyn Michelle	01/18/2022	408.00
90478	Kriha Boucek LLC	01/18/2022	1,175.00

Check Nbr	Vendor Name	Check Date	Check Amount
90479	Lake County Health Dept	01/18/2022	656.00
90480	Lake County Public Works	01/18/2022	330.00
90481	Lakeshore Learning Materials	01/18/2022	108.71
90482	Lakeside Transportation	01/18/2022	81,328.38
90483	Language Testing International	01/18/2022	495.00
90484	Lempa, Rachel E	01/18/2022	115.56
90485	Lozano, Mary Lou	01/18/2022	1,500.00
90486	Lynch, Nicole M	01/18/2022	1,828.00
90487	Manfredini, Monica	01/18/2022	441.00
90488	Marchese, Julie E	01/18/2022	73.35
90489	Mgn Lock-Key & Safes Inc	01/18/2022	83.75
90490	Mundelein School Dist. 75	01/18/2022	3,972.38
90491	Music & Arts Center Inc	01/18/2022	670.97
90492	NCS Pearson, Inc	01/18/2022	251.22
90493	North American	01/18/2022	3,537.23
90494	Northbrook Glenview School Dis	01/18/2022	36,214.41
90495	Northern Illinois Music Confer	01/18/2022	75.00
90496	Office Depot, Inc	01/18/2022	125.59
90497	Olefsky, Susan M	01/18/2022	1,246.02
90498	Pecoraro, Julie	01/18/2022	694.95
90499	Phoenix Consulting Services Gr	01/18/2022	500.00
90500	Quench USA, Inc.	01/18/2022	165.00
90501	Reading Recovery Council North	01/18/2022	700.00
90502	Rocco Z Music LLC	01/18/2022	1,400.00
90503	Salzman, Michelle L	01/18/2022	744.95
90504	School Datebooks, Inc.	01/18/2022	2,104.63
90505	School Pride	01/18/2022	1,515.00
90506	Soliant Health LLC	01/18/2022	8,454.50
90507	Sonova Usa Inc.	01/18/2022	1,434.99
90508	Special Education District Lak	01/18/2022	24,684.85
90509	Streamwood Behav. Health Syst.	01/18/2022	315.00
90510	T-Mobile	01/18/2022	900.00
90511	Taylor Plumbing, Inc.	01/18/2022	5,313.75
90512	Telesolutions Consultants LLC	01/18/2022	325.00
90513	Topline Transportation Co.	01/18/2022	8,360.00
90514	Ultimate Screen Printing	01/18/2022	340.00
90515	Wold Architects Incorporated	01/18/2022	4,742.02
90516	You, Yong	01/18/2022	80.38
90517	BMO Financial Group	01/18/2022	563.85
90518	Vendor Continued Check	01/18/2022	0.00
90519	BMO Financial Group	01/18/2022	2,842.15
91	Computer	Check(s) For a Total of	467,662.55

Check Nbr	Vendor Name	Check Date	Check Amount
90427	Amazon	01/05/2022	1,206.32
90428	WEX Bank	01/05/2022	618.65
2	Manual	Check(s) For a Total of	1,824.97

	2	Manual	Checks For a Total of	1,824.97
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	91	Computer	Checks For a Total of	467,662.55
Total For	93	Manual, Wire Tran, ACH & Computer	Checks	469,487.52
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	469,487.52

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	Education Fund	0.00	365.59	253,837.16	254,202.75
13	West Oak Middle	0.00	0.00	1,581.87	1,581.87
20	Operations & Mai	0.00	0.00	108,941.00	108,941.00
30	Debt Service	0.00	0.00	2,063.48	2,063.48
40	Transportation F	0.00	0.00	97,956.40	97,956.40
60	Capital Outlay	0.00	0.00	4,742.02	4,742.02



Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION
COMBINED MEETING
Tuesday, January 18, 2022

AGENDA ITEM V-B

Administrative: Approve PRESS 108 Policies Action

WHEREAS policy creation and updates and changes to adopted policies are provided for District 76 through the subscription to Policy Reference Educational Subscription Service (PRESS) from the Illinois Association of School Boards (IASB); and

WHEREAS the Policy Committee reviewed the policies and a First Reading of the policies was held at the December 14, 2021 Combined Board Meeting.

THEREFORE BE IT RESOLVED, the Diamond Lake School District 76 Board of Education moves to approve the policy changes as presented and reviewed in IASB PRESS Issue 108.

Number	Title
2:20	Powers and Duties of the School Board Indemnification
2:105	Ethics and Gift Ban
2:110	Qualification, Term and Duties of Board Officers
2:120	Board Member Development
2:220	School Board Meeting Procedure
2:220-E1	Board Treatment of Closed Meeting Verbatim Recordings and Minutes
2:220-E3	Closed Meeting Minutes
2:220-E5	Semi-Annual Review of Closed Meeting Minutes
2:220-E6	Log of Closed Meeting Minutes
2:220-E8	School Board Records Maintenance Requirements and FAQs
2:260	Uniform Grievance Procedure
3:40	Superintendent
3:50	Administrative Personnel Other Than the Superintendent
3:60	Administrative Responsibility of the Building Principal
4:60	Purchases and Contracts



Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

4:120	Food Service
4:160	Environmental Quality of Buildings and Grounds
4:165	Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors
4:170	Safety
4:175	Convicted Child Sex Offender; Screening; Notifications
5:10	Equal Employment Opportunity and Minority Recruitment
5:20	Workplace Harassment Prohibited
5:30	Hiring Process and Criteria
5:50	Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco and Cannabis Prohibition
5:90	Abused and Neglected Child Reporting
5:100	Staff Development Program
5:120	Employee Ethics; Conduct; and Conflict of Interest
5:125	Personal Technology and Social Media; Usage and Conduct
5:150	Personnel Records
5:185	Family and Medical Leave
5:200	Terms and Conditions of Employment and Dismissal
5:220	Substitute Teachers
5:250	Leaves of Absence
5:330	Sick Days, Vacation, Holidays, and Leaves
6:15	School Accountability
6:20	School Year Calendar and Day
6:50	School Wellness
6:60	Curriculum Content - Answers Required
6:120	Education of Children With Disabilities
6:135	Accelerated Placement Program



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

6:180	Extended Instructional Programs
6:340	Student Testing and Assessment Program
7:10	Equal Educational Opportunities
7:20	Harassment of Students Prohibited
7:30	Student Assignment
7:60	Residence
7:70	Attendance and Truancy
7:80	Release Time for Religious Instruction/Observance
7:150	Agency and Police Interviews
7:160	Student Appearance - Answers Required
7:180	Prevention of and Response to bullying, Intimidation and Harassment
7:190	Student Behavior - Answers Required
7:200	Suspension Procedures
7:210	Expulsion Procedures
7:240	Conduct Code for Participants in Extracurricular Activities
7:250	Student Support Services
7:260	Exemption from Physical Education
7:290	Suicide and Depression Awareness and Prevention
7:310	Restrictions on Publications; Elementary Schools
7:340	Student Records
7:345	Use of Educational Technologies; Student Data Privacy and Security
8:100	Relations with Other Organizations and Agencies

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy Reference Education Subscription Service

Contents

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PRESS Issue 108 Topic Bundles p. 2

Progress Report p. 8

Revisions to Policies, Administrative Procedures, and Exhibits (numerical table)..... p. 9

Next Issue: Veto Session Update

Online Instructions

Please follow these four easy steps to log in to **PRESS**:

1. Go to www.iasb.com and click on the  button.
2. Enter your email address and password.
 - If you do not know your password, do not create a new account; reset your password using your district email address. Use the “forgot your password?” link. Make sure to check your spam folder from info@iasb.com, if you do not see it in your email inbox.
 - If you are still having difficulty logging in, please contact your District’s Superintendent or Administrative Assistant to make sure you are listed as an authorized user on the District Roster.
 - If you continue to have difficulty signing on to www.iasb.com, please contact James Wagner at jwagner@iasb.com.
3. Click the  button on the top navigator bar.
4. Under **My Account Links**, click on **PRESS Login**.

This publication is designed to provide information only and is not a substitute for legal advice from the Board Attorney. If you have any questions, please contact Kimberly Small, IASB General Counsel and **PRESS** Editor, 630/629-3776, ext. 1226; Maryam Brotine, Assistant General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1219; or Debra Jacobson, Assistant General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1211.

We saw an unprecedented number of laws impacting our schools this past legislative session. We must remain vigilant in educating our elected officials on the complexity and difficulties experienced with the implementation of new policies, especially such a large volume. Your participation in the IASB’s “Calls to Action” are paramount to our success.

Please share this **PRESS** Update Memo with all board members and appropriate staff.

Two other important components of **PRESS** may be viewed and downloaded from **PRESS Online**: Committee Worksheets and the updated **Policy Reference Manual (PRM)** pages.

The Committee Worksheets, found by selecting a **PRESS Issue** at the top of the **PRESS Online** Table of Contents, show suggested changes to **PRESS** materials by striking out deleted words and under-scoring new words.

Updated **PRM** pages can be found in the IASB POLICY REFERENCE MANUAL Table of Contents. For visual instruction about how to download **PRM** pages and use them to update your policy manual, please go to www.iasb.com/policy/ to view the **PRESS** video tutorial located under the header entitled: **PRESS – Policy Reference Education Subscription Service**.

PRESS Bundles

Each bundle summarizes the global reasons for changes to all materials that are listed.

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, quality assurance, five-year review items, etc., are explained in numerical order in the **Revisions to Policies, Administrative Procedures, and Exhibits** table beginning on p. 9.

Please spend time reviewing the **PRESS** online Committee Worksheets for these materials, which will provide further, more on-the-spot detailed explanations in the footnotes, along with added comment boxes by the **PRESS** Editors when necessary.

Have feedback on **PRESS** materials?

Click on the **PRESS** Feedback Button, located on the header bar of **PRESS Online**. For answers to more immediate questions about **PRESS** content, please contact a **PRESS** editor directly.



Curriculum and Sex Education

Consistent with past legislative sessions, the 102nd General Assembly passed a number of curriculum-related mandates that will impact classroom instruction and policy 6:60, *Curriculum Content*. This bundle's content is divided into three major sections: Sex education curriculum updates, Non-Sex education-related curriculum updates, and Other curriculum-related content in the **PRM**.

Sex education curriculum updates. Significant is the repeal of 105 ILCS 5/27-9.1 and 5/27-9.2, by P.A. 102-522 (colloquially referred to as "family life and sex education programs") and replacement of them with the *National Sex Education Standards* (NSES) (105 ILCS 5/27-9.1a, added by P.A. 102-522) and a developmentally appropriate consent education curriculum (105 ILCS 5/27-9.1b, added by P.A. 102-522). At the time of **PRESS** Issue 108's publication, the Comprehensive Health Education Program (CHEP) law (105 ILCS 110/3), still requires instruction on *family life*, "including evidence-based and medically accurate information regarding sexual abstinence," despite CHEP being amended by P.A. 102-464 (requiring that, starting in grade 5, the law expands education related to tobacco abuse to include *e-cigarettes* and other *vapor devices*).

Boards retain local control to decide if they will: (a) offer the new sex education (NSES) and/or developmentally appropriate consent education curriculums, and (b) if they offer one or the other or both, communicate those choices through their policies. When a board offers NSES, the new law requires it to make "the scope and sequence of these instructional materials, and the name and contact information, including an email address, of a school staff member who can respond to inquiries about instruction and materials" available on its website, if it has one.

All of these choices, options, and analysis are detailed in a very lengthy footnote 34 of sample policy 6:60, *Curriculum Content*. Districts will need to align the accompanying 6:60 suite of materials, including administrative procedures and administrative procedure exhibits, to the actual content of their curriculum choices.

While the NSES law is effective immediately, the Ill. State Board of Education (ISBE) has until 8-1-22 to develop its learning standards and resources, and at the time of **PRESS** Issue 108's publication, no guidance existed about whether districts that provide the now-repealed family life and sex education programs formerly in 105 ILCS 5/27-9.1 and 9.2, repealed by P.A. 102-522, could continue to do so for: (a) their 21-22 school years, and/or (b) continuing into the 22-23 school year and school years beyond. Consult the board attorney if the district offers the now-repealed family life and sex education program to assess whether that program may continue during the 21-22 school year and/or succeeding school years. Last, boards that offered the now-repealed family life and sex education programs may not wish to implement NSES; those boards should consult their board attorneys about these Public Acts and their numerous implications locally.

PRESS Terminology

What are the meanings of the "AP" and "E" after certain policy numbers?

The **PRESS Policy Reference Manual (PRM)** is an encyclopedia of sample board policies, administrative procedures, and exhibits. They are all in numerical order for easy reference. **PRESS** recommends that local school districts maintain separate board policy and administrative procedure manuals to help distinguish for the board, staff, students, parents, and community members, the distinction between board documents and staff documents, board work, and staff work.

Policy. The board develops policies with input from various sources like district administrators, the board attorney, and **PRESS** materials. The board then formally adopts the policies, often after more than one consideration.

After adoption by the board, each policy should have an adoption date.

Administrative Procedures. Administrative procedures are developed by the superintendent, administrators, and/or other district staff members. The staff develops the procedures that guide implementation of the policies. Administrative procedures are not adopted by the board, which allows the superintendent and staff the flexibility they need to keep the procedures current. **PRESS** sample procedures are numbered to correspond with the policies that they implement for easy reference. For example, policy 6:190's related administrative procedure is 6:190-AP.

It is important to remember that administrative procedures do not require formal board adoption and are not included in a board policy manual.

Exhibits. Both board policies and administrative procedures may have related exhibits. Exhibits provide information and forms intended to be helpful to the understanding or implementation of either a board policy or administrative procedure, and they do not require formal board adoption. **PRESS** sample exhibits are numbered to correspond to the related board policy or administrative procedure. For example, board policy 2:70 has a related exhibit numbered 2:70-E. Administrative procedure 7:340-AP1 has a related exhibit numbered 7:340-AP1, E.

Exhibits labeled with an "E" may provide guidance for board work or staff work. Those providing guidance for board work should be dated for implementation by the board. Those providing guidance for the staff should be dated for implementation by the administrative staff.

Administrative procedures exhibits, always labeled with the "AP, E" format should be dated for implementation by the administrative staff.

Non-Sex education-related curriculum updates. Other curriculum-related updates that reflect immediate or upcoming Public Acts, include:

1. 105 ILCS 5/27-6.3, added by P.A. 102-357, requires at least 30 minutes daily of supervised, unstructured, child-directed play for students in K-5.
2. 105 ILCS 5/10-20.73 (final citation pending), 5/10-20.74, and 5/27-22(e)(3.5), added by P.A. 101-654, addressing computer literacy skills;
3. 105 ILCS 5/27-20.08, added by P.A. 102-55, mandates media literacy instruction for grades 9 through 12 beginning in the fall of 2022;
4. 105 ILCS 5/27-20.8, added by P.A. 102-44, requires coverage of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States;
5. 105 ILCS 5/27-21, amended by P.A. 102-411, requires instruction on contributions made to society by Americans of different faith practices; and
6. 105 ILCS 5/27-13.2, amended by P.A. 102-195, mandates that the dangers of opioid abuse be included within drug and substance abuse education.

Other curriculum-related content in PRM. These additional Public Acts were addressed:

1. 105 ILCS 5/27-22(e), amended by P.A.s 101-464, 101-654, 102-366, and 102-551, updates graduation requirements, some of which will be phased in over time. Beginning with the 24-25 school year, students entering 9th grade will be required to complete two years of a laboratory science, and beginning with the 28-29 school year, rising high schoolers will need to complete two years of a foreign language.
2. 105 ILCS 5/14A-32(a-5), amended by P.A.s 101-654 and 102-209, requires districts to automatically enroll students that meet or exceed State standards in English, math, or science on a State assessment in the next most rigorous level of advanced coursework, beginning in the fall of 2023. For students entering grade 12, the next most rigorous level of advanced coursework in English or math must be a dual credit course, an Advanced Placement course, or an International Baccalaureate course.

3. 110 ILCS 27/16, amended by P.A. 102-516, requires partnership agreements between districts and community colleges for dual credit courses to address access to such courses by students with disabilities.
4. 105 ILCS 5/27-6(b-5), added by P.A. 102-405, allows a student to be excused from physical activity in P.E. during a period of religious fasting with written notice from the student's parent/guardian.
5. 105 ILCS 5/27-9.1, amended by P.A. 102-412 and repealed by P.A. 102-522, was to define *sexting* for sex education curriculum purposes.

The following **PRESS** materials are updated or created in response to the numerous Public Acts discussed above:

- 5:50, Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition
- 6:60, Curriculum Content
- 6:60-AP₁, Comprehensive Health Education Program – **RENUMBERED & REWRITTEN**
- 6:60-AP₁, E1, Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Opt-outs ~~Students Enrolled in Family Life and Sex Education Class~~ – **REWRITTEN, RENUMBERED & RENAMED**
- 6:60-AP₁, E2, Resources for Biking and Walking Safety Education – **RENUMBERED**
- 6:60-AP₂, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES)) – **NEW**
- 6:60-AP₃, Developmentally Appropriate Consent Education – **NEW**
- 6:130, Program for the Gifted
- 6:135, Accelerated Placement Program
- 6:135-AP, Accelerated Placement Program Procedures
- 6:300, Graduation Requirements
- 6:300-E2, State Law Graduation Requirements
- 6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students
- 6:320, High School Credit for Proficiency
- 7:260, Exemption from Physical Education
- 7:310, Restrictions on Publications; Elementary Schools
- 7:310-AP, Guidelines for Student Distribution of Non-School Sponsored Publications; Elementary Schools
- 7:315, Restrictions on Publications; High Schools
- 7:315-AP, Guidelines for Student Distribution of Non-School Sponsored Publications; High Schools
- 8:95-AP, Parental Involvement

Ethics, Training, and Educator Misconduct

The General Assembly passed numerous laws related to school board and employee ethics, training, and educator misconduct, including P.A. 102-610, which amends *Erin's Law* (105 ILCS 5/10-23.13) to require that by 7-1-22, districts adopt and implement a policy addressing sexual abuse of children that includes: (a) an age-appropriate and evidence-informed curriculum for pre-K-12 students; (b) evidence-informed training for school personnel on child sexual abuse; and (c) evidence-informed educational information for parents/guardians in school handbooks.

Erin's Law also requires districts to define *prohibited grooming behaviors* and *boundary violations* for school personnel, yet *Erin's Law* does not define these terms. To help districts establish definitions, sample policy 5:120, *Employee Ethics; Conduct; and Conflict of Interest*, defines prohibited grooming behaviors to include *sexual misconduct* and uses a definition of *sexual misconduct* adapted from House Bill (HB) 1975. HB 1975 did not pass in the first half of the 102nd Ill. General Assembly; however, it includes the results of collaboration to implement some recommendations of the Make Sexual and Severe Physical Abuse Fully Extinct (Make S.A.F.E.) Task Force and was endorsed by Stop Educator Sexual Abuse Misconduct & Exploitation (S.E.S.A.M.E.), a national organization working to prevent sexual exploitation, abuse, and harassment of students by teachers and other school staff. HB 1975 is still pending and is expected to become law.

In response to P.A. 102-610, Make S.A.F.E. Task Force recommendations, and the likely passage of HB 1975, we developed a **NEW** sample policy 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*. It requires the superintendent or designee to implement an Awareness and Prevention of Sexual Abuse and Grooming Behaviors Program. It is also an *umbrella policy* that references several other existing policies and **PRM** materials, including one that incorporates *Erin's Law* requirements. **NEW** 5:120-AP2, E, *Expectations and Guidelines for Employee-Student Boundaries*, contains sample expectations and guidelines for employee-student boundaries. Districts should not automatically add this to their procedure or personnel manuals. Instead, they should use it and updated 5:120-AP2, *Employee-Conduct Standards*, to prompt local conversations related to employee conduct standards.

This bundle also includes:

1. 105 ILCS 5/21B-85, amended by P.A. 102-552, which requires that a board notify the State Superintendent of Education and the Teachers' Retirement System when it learns that a teacher has been convicted of a felony.
2. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-327, banning high school guidance counselors from intentionally soliciting or accepting gifts from a prohibited source, with certain exceptions.
3. 105 ILCS 5/10-16a, amended by P.A. 102-638, requiring that beginning in the fall of 2023, board member professional development leadership training address trauma-informed practices for students and staff.
4. 105 ILCS 5/10-21.9, amended by P.A. 102-552, requiring the superintendent to notify the State Superintendent and Regional Superintendent when he or she has reasonable cause to believe that a license holder committed an intentional act of abuse or neglect toward a child.
5. 105 ILCS 5/2-3.53a, amended by P.A. 102-521, establishing a competitive grant program to support ISBE's new principal mentoring program.
6. 725 ILCS 191/15, added by P.A. 102-652, creating the Privacy of Adult Victims of Criminal Sexual Offenses Act; it requires that when a criminal sexual offense is committed or alleged to have been committed by a district employee or contractor, law enforcement immediately transmit a copy of the criminal history record information relating to the investigation to the superintendent.
7. 325 ILCS 5/4(j), amended by P.A.s 101-564 and 102-604, requiring mandated reporter training to address implicit bias.

The following **PRESS** materials are updated or created:

- 2:20, Powers and Duties of the School Board; Indemnification
- 2:105, Ethics and Gift Ban
- 2:120, Board Member Development
- 3:40, Superintendent
- 3:60, Administrative Responsibility of the Building Principal
- 4:165, Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors – **NEW**
- 4:175, Convicted Child Sex Offender; Screening; Notifications
- 4:175-AP1, Criminal Offender Notification Laws; Screening
- 5:30, Hiring Process and Criteria
- 5:30-AP1, Interview Questions
- 5:30-AP2, Investigations
- 5:30-AP2, E1, Notice of Preliminary Hiring Decision Based on Conviction Record
- 5:30-AP2, E2, Notice of Final Hiring Decision Based on Conviction Record
- 5:90, Abused and Neglected Child Reporting
- 5:100, Staff Development Program
- 5:120, Employee Ethics; Conduct; and Conflict of Interest
- 5:120-AP2, Employee Conduct Standards
- 5:120-AP2, E, Expectations and Guidelines for Employee-Student Boundaries – **NEW**
- 5:125, Personal Technology and Social Media; Usage and Conduct
- 5:150, Personnel Records
- 5:260, Student Teachers
- 7:250, Student Support Services
- 7:250-AP2, Protocol for Responding to Students with Social, Emotional, or Mental Health Needs

Student Attendance, Health, and Safety Issues

The General Assembly passed the following laws that affect issues related to student attendance, health, and safety:

1. 410 ILCS 170/, added by P.A. 102-242, eff. 1-1-23, creates the Coal Tar Sealant Disclosure Act and requires districts to consider alternatives to coal tar-based sealant products used in engineering projects and to provide notice to employees and parents/guardians when such products are going to be used on district property.
2. 105 ILCS 5/10-20.59, amended by P.A. 102-199, requires boards to appoint a liaison to facilitate the enrollment of students in the legal custody of the Ill. Dept. of Children and Family Services, no later than the beginning of the 22-23 school year.
3. 105 ILCS 5/10-20.63, amended by P.A. 102-340, mandates that districts make menstrual hygiene products available at no cost to students in the bathrooms of every school building that is open for student use in grades 4 (formerly 6) through 12.
4. 105 ILCS 128/20(c), amended by P.A. 102-395, requires schools to notify and allow parents/guardians to opt their children out of *lockdown drills* involving student participation.
5. 105 ILCS 5/2-3.182, added by P.A. 102-359, provides that districts participating in child nutrition programs must develop and implement a food sharing plan for unused food to assist needy students.
6. 105 ILCS 5/14-1.02, amended by P.A. 102-172, mandates districts to continue to provide special education services to students with disabilities who turn 22 during the school year through the end of the school year.
7. 105 ILCS 5/10-22.5a(a-5), amended by P.A. 102-126, allows military personnel up to six months (formerly 60 days) to provide a district proof that their child lives in the district.
8. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-157, requires public schools to annually communicate to students and their parents/guardians an absenteeism and truancy policy and to update and file the policy every two years with ISBE and the regional superintendent.
9. 105 ILCS 5/26-1 and 5/26-2a, amended by P.A.s 102-266 and 102-321, allow a student to be absent for mental or behavioral health reasons for up to five days without a medical note, and permit the school to refer the student to the appropriate school personnel after the second mental health day is used.
10. 105 ILCS 5/26-1, amended by P.A. 102-406, prohibits schools from requiring students excused from attendance for religious reasons to submit a written excuse after returning to school.
11. 105 ILCS 5/10-22.25(b), amended by P.A. 102-360, known as the *Jett Hawkins Law*, prohibits schools from having dress code policies that apply to hairstyles, including those historically associated with race, ethnicity, or hair texture, and requires schools to provide proof of compliance for ISBE recognition pursuant to 105 ILCS 5/2-3.25.
12. 105 ILCS 5/27-23.7(b), amended by P.A. 102-241, adds a student accountability component to *restorative measures* for incidents of bullying based on a protected category.
13. 105 ILCS 5/2-3.130 and 5/10-20.33, amended by P.A. 102-339, permit schools to utilize isolated time out, time out, and physical restraint in very limited circumstances, phase out the use of any prone restraint by 22-23, and require boards to create a time out and physical restraint oversight team to develop a plan for reducing and eventually eliminating the use of these interventions, in accordance with goals established by ISBE.
14. 105 ILCS 5/10-22.6(c), amended by P.A. 102-539, requires a district to invite a representative from a local mental health agency (formerly the Ill. Dept. of Human Services) to attend a suspension review or expulsion hearing whenever there is evidence that mental illness may be the cause of the suspension or recommended expulsion.
15. In June of 2021, the U.S. Supreme Court issued its first opinion on the issue of student discipline for online, off-campus speech in the case of Mahanoy Area Sch. Dist. v. B.L., 141 S.Ct. 2038 (2021). In Mahanoy, the Court found a school had violated a student's First Amendment rights when it suspended her from the cheer-leading squad for vulgar, off-campus, online speech (delivered via Snapchat) that did not identify the school or target any member of the school community.
16. 77 Ill.Admin.Code §690.361, added COVID-19 to the list of diseases in the Control of Communicable Diseases Code that must be reported within three hours by telephone to the local health department.
17. 105 ILCS 5/10-20.73 (final citation pending), added by P.A. 102-134, and 5/10-20.75, added by P.A. 102-416, require districts to add certain suicide prevention hotline information to student ID cards, student handbooks, and/or the district website.

The following **PRESS** materials are updated or created:

- 4:60, Purchases and Contracts
- 4:60-AP1, Purchases
- 4:110, Transportation
- 4:150, Facility Management and Building Programs
- 4:160, Environmental Quality of Buildings and Grounds
- 4:170, Safety
- 4:170-AP1, Comprehensive Safety and Security Plan
- 4:170-AP2, Routine Communications Concerning Safety and Security
- 4:170-AP2, E5, Notice to Parents/Guardians of Lockdown Drill; Opt-out – **NEW**
- 6:50, School Wellness
- 6:120, Education of Children with Disabilities
- 7:10, Equal Educational Opportunities

7:50, School Admissions and Student Transfers To and From Non-District Schools
 7:60, Residence
 7:60-AP2, E3, Evidence of Non-Parent’s Custody, Control, and Responsibility of a Student
 7:70, Attendance and Truancy
 7:80, Release Time for Religious Instruction/Observance
 7:160, Student Appearance
 7:165, School Uniforms
 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment
 7:190, Student Behavior
 7:190-AP4, Use of Isolated Time Out, Time Out, and Physical Restraint

7:190-AP5, Student Handbook – Electronic Devices
 7:190-AP6, Guidelines for Investigating Sexting Allegations
 7:190-E2, Student Handbook Checklist
 7:200, Suspension Procedures
 7:210, Expulsion Procedures
 7:240, Conduct Code for Participants in Extracurricular Activities
 7:240-AP1, Code of Conduct for Extracurricular Activities
 7:280-E2, Reporting and Exclusion Requirements for Common Communicable Diseases
 7:290, Suicide and Depression Awareness and Prevention
 7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program

Open Meetings Act

The following laws impact the Open Meetings Act and require updating of certain sample **PRESS** materials:

1. 5 ILCS 120/7, amended by P.A. 101-640, allows boards to meet remotely without a quorum physically present at the meeting location during a public health emergency.
2. 5 ILCS 120/2.06(d), amended by P.A. 102-653, clarifies the timeframe in which public bodies and their committees must conduct semi-annual reviews of their closed session minutes.

The following **PRESS** materials are updated:

- 2:110, Qualifications, Term, and Duties of Board Officers
- 2:150, Committees
- 2:220, School Board Meeting Procedure
- 2:220-E1, Board Treatment of Closed Meeting Verbatim Recordings and Minutes
- 2:220-E3, Closed Meeting Minutes
- 2:220-E5, Semi-Annual Review of Closed Meeting Minutes
- 2:220-E6, Log of Closed Meeting Minutes
- 2:220-E8, School Board Records Maintenance Requirements and FAQs

Holidays and Leaves

The 102nd General Assembly passed several pieces of legislation this year to add school holidays and expand employee leave entitlements, including:

1. 105 ILCS 5/24-2, amended by P.A.s 102-14, eff. 1-1-22, and 102-334, and 105 ILCS 5/24-2, amended by P.A. 102-15, recognizes *Juneteenth National Freedom Day* (June 19) and *2022 Election Day* (11-8-22) as legal school holidays, respectively.
2. 105 ILCS 5/24-6.4, added by P.A. 102-335, expands eligibility for the federal Family and Medical Leave Act leave to district employees who have been employed for at least 1,000 (rather than 1,250) hours in the 12 months immediately preceding the leave. This expansion will allow more educational support personnel to access FMLA leave.
3. 105 ILCS 5/24-6, amended by P.A. 102-275, allows eligible teachers and support staff to take up to 30 working school days for birth, adoption, placement for adoption, or acceptance of a child in need of foster care. Leave for birth may be taken any time within the 12-month period following the birth and may not be diminished due to an intervening break or holidays.

4. 820 ILCS 180/, amended by P.A. 102-487, expands leave under the Victim’s Economic Security and Safety Act to include leave for *other crimes of violence*, including homicide, sex offenses, bodily harm offenses, harassing and obscene communications, terrorism, and armed violence.
5. 105 ILCS 5/24-2(c), amended by P.A. 102-411, recognizes Muhammed Ali’s birthday (Jan. 17) as a school commemorative holiday.

The following **PRESS** materials are updated:

- 3:50, Administrative Personnel Other Than the Superintendent
- 5:185, Family and Medical Leave
- 5:185-AP, Resource Guide for Family and Medical Leave
- 5:200, Terms and Conditions of Employment and Dismissal
- 5:250, Leaves of Absence
- 5:330, Sick Days, Vacation, Holidays, and Leaves
- 6:20, School Year Calendar and Day

School Counselor Terminology

The General Assembly has passed legislation to clarify that a licensed *school counselor* is not the same as a school *guidance counselor*. School counselor is the licensed school support personnel endorsement, but the term guidance counselor is still sometimes used to refer to staff members who assist students with post-secondary planning. The *school counselor's* role is broader and includes academic, social-emotional, and college and career counseling.

The following **PRESS** materials are updated:

- 6:100-AP, Dissection of Animals
- 7:20-AP, Harassment of Students Prohibited
- 7:150, Agency and Police Interviews
- 7:190-AP3, Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students
- 7:190-E3, Memorandum of Understanding

Student Data Privacy and Records

The Student Online Personal Protection Act (SOPPA), a State law intended to protect the privacy and security of students' online data at school, went into effect 7-1-21. ISBE recently issued rules to implement how parents/guardians may exercise their rights to review their children's data; materials in the 7:345 suite have been updated to assist districts with the management of parent/guardian requests. The Ill. School Student Records Act was also recently amended to allow for greater sharing of student information between feeder elementary and high school districts under intergovernmental agreements.

The following **PRESS** materials are updated or created:

- 6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct

- 7:340, Student Records
- 7:340-AP1, School Student Records
- 7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records
- 7:345, Use of Educational Technologies; Student Data Privacy and Security
- 7:345-AP, Use of Educational Technologies; Student Data Privacy and Security
- 7:345-AP, E4, Notice of Parent Rights Regarding Student Covered Information
- 7:345-AP, E5, Parent Request Form for Student Covered Information – **NEW**
- 7:345-AP, E6, Parent Request Form for Correction of Student Covered Information – **NEW**

Miscellaneous

The following **PRESS** materials are updated due to legislation, administrative rule and/or continuous review changes. These are also detailed in the [Revisions to Policies, Administrative Procedures, and Exhibits Table](#) in numerical order beginning on p. 9.

The following **PRESS** materials are updated:

- 2:150-AP, Superintendent Committees
- 2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records
- 2:260, Uniform Grievance Procedure
- 4:60-AP4, Federal and State Award Procurement Procedures
- 4:80, Accounting and Audits
- 5:10, Equal Employment Opportunity and Minority Recruitment
- 5:20, Workplace Harassment Prohibited

- 5:20-AP, Sample Questions and Considerations for Conducting the Internal Harassment in the Workplace Investigation
- 5:90-AP, Coordination with Children's Advocacy Center
- 5:100-AP, Staff Development Program
- 5:210, Resignations
- 5:220, Substitute Teachers
- 5:220-AP, Substitute Teachers
- 6:15, School Accountability
- 6:180, Extended Instructional Programs
- 6:300-E3, Form for Exemption from Financial Aid Application Completion
- 6:340, Student Testing and Assessment Program
- 7:20, Harassment of Students Prohibited
- 8:70, Accommodating Individuals with Disabilities

Five-Year Review Updates

PRESS Editors have a quality assurance goal to ensure that each piece of the 1000+ page IASB **PRESS PRM** is reviewed at least every five years. The **PRM** contains approximately 175 policies and procedures. These are also detailed in the **Revisions to Policies, Administrative Procedures, and Exhibits** Table in numerical order beginning on p. 9.

The following **PRESS** materials are updated in response to five-year reviews:

- 4:120, Food Services
- 7:30, Student Assignment and Intra-District Transfer
- 7:60-AP1, Challenging a Student’s Residence Status
- 7:60-AP2, E1, Letter of Residence from Landlord in Lieu of Lease
- 7:60-AP2, E2, Letter of Residence to Be Used When the Person Seeking to Enroll a Student Is Living with a District Resident

- 7:190-E1, Aggressive Behavior Reporting Letter and Form
- 7:190-E4, Acknowledgement of Receiving Student Behavior Policy and Student Conduct Code
- 7:200-E1, Short Term Out-of-School Suspension (1-3 Days) Reporting Form
- 7:200-E2, Long Term Out-of-School Suspension (4-10 Days) Reporting Form
- 7:210-E1, Notice of Expulsion Hearing
- 8:100, Relations with Other Organizations and Agencies

Please also spend time reviewing the **PRESS** Online Committee Worksheets for these materials, which will provide further, more on-the-spot detailed explanations in the footnotes, along with added comment boxes by the **PRESS** Editors when necessary.

Progress Report — The contents of this table frequently change.

Topics	Our Response
<p>Empowering Public Participation Act</p> <p>The Empowering Public Participation Act, 5 ILCS 850/, added by P.A. 102-348, prohibits law enforcement from conducting background checks of individuals because they are making comments during public participation.</p>	<p>We will address this update in footnotes to policy 2:230, <i>Public Participation at School Board Meetings and Petitions to the Board</i> in an upcoming PRESS Issue.</p>
<p>Anaphylactic Prevention Policy</p> <p>105 ILCS 5/2-3.182, added by P.A. 102-413, requires ISBE, in consultation with the Ill. Dept. of Public Health (IDPH), to develop a model <i>anaphylactic policy</i> for school districts that includes guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis. The law requires ISBE to distribute the policy to all school boards at least six months after 8-20-21, the effective date of P.A. 102-413. Boards will have six months after receiving the model anaphylactic policy from ISBE to implement or update their local policies, as appropriate, in accordance with ISBE’s model.</p>	<p>When ISBE delivers its model policy, we will update relevant materials in an upcoming PRESS Issue in enough time for subscribers to comply with this law. Updates will include policies 7:270, <i>Administering Medicines to Students</i> and 7:285, <i>Food Allergy Management Program</i>.</p>
<p>Vaccination/Testing Mandate for School Personnel</p> <p>Executive Order (EO) 2021-22 required all school personnel to be fully vaccinated against COVID-19 by 9-19-21 or to submit to at least weekly testing. Due to the fluidity of the ongoing pandemic, frequently changing IDPH and ISBE guidance, and a number of pending legal challenges as of Issue 108’s publication, PRESS materials will not be updated to incorporate the EO’s requirements. Boards wishing to adopt a policy to facilitate implementation of the EO should work with their local board attorneys to do so.</p>	<p>No PRESS materials are affected.</p>

Progress Report — The contents of this table frequently change. — *continued*

Topics	Our Response
<p>Dept. of Education Transgender Guidance</p> <p>On 6-16-21, the U.S. Dept. of Education’s Office for Civil Rights issued an official interpretation stating that in light of the U.S. Supreme Court’s decision in <u>Bostock v. Clayton County</u>, Title IX protects students who are lesbian, gay, bisexual or transgender from harassment and other forms of sex discrimination. On 6-22-21, the Dept. also filed a statement of interest in the pending case of <u>B.P.J. v. West Virginia State Bd. of Educ.</u>, arguing that Title IX and the 14th Amendment’s equal protection clause prohibit West Virginia’s law that bans transgender girls from participating on female athletic teams. The Dept.’s guidance is available at: www2.ed.gov/about/offices/list/ocr/lgbt.html. See also ISBE guidance and resources on supporting transgender, nonbinary, and gender nonconforming students at: www.isbe.net/supportallstudents.</p>	<p>No PRESS materials are affected.</p>

Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions
<p>2:20, Powers and Duties of the School Board; Indemnification</p>	<p>The policy, Legal References, Cross References, and footnotes are updated. Policy text is updated in response to 105 ILCS 5/21B-85(b), amended by P.A. 102-552, which was part of the General Assembly’s focus on resolving Educator Misconduct. The amendment shifts responsibility from the State Superintendent to local boards of education to notify the Teachers’ Retirement System (TRS) when it learns that a teacher was convicted of a felony. Major notifications required of the board to ISBE and TRS were inserted to clarify board duties related to educator misconduct. The Legal References reflect the reporting section of the School Code, Cross References are updated to align with other policies related to managing educator misconduct, and the footnotes are updated to align with these changes.</p>
<p>2:105, Ethics and Gift Ban</p>	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-327, banning high school guidance counselors from soliciting or accepting gifts from a prohibited source. A new footnote 5 is added, and continuous improvement updates are also made to the footnotes.</p>
<p>2:110, Qualifications, Term, and Duties of Board Officers</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. OMA, 5 ILCS 120/7, amended by P.A. 101-640, allowing boards to meet remotely during a public health emergency; 2. 105 ILCS 5/21B-85, amended by P.A. 102-552, requiring a board (formerly ISBE) to provide written notice to TRS when it learns a teacher has been convicted of a felony; and 3. Continuous improvement.
<p>2:120, Board Member Development</p>	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-16a, amended by P.A. 102-638 (requiring, beginning in the fall of 2023, professional development leadership training to also include trauma-informed practices for students and staff), and continuous improvement.</p>
<p>2:150, Committees</p>	<p>The policy is unchanged. The Legal References are updated with a minor style change. The footnotes are updated in response to OMA, 5 ILCS 120/2.06(d), amended by P.A. 102-653, and for continuous improvement.</p>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

2:150-AP, Superintendent Committees	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/24A-5, amended by P.A. 102-252, adding to the duties of the Performance Educational Reform Act (PERA) Joint Committee to extend the frequency of evaluations for tenured teachers whose performance are rated as either excellent or proficient. The new duties must be completed by 9-1-22; and 105 ILCS 5/10-20.74, added by P.A. 101-654, requiring districts to submit an annual report to ISBE regarding educational technology capacities and policies. A new function has been added to the Educational Technology Committee subhead to support this submission. 	<input type="checkbox"/>
2:220, School Board Meeting Procedure	<p>The policy and footnotes are updated in response to OMA, 5 ILCS 120/2.06(d), amended by P.A. 102-653, clarifying when boards and their committees must conduct reviews of their closed session minutes, and for continuous improvement.</p>	<input type="checkbox"/>
2:220-E1, Board Treatment of Closed Meeting Verbatim Recordings and Minutes	<p>The exhibit is updated for the reason stated in 2:220, <i>School Board Meeting Procedure</i>, above.</p>	<input type="checkbox"/>
2:220-E3, Closed Meeting Minutes	<p>The exhibit is updated for the reason stated in 2:220, <i>School Board Meeting Procedure</i>, above.</p>	<input type="checkbox"/>
2:220-E5, Semi-Annual Review of Closed Meeting Minutes	<p>The exhibit is updated for the reason stated in 2:220, <i>School Board Meeting Procedure</i>, above.</p>	<input type="checkbox"/>
2:220-E6, Log of Closed Meeting Minutes	<p>The exhibit is updated for the reason stated in 2:220, <i>School Board Meeting Procedure</i>, above.</p>	<input type="checkbox"/>
2:220-E8, School Board Records Maintenance Requirements and FAQs	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> The reason stated in 2:220, <i>School Board Meeting Procedure</i>, above; OMA, 5 ILCS 120/7(e), added by P.A. 101-640, permitting boards to meet remotely during a public health emergency; and Continuous improvement. 	<input type="checkbox"/>

PRESS Issue 108 Trivia

603 PRM pages • 1,330 footnotes • 146,914 words • 134 PRM materials

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records</p>	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> 1. Property Tax Code, 35 ILCS 200/18-50.2, added by P.A. 102-265, requiring good faith efforts to electronically publish certain vendor and subcontractor data in years a district has an aggregate tax levy greater than \$5M; 2. 105 ILCS 5/10-20.73 (final citation pending), added by P.A. 102-134, requiring web-posting contact information of specific crisis hotlines if a district does not issue student ID cards to all students; 3. 105 ILCS 5/10-21.3, requiring all records pertaining to school attendance areas to be open to the public; 4. Ill. Pension Code, 40 ILCS 5/16-150.1, amended by P.A. 102-440, mandating web-posting of vacancies for teaching positions in subject shorting areas before hiring retired teachers to those positions; 5. 105 ILCS 5/10-20.75 (final citation pending), added by P. A. 102-302, eff. 1-1-22, requiring web-posting of certain information about school support personnel and student enrollment; 6. 105 ILCS 5/27-9.1a, added by P.A. 102-522, requiring districts that offer comprehensive personal health and safety and comprehensive sexual health education (NSES) to identify the curriculum they use to provide it, along with contact information of a school staff member who can respond to inquiries about the curriculum; 7. 23 Ill.Admin.Code §227.60(a), implementing 105 ILS 5/14A-32 (accelerated placement); and 8. Continuous improvement. 	<input type="checkbox"/>
<p>2:260, Uniform Grievance Procedure</p>	<p>The policy, Legal References, and footnotes are updated for continuous improvement. Footnote 4 is updated in response to 105 ILCS 5/10-20.75 (final citation pending), added by P.A. 102-238, requiring districts to ensure their Internet websites or web services comply with Level AA of the Web Content Accessibility Guidelines 2.1 or any revised version of the guidelines.</p>	<input type="checkbox"/>
<p>3:40, Superintendent</p>	<p>The policy, Legal References, Cross References, and footnotes are updated in response to the General Assembly's focus on resolving Educator Misconduct. The policy text is updated to clarify a superintendent's special reporting responsibilities in policy 5:90, <i>Abused and Neglected Child Reporting</i>, pursuant to 105 ILCS 5/10-21.9(e-5), amended by P.A.102-552. The Legal References, Cross References and footnotes are updated to align with this change.</p>	<input type="checkbox"/>
<p>3:50, Administrative Personnel Other Than the Superintendent</p>	<p>The Cross References and footnotes are updated. The Cross References reflect the General Assembly's focus on resolving Educator Misconduct. The footnotes include a reference to 105 ILCS 5/24-2, amended by P.As. 101-642 (<i>2020 Election Day</i>), 102-14, eff. 1-1-22, and 102-334 (both <i>Juneteenth National Freedom Day</i>).</p>	<input type="checkbox"/>
<p>3:60, Administrative Responsibility of the Building Principal</p>	<p>The Legal References, Cross References and footnotes are updated. The Cross References are updated for the reasons stated in 3:50, <i>Administrative Personnel Other Than the Superintendent</i>, above, along with training for principals. The footnotes include reference to principal mentoring services subject to appropriation in 105 ILCS 5/2-3.53a, amended by P.A. 102-521.</p>	<input type="checkbox"/>
<p>4:60, Purchases and Contracts</p>	<p>The policy, Legal References, and footnotes are updated in response to the Coal Tar Sealant Disclosure Act, 410 ILCS 170/, added by P.A. 102-242, eff. 1-1-23, and for continuous improvement related to federal awards and the Grant Accountability and Transparency Act, 30 ILCS 708/.</p>	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

4:60-AP1, Purchases	The procedure is updated in response to the Coal Tar Sealant Disclosure Act, 410 ILCS 170/, added by P.A. 102-242, eff. 1-1-23. Footnote 2 is added for continuous improvement related to the Grant Accountability and Transparency Act, 30 ILCS 708/.	<input type="checkbox"/>
4:60-AP4, Federal and State Award Procurement Procedures	The procedure is updated in response to 2 C.F.R. Part 200, amended by 85 Fed.Reg. 49543, and for continuous improvement.	<input type="checkbox"/>
4:80, Accounting and Audits	The policy is unchanged. The footnotes are updated in response to the Uniform Electronic Transactions Act, 815 ILCS 333/, added by P.A. 102-38.	<input type="checkbox"/>
4:110, Transportation	The policy, Cross References, and footnotes are updated in response to 105 ILCS 5/10-20.59, amended by P.A. 102-199, requiring boards to appoint a liaison to facilitate the enrollment of students in the legal custody of the Ill. Dept. of Children and Family Services, and for continuous improvement.	<input type="checkbox"/>
4:120, Food Services	The policy is unchanged. The footnotes are updated in response to a five-year review.	<input type="checkbox"/>
4:150, Facility Management and Building Programs	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.63, added by P.As. 100-163 and 102-340, requiring school districts to make <u>menstrual feminine</u> hygiene products (defined as tampons and sanitary napkins for use in connection with the menstrual cycle) available, at no cost to students, in the bathrooms of every school building that is open for student use serving students in grades 4 6 through 12 during the regular school day.	<input type="checkbox"/>
4:160, Environmental Quality of Buildings and Grounds	The policy, Legal References, and footnotes are updated in response to: <ol style="list-style-type: none"> 1. The Coal Tar Sealant Disclosure Act, 410 ILCS 170/, added by P.A. 102-242, eff. 1-1-23; 2. The Illinois Pesticide Act, 415 ILCS 60/14 3.F., amended by P.A. 102-548; and 3. Continuous improvement; footnote 1 now references that 40 C.F.R. §763.93(g)(4) and 77 Ill.Admin.Code §855.300(a)(3) require annual notice to parents and employees of the availability of the district’s asbestos management plan, along with a reference to the (Ill. Principals Association) IPA model handbook service. 	<input type="checkbox"/>
4:165, Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors	NEW. This policy is created in response to 105 ILCS 5/10-23.13 (<i>Erin’s Law</i>), amended by P.A. 102-610, requiring districts to adopt and implement a policy addressing sexual abuse of children that includes an age-appropriate and evidence-informed curriculum for pre-K-12 students, evidence-informed training for school personnel on child sexual abuse, and evidence-informed educational information for parents/guardians in school handbooks.	<input type="checkbox"/>
4:170, Safety	The policy and footnotes are updated in response to 105 ILCS 128/20(c), amended by P.A. 102-395, requiring schools to notify and allow parents/guardians to opt their children out of <i>lockdown drills</i> involving student participation. Continuous improvement updates are also made to the policy, Legal References, Cross References, and footnotes.	<input type="checkbox"/>
4:170-API, Comprehensive Safety and Security Plan	The procedure is updated for the reasons stated in 4:170, <i>Safety</i> , above.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

4:170-AP2, Routine Communications Concerning Safety and Security	The procedure is updated for the reasons stated in 4:170, <i>Safety</i> , above.	<input type="checkbox"/>
4:170-AP2, E5, Notice to Parents/Guardians of Lockdown Drill; Opt-out	NEW. This exhibit is created in response to 105 ILCS 128/20(c), amended by P.A. 102-395.	<input type="checkbox"/>
4:175, Convicted Child Sex Offender; Screening; Notifications	<p>The policy, Legal References, Cross References, and footnotes are updated. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. The Sex Offender Community Notification Law, 730 ILCS 152/121(b), amended by P.A. 102-197, the school counselor terminology change; and 2. 725 ILCS 191/15, added by P.A. 102-652, creating the Privacy of Adult Victims of Criminal Sexual Offenses Act. <p>Other continuous improvement updates are made throughout the policy, Legal References, Cross References, and footnotes.</p>	<input type="checkbox"/>
4:175-AP1, Criminal Offender Notification Laws; Screening	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 725 ILCS 191/15, added by P.A. 102-652, creating the Privacy of Adult Victims of Criminal Sexual Offenses Act; 2. 105 ILCS 5/21B-85, amended by P.A. 102-552, requiring a board (formerly ISBE) to provide written notice to TRS when it learns a teacher has been convicted of a felony; and 3. Continuous improvement. 	<input type="checkbox"/>
5:10, Equal Employment Opportunity and Minority Recruitment	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. Ill. Human Rights Act (IHRA), 775 ILCS 5/2-101, 5/2-102, and 5/2-104, amended by P.A. 102-33, adding discrimination on the basis of <i>work authorization status</i> as a civil rights violation. 2. Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/30, amended by P.A. 102-487, expanding the protections of the Act to employees impacted by <i>other crimes of violence</i>. <p>The footnotes are also updated with continuous improvement changes.</p>	<input type="checkbox"/>
5:20, Workplace Harassment Prohibited	<p>The policy, footnotes, and Legal References are updated. The policy is updated in response to IHRA, 775 ILCS 5/2-101, 5/2-102, and 5/2-104, amended by P.A. 102-33, adding discrimination (including harassment) on the basis of work authorization status as a civil rights violation. The footnotes are updated for the same reason as the policy and in response to:</p> <ol style="list-style-type: none"> 1. The Ill. Dept. of Human Rights (IDHR) <i>FAQ for Employers under Section 5/2-108 and Form IDHR 2-108</i>; 2. New exhibit 5:120-AP2, E, <i>Expectations and Guidelines for Employee-Student Boundaries</i>; and 3. Continuous improvement. <p>The Legal References are updated with additional case citations for continuous improvement.</p>	<input type="checkbox"/>
5:20-AP, Sample Questions and Considerations for Conducting the Internal Harassment in the Workplace Investigation	The procedure is updated in response to the IHRA amendment stated in 5:20, <i>Workplace Harassment Prohibited</i> , above (work authorization status), and for continuous improvement.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>5:30, Hiring Process and Criteria</p>	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/21B-85, amended by P.A. 102-522, requiring a board (formerly ISBE) to provide written notice to TRS when it learns a teacher has been convicted of a felony, and for continuous improvement.</p> <p>Footnote 5 is updated in response to IHRA, 775 ILCS 5/2-103.1(c), added by P.A. 101-656, with a discussion regarding application of the IHRA's <i>interactive assessment</i> requirement for disqualifying offenses listed in 105 ILCS 5/21B-80. Footnote 6 is updated in response to IDHR guidance for implementation of 775 ILCS 5/2-103.1, added by P.A. 101-656, at: www2.illinois.gov/dhr/Pages/Conviction_Record_Protection_Frequently_Asked_Questions.aspx.</p>	<input type="checkbox"/>
<p>5:30-AP1, Interview Questions</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. IHRA amendment noted in 5:20, <i>Workplace Harassment Prohibited</i>, above (work authorization status); 2. 105 ILCS 5/21B-80, amended by P.A. 102-552; and 3. IDHR guidance for implementation of 775 ILCS 5/2-103.1, added by P.A. 101-656, at: www2.illinois.gov/dhr/Pages/Conviction_Record_Protection_Frequently_Asked_Questions.aspx. In light of this guidance, consult the board attorney if the district wants to ask candidates about disqualifying convictions before the job offer stage. 	<input type="checkbox"/>
<p>5:30-AP2, Investigations</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-21.9 and 5/21B-80, amended by P.A. 102-522, adding homicide offenses to the list of offenses barring individuals from school district employment; 2. Ill. Vehicle Code, 625 ILCS 5/6-106.1, amended by P.A. 102-168; 3. IHRA, 775 ILCS 5/2-103.1, added by P.A. 101-656, and PRESS Advisory Board (PAB) feedback regarding the need to account for the seven working day timeline for an applicant to respond to an Ill. State Police background report pursuant to the Ill. Uniform Conviction Information Act, 20 ILCS 2635/7, in addition to the five business day response timeline required under 775 ILCS 5/2-103.1. New footnotes 2, 3, and 4 are added to address issues arising from implementation of 775 ILCS 5/2-103.1, added by P.A. 101-656; and 4. Continuous improvement. 	<input type="checkbox"/>
<p>5:30-AP2, E1, Notice of Preliminary Hiring Decision Based on Conviction Record</p>	<p>The exhibit is updated for reason #3 stated in 5:30-AP2, <i>Investigations</i>, above, and for continuous improvement.</p>	<input type="checkbox"/>
<p>5:30-AP2, E2, Notice of Final Hiring Decision Based on Conviction Record</p>	<p>The exhibit is updated in response to issues arising from implementation of IHRA, 775 ILCS 5/2-103.1, added by P.A. 101-656, and for continuous improvement.</p>	<input type="checkbox"/>
<p>5:50, Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-13.2, amended by P.A. 102-195, requiring districts to educate students about the prevention and avoidance of drugs abuse and the dangers of opioid and substance abuse; and 2. PAB feedback for continuous improvement related to reasonable suspicion, now that a couple of years have passed since the Cannabis Regulation Tax Act (CRTA) became law. <p>Legal References are updated in response to continuous improvement.</p>	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>5:90, Abused and Neglected Child Reporting</p>	<p>The policy, Legal References, Cross References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/14-1.02, amended by P.A. 102-172, requiring districts to provide special education services to students with disabilities who turn 22 during the school year for the remainder of that school year; 2. 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610; and 3. 105 ILCS 5/21B-85, amended by P.A. 102-552, requiring a board (formerly ISBE) to provide written notice to TRS when it learns a teacher has been convicted of a felony, and continuous improvement. <p>The Legal References and footnote 18 are updated to incorporate the requirement of the Elementary and Secondary Education Act, 20 U.S.C. §7926, discussed in 5:150, <i>Personnel Records</i>, below.</p> <p>Other continuous improvement updates are made throughout the policy and footnotes.</p>	<input type="checkbox"/>
<p>5:90-AP, Coordination with Children's Advocacy Center</p>	<p>The procedure is updated with the final citation to 105 ILCS 5/22-85(i), added by P.A. 101-531, and for continuous improvement. Footnote 2 is updated for clarity.</p>	<input type="checkbox"/>
<p>5:100, Staff Development Program</p>	<p>The policy, Cross References, Administrative Procedure references, and footnotes are updated in response to 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610, and for continuous improvement. Staff development program requirements related to mandated reporting training and <i>Erin's Law</i> that previously appeared as an option in the footnotes have been moved into the default policy text and are accompanied by new footnote 2. Due to the insertion of new footnote 2, what were previously footnotes 4 and 5 are renumbered as footnotes 5 and 6. Old footnote 4/ new footnote 5 was also updated in response to P.A. 102-197.</p>	<input type="checkbox"/>
<p>5:100-AP, Staff Development Program</p>	<p>The procedure is updated for continuous improvement.</p>	<input type="checkbox"/>
<p>5:120, Employee Ethics; Conduct; and Conflict of Interest</p>	<p>The policy, Legal References, Cross References, and footnotes are updated in response to, among other things, the General Assembly's focus on resolving Educator Misconduct as follows:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610; 2. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-327, eff. 1-1-22 (guidance counselor gift ban); and 3. Continuous improvement. <p>The General Assembly may consider HB 1975 during Veto Session. If HB 1975 is passed, more updates will be required to this policy.</p>	<input type="checkbox"/>
<p>5:120-AP2, Employee Conduct Standards</p>	<p>The procedure and its footnotes are updated in response to 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610, and for continuous improvement. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-13.2, amended by P.A. 102-195, including the dangers of opioid abuse within drug and substance abuse education; 2. 105 ILCS 5/21B-75, amended by P.A. 102-552, amending suspension or revocation of license provision to also apply to suspension or revocation of endorsements or approvals; and 3. 775 ILCS 5/2-103.1, added by P.A. 101-656, prohibiting certain adverse employment actions based on conviction records. <p>Do not automatically add this to the district's procedure or personnel manual. Use this procedure to prompt local conversations related to employee conduct standards, including the prevention of sexual misconduct and grooming.</p>	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

5:120-AP2, E, Expectations and Guidelines for Employee-Student Boundaries	<p>NEW. This exhibit is created in response to 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610.</p> <p>Do not automatically add this to the district's procedure or personnel manual. Use this exhibit to structure local conversations around what the district will include for its examples of expectations and guidelines about professional boundaries in employee-student relationships.</p>	<input type="checkbox"/>
5:125, Personal Technology and Social Media; Usage and Conduct	The policy, Legal References, Cross References, and footnotes are updated in response to the requirements of districts outlined in 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610. For more information about <i>Erin's Law</i> requirements, see policy 4:165, <i>Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors</i> , and the Ethics, Training, and Educator Misconduct bundle, above. Other continuous improvements are made throughout.	<input type="checkbox"/>
5:150, Personnel Records	<p>The policy, Legal References, Cross References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610, requiring policy 4:165, <i>Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors</i>, and for more information read the Ethics, Training, and Educator Misconduct bundle, above; and 2. The Elementary and Secondary Education Act (ESEA), 20 U.S.C. §7926 (requiring policies to prohibit districts from providing a recommendation of employment for an employee, contractor, or agent that a district knows, or has probable cause to believe, has engaged in sexual misconduct with a student or minor in violation of the law). 	<input type="checkbox"/>
5:185, Family and Medical Leave	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/24-6.4, added by P.A. 102-335, lowering the threshold for FMLA eligibility for school employees to 1,000 1,250 hours worked in the preceding 12-months, and for continuous improvement.	<input type="checkbox"/>
5:185-AP, Resource Guide for Family and Medical Leave	The procedure is updated in response to the same legislation noted in 5:185, <i>Family and Medical Leave</i> , above.	<input type="checkbox"/>
5:200, Terms and Conditions of Employment and Dismissal	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to PAB feedback regarding the need to comply with the terms of individual employment contracts, in addition to collective bargaining agreements and other legal requirements. A minor style change is made to the Legal References. Finally, the footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-2, amended by P.A. 102-15, designating <i>2022 Election Day</i> (11-8-22) as a school holiday; 2. 105 ILCS 5/24-2, amended by P.A.s 102-14 and 102-334, designating <i>Juneteenth</i> (June 19) as a holiday; 3. 105 ILCS 5/24A-5, amended by P.A. 102-252, allowing districts to evaluate tenured teachers rated as <i>excellent</i> or <i>proficient</i> every three (rather than two) years, in accordance with its teacher evaluation plan and an informal teacher observation plan, to be established by ISBE rule and the agreement of the PERA Joint Committee; and 4. Continuous improvement. 	<input type="checkbox"/>
5:210, Resignations	The policy is unchanged. The Legal References are updated with a minor style change. The footnotes are updated in response to 105 ILCS 5/24-14, amended by P.A. 102-552, requiring certain items be included in a district's referral to the State Superintendent of a teacher who resigns during the school term. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

5:220, Substitute Teachers	<p>The policy and footnote 7 are updated in response to 105 ILCS 5/16-118, amended by P.A. 102-537, limiting substitute teaching hours for TRS annuitants to 500 hours per school year beginning 7-1-23, previously 7-1-21. Footnote 7 is also updated in response to 105 ILCS 5/16-150.1, amended by P.A. 102-440, allowing TRS annuitants to teach in a subject shortage area through 6-30-24, previously 6-30-21. Other continuous improvement updates are made throughout the policy and footnotes.</p>	<input type="checkbox"/>
5:220-AP, Substitute Teachers	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 325 ILCS 5/4, amended by P.A. 101-564, requiring mandated reporter training within three months of initial employment and at least every three years thereafter; 2. 105 ILCS 5/24-5(b-4), amended by P.A. 101-81, allowing boards to require new substitute teachers to submit evidence of physical fitness and be subject to additional health examinations/screenings; and 3. Continuous improvement. 	<input type="checkbox"/>
5:250, Leaves of Absence	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-6, amended by P.A. 102-275, permitting eligible school employees to take up to 30 days of paid sick leave for birth, without medical certification, any time within one year following the birth, and for adoption, placement for adoption, or acceptance of a child in need of foster care; and 2. VESSA, 820 ILCS 180/, amended by P.A. 102-487, adding <i>other crimes of violence</i> to its leave protections. <p>The Legal References are updated with a minor style change. The footnotes are also updated in response to 56 Ill.Admin.Code Part 252, implementing the Child Bereavement Leave Act, 820 ILCS 154/, and for continuous improvement.</p>	<input type="checkbox"/>
5:260, Student Teachers	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/21B-80, amended by P.A. 102-552, and for continuous improvement.</p>	<input type="checkbox"/>
5:330, Sick Days, Vacation, Holidays, and Leaves	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-6, amended by P.A. 102-275, permitting eligible school employees to take up to 30 days of paid sick leave for birth, without medical certification, any time within one year following the birth, and for adoption, placement for adoption, or acceptance of a child in need of foster care; 2. VESSA, 820 ILCS 180/, amended by P.A. 102-487, adding <i>other crimes of violence</i> to the protections of VESSA; 3. 105 ILCS 5/24-2, amended by P.A. 102-15, designating <i>2022 Election Day</i> (11-8-22) as a school holiday; 4. 105 ILCS 5/24-2, amended by P.A.s 102-14 and 102-334, designating <i>Juneteenth</i> (June 19) as a holiday; and 5. Continuous improvement. <p>The footnotes are also updated in response to 56 Ill.Admin.Code Part 252, implementing the Child Bereavement Leave Act, 820 ILCS 154/.</p>	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

6:15, School Accountability	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-17a (school report cards), amended by three different P.A.s as follows:</p> <ol style="list-style-type: none"> 1. P.A. 102-294, eff. 1-1-22 (data on the number of incidents of violence that occurred on school grounds or during school-related activities and that resulted in an out-of-school suspension, expulsion, or removal to an alternative setting); 2. P.A. 102-594, eff. 7-1-22 (the number of teachers who are National Board Certified Teachers, disaggregated by race and ethnicity); and 3. P.A. 102-539 (school report card deliveries delayed until 12-31 in years when the Governor declares a public health emergency). 	□
6:20, School Year Calendar and Day	<p>The policy is updated with a Legal Reference-only addition of 5 ILCS 490/, State Commemorative Dates Act. Footnotes are updated in response to the following Public Acts that apply to this law and the School Code:</p> <ol style="list-style-type: none"> 1. P.A. 102-411, adding Muhammad Ali’s birthday; 2. P.A. 102-588, naming the first full week of April each year as Autism Acceptance Week; 3. P.A.s 102-14, eff. 1-1-22, and 102-334, enacting Juneteenth National Freedom Day on June 19 each year, and note that conflicts related to celebrating Juneteenth when it falls on a Saturday or Sunday exist, e.g., P.A. 102-14 (the controlling Public Act) states “when June nineteenth falls on a Saturday or Sunday, neither the preceding Friday nor the following Monday shall be held or considered as a <i>paid</i> holiday” but contrast P.A. 102-334, stating “when June nineteenth falls on a Sunday, the following Monday shall be held and considered the holiday” (notice the word <i>paid</i> is missing and it does not address when Juneteenth falls on a Saturday whether Friday is the holiday); and 4. 105 ILCS 5/10-20.56, amended by P.A. 102-584, permitting e-learning days to be used when a school is selected as a polling place under the Election Code. <p>Regarding item #3 above, consult the board attorney about whether Juneteenth should be celebrated as an unpaid holiday on either the preceding Friday or the following Monday when it falls on a Saturday or Sunday, respectively, or not at all when it falls on a Saturday.</p>	□
6:50, School Wellness	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/2-3.182, added by P.A. 102-359, requiring districts that participate in child nutrition programs, the National School Lunch Program and National School Breakfast Program, the Child and Adult Care Food Program (CACFP), and the Summer Food Service Program (SFSP) to develop a food sharing plan. Legal References are updated with style changes. The footnotes discuss that these plans will depend upon many local factors, not the least of which is the requirement to work with the local health department.</p>	□

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:60, Curriculum Content</p>	<p>The policy, Legal References, Cross References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. The repeal of 105 ILCS 5/27-9.1 and 5/27-9.2, amended by P.A. 102-522, (colloquially referred to as “family life and sex education programs”) and replacement of them with the National Sex Education Standards (NSES) (105 ILCS 5/27-9.1a, added by P.A. 102-522) and a developmentally appropriate consent education curriculum (105 ILCS 5/27-9.1b, added by P.A. 102-522). Boards retain local control to decide if they will (a) offer the new sex education (NSES) and/or developmentally appropriate consent education curriculums, and (b) if they offer one or the other or both, whether they will communicate those choices through their policies. A very lengthy footnote 34 is updated to discuss these options, along with analysis and instruction related to how a board will need to align the accompanying 6:60 suite of materials (see suite 6:60 PRM materials below) to its actual curriculum choices. While the NSES law is effective immediately, no guidance yet exists about whether districts that provide the now-repealed family life and sex education programs formerly in 105 ILCS 5/27-9.1 and 9.2, repealed by P.A. 102-522, may continue to do so for: (a) their 21-22 school years, and/or (b) continuing into the 22-23 school year and subsequent school years. 2. 105 ILCS 5/27-6.3, added by P.A. 102-357, requiring at least 30 minutes daily of supervised, unstructured, child-directed play for students in K through 5; 3. 105 ILCS 5/10-20.73 (final citation pending), 5/10-20.74, and 5/27-22(e) (3.5), added by P.A. 101-654, addressing computer literacy skills; 4. 105 ILCS 5/27-20.08, added by P.A. 102-55, mandating media literacy instruction for grades 9 through 12 beginning in the fall of 2022; 5. 105 ILCS 5/27-20.8, added by P.A. 102-44, requiring coverage of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States); 6. 105 ILCS 5/27-21, amended by P.A. 102-411, requiring instruction on contributions made to society by Americans of different faith practices); and 7. 105 ILCS 5/27-13.2, amended by P.A. 102-195, mandating the dangers of opioid abuse be included within drug and substance abuse education. <p>It is important to spend time and understand the significant changes affecting this policy and the following suite of 6:60 PRM materials (see below) for this Issue. For more information about this policy’s updates, read the Curriculum and Sex Education bundle, above, study the “Yellow Committee Worksheet” changes in the footnotes to this policy available at PRESS Online, and consult the board attorney.</p>
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Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>6:60-AP1, Comprehensive Health Education Program</p>	<p>RENUMBERED & REWRITTEN. The procedure is rewritten in response to:</p> <ol style="list-style-type: none"> 1. The repeals of 105 ILCS 5/27-9.1 and 5/27-9.2, and replacement of them with 105 ILCS 5/27-9.1a, added by P.A. 102-522 (See the discussion in item 1 in 6:60, <i>Curriculum Content</i>, above); and 2. 105 ILCS 110/3, amended by P.A. 102-464, expanding education related to tobacco abuse to include e-cigarettes and other vapor devices starting in grade 5. <p>It is important to understand that this procedure lists every topic required in the Comprehensive Health Education Program (CHEP) law, 105 ILCS 110/3, and if another law applies to the topic, that law is cited and the footnotes discuss and analyze both laws.</p> <p><i>Family life</i>, “including evidence-based and medically accurate information regarding sexual abstinence,” remained in the Comprehensive Health Education Program (CHEP) law (105 ILCS 110/3) despite CHEP being amended by P.A. 102-464. Because ISBE has until 8-1-22 to develop its learning standards and resources, at the time of PRESS Issue 108’s publication, no guidance existed about how to align this CHEP requirement with NSES or how to provide it if a board does not implement NSES.</p>	□
<p>6:60-AP1, E1, Notice to Parents/Guardians of <u>Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Opt-outs</u> Students Enrolled in Family Life and Sex Education Class</p>	<p>REWRITTEN, RENUMBERED & RENAMED. The exhibit is rewritten in response to the reasons set forth in 6:60, <i>Curriculum Content</i> and 6:60-AP1, <i>Comprehensive Health Education Program</i>, above. The Written Objection(s) and/or Opt-outs lists all courses or programs that parents/guardians may object to in writing and/or opt their children out of, and it aligns four statutes that now address a district’s responsibility to provide age-appropriate sexual abuse and assault awareness and prevention education programs, notices of that instruction, etc. Those four statutes are:</p> <ol style="list-style-type: none"> 1. 105 ILCS 110/3, addressing age-appropriate sexual abuse and assault awareness and prevention education in all grades); 2. <i>Erin’s Law</i>, 105 ILCS 5/10-23.13, amended by P.A. 102-610 and see policy 4:165, <i>Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors</i>, permitting boards to adopt and implement a policy addressing sexual abuse prevention education for students through grade 5 and their parents/guardians; 3. 105 ILCS 5/27-9.1a(b) and (d), amended by P.A. 102-522, requiring comprehensive personal health and safety and comprehensive sexual health education a/k/a National Sex Education Standards (NSES) and allowing parents/guardians to opt their children out by submitting a request in writing); and 4. 105 ILCS 5/27-13.2, addressing written objections to sexual abuse prevention instruction and notice provisions (minimum five days) for students in grades K through 8. <p>See also the discussions in 6:60, <i>Curriculum Content</i>, and 6:60-AP1, <i>Comprehensive Health Education Program</i>, above.</p>	□
<p>6:60-AP1, E2, Resources for Biking and Walking Safety Education</p>	<p>RENUMBERED. The exhibit is unchanged and only renumbered in response to the changes in 6:60-AP1, <i>Comprehensive Health Education Program</i> and 6:60-AP1, E1, <i>Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education; Requests to Examine Materials; Written Objection(s) and/or Opt-outs</i>, above.</p>	□
<p>6:60-AP2, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))</p>	<p>NEW. The procedure is created in response to the repeals of 105 ILCS 5/27-9.1 and 5/27-9.2, and replacement of them with NSES 105 ILCS 5/27-9.1a, added by P.A. 102-522. See also the discussions in 6:60, <i>Curriculum Content</i>, and 6:60-AP1, <i>Comprehensive Health Education Program</i>, above.</p>	□

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

6:60-AP3, Developmentally Appropriate Consent Education	NEW. The procedure is created in response to the addition of consent education in 105 ILCS 5/27-9.1b, added by P.A. 102-522. See also the discussions in 6:60, <i>Curriculum Content</i> , and 6:60-AP1, <i>Comprehensive Health Education Program</i> , above.	<input type="checkbox"/>
6:100-AP, Dissection of Animals	The procedure is updated in response to 105 ILCS 5/10-22.39, 5/10-27.1A, 5/18-8.15, and 5/27-23.7, amended by P.A. 102-197 (school guidance counselors).	<input type="checkbox"/>
6:120, Education of Children with Disabilities	The policy and footnotes are updated in response to 105 ILCS 5/14-1.02, amended by P.A. 102-172, and for continuous improvement. The Legal References are updated for continuous improvement.	<input type="checkbox"/>
6:130, Program for the Gifted	The policy is unchanged. Footnote 1 is updated in response to 105 ILCS 5/14A-32, amended by P.A.s 101-654 and 102-209, requiring districts to automatically enroll students that meet or exceed State standards in English, math, or science on a State assessment in the next most rigorous level of advanced coursework, beginning in the fall of 2023. Other continuous improvement updates are made to the footnotes.	<input type="checkbox"/>
6:135, Accelerated Placement Program	The policy and footnotes are updated for the reasons stated in 6:130, <i>Program for the Gifted</i> , above.	<input type="checkbox"/>
6:135-AP, Accelerated Placement Program Procedures	The procedure is updated for the reasons stated in 6:130, <i>Program for the Gifted</i> , above, and for continuous improvement.	<input type="checkbox"/>
6:180, Extended Instructional Programs	The policy is updated to clarify that districts may offer programs on anti-bias education and activities to address intergroup conflict resolution. Continuous improvement updates are made to the Legal References and footnotes.	<input type="checkbox"/>
6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct	The policy and footnotes are updated in response to: <ol style="list-style-type: none"> 1. Student Online Personal Protection Act, 105 ILCS 85/, implemented by 23 Ill.Admin.Code Part 380; 2. 105 ILCS 5/21B-75, amended by P.A. 102-552; and 3. Continuous improvement. 	<input type="checkbox"/>
6:300, Graduation Requirements	The Legal References are updated with the final citation to 105 ILCS 5/22-87, added by P.A. 101-180. The footnotes are updated in response to 105 ILCS 5/27-22(e), amended by P.A.s 101-464, 101-654, 102-366, and 102-551, revising graduation requirements and adding certain options to fulfill those requirements, and for continuous improvement.	<input type="checkbox"/>
6:300-E2, State Law Graduation Requirements	The exhibit is updated for the reasons stated in 6:300, <i>Graduation Requirements</i> , above.	<input type="checkbox"/>
6:300-E3, Form for Exemption from Financial Aid Application Completion	The exhibit is updated with the final citation to 105 ILCS 5/22-87, added by P.A. 101-180. A minor style change is also made.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students	The policy is unchanged. Footnotes are updated in response to the Dual Credit Quality Act, 110 ILCS 27/, amended by P.A. 102-516, and for continuous improvement.	<input type="checkbox"/>
6:320, High School Credit for Proficiency	The policy is unchanged. Footnotes are updated in response to 105 ILCS 5/27-22, amended by P.A.s 101-654 and 102-366, affecting graduation requirements.	<input type="checkbox"/>
6:340, Student Testing and Assessment Program	The Legal References and footnotes are updated in response to: <ol style="list-style-type: none"> 1. 105 ILCS 5/2-3.64a-10, added by P.A. 101-654, requiring ISBE to annually assess all public school students entering kindergarten using a common assessment tool, and requiring districts to provide State assessment results/scores to parent/guardians; and 2. Continuous improvement. 	<input type="checkbox"/>
7:10, Equal Educational Opportunities	The Legal References and footnote 6 are updated for the reasons stated in 4:150, <i>Facility Management and Building Programs</i> , above. The Cross References are updated for continuous improvement.	<input type="checkbox"/>
7:20, Harassment of Students Prohibited	The Legal References are updated in response to 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610, and the General Assembly's focus on resolving Educator Misconduct. The Cross References are updated to include NEW 4:165, <i>Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors</i> . Other continuous improvements are made throughout the Legal References and footnotes.	<input type="checkbox"/>
7:20-AP, Harassment of Students Prohibited	The procedure is updated in response to P.A. 102-197, the school counselor terminology change.	<input type="checkbox"/>
7:30, Student Assignment and Intra-District Transfer	The policy and footnotes are updated in response to a five-year review. Changes to the policy reflect better alignment with the School Code's text, which also aligns with the IASB's 6th Strategic Priority: "Initiate, advocate for, and support efforts to ensure EQUITY, Diversity, Inclusion and Racial Justice within IASB, its membership and PK-12 Schools."	<input type="checkbox"/>
7:50, School Admissions and Student Transfers To and From Non-District Schools	The policy is unchanged. A footnote is updated in response to 105 ILCS 5/14-8.02, amended by P.A. 102-199, eff. 7-1-22, requiring districts to provide a copy of the multidisciplinary conference summary report and recommendations to the Ill. Dept. of Children and Family Services (DCFS)'s Office of Education and Transition Services when a student in the district is in the legal custody of DCFS. Minor changes are made to the Legal References, Cross References, and other footnotes.	<input type="checkbox"/>
7:60, Residence	The policy, Legal References, and footnotes are updated in response to a five-year review and legislative changes. The policy and footnotes are updated in response to 105 ILCS 5/10-22.5a(a-5), amended by P.A. 102-126, providing that military personnel must provide proof that a child will be living within the district within 60 days <u>six months</u> after the date of initial enrollment. The footnotes are also updated in response to 105 ILCS 5/14-1.11 and 14-1.11a, amended by P.A. 102-514.	<input type="checkbox"/>
7:60-AP1, Challenging a Student's Residence Status	The procedure is updated in response to a five-year review.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:60-AP2, E1, Letter of Residence from Landlord in Lieu of Lease	The procedure is updated in response to a five-year review.	<input type="checkbox"/>
7:60-AP2, E2, Letter of Residence to Be Used When the Person Seeking to Enroll a Student Is Living with a District Resident	The procedure is updated in response to a five-year review.	<input type="checkbox"/>
7:60-AP2, E3, Evidence of Non-Parent’s Custody, Control, and Responsibility of a Student	The procedure is updated in response to a five-year review.	<input type="checkbox"/>
7:70, Attendance and Truancy	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-157, requiring schools to develop an absenteeism and truancy policy and to annually communicate it to students and parents/guardians; 2. 105 ILCS 5/26-1 and 5/26-2a, amended by P.A.s 102-266 and 102-321, allowing students to be absent for up to five days for mental or behavioral health reasons; 3. 105 ILCS 5/26-1, amended by P.A. 102-406, prohibiting schools from requiring students excused for religious reasons to submit a written excuse after returning to school; and 4. 105 ILCS 5/10-20.73 (final citation pending), added by P.A. 102-471, requiring a written policy related to absences and missed homework/assignments due to a student’s pregnancy. <p>Other continuous improvement updates are made to the Legal References and footnotes.</p>	<input type="checkbox"/>
7:80, Release Time for Religious Instruction/Observance	The policy and footnotes are updated in response to 105 ILCS 5/26-1, amended by P.A. 102-406. The Legal References and footnotes are updated for continuous improvement.	<input type="checkbox"/>
7:150, Agency and Police Interviews	The policy is updated in response to P.A. 102-197, the school counselor terminology change. The Legal References and footnotes are updated to incorporate a final citation to 105 ILCS 5/22-88. Other continuous improvements are made to the footnotes.	<input type="checkbox"/>
7:160, Student Appearance	The policy, Legal References, Cross References, and footnotes are updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 102-360, eff. 1-1-22 (<i>Jett Hawkins Law</i>). The law requires schools to provide proof of compliance for ISBE recognition pursuant to 105 ILCS 5/2-3.25, and this policy’s second sentence does that. ISBE will have resource materials on its website by 7-1-22. An option in the footnotes allows a board to expand the <i>Jett Hawkins Law</i> ’s protections to include those listed in policy 7:10, <i>Equal Educational Opportunities</i> . It also includes instructions to ensure that if a board uses that option, it must align with text for policy 7:165, <i>School Uniforms</i> , below.	<input type="checkbox"/>
7:165, School Uniforms	The policy, Legal References, and footnotes are updated for the same reasons and with the same options as discussed above in 7:160, <i>Student Appearance</i> , above.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

<p>7:180, Prevention of and Response to Bullying, Intimidation, and Harassment</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/27-23.7(b), amended by P.A. 102-241, adding “increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act” to list of restorative measures; 105 ILCS 5/27-23.7(b), amended by P.A. 102-197 (school guidance counselors); 105 ILCS 5/2-3.17652-3.180 and 3.181, added by P.A. 101-438 and renumbered by P.A. 102-558, addressing potential grants related to interventions to address bullying; Guidance by ISBE related to reviews and re-evaluations in the years that they are due and that submission is due to ISBE by September 30; and Other continuous improvements suggested by the PAB. <p>PRESS Editors and ISBE’s Student Care Dept. collaborated on these updates. Bullying prevention policies were due to ISBE on 9-30-21 via the IWAS system. Districts that have not submitted should do so now. ISBE is reviewing policies to ensure compliance with 105 ILCS 5/27-23.7 and is notifying boards of any related concerns. Once a policy is approved, the IWAS system will be locked and no changes can be made. ISBE encourages districts to make updates based on this PRESS issue and plans to unlock the IWAS system to allow for resubmission of policies in Spring 2022.</p>	<input type="checkbox"/>
<p>7:190, Student Behavior</p>	<p>The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. Footnote 3 is updated in response to the U.S. Supreme Court’s 2021 decision in <u>Mahanoy Area Sch. Dist. v. B.L.</u>, about disciplining a student for off-campus misconduct.</p>	<input type="checkbox"/>
<p>7:190-AP3, Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students.</p>	<p>The procedure is updated in response to P.A. 102-197, the school counselor terminology change, and for continuous improvement.</p>	<input type="checkbox"/>
<p>7:190-AP4, Use of Isolated Time Out, Time Out, and Physical Restraint</p>	<p>The procedure is updated in response to 105 ILCS 5/10-20.33, amended by P.A. 102-339, and revisions to 23 Ill.Admin.Code §1.285 (limiting and/or prohibiting the use of time out, isolated time out, and restraint).</p>	<input type="checkbox"/>
<p>7:190-AP5, Student Handbook – Electronic Devices</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> Continuous improvements to provide text and options to align with reality in students’ use of cell phones during the school day, especially when the board has deleted the out-of-sight limitation from policy 7:190, <i>Student Behavior</i>; and Clarifications to the footnote explaining sexting definitions. 	<input type="checkbox"/>
<p>7:190-AP6, Guidelines for Investigating Sexting Allegations</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/21B-75, amended by P.A. 102-552, clarifying school personnel who willfully fail to report child abuse or neglect may be guilty of a Class A misdemeanor (325 ILCS 5/4) and face suspension or revocation of their licenses, endorsements, or approvals; and Continuous improvement; to align with the IASB’s 6th Strategic Priority: “Initiate, advocate for, and support efforts to ensure EQUITY, Diversity, Inclusion and Racial Justice within IASB, its membership and PK-12 Schools,” we added a footnote discussing that 705 ILCS 405/3-40(a) assumes sex is binary and does not address transgender females or individuals who identify as nonbinary. 	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:190-E1, Aggressive Behavior Reporting Letter and Form	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
7:190-E2, Student Handbook Checklist	The exhibit is updated in response to: <ol style="list-style-type: none"> 105 ILCS 5/10-23.13 (<i>Erin's Law</i>), amended by P.A. 102-610; 105 ILCS 5/10-20.75, added by P.A. 102-416, requiring districts to add certain suicide prevention hotline information to student handbooks; Election Code, 10 ILCS 5/1A-60, added by P.A. 102-15, requiring high schools to provide students with a document developed by ISBE explaining the process to register to vote; P.A. 102-197, the school counselor terminology change; and Other continuous improvement. 	<input type="checkbox"/>
7:190-E3, Memorandum of Understanding	The Legal References are updated for continuous improvement. The exhibit and footnotes are updated in response to: <ol style="list-style-type: none"> Juvenile Court Act of 1987, 705 ILCS 405/5-401.6, and Code of Criminal Procedure of 1963, 725 ILCS 5/103-2.2, added by P.A. 102-101, prohibiting law enforcement and juvenile officers from lying to minors suspected of a crime during interrogations; 105 ILCS 5/27-23.7, amended by P.A. 102-241, expanding the definition of <i>restorative measures</i> to include those that increase student accountability if a bullying incident is based on religion, race, ethnicity, or any other category identified in the IHRA; and Other continuous improvements. 	<input type="checkbox"/>
7:190-E4, Acknowledgement of Receiving Student Behavior Policy and Student Conduct Code	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
7:200, Suspension Procedures	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-22.6(c), amended by P.A. 102-539, and for continuous improvement.	<input type="checkbox"/>
7:200-E1, Short Term Out-of-School Suspension (1-3 Days) Reporting Form	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
7:200-E2, Long Term Out-of-School Suspension (4-10 Days) Reporting Form	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
7:210, Expulsion Procedures	The policy and footnotes are updated in response to 105 ILCS 5/10-22.6(c), amended by P.A. 102-539. Other continuous improvement updates are made to the policy, Legal References, and footnotes.	<input type="checkbox"/>
7:210-E1, Notice of Expulsion Hearing	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
7:240, Conduct Code for Participants in Extracurricular Activities	The policy, Legal Updates, and footnotes are updated in response to the U.S. Supreme Court's 2021 decision in <i>Mahanoy Area Sch. Dist. v. B.L.</i> , and for continuous improvement.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:240-AP1, Code of Conduct for Extracurricular Activities	The procedure and footnote 1 are updated for the reasons stated in 7:240, <i>Conduct Code for Participants in Extracurricular Activities</i> , above.	<input type="checkbox"/>
7:250, Student Support Services	The policy, Legal References, and footnotes are updated in response to <i>Erin’s Law</i> , 105 ILCS 5/10-23.13(b)(2), (3), and (5), amended by P.A. 102-610. The policy includes a new <i>Erin’s Law Counseling Options, Assistance, and Intervention</i> subhead. The footnotes are also updated in response to 105 ILCS 5/22-90 (final citation pending), added by P.A. 102-327, defining <i>school guidance counselors</i> , and for continuous improvement. The Legal References are also updated with a citation to 105 ILCS 21B-25 (school support personnel license endorsements) and to delete 105 ILCS 5/10-20.58, which applies to content not in this policy.	<input type="checkbox"/>
7:250-AP2, Protocol for Responding to Students with Social, Emotional, or Mental Health Needs	The procedure is updated for the reason stated for the policy in 7:250, <i>Student Support Services</i> , and for continuous improvement. The procedure includes a new <i>Erin’s Law Counseling Options, Assistance, and Intervention</i> subhead.	<input type="checkbox"/>
7:260, Exemption from Physical Education	The policy and footnotes are updated in response to 105 ILCS 5/27-6(b-5), added by P.A. 102-405, requiring districts to excuse students from physical activity in P.E. during a period of religious fasting, upon written notice from the parent/guardian. The footnotes are also updated for continuous improvement.	<input type="checkbox"/>
7:280-E2, Reporting and Exclusion Requirements for Common Communicable Diseases	The exhibit is updated in response to 77 Ill.Admin.Code §690.361, adding certain respiratory syndromes, including COVID-19, to the group of communicable diseases that must be immediately reported to the local health department. Continuous improvement updates are also made to the exhibit.	<input type="checkbox"/>
7:290, Suicide and Depression Awareness and Prevention	The policy, Legal References, and footnotes are updated in response to: <ol style="list-style-type: none"> 1. 105 ILCS 5/2-3.166(c)(4), amended by P.A. 102-267, eff. 7-1-22, adding seven categories of students who may be identified as being at increased risk of suicide; and 2. 105 ILCS 5/10-20.73 (final citation pending), and 5/10-20.75 (final citation pending), added by P.A.s 102-134 and 102-416 respectively, requiring: (a) district-issued ID cards for students, and information on districts’ websites (P.A. 102-134); and (b) districts to insert either the Safe2Help Illinois helpline or a local suicide prevention hotline on ID cards, contacts to identify each helpline that may be contacted through text messaging, and the same information in student handbooks and planners (if a student planner is custom printed by a district or its schools for distribution to students in any of grades 6 through 12) (P.A. 102-416). 	<input type="checkbox"/>
7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program	The procedure is updated for the reasons stated in 7:290, <i>Suicide and Depression Awareness and Prevention</i> , above.	<input type="checkbox"/>
7:310, Restrictions on Publications; Elementary Schools	The policy, Legal References, and footnotes are updated in response to a five-year review.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:310-AP, Guidelines for Student Distribution of Non-School Sponsored Publications; Elementary Schools	The procedure is updated for continuous improvement and to align with discussion in the footnotes to policy 7:310, <i>Restrictions on Publications; Elementary Schools</i> .	<input type="checkbox"/>
7:315, Restrictions on Publications; High Schools	The policy, Legal References, and footnotes are updated in response to feedback from the Student Law Press Center, a national non-profit student journalist advocacy group, and from Ill. Council of School Attorneys (ICSA) members. New options for boards that want to allow greater flexibility for student journalists and/or to require student media advisers to provide written justification to students when limiting their material for the reasons permitted by the Speech Rights of Student Journalists Act, 105 ILCS 80/, are found in footnotes 5 and 9, respectively. A new option for listing of policies that may not be violated is found in footnote 8. Other continuous improvements are also made throughout the policy and footnotes.	<input type="checkbox"/>
7:315-AP, Guidelines for Student Distribution of Non-School Sponsored Publications; High Schools	The procedure is updated for the reasons stated in 7:315, <i>Restrictions on Publications; High Schools</i> , above and for continuous improvement.	<input type="checkbox"/>
7:340, Student Records	The policy, Legal References, and footnotes are updated. The policy is updated in response to feedback from the PAB and 705 ILCS 405/5-905, amended by P.A. 98-61, increasing the age of delinquent minors to minors arrested or taken into custody before their 18th (formerly 17th) birthday. The Legal References are updated for continuous improvement. The footnotes are updated in response to 105 ILCS 10/6(a)(13), added by P.A. 102-557, permitting high school districts and their feeder elementary districts to enter into intergovernmental agreements to share student records and information, and for continuous improvement.	<input type="checkbox"/>
7:340-AP1, School Student Records	The procedure is updated for the reasons stated in 7:340, <i>Student Records</i> . A new option in footnote 3 provides alternative language if a district uses a single district-level records custodian, rather than designating the building principal as the records custodian for each school.	<input type="checkbox"/>
7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records	The exhibit is updated in response to 105 ILCS 10/6(a)(13), added by P.A. 102-557, PAB feedback, and for continuous improvement.	<input type="checkbox"/>
7:345, Use of Educational Technologies; Student Data Privacy and Security	The Legal References and footnotes are updated in response to 23 Ill. Admin. Code Part 380, implementing the Student Online Personal Protection Act, 105 ILCS 85/. The footnotes are also updated in response to 105 ILCS 5/10-20.74, added by P.A. 101-654, requiring districts to submit to ISBE an annual report about their educational technology capacity and policies, and for continuous improvement.	<input type="checkbox"/>
7:345-AP, Use of Educational Technologies; Student Data Privacy and Security	The procedure is updated for the reasons stated in 7:345, <i>Use of Educational Technologies; Student Data Privacy and Security</i> , above.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — *continued*

7:345-AP, E4, Notice of Parent Rights Regarding Student Covered Information	The procedure is updated in response to 23 Ill. Admin. Code Part 380, implementing the Student Online Personal Protection Act, 105 ILCS 85/.	<input type="checkbox"/>
7:345-AP, E5, Parent Request Form for Student Covered Information	NEW. The exhibit is created for the reason stated in 7:345-AP, E4, <i>Notice of Parent Rights Regarding Student Covered Information</i> .	<input type="checkbox"/>
7:345-AP, E6, Parent Request Form for Correction of Student Covered Information	NEW. The exhibit is created for the reason stated in 7:345-AP, E4, <i>Notice of Parent Rights Regarding Student Covered Information</i> .	<input type="checkbox"/>
8:70, Accommodating Individuals with Disabilities	The policy is unchanged. The Cross References are updated for continuous improvement. Footnote 2 is updated in response to 105 ILCS 5/10-20.75 (final citation pending), added by P.A. 103-238, eff. 8-1-22, requiring districts to ensure its Internet websites or web services comply with <i>Level AA of the Web Content Accessibility Guidelines 2.1</i> or any revised version of the guidelines, and for continuous improvement.	<input type="checkbox"/>
8:95-AP, Parental Involvement	The procedure is updated in response to 105 ILCS 5/27-9.1a(d), added by P.A. 102-522, allowing parents/guardians to opt-out their children from NSES classes or courses, and 105 ILCS 5/27-9.1a(e), added by P.A. 102-522, giving parents/guardians the right to review instructional materials to be used in NSES classes or courses.	<input type="checkbox"/>
8:100, Relations with Other Organizations and Agencies	The policy is unchanged. Continuous improvements are made to the footnotes in response to a five-year review. A new Cross Reference to 4:180, <i>Pandemic Preparedness; Management; and Recovery</i> , is added.	<input type="checkbox"/>



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The IASB Office of General Counsel's mission is to honestly, professionally, and credibly protect and preserve IASB through legal risk management and compliance services for the IASB Board of Directors and staff; promote best practices to IASB members; create educational products and services; and maintain strong, collaborative relationships with the public education community.



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The **Policy Reference Education Subscription Service (PRESS)** Advisory Board consists of a group of distinguished individuals, from the legal and education field. These individuals dedicate and volunteer their time to provide valuable input and suggestions on **PRESS** Issues. We appreciate their contributions and thank them sincerely.

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Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION
COMBINED MEETING
Tuesday, January 18, 2022

AGENDA ITEM V-C

Personnel: Approve Resolution for Personnel Items: Action

The resolution is being submitted for approval at the Combined Meeting on Tuesday, January 18, .2022.

BE IT RESOLVED, the Diamond Lake 76 Board of Education accepts and approves the Personnel Items as depicted on the Agenda:

New Hire(s):

Employee	School	Position	Effective Date
Orlando, Karlie	DLS	Learning Associate	1.11.22
Szczesny, Martha	WOIS	Lunch Supervisor	1.18.22
Alvarado-Ocon, Araseli	DLS	Administrative Associate	1.18.22
Schimpf, Jennifer	WOIS	Lunch Supervisor	1.20.22

Leave(s) of Absence:

Employee	School	Position	Effective Date
Kim, Jenny	WOMS	7th Grade Science Teacher	8.17.22-11.4.22

Retirement(s):

Employee	School	Position	Effective Date
Guagenti, Dominic	DW	Maintenance Associate	1.28.2022

Termination(s):

Employee	School	Position	Effective Date
Rodriguez, Lizette	DLS	Administrative Associate	1.3.22



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**DIAMOND LAKE SCHOOL DISTRICT NO. 76
LAKE COUNTY, ILLINOIS**

ANNUAL FINANCIAL REPORT

JUNE 30, 2021

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DIAMOND LAKE SCHOOL DISTRICT NO. 76
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Diamond Lake School District No. 76
Mundelein, Illinois

Report on the Financial Statements

We have audited the accompanying basic financial statements of

Diamond Lake School District No. 76

as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget law as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by Diamond Lake School District No. 76 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also as described in Note 1, Diamond Lake School District No. 76 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Diamond Lake School District No. 76 as of June 30, 2021, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Cash Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Diamond Lake School District No. 76 as of June 30, 2021, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Change in Accounting Principle

As described in Note 22 to the financial statements, the District implemented GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Diamond Lake School District No. 76's basic financial statements. The supplemental information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic

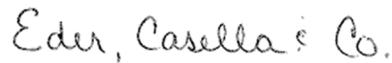
financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2021 on our consideration of Diamond Lake School District No. 76's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Diamond Lake School District No. 76's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Diamond Lake School District No. 76's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management, the Board of Education, others within the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.



EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 27, 2021



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Diamond Lake School District No. 76
Mundelein, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of

Diamond Lake School District No. 76

as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise Diamond Lake School District No. 76's basic financial statements, and have issued our report thereon dated December 27, 2021. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Diamond Lake School District No. 76's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Diamond Lake School District No. 76's internal control. Accordingly, we do not express an opinion on the effectiveness of Diamond Lake School District No. 76's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Diamond Lake School District No. 76's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Diamond Lake School District No. 76's Response to Findings

Diamond Lake School District No. 76's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Diamond Lake School District No. 76's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 27, 2021

BASIC FINANCIAL STATEMENTS

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2021

<u>ASSETS</u>	<u>EDUCATIONAL</u>	<u>OPERATIONS AND MAINTENANCE</u>	<u>DEBT SERVICES</u>	<u>TRANSPOR- TATION</u>	<u>ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY</u>	<u>CAPITAL PROJECTS</u>
Cash and Cash Equivalents	\$ 7,957,777	\$ 1,388,644	\$ 415,054	\$ 916,845	\$ 157,537	\$ 1,275,654
Restricted Cash and Cash Equivalents	349,989	-	-	-	-	-
Investments	3,198,645	534,653	159,803	353,002	60,654	491,150
Capital Assets						
Land	-	-	-	-	-	-
Building and Building Improvements	-	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-	-
Construction in Progress	-	-	-	-	-	-
Amount Available in Debt Services Fund	-	-	-	-	-	-
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	-	-
Total Assets	\$ 11,506,411	\$ 1,923,297	\$ 574,857	\$ 1,269,847	\$ 218,191	\$ 1,766,804
<u>LIABILITIES AND FUND BALANCE</u>						
LIABILITIES						
Current Liabilities						
Payroll Deductions and Withholdings	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -
Long-Term Liabilities						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance						
Reserved	349,989	-	-	-	168,647	-
Unreserved						
Undesignated	11,155,927	1,923,297	574,857	1,269,847	49,544	1,766,804
Total Fund Balance	\$ 11,505,916	\$ 1,923,297	\$ 574,857	\$ 1,269,847	\$ 218,191	\$ 1,766,804
Total Liabilities and Fund Balance	\$ 11,506,411	\$ 1,923,297	\$ 574,857	\$ 1,269,847	\$ 218,191	\$ 1,766,804

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2021

	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
<u>ASSETS</u>						
Cash and Cash Equivalents	\$ 1,296,368	\$ 49,270	\$ 358,940	\$ -	\$ -	\$ 13,816,089
Restricted Cash and Cash Equivalents	-	-	-	-	-	349,989
Investments	499,125	18,970	138,198	-	-	5,454,200
Capital Assets						
Land	-	-	-	113,791	-	113,791
Building and Building Improvements	-	-	-	31,252,968	-	31,252,968
Capitalized Equipment	-	-	-	2,601,884	-	2,601,884
Construction in Progress	-	-	-	619,720	-	619,720
Amount Available in Debt Services Fund	-	-	-	-	574,857	574,857
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	13,299,311	13,299,311
Total Assets	\$ 1,795,493	\$ 68,240	\$ 497,138	\$ 34,588,363	\$ 13,874,168	\$ 68,082,809
<u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
<u>Current Liabilities</u>						
Payroll Deductions and Withholdings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495
Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495
<u>Long-Term Liabilities</u>						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ 13,874,168	\$ 13,874,168
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 13,874,168	\$ 13,874,168
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 13,874,168	\$ 13,874,663
<u>FUND BALANCE</u>						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ 34,588,363	\$ -	\$ 34,588,363
Fund Balance						
Reserved	-	-	-	-	-	518,636
Unreserved						
Undesignated	1,795,493	68,240	497,138	-	-	19,101,147
Total Fund Balance	\$ 1,795,493	\$ 68,240	\$ 497,138	\$ 34,588,363	\$ -	\$ 54,208,146
Total Liabilities and Fund Balance	\$ 1,795,493	\$ 68,240	\$ 497,138	\$ 34,588,363	\$ 13,874,168	\$ 68,082,809

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
REVENUE RECEIVED					
Local Sources	\$ 10,930,775	\$ 1,411,840	\$ 916,770	\$ 845,560	\$ 450,833
State Sources	2,193,754	-	-	753,423	-
Federal Sources	1,410,584	-	-	-	-
State Retirement Contributions	6,842,379	-	-	-	-
	<u>\$ 21,377,492</u>	<u>\$ 1,411,840</u>	<u>\$ 916,770</u>	<u>\$ 1,598,983</u>	<u>\$ 450,833</u>
EXPENDITURES DISBURSED					
Instruction	\$ 8,836,939	\$ -	\$ -	\$ -	\$ 161,817
Support Services	3,648,486	984,048	-	1,114,444	202,105
Community Services	69,286	-	-	-	12,853
Payments to Other Districts and Governmental Units	708,696	21,511	-	-	16,390
Debt Services	-	-	1,414,479	-	-
State Retirement Contributions	6,842,379	-	-	-	-
	<u>\$ 20,105,786</u>	<u>\$ 1,005,559</u>	<u>\$ 1,414,479</u>	<u>\$ 1,114,444</u>	<u>\$ 393,165</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ 1,271,706	\$ 406,281	\$ (497,709)	\$ 484,539	\$ 57,668
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	<u>(136,404)</u>	<u>(372,757)</u>	<u>509,161</u>	<u>-</u>	<u>-</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES OVER EXPENDITURES DISBURSED AND OTHER FINANCING USES	\$ 1,135,302	\$ 33,524	\$ 11,452	\$ 484,539	\$ 57,668
FUND BALANCE - JULY 1, 2020	<u>10,370,614</u>	<u>1,889,773</u>	<u>563,405</u>	<u>785,308</u>	<u>160,523</u>
FUND BALANCE - JUNE 30, 2021	<u>\$ 11,505,916</u>	<u>\$ 1,923,297</u>	<u>\$ 574,857</u>	<u>\$ 1,269,847</u>	<u>\$ 218,191</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources	\$ 301	\$ 67,023	\$ 55,904	\$ 888	\$ 14,679,894
State Sources	-	-	-	-	2,947,177
Federal Sources	-	-	-	-	1,410,584
State Retirement Contributions	-	-	-	-	6,842,379
	<u>\$ 301</u>	<u>\$ 67,023</u>	<u>\$ 55,904</u>	<u>\$ 888</u>	<u>\$ 25,880,034</u>
EXPENDITURES DISBURSED					
Instruction	-	-	-	-	8,998,756
Support Services	1,648,150	-	46,736	65,738	7,709,707
Community Services	-	-	-	-	82,139
Payments to Other Districts and Governmental Units	-	-	-	-	746,597
Debt Services	-	-	-	-	1,414,479
State Retirement Contributions	-	-	-	-	6,842,379
	<u>\$ 1,648,150</u>	<u>\$ -</u>	<u>\$ 46,736</u>	<u>\$ 65,738</u>	<u>\$ 25,794,057</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ (1,647,849)	\$ 67,023	\$ 9,168	\$ (64,850)	\$ 85,977
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	-	-	-	-
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES OVER EXPENDITURES DISBURSED AND OTHER FINANCING USES	\$ (1,647,849)	\$ 67,023	\$ 9,168	\$ (64,850)	\$ 85,977
FUND BALANCE - JULY 1, 2020	<u>3,414,653</u>	<u>1,728,470</u>	<u>59,072</u>	<u>561,988</u>	<u>19,533,806</u>
FUND BALANCE - JUNE 30, 2021	<u>\$ 1,766,804</u>	<u>\$ 1,795,493</u>	<u>\$ 68,240</u>	<u>\$ 497,138</u>	<u>\$ 19,619,783</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF REVENUE RECEIVED
FOR THE YEAR ENDED JUNE 30, 2021

REVENUE RECEIVED	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ 10,209,906	\$ 1,215,565	\$ 915,750	\$ 842,970	\$ 190,701
Special Education Purpose Levy	630,682	-	-	-	17,663
FICA/Medicare Only Purposes Levy	-	-	-	-	190,701
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	117,432	-	-	50,328
Interest on Investments	22,089	3,843	1,020	2,590	1,440
Food Service					
Sales to Pupils - Lunch	598	-	-	-	-
District/School Activity Income					
Fees	10,498	-	-	-	-
Other District/School Activity Revenue	1,154	-	-	-	-
Textbooks					
Rentals - Regular Textbook	20,877	-	-	-	-
Rentals - Summer School Textbook	2,215	-	-	-	-
Rentals	-	75,000	-	-	-
Other Local Fees	5,462	-	-	-	-
Other Local Revenues	27,294	-	-	-	-
Total Local Sources	<u>\$ 10,930,775</u>	<u>\$ 1,411,840</u>	<u>\$ 916,770</u>	<u>\$ 845,560</u>	<u>\$ 450,833</u>
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ 1,939,485	\$ -	\$ -	\$ -	\$ -
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	31,060	-	-	-	-
State Free Lunch and Breakfast	1,804	-	-	-	-
Transportation					
Regular/Vocational	-	-	-	420,076	-
Special Education	-	-	-	333,347	-
Early Childhood - Block Grant	219,680	-	-	-	-
Other Restricted Revenue from State Sources	1,725	-	-	-	-
Total State Sources	<u>\$ 2,193,754</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753,423</u>	<u>\$ -</u>
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
Summer Food Service Admin/Program	\$ 319,721	\$ -	\$ -	\$ -	\$ -
Title I					
Low Income	330,944	-	-	-	-
Title IV					
Safe and Drug Free Schools - Formula	19,596	-	-	-	-
Federal - Special Education					
Preschool - Flow Through	10,603	-	-	-	-
IDEA - Flow Through/Low Incidence	268,247	-	-	-	-
IDEA - Room and Board	3,742	-	-	-	-
Title III - English Language Acquisition	46,966	-	-	-	-
Title II - Teacher Quality	44,484	-	-	-	-
Medicaid Matching Funds - Administrative Outreach	20,062	-	-	-	-
Medicaid Matching Funds - Fee-For-Service Program	73,163	-	-	-	-
Other Federal Sources	273,056	-	-	-	-
Total Federal Sources	<u>\$ 1,410,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Direct Revenue	<u>\$ 14,535,113</u>	<u>\$ 1,411,840</u>	<u>\$ 916,770</u>	<u>\$ 1,598,983</u>	<u>\$ 450,833</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
STATEMENT OF REVENUE RECEIVED
FOR THE YEAR ENDED JUNE 30, 2021

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ -	\$ 63,069	\$ 55,889	\$ 873	\$ 13,494,723
Special Education Purpose Levy	-	-	-	-	648,345
FICA/Medicare Only Purposes Levy	-	-	-	-	190,701
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	-	-	-	167,760
Interest on Investments	301	3,954	15	15	35,267
Food Service					
Sales to Pupils - Lunch	-	-	-	-	598
District/School Activity Income					
Fees	-	-	-	-	10,498
Other District/School Activity Revenue	-	-	-	-	1,154
Textbooks					
Rentals - Regular Textbook	-	-	-	-	20,877
Rentals - Summer School Textbook	-	-	-	-	2,215
Rentals	-	-	-	-	75,000
Other Local Fees	-	-	-	-	5,462
Other Local Revenues	-	-	-	-	27,294
Total Local Sources	\$ 301	\$ 67,023	\$ 55,904	\$ 888	\$ 14,679,894
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ -	\$ -	\$ -	\$ -	\$ 1,939,485
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	-	-	-	-	31,060
State Free Lunch and Breakfast	-	-	-	-	1,804
Transportation					
Regular/Vocational	-	-	-	-	420,076
Special Education	-	-	-	-	333,347
Early Childhood - Block Grant	-	-	-	-	219,680
Other Restricted Revenue from State Sources	-	-	-	-	1,725
Total State Sources	\$ -	\$ -	\$ -	\$ -	\$ 2,947,177
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
Summer Food Service Admin/Program	\$ -	\$ -	\$ -	\$ -	\$ 319,721
Title I					
Low Income	-	-	-	-	330,944
Title IV					
Safe and Drug Free Schools - Formula	-	-	-	-	19,596
Federal - Special Education					
Preschool - Flow Through	-	-	-	-	10,603
IDEA - Flow Through/Low Incidence	-	-	-	-	268,247
IDEA - Room and Board	-	-	-	-	3,742
Title III - English Language Acquisition	-	-	-	-	46,966
Title II - Teacher Quality	-	-	-	-	44,484
Medicaid Matching Funds - Administrative Outreach	-	-	-	-	20,062
Medicaid Matching Funds - Fee-For-Service Program	-	-	-	-	73,163
Other Federal Sources	-	-	-	-	273,056
Total Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ 1,410,584
Total Direct Revenue	\$ 301	\$ 67,023	\$ 55,904	\$ 888	\$ 19,037,655

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Salaries	\$ 3,600,369	\$ 3,566,181
Employee Benefits	796,987	904,706
Purchased Services	287,016	273,935
Supplies and Materials	246,515	266,369
Capital Outlay	89,500	33,791
Non-Capitalized Equipment	22,500	13,572
	<u>\$ 5,042,887</u>	<u>\$ 5,058,554</u>
Pre-K Programs		
Salaries	\$ 191,144	\$ 244,118
Employee Benefits	37,889	34,662
Supplies and Materials	3,000	1,300
	<u>\$ 232,033</u>	<u>\$ 280,080</u>
Special Education Programs		
Salaries	\$ 1,119,908	\$ 850,504
Employee Benefits	253,836	212,750
Purchased Services	19,500	28,488
Supplies and Materials	67,337	44,445
Non-Capitalized Equipment	3,000	3,805
	<u>\$ 1,463,581</u>	<u>\$ 1,139,992</u>
Special Education Programs Pre-K		
Salaries	\$ 39,722	\$ 30,137
Employee Benefits	11,144	8,546
Supplies and Materials	1,000	-
Non-Capitalized Equipment	250	-
	<u>\$ 52,116</u>	<u>\$ 38,683</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 642,949	\$ 582,807
Employee Benefits	111,963	85,004
Purchased Services	5,000	15,788
Supplies and Materials	2,600	70,160
	<u>\$ 762,512</u>	<u>\$ 753,759</u>
Interscholastic Programs		
Salaries	\$ -	\$ 5,502
Employee Benefits	-	68
Supplies and Materials	6,750	4,743
	<u>\$ 6,750</u>	<u>\$ 10,313</u>
Summer School Programs		
Salaries	\$ 103,000	\$ 173,467
Employee Benefits	2,999	4,444
Purchased Services	5,000	-
Supplies and Materials	12,000	1,016
	<u>\$ 122,999</u>	<u>\$ 178,927</u>
Gifted Programs		
Salaries	\$ 143,200	\$ 9,811
Employee Benefits	37,224	35,595
Purchased Services	2,000	-
Supplies and Materials	2,550	2,371
	<u>\$ 184,974</u>	<u>\$ 47,777</u>
Bilingual Programs		
Salaries	\$ 978,858	\$ 981,588
Employee Benefits	231,988	241,428
Purchased Services	1,800	82
Supplies and Materials	39,200	34,856
Other Objects	500	-
Non-Capitalized Equipment	1,000	-
	<u>\$ 1,253,346</u>	<u>\$ 1,257,954</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Instruction (Continued)		
Private Tuition - Other Objects		
Pre-K Programs	\$ -	\$ 745
Special Education Programs K-12	90,500	70,155
	\$ 90,500	\$ 70,900
 Total Instruction	 \$ 9,211,698	 \$ 8,836,939
 Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 187,932	\$ 154,574
Employee Benefits	46,502	27,509
Supplies and Materials	1,850	48,689
	\$ 236,284	\$ 230,772
Health Services		
Salaries	\$ 164,032	\$ 148,847
Employee Benefits	34,884	16,052
Purchased Services	10,800	9,868
Supplies and Materials	5,500	3,869
	\$ 215,216	\$ 178,636
Psychological Services		
Salaries	\$ 75,291	\$ -
Employee Benefits	13,056	1,899
Purchased Services	5,000	64,869
Supplies and Materials	750	-
	\$ 94,097	\$ 66,768
Speech Pathology and Audiology Services		
Salaries	\$ 242,630	\$ 208,691
Employee Benefits	35,717	21,453
Supplies and Materials	865	104
	\$ 279,212	\$ 230,248
Other Support Services - Pupils		
Purchased Services	\$ 800	\$ -
Supplies and Materials	7,000	2,288
Other Objects	250	-
	\$ 8,050	\$ 2,288
 Total Support Services - Pupils	 \$ 832,859	 \$ 708,712
 Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 280,815	\$ 203,103
Employee Benefits	30,842	33,446
Purchased Services	174,185	89,771
Supplies and Materials	11,500	10,334
Other Objects	500	414
	\$ 497,842	\$ 337,068
Educational Media Services		
Salaries	\$ 208,538	\$ 217,530
Employee Benefits	37,224	10,114
Purchased Services	5,100	3,200
Supplies and Materials	9,550	658
	\$ 260,412	\$ 231,502

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Instructional Staff (Continued)		
Assessment and Testing	\$ 14,000	\$ -
Supplies and Materials	\$ 14,000	\$ -
	<u>\$ 772,254</u>	<u>\$ 568,570</u>
Total Support Services - Instructional Staff		
General Administration		
Board of Education Services		
Salaries	\$ 3,500	\$ -
Purchased Services	132,500	96,451
Supplies and Materials	24,000	12,920
	<u>\$ 160,000</u>	<u>\$ 109,371</u>
Executive Administration Services		
Salaries	\$ 287,033	\$ 274,231
Employee Benefits	44,247	71,874
Purchased Services	15,900	7,681
Supplies and Materials	8,000	13,029
Other Objects	4,000	2,606
	<u>\$ 359,180</u>	<u>\$ 369,421</u>
Special Area Administration Services		
Salaries	\$ 70,300	\$ 139,013
Employee Benefits	13,065	5,423
Purchased Services	2,700	1,200
Supplies and Materials	1,000	1,114
Other Objects	400	589
	<u>\$ 87,465</u>	<u>\$ 147,339</u>
Tort Immunity Services		
Purchased Services	\$ 118,623	\$ 47,813
	<u>\$ 118,623</u>	<u>\$ 47,813</u>
Total Support Services - General Administration	<u>\$ 725,268</u>	<u>\$ 673,944</u>
School Administration		
Office of the Principal Services		
Salaries	\$ 664,665	\$ 581,427
Employee Benefits	127,362	85,266
Purchased Services	3,850	4,836
Supplies and Materials	7,750	7,946
Other Objects	1,400	1,333
Non-Capitalized Equipment	1,500	-
	<u>\$ 806,527</u>	<u>\$ 680,808</u>
Total Support Services - School Administration	<u>\$ 806,527</u>	<u>\$ 680,808</u>
Business		
Direction of Business Support Services		
Salaries	\$ 105,441	\$ 105,441
Employee Benefits	30,816	17,551
Purchased Services	2,200	1,499
Supplies and Materials	500	397
Other Objects	600	880
Non-Capitalized Equipment	1,500	-
	<u>\$ 141,057</u>	<u>\$ 125,768</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Business (Continued)		
Fiscal Services		
Salaries	\$ 115,500	\$ 112,779
Employee Benefits	20,545	14,796
Purchased Services	17,600	17,758
Supplies and Materials	7,500	4,537
Non-Capitalized Equipment	2,500	1,519
	\$ 163,645	\$ 151,389
Operation and Maintenance of Plant Services		
Purchased Services	\$ 21,000	\$ 21,288
	\$ 21,000	\$ 21,288
Food Services		
Salaries	\$ 46,200	\$ 49,191
Employee Benefits	10,358	6,455
Purchased Services	2,000	1,643
Supplies and Materials	350,450	382,042
Capital Outlay	10,000	3,456
	\$ 419,008	\$ 442,787
Total Support Services - Business	\$ 744,710	\$ 741,232
Central		
Direction of Central Support Services		
Salaries	\$ 117,028	\$ 211,366
Employee Benefits	14,043	13,354
Purchased Services	43,880	2,880
Supplies and Materials	2,000	-
Other Objects	825	-
	\$ 177,776	\$ 227,600
Information Services		
Salaries	\$ 115,000	\$ 24,341
Employee Benefits	18,454	13,284
Purchased Services	-	6,368
Supplies and Materials	-	679
Other Objects	-	340
Non-Capitalized Equipment	-	2,239
	\$ 133,454	\$ 47,251
Total Support Services - Central	\$ 311,230	\$ 274,851
Other Support Services		
Purchased Services	\$ 1,000	\$ 369
Total Other Support Services	\$ 1,000	\$ 369
Total Support Services	\$ 4,193,848	\$ 3,648,486
Community Services		
Salaries	\$ 61,000	\$ 60,539
Employee Benefits	22,500	6,848
Purchased Services	15,000	-
Supplies and Materials	5,500	1,899
Total Community Services	\$ 104,000	\$ 69,286

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 500	\$ -
	\$ 500	\$ -
Total Payments to Other Districts and Governmental Units (In-State)	\$ 500	\$ -
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 575,000	\$ 708,696
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 575,000	\$ 708,696
Total Payments to Other Districts and Governmental Units	\$ 575,500	\$ 708,696
Provision for Contingencies	\$ 100,000	\$ -
Total Direct Expenditures	\$ 14,185,046	\$ 13,263,407

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	\$ 179,000	\$ 186,297
Employee Benefits	35,179	28,338
Purchased Services	549,787	469,236
Supplies and Materials	387,000	277,897
Capital Outlay	165,085	12,325
Other Objects	30,000	-
Non-Capitalized Equipment	30,000	9,955
	\$ 1,376,051	\$ 984,048
Total Support Services - Business	\$ 1,376,051	\$ 984,048
Total Support Services	\$ 1,376,051	\$ 984,048
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Other Objects	\$ -	\$ 21,511
	\$ -	\$ 21,511
Total Payments to Other Districts and Governmental Units (In-State)	\$ -	\$ 21,511
Total Payments to Other Districts and Governmental Units	\$ -	\$ 21,511
Total Direct Expenditures	\$ 1,376,051	\$ 1,005,559

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 DEBT SERVICES FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 474,924	\$ 478,623
	\$ 474,924	\$ 478,623
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 936,404	\$ 932,706
	\$ 936,404	\$ 932,706
Debt Services - Other		
Other Objects	\$ 4,500	\$ 3,150
	\$ 4,500	\$ 3,150
Total Debt Services	\$ 1,415,828	\$ 1,414,479
Total Direct Expenditures	\$ 1,415,828	\$ 1,414,479

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 TRANSPORTATION FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Pupil Transportation Services		
Salaries	\$ 11,836	\$ 11,716
Employee Benefits	800	1,849
Purchased Services	946,500	1,076,373
Supplies and Materials	30,000	24,506
Other Objects	8,000	-
	\$ 997,136	\$ 1,114,444
Total Support Services - Business	\$ 997,136	\$ 1,114,444
Total Support Services	\$ 997,136	\$ 1,114,444
Total Direct Expenditures	\$ 997,136	\$ 1,114,444

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Employee Benefits	\$ 45,388	\$ 55,289
Pre-K Programs		
Employee Benefits	7,611	7,636
Special Education Programs		
Employee Benefits	57,940	66,723
Special Education Programs - Pre-K		
Employee Benefits	8,451	5,999
Remedial and Supplemental Programs - K-12		
Employee Benefits	8,910	8,380
Interscholastic Programs		
Employee Benefits	2,442	205
Summer School Programs		
Employee Benefits	1,333	4,075
Gifted Programs		
Employee Benefits	4,297	138
Bilingual Programs		
Employee Benefits	21,115	13,372
Total Instruction	<u>\$ 157,487</u>	<u>\$ 161,817</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 3,193	\$ 2,201
Health Services		
Employee Benefits	17,326	26,201
Psychological Services		
Employee Benefits	1,185	-
Speech Pathology and Audiology Services		
Employee Benefits	3,863	2,929
Other Support Services - Pupils		
Employee Benefits	1,648	-
Total Supports Services - Pupils	<u>\$ 27,215</u>	<u>\$ 31,331</u>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 13,783	\$ 11,882
Educational Media Services		
Employee Benefits	2,781	3,094
Total Support Services - Instructional Staff	<u>\$ 16,564</u>	<u>\$ 14,976</u>
General Administration		
Board of Education Services		
Employee Benefits	\$ 1,309	\$ -
Executive Administration Services		
Employee Benefits	18,000	13,177
Special Area Administrative Services		
Employee Benefits	3,100	1,978
Total Support Services - General Administration	<u>\$ 22,409</u>	<u>\$ 15,155</u>

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 53,498	\$ 43,380
Total Support Services - School Administration	\$ 53,498	\$ 43,380
Business		
Direction of Business Support Services		
Employee Benefits	\$ 5,000	\$ 1,492
Fiscal Services		
Employee Benefits	16,000	23,100
Operation and Maintenance of Plant Services		
Employee Benefits	21,000	36,291
Pupil Transportation Services		
Employee Benefits	200	164
Food Services		
Employee Benefits	17,150	9,370
Total Support Services - Business	\$ 59,350	\$ 70,417
Central		
Direction of Central Support Services		
Employee Benefits	\$ -	\$ 21,856
Information Services		
Employee Benefits	-	4,990
Total Support Services - Central	\$ -	\$ 26,846
Total Support Services	\$ 179,036	\$ 202,105
Community Services		
Employee Benefits	\$ -	\$ 12,853
Total Community Services	\$ -	\$ 12,853
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 22,500	\$ 16,390
Total Payments to Other Districts and Governmental Units	\$ 22,500	\$ 16,390
Total Direct Expenditures	\$ 359,023	\$ 393,165

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	\$ 500	\$ -
Capital Outlay	1,600,000	1,648,150
Total Support Services - Business	\$ 1,600,500	\$ 1,648,150
Total Support Services	\$ 1,600,500	\$ 1,648,150
Total Direct Expenditures	\$ 1,600,500	\$ 1,648,150

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 TORT FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
General Administration		
Risk Management and Claims Services Payments		
Purchased Services	\$ 60,000	\$ 46,736
	\$ 60,000	\$ 46,736
Total Support Services - General Administration	\$ 60,000	\$ 46,736
Total Support Services	\$ 60,000	\$ 46,736
Total Direct Expenditures	\$ 60,000	\$ 46,736

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
 SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
 FIRE PREVENTION AND SAFETY FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Purchased Services	\$ 10,500	\$ -
Capital Outlay	80,000	65,738
	\$ 90,500	\$ 65,738
Total Support Services - Business	\$ 90,500	\$ 65,738
Total Support Services	\$ 90,500	\$ 65,738
Total Direct Expenditures	\$ 90,500	\$ 65,738

The Notes to Financial Statements are an integral part of this statement.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Diamond Lake School District No. 76's (District) accounting policies conform to the cash basis of accounting as defined by 23 Illinois Admin Code 100.

A. Principles Used to Determine Scope of Entity

The reporting entity includes the governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit its citizens, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Educational Fund – The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition, and textbook rentals. Special Education is included in this fund.

Operations and Maintenance Fund – The Operations and Maintenance Fund is used to account for all costs of maintaining, improving or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings. Operations of this fund are generally financed by a special tax levied for these purposes.

Debt Services Fund – The Debt Services Fund is used to account for all principal, interest, and administrative costs for debt payments. Operations of this fund are generally financed by a special tax levied for these purposes.

NOTES TO FINANCIAL STATEMENTS (Continued)

Transportation Fund – The Transportation Fund is used to account for the costs associated with transporting pupils for any purpose. Revenue received for transportation purposes from any source must be deposited into this fund, including property taxes levied and state grants received for these purposes.

Illinois Municipal Retirement/Social Security Fund – The Illinois Municipal Retirement/Social Security Fund is used to account for costs of providing retirement benefits under Illinois Municipal Retirement Fund and Social Security if there are separate taxes levied for these purposes. If separate taxes are not levied for these purposes, then the payments shall be charged to the fund where the salaries are charged.

Capital Projects Fund – The Capital Projects Fund is used to account for the proceeds of specific revenue sources that are legally restricted for the acquisition or construction of major capital facilities.

Working Cash Fund – The Working Cash Fund is used to account for a separate tax levied for working cash purposes and for any bonds sold for this purpose. Cash available in this fund may be loaned to any fund of the District.

Tort Fund – The Tort Fund is used to account for the proceeds of specific revenue sources that are legally restricted for tort expenditures.

Fire Prevention and Safety Fund – The Fire Prevention and Safety Fund is used to account for the proceeds of specific revenue sources that are legally restricted for fire prevention and safety projects.

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to record physical assets of the District that have a long-term (i.e. more than one year) period of usefulness.

General Long-Term Debt Account Group – The General Long-Term Debt Account Group is used to record total bonded debt and other long-term debt of the District.

Measurement Focus

The financial statements of all funds, except the two account groups, focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Assets Account Group rather than in the funds. Long-term liabilities expected to be financed from the funds are accounted for in the General Long-Term Debt Account Group, not in the funds. The two account groups are not “funds”. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

NOTES TO FINANCIAL STATEMENTS (Continued)

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

If the District utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

D. Budgets and Budgetary Accounting

The budget for all funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The budget was passed on September 15, 2020 and amended on June 8, 2021.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A tentative budget is prepared in August. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents and Investments

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

No District fund had a cash overdraft at June 30, 2021.

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization.

NOTES TO FINANCIAL STATEMENTS (Continued)

F. *Inventories*

It is the District's policy to charge all purchases of items for resale or supplies to expenditures when purchased. No inventory accounts are maintained to reflect the values of resale or supply items on hand.

G. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. All other interfund transactions are treated as transfers.

H. *General Fixed Assets*

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the funds for which the asset was purchased and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at historical cost or estimated historical cost. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge, which is calculated on a straight-line basis with useful lives of 50 years for Buildings, 20 years for Improvements Other than Buildings, and 5 to 10 years for Equipment).

I. *Governmental Fund Balances*

Governmental fund balances are reported as "reserved" because they are legally segregated for a specific future use. The remaining balances are "unreserved" fund balances. From time to time, the Board agrees to set aside or "designate" resources for future uses – such as for specific capital projects. These unreserved, designated balances are based on management's tentative plans and can be changed.

J. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2020 tax levy was passed by the Board on December 15, 2020. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts within one month after these dates.

K. *Total Memorandum Only*

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund and account group. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

NOTES TO FINANCIAL STATEMENTS (Continued)

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

Investments

As of June 30, 2021, the District had the following investments and maturities:

Investment	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 - 5	5 - 10	More Than 10
State Investment Pool	\$ 12,477,203	\$ 12,477,203	\$ -	\$ -	\$ -

The fair value of investments in the State Investment Pool is the same as the value of pool shares. The State Investment Pool is not SEC-registered but does have regulatory oversight through the State of Illinois.

Interest Rate Risk. The District’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District’s investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided. As of June 30, 2021, the District’s investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pool	AAAm	Standard and Poor’s

NOTE 3 - FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2021:

Investments by fair value level	6/30/2021	Fair Value Measurements Using:	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Certificates of Deposit	\$ 5,454,200	\$ -	\$ 5,454,200
Total Investments by fair value level	\$ 5,454,200	\$ -	\$ 5,454,200

All investments are priced using evaluated pricing.

NOTE 4 - RESTRICTED CASH AND CASH EQUIVALENTS

The Educational Fund reflects restricted cash and cash equivalents balances of \$349,989 representing the amount the District has invested in the Self-Insurance Cooperative (Lake Region Schools Benefit Cooperative) at June 30, 2021. This amount is to be expended for insurance claims. See Note 16 for additional information.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Land	\$ 113,791	\$ -	\$ -	\$ 113,791
Building and Building Improvements	30,133,498	1,119,470	-	31,252,968
Capitalized Equipment	2,575,127	26,757	-	2,601,884
Construction in Progress	-	619,720	-	619,720
	<u>\$ 32,822,416</u>	<u>\$ 1,765,947</u>	<u>\$ -</u>	<u>\$ 34,588,363</u>

NOTE 6 - CHANGES IN GENERAL LONG-TERM DEBT

General long-term debt consisted of the following at June 30, 2021:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
General Obligation Bonds Dated 09/07/2017	2037	3.000% - 4.000%	\$ 7,770,000	\$ 7,770,000
General Obligation Bonds Dated 03/07/2018	2027	5.000%	3,630,000	2,735,000
General Obligation Bonds Dated 02/13/2020	2030	1.790%	3,660,000	3,320,000
Lease Purchase Agreement Dated 07/05/2017	2021	2.800%	134,770	-
Lease Purchase Agreement Dated 01/02/2018	2021	0.000%	306,140	-
Lease Purchase Agreement Dated 08/01/2018	2023	0.0037%	110,750	49,168

Changes in general long-term debt are summarized as follows:

	Balance July 1, 2020	Additions	Retirement	Balance June 30, 2021	Amounts Due Within One Year
Long-Term Debt					
General Obligation Bonds Dated 09/07/2017	\$ 7,770,000	\$ -	\$ -	\$ 7,770,000	\$ -
General Obligation Bonds Dated 03/07/2018	3,195,000	-	460,000	2,735,000	480,000
General Obligation Bonds Dated 02/13/2020	3,660,000	-	340,000	3,320,000	345,000
Lease Purchase Agreements	181,874	-	132,706	49,168	23,030
Total Long-Term Debt	<u>\$ 14,806,874</u>	<u>\$ -</u>	<u>\$ 932,706</u>	<u>\$ 13,874,168</u>	<u>\$ 848,030</u>

At June 30, 2021, the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2022	\$ 848,030	\$ 452,666	\$ 1,300,696
2023	879,082	421,438	1,300,520
2024	887,056	389,251	1,276,307
2025	920,000	356,389	1,276,389
2026	955,000	321,945	1,276,945
2027	990,000	286,072	1,276,072
2028-2032	4,510,000	988,356	5,498,356
2033-2037	3,885,000	397,026	4,282,026
	<u>\$ 13,874,168</u>	<u>\$ 3,613,143</u>	<u>\$ 17,487,311</u>

NOTE 7 - INTERFUND LOANS

There are no interfund loans at June 30, 2021.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - SPECIAL TAX LEVIES AND RESERVED EQUITY

Lake Region Schools Benefit Cooperative

A portion, \$349,989, of the Educational Fund’s equity is reserved due to restricted cash amounts related to the District’s Self-Insurance Cooperative as noted in Note 4.

Social Security Tax Levy

Cash receipts and the related expenditures of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$168,647, of this fund’s equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for future Social Security expenditures in accordance with the Illinois State Board of Education.

NOTE 9 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2021.

NOTE 10 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2020 levy (\$6,561,735) and 2019 and prior levies (\$7,772,034). A summary of the assessed valuations and extensions for tax years 2020, 2019, and 2018 is as follows:

TAX YEAR ASSESSED VALUATION	2020 \$304,160,841		2019 \$304,593,471		2018 \$290,887,045	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.2220	\$ 9,800,053	3.2368	\$ 9,858,941	3.2539	\$ 9,465,101
Fire Prevention and Safety	0.0003	882	0.0003	807	0.0010	2,900
IMRF	0.0694	211,155	0.0528	160,965	0.0352	102,456
Operations and Maintenance	0.4024	1,223,812	0.3699	1,126,740	0.5032	1,463,648
Debt Service	0.2894	880,223	0.2900	883,254	0.3025	879,971
SEDOL IMRF	0.0058	17,763	0.0054	16,390	0.0062	17,895
Social Security	0.0694	211,155	0.0528	160,965	0.0352	102,456
Special Education	0.2012	611,905	0.1982	603,610	0.2013	585,460
Tort Immunity	0.0151	45,892	0.0198	60,361	0.0201	58,547
Transportation	0.3018	917,857	0.2378	724,332	0.2013	585,460
Working Cash	0.0201	61,191	0.0198	60,361	0.0201	58,547
	<u>4.5969</u>	<u>\$ 13,981,888</u>	<u>4.4836</u>	<u>\$ 13,656,726</u>	<u>4.5799</u>	<u>\$ 13,322,441</u>

NOTE 11 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2021, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Transportation	\$ 997,136	\$ 1,114,444	\$ 117,308
Illinois Municipal Retirement/Social Security	359,023	393,165	34,142
Capital Projects	1,600,500	1,648,150	47,650

NOTE 12 - OPERATING LEASES, AS LESSOR

The District leases out a building. Total lease revenue for fiscal year 2021 was \$75,000 (the first payment related to fiscal year 2022 was paid at the end of fiscal year 2021).

Future minimum lease payments receivable are:

NOTES TO FINANCIAL STATEMENTS (Continued)

<u>Year Ending June 30</u>	<u>Amount</u>
2022	\$ 25,000
2023	50,000
	<u>\$ 75,000</u>

NOTE 13 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information About the Pension Plan

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

NOTES TO FINANCIAL STATEMENTS (Continued)

Contributions

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

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

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$6,749,915 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021 were \$46,444.

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

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

For the year ended June 30, 2021, the District pension contribution was 10.41% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, salaries totaling \$372,675 were paid from federal and special trust funds that required District contributions of \$38,795.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$523 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

B. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided"

NOTES TO FINANCIAL STATEMENTS (Continued)

section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate.

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2020 and 2021 were 14.31% and 12.85%, respectively. For the fiscal year ended June 30, 2021, the District contributed \$171,321 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NOTES TO FINANCIAL STATEMENTS (Continued)

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 14 - POST EMPLOYMENT BENEFIT COMMITMENTS

Teacher Health Insurance Security Fund (THIS)

General Information About the OPEB Plan

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
 - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
 - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.

NOTES TO FINANCIAL STATEMENTS (Continued)

- Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2021, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.24% of salary and for every employer of a teacher to contribute an amount equal to .92% of each teacher’s salary. For the fiscal year ended June 30, 2020, the employee contribution rate was 1.24% of salary and the employer contribution was 0.92% of each teacher’s salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers’ Health Insurance Security Fund (THIS), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Total employer contributions for the fiscal year ended June 30, 2021 were \$73,669.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the State’s proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$92,464 in benefit contributions from the State of Illinois.

NOTE 15 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2021:

Transfer from	Transfer to	Amount
Educational Fund	Debt Services Fund	\$ 136,404
Operations and Maintenance	Debt Services Fund	372,757

The purpose of these transfers was to move funds for bond and capital lease payments to the Debt Services Fund.

NOTE 16 - JOINT VENTURES

A. Special Education District of Lake County (SEDOL)

The District and thirty other districts within Lake County have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of the Statement of Net Position of SEDOL at June 30, 2020 (most recent information available) is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Assets	\$ 71,327,120
Deferred Outflows of Resources	8,485,840
	<u>\$ 79,812,960</u>
Liabilities	\$ 39,770,355
Deferred Inflows of Resources	14,191,340
Net Position	25,851,265
	<u>\$ 79,812,960</u>
Revenues	\$ 83,056,578
Expenses	81,459,850
Net Increase/(Decrease) in Net Position	<u>\$ 1,596,728</u>

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

B. *Lake Region Schools Benefit Cooperative*

The District has entered into a joint venture with five other school districts in order to reduce fixed reinsurance costs with common third party administrators, Blue Cross Blue Shield and Allied Benefits.

A summary of financial condition of the Lake Region Schools Benefit Cooperative can be obtained from the administrative offices of Diamond Lake School District No. 76, 26156 N Acorn Ln., Mundelein, Illinois 60060.

NOTE 17 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and the destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were a member.

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

During the year ended June 30, 2021, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage. The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2021, there were no significant adjustments in premiums based on actual experience.

NOTES TO FINANCIAL STATEMENTS (Continued)

The District is self-insured for its health insurance and belongs to an insurance cooperative in order to reduce costs. The District is responsible for the first \$50,000 in claims per year per individual. However, claims between \$50,000 and \$275,000 may be covered in part by other districts in the Cooperative based on the agreement. The Cooperative purchases stop loss insurance coverage for claims in excess of \$275,000 per individual and for claims in excess of the aggregate maximum plan liability. The maximum liability for the District alone at June 30, 2021 is undeterminable based on the nature of the Cooperative. See a further description of the insurance cooperative in Note 16. A reconciliation of changes in the aggregate liabilities for claims for the fiscal year ended June 30, 2021 is as follows:

Claims Liabilities - Beginning of Year	\$ 29,845
Incurred Claims	959,392
Payments on Claims	<u>(978,756)</u>
Claims Liabilities - End of Year	<u>\$ 10,482</u>

NOTE 18 - CONTINGENCIES

The District is not aware of any pending litigation or potential non-disclosed liabilities that management believes would have a material adverse effect on the financial statements.

NOTE 19 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2020 EAV	\$ 304,160,841
Rate	<u>6.90%</u>
Debt Margin	\$ 20,987,098
Current Debt	<u>13,874,168</u>
Remaining Debt Margin	<u>\$ 7,112,930</u>

NOTE 20 - COMMITMENTS

The District is involved with a renovation project and entered into contracts totaling \$1,448,393. The remaining to be paid on these contracts as of June 30, 2021 is \$951,688.

NOTE 21 - SUBSEQUENT EVENTS

Since March 2020, the COVID-19 outbreak in the United States has created disruptions in various governments and will continue to impact these organizations. The District was not impacted during the year ended June 30, 2021. However, the extent of any additional impact on the District is uncertain and cannot be reasonable estimated at this time.

NOTE 22 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes financial reporting standards related to fiduciary activities of the District. Implementation of this standard did not affect the District's funds as no current period adjustment was needed.

SUPPLEMENTAL INFORMATION

DIAMOND LAKE SCHOOL DISTRICT NO. 76
COMPUTATION OF OPERATING EXPENSES PER PUPIL AND PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2021

OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 13,263,407
O&M	Expenditures 16-24, L155	Total Expenditures	1,005,559
DS	Expenditures 16-24, L178	Total Expenditures	1,414,479
TR	Expenditures 16-24, L214	Total Expenditures	1,114,444
MR/SS	Expenditures 16-24, L299	Total Expenditures	393,165
TORT	Expenditures 16-24, L429	Total Expenditures	46,736
			Total Expenditures
			\$ 17,237,790

LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:

ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	\$ 280,080
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	38,683
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	178,927
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	745
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	70,155
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	69,286
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	708,696
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	37,247
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	21,135
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	21,511
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	12,325
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	9,955
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	932,706
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	7,636
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	5,999
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	4,075
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	12,853
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	16,390
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 2,428,404
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			14,809,386
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			765.40
Estimated OEPP (Line 97 divided by Line 98)			\$ 19,348.56

PER CAPITA TUITION CHARGE			
---------------------------	--	--	--

LESS OFFSETTING RECEIPTS/REVENUES:

ED	Revenues 10-15, L75, Col C	1600 Total Food Service	\$ 598
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	11,652
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	20,877
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	75,000
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	5,462
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	31,060
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	1,804
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	753,423
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,J	3999 Other Restricted Revenue from State Sources	1,725
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	319,721
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	330,944
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	19,596
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	268,247
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	3,742
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	46,966
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	44,484
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	20,062
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	73,163
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	273,056
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 revenue received in FY21 for FY20 Expenses	(150,376)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	365,790
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	166,425
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 2,683,421
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			12,125,965
Total Depreciation Allowance (from page 32, Line 18, Col I)			817,377
Total Allowance for PCTC Computation (Line 196 plus Line 197)			12,943,342
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021			765.40
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 16,910.56

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

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

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

Evidence Based Funding Link: [FY 2021 Student Population Funding Allocation - Summary](#)

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Education
Diamond Lake School District No. 76
Mundelein, Illinois

Report on Compliance for Each Major Federal Program

We have audited

Diamond Lake School District No. 76's

compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Diamond Lake School District No. 76's major federal programs for the year ended June 30, 2021. Diamond Lake School District No. 76's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Diamond Lake School District No. 76's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Diamond Lake School District No. 76's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Diamond Lake School District No. 76's compliance.

Opinion on Each Major Federal Program

In our opinion, Diamond Lake School District No. 76 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

Diamond Lake School District No. 76's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Diamond Lake School District No. 76's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Diamond Lake School District No. 76 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Diamond Lake School District No. 76's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Diamond Lake School District No. 76's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 27, 2021

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/19-6/30/20 (C)	7/1/20-6/30/21 (D)	7/1/19-6/30/20 (E)	7/1/19-6/30/20 Pass through to Subrecipients	7/1/20-6/30/21 (F)	7/1/20-6/30/21 Pass through to Subrecipients			
CHILD NUTRITION CLUSTER									0		
US Department of Agriculture									0		
Passed Through Department of Defense:									0		
Food Donation Program (Non-Cash Commodities) (M)	10.555	21-4299-00		18,549				18,549	18,549	N/A	
Passed Through Illinois State Board of Education:									0		
Food Donation Program (Non-Cash Commodities) (M)	10.555	21-4299-00		1,914				1,914	1,914	N/A	
									0		
Subtotal CFDA 10.555				20,463				20,463	20,463		
Summer Food Service Program* (M)	10.559	20-4225-00	17,956	17,357	20,542			14,771	35,313	N/A	
Summer Food Service Program* (M)	10.559	21-4225-00		302,365				341,242	341,242	N/A	
									0		
Subtotal CFDA 10.559			17,956	319,722	20,542			356,013	376,555		
Total Child Nutrition Cluster			17,956	340,185	20,542			376,476	397,018		
Subtotal CFDA "10"			17,956	340,185	20,542			376,476	397,018		
US Department of Education											
Passed Through Illinois State Board of Education:											
Title I - Low Income **	84.010	20-4300-00	191,739	95,455	287,194				287,194	288,312	
Title I - Low Income **	84.010	21-4300-00		235,489				255,599	255,599	256,851	
Subtotal CFDA 84.010			191,739	330,944	287,194			255,599	542,793		
Title IVA - Student Support & Academic Enrichment **	84.424A	21-4400-00		19,596				19,596	19,596	19,596	
Subtotal CFDA 84.424A			0	19,596				19,596	19,596		
Title III - LIPLEP **	84.365	20-4909-00	28,860	18,142	47,002				47,002	51,597	
Title III - LIPLEP **	84.365	21-4909-00		28,824				31,714	31,714	32,215	
Subtotal CFDA 84.365			28,860	46,966	47,002			31,714	78,716		
Title II - Teacher Quality **	84.367	20-4932-00	35,741	9,623	45,364				45,364	49,368	
Title II - Teacher Quality **	84.367	21-4932-00		34,861				36,550	36,550	38,573	
Subtotal CFDA 84.367			35,741	44,484	45,364			36,550	81,914		
SPECIAL EDUCATION CLUSTER									0		
Special Education Pre-School Flow Through **	84.173	21-4600-00		10,603				14,512	14,512	14,512	
I.D.E.A - Part B Flow Through	84.027	21-4620-00		268,247				268,247	268,247	269,786	
Special Education IDEA - Room & Board **	84.027	20-4620-XC		3,742				3,742	3,742	N/A	
Subtotal CFDA 84.027				271,989	0			271,989	271,989		
Total Special Education Cluster			0	282,592	0			286,501	286,501		

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year	Year	Year	Year	Year	Year			
			7/1/19-6/30/20 (C)	7/1/20-6/30/21 (D)	7/1/19-6/30/20 (E)	7/1/20-6/30/20 Pass through to Subrecipients (F)	7/1/20-6/30/21 Pass through to Subrecipients (G)				
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) * (M)	84.425D	20-4998-ER		224,651	150,376			86,671		237,047	237,047
COVID-19 Elementary and Secondary School Emergency Relief (ESSER)++ (M)	84.425D	21-4998-E2		0				71,888		71,888	803,785
Subtotal CFDA 84.425D				224,651	150,376			158,559		308,935	
Subtotal CFDA "84"			256,340	949,233	529,936			788,519		1,318,455	
MEDICAID CLUSTER											
US Department of Health and Family Services											
Passed Through Illinois Department of Health and Family Services											
Medicaid Administrative Outreach	93.778	21-4991-00		20,898				43,610		43,610	N/A
Total Medicaid Cluster			0	20,898	0			43,610		43,610	
Subtotal CFDA "93"			0	20,898	0			43,610		43,610	
US Department of the Treasury											
Passed Through Lake County											
COVID-19 CARES Act Coronavirus Relief Fund +	21.019	21-4998-00		48,405				48,405		48,405	N/A
Subtotal CFDA "21"			0	48,405	0			48,405		48,405	
Total Federal Assistance			274,296	1,358,721	550,478			1,257,010		1,807,488	
										0	

* Project End Date 9/30

** Project End Date 8/31

+ Project End Date 12/31

++ Project End Date 7/31

• (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Diamond Lake School District No. 76 under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2021.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) UNAUDITED

The District is the recipient of federally donated PPE. The fair market value of the PPE at the time of the receipt was \$3,000.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021

- 1) Summary of auditor's results:
 - a. The auditor's report expresses an adverse opinion on whether the financial statements of Diamond Lake School District No. 76 were prepared in accordance with GAAP, however it expresses an unmodified opinion on the use of regulatory cash basis of accounting.
 - b. No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.
 - c. No instances of noncompliance material to the financial statements of Diamond Lake School District No. 76, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
 - d. No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
 - e. The auditor's report on compliance for the major federal award programs for Diamond Lake School District No. 76 expresses an unmodified opinion on all major federal programs.
 - f. The audit finding that is required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) is reported in this Schedule.
 - g. The programs tested as major programs were: Child Nutrition Cluster, CFDA 10.555 and 10.559 and the COVID-19 Elementary and Secondary School Emergency Relief (ESSER), CFDA 84.425D.
 - h. The threshold used for distinguishing between Type A and B programs was \$750,000.
 - i. Diamond Lake School District No. 76 was determined to not be a low-risk auditee.
- 2) There were no findings related to the financial statements which are required to be reported.
- 3) One finding relating to federal awards which is required to be reported is detailed in finding number 2021-001.

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2021 NONE

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2021 001 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: COVID-19 Elementary and Secondary School Emergency Relief (ESSER)

4. Project No.: 20-4998-ER, 20-4998-E2 5. CFDA No.: 84.425D

6. Passed Through: _____
7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
The District is required to contact private schools within their boundaries regarding equitable share of funding.

9. Condition¹⁵
The District did not consult with the private school in their boundary regarding equitable share of funding.

10. Questioned Costs¹⁶
N/A

11. Context¹⁷
With this being a new grant, the Director of Finance was not aware of the requirement to consult private schools in the area regarding equitable share of funds

12. Effect
Private schools were not given the opportunity to receive their equitable share of funds.

13. Cause
Director of Finance was not aware of this compliance requirement regarding the new grant.

14. Recommendation
District should review compliance requirements to ensure all compliance requirements are met.

15. Management's response¹⁸
The District will review compliance requirements to ensure all compliance requirements are met.

For ISBE Review	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2021

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2021

Corrective Action Plan

Finding No.: **2021- 001**

Condition:

The Director of Finance was not aware of the requirement of consulting with private schools within their boundaries. This is a noncompliance with laws and regulations and violation of grant agreement.

Plan:

District will do their due diligence and make sure that compliance requirements are met in the future.

Anticipated Date of Completion: 11/15/2021

Name of Contact Person: Eric Rogers, Director of Finance and Operations

Management Response: N/A



Lisa Bischoff <lbischoff@dist76.org>

Fwd: SmartProcure FOIA Request to Diamond Lake School District 76 For PO/Vendor Information

2 messages

Bhavna Sharma-Lewis <bsharmalewis@dist76.org>

Wed, Jan 12, 2022 at 10:57 AM

To: Lisa Bischoff <lbischoff@dist76.org>, Peggy Bertso <pbertso@dist76.org>, Eric Rogers <erogers@dist76.org>

FYI

*Embrace · Empower · Excel~
Each Child · Each Day,*



Bhavna Sharma-Lewis, Ph.D
Superintendent of Schools
Diamond Lake School District
76

Email: bsharmalewis@dist76.org

Office: 847-566-9221

Web: [Superintendent of](#)

[Schools](#)



----- Forwarded message -----

From: **Zoe Yalcin** <zyalcin@smartprocure.com>

Date: Wed, Jan 12, 2022 at 9:42 AM

Subject: SmartProcure FOIA Request to Diamond Lake School District 76 For PO/Vendor Information

To: <bsharmalewis@dist76.org>

Dear Dr. Bhavna Sharma-Lewis,

SmartProcure is submitting a commercial FOIA request to the Diamond Lake School District 76 for any and all purchasing records from 09/16/2021 (mm/dd/yyyy) to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record keeping system is:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

If you would like to let me know what type of financial software you use, I may have report samples that help to determine how, or if, you are able to respond.

Please email or click on the button below to upload the information. There is no file size limitation:

[Click Here To Upload](#)

If this request was misrouted, please forward to the correct contact person and reply to this communication with the appropriate contact information.

If you have any questions, please feel free to respond to this email or I can be reached at the phone number below in my signature.

Regards,

Zoe Yalcin
Data Acquisition Specialist

SmartProcure

Direct: 561-609-6762
Email: zyalcin@smartprocure.com

This e-mail may contain confidential material. If you were not an intended recipient, please notify the sender and delete all copies. Please note that we monitor all e-mail messages to and from our network.

Peggy Bertsos <pbertsos@dist76.org>
To: Lisa Bischoff <lbischoff@dist76.org>
Cc: Bhavna Sharma-Lewis <bsharmalewis@dist76.org>, Eric Rogers <erogers@dist76.org>

Wed, Jan 12, 2022 at 12:25 PM

Hi Lisa,
Attached you will find the document needed for the SmartProcure FOIA request.

Sincerely,

Peggy Bertso
[Quoted text hidden]

 Requisition_PO Listing 09-16-2021 to 01-12-2022..pdf
27K



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

January 12, 2022

Via Email

Zoe Yalcin, Data Acquisition Specialist

zyalcin@smartprocure.com

954-420-9900

RE: RESPONSE TO FOIA REQUEST

Dear Zoe,

Thank you for writing Diamond Lake School District 76 with your request for information Pursuant with 5ILCS140/1 et seq,. This email responds to your Freedom of Information Act (FOIA) request dated 1.12.2022 for:

1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number
2. Purchase date
3. Line item details (Detailed description of the purchase)
4. Line item quantity
5. Line item price
6. Vendor ID number, name, address, contact person and their email address

Please find your request attached to this email.

Sincerely,

Bhavna Sharma-Lewis, Ph.D.
Superintendent of Schools

<u>P.O. NUMBER</u>	<u>BATCH #</u>	<u>VENDOR KEY</u>	<u>VENDOR NAME</u>	<u>PO DESCRIPTION</u>	<u>PROJ/GRANT</u>	<u>CONTRACT #</u>	<u>STATUS</u>	<u>ENT DATE</u>	<u>DUE DATE</u>	<u>LQ</u>	<u>PO AMOUNT</u>
3002200087	32	ACCO BRA000	ACCO Brands Corporation	WOM Lamination Film			HISTORY	10/14/2021	10/14/2021	F	272.32
3002200113	32	ACCURATE000	Accurate Repro Inc.	WOM Photos for Main Office			HISTORY	12/01/2021	12/01/2021	F	90.00
2002200092	32	AMADINIC000	Amadio, Nicole	Reimb virtual PBIS Leadership Forum Workshop 10/26/2021 -			HISTORY	11/11/2021	11/10/2021	F	50.00
1002200059	32	AMAZON 000	Amazon	DLS Innovation Center			HISTORY	10/05/2021	10/05/2021	F	433.81
1002200061	32	AMAZON 000	Amazon	DLS Office Supplies			HISTORY	10/06/2021	10/06/2021	F	2.99
1002200062	32	AMAZON 000	Amazon	DLS Music Supplies			HISTORY	10/08/2021	10/08/2021	F	70.82
1002200067	32	AMAZON 000	Amazon	DLS Interventionist			HISTORY	10/25/2021	10/22/2021	F	1,159.25
1002200068	32	AMAZON 000	Amazon	DLS Math Specialist			HISTORY	10/25/2021	10/22/2021	F	223.92
1002200070	32	AMAZON 000	Amazon	DLS Art Supplies			HISTORY	10/25/2021	10/25/2021	F	302.01
1002200072	32	AMAZON 000	Amazon	DLS Gym equipment			HISTORY	10/27/2021	10/26/2021	F	87.42
1002200075	32	AMAZON 000	Amazon	DLS General Teacher Supplies			HISTORY	10/27/2021	10/27/2021	F	36.54
1002200077	32	AMAZON 000	Amazon	DLS Library supplies			HISTORY	10/27/2021	10/27/2021	F	64.68
1002200078	32	AMAZON 000	Amazon	DLS Nurse Supplies			HISTORY	10/28/2021	10/27/2021	F	49.95
1002200079	32	AMAZON 000	Amazon	DLS Innovation Center			HISTORY	11/03/2021	11/03/2021	F	196.80
1002200084	32	AMAZON 000	Amazon	DLS Music supplies			HISTORY	11/16/2021	11/16/2021	F	8.97
2002200070	32	AMAZON 000	Amazon	WOIS EL Green Folders			HISTORY	09/27/2021	09/27/2021	F	18.73
2002200071	32	AMAZON 000	Amazon	WOIS SPED			HISTORY	09/29/2021	09/28/2021	F	7.99
2002200072	32	AMAZON 000	Amazon	WOIS - Reading			HISTORY	09/29/2021	09/29/2021	F	41.20
2002200073	32	AMAZON 000	Amazon	WOIS Office			HISTORY	09/29/2021	09/29/2021	F	61.32
2002200074	32	AMAZON 000	Amazon	WOIS			HISTORY	10/01/2021	09/30/2021	F	140.94
2002200075	32	AMAZON 000	Amazon	WOIS Recess			HISTORY	10/06/2021	10/06/2021	F	19.95
2002200076	32	AMAZON 000	Amazon	WOIS 3rd grade materials			HISTORY	10/06/2021	10/06/2021	F	235.08
2002200077	32	AMAZON 000	Amazon	WOIS 3rd grade materials			HISTORY	10/13/2021	10/13/2021	F	45.58
2002200080	32	AMAZON 000	Amazon	WOIS SW			HISTORY	10/25/2021	10/25/2021	F	44.99
2002200081	32	AMAZON 000	Amazon	WOIS Social Worker			HISTORY	11/03/2021	11/02/2021	F	44.99
2002200082	32	AMAZON 000	Amazon	WOIS Office			HISTORY	11/09/2021	11/05/2021	F	61.30
2002200084	32	AMAZON 000	Amazon	WOIS Materials			HISTORY	11/09/2021	11/09/2021	F	50.99
2002200085	32	AMAZON 000	Amazon	WOIS EL Resource Materials			HISTORY	11/09/2021	11/09/2021	F	46.94
2002200091	32	AMAZON 000	Amazon	WOIS Classroom supplies (EL, Reading, SPED, Spanish			HISTORY	11/10/2021	11/10/2021	F	219.31
2002200091	32	AMAZON 000	Amazon	WOIS Classroom supplies (EL, Reading, SPED, Spanish			REV HIST	11/10/2021	11/10/2021	L	222.17
2002200095	32	AMAZON 000	Amazon	WOIS Office Supplies			HISTORY	11/15/2021	11/11/2021	F	37.00
3002200072	32	AMAZON 000	Amazon	WOM Nurse Supplies water cups			HISTORY	09/27/2021	09/27/2021	F	129.97
3002200076	32	AMAZON 000	Amazon	WOM Science books			HISTORY	09/29/2021	09/29/2021	F	336.60
3002200086	32	AMAZON 000	Amazon	WOM Sharpener			HISTORY	10/14/2021	10/14/2021	F	26.00
3002200088	32	AMAZON 000	Amazon	WOM Cheer bows			HISTORY	10/18/2021	10/15/2021	F	62.97
3002200089	32	AMAZON 000	Amazon	WOM DMA Supplies			HISTORY	10/19/2021	10/18/2021	F	206.08

<u>P.O. NUMBER</u>	<u>BATCH #</u>	<u>VENDOR KEY</u>	<u>VENDOR NAME</u>	<u>PO DESCRIPTION</u>	<u>PROJ/GRANT</u>	<u>CONTRACT #</u>	<u>STATUS</u>	<u>ENT DATE</u>	<u>DUE DATE</u>	<u>LQ</u>	<u>PO AMOUNT</u>
3002200090	32	AMAZON 000	Amazon	WOM Emergency bag			HISTORY	10/20/2021	10/19/2021	F	17.96
3002200091	32	AMAZON 000	Amazon	WOM Labeling tape			HISTORY	10/20/2021	10/19/2021	F	13.99
3002200092	32	AMAZON 000	Amazon	WOM Science supplies			HISTORY	10/20/2021	10/19/2021	F	34.08
3002200095	32	AMAZON 000	Amazon	WOM science books			HISTORY	10/25/2021	10/22/2021	F	498.17
3002200096	32	AMAZON 000	Amazon	WOM PBIS poster tape			HISTORY	10/25/2021	10/22/2021	F	31.78
3002200099	32	AMAZON 000	Amazon	DMA Supplies; Dolly Cart			HISTORY	10/25/2021	10/25/2021	F	54.99
3002200100	32	AMAZON 000	Amazon	WOM Office Supplies			HISTORY	10/25/2021	10/25/2021	F	90.93
3002200106	32	AMAZON 000	Amazon	WOM Water Cups			HISTORY	11/05/2021	11/04/2021	F	74.00
3002200108	32	AMAZON 000	Amazon	WOM Bilingual Reading books			HISTORY	11/09/2021	11/04/2021	F	134.26
1002200063	32	ANDERLAU000	Anderson, Lauren	Reimb classroom supplies 2021-2022			HISTORY	10/13/2021	10/07/2021	F	136.89
3002200112	32	AVERY EN000	Avery Enterprises, Inc.	WOM Subscriptions			HISTORY	11/19/2021	11/17/2021	F	99.00
3002200094	32	BARNES A000	Barnes and Noble Inc.	WOM ELA Books			HISTORY	10/25/2021	10/25/2021	F	539.25
2002200086	32	BERMALAE000	Berman, Laetitia	Reimb student store supplies 11-2-2021			HISTORY	11/10/2021	11/09/2021	F	63.53
2002200088	32	BERMALAE000	Berman, Laetitia	Reimb classroom supplies 2021-2022			HISTORY	11/10/2021	11/09/2021	F	111.69
3002200101	32	BOOKPAL 000	Bookpal, Llc	WOM ELA Books			HISTORY	10/27/2021	10/27/2021	F	688.60
2002200087	32	BRODSJAM001	Brodsky, Jamie	Reimb classroom school supplies 2021-2022			HISTORY	11/10/2021	11/09/2021	F	78.61
2002200089	32	BRODSJAM001	Brodsky, Jamie	Reimb student store materials 11-02-2021			HISTORY	11/10/2021	11/09/2021	F	83.34
2002200100	32	CAMPBLAR000	Campbell, Larz	Reimb IAHPERD Conference 2021			HISTORY	12/09/2021	12/08/2021	F	165.00
2002200094	32	CARRIALE000	Carrillo, Alejandro	Reimb IAHPERD Conference 2021			HISTORY	11/11/2021	11/10/2021	F	165.00
3002200078	32	CDW GOVE000	CDW Government	WO Soundtrap subscription renewal license			HISTORY	10/04/2021	10/04/2021	F	1,760.00
3002200080	32	CEREGCHA000	Cereghino, Charles	Reimb purchase plastic bins for sports uniforms 09-12-2021			HISTORY	10/08/2021	10/07/2021	F	77.82
3002200105	32	DEMCO 000	Demco	WOM Bilingual labels			HISTORY	11/03/2021	11/01/2021	F	10.59
3002200093	32	DIRECT F000	Direct Fitness Solutions, LLC	PE Supplies; Matrix Elliptical			HISTORY	10/22/2021	10/20/2021	F	224.96
3002200075	32	DORR ADA000	Dorr, Adam	Reimb pencil sharpeners 09-22-2021			HISTORY	09/29/2021	09/27/2021	F	56.00
3002200123	32	DORR ADA000	Dorr, Adam	Reimb FUSE Supplies			HISTORY	12/08/2021	12/08/2021	F	24.94
1002200066	32	DOWNIJEN000	Downing, Jenna	Reimb supplies art supplies 2021-2022			HISTORY	10/13/2021	10/08/2021	F	354.20
2002200093	32	FINLOCHR000	Finlon, Christiann	Reimb virtual PBIS Leadership Forum Workshop 10/26/2021 -			HISTORY	11/11/2021	11/10/2021	F	50.00
1002200074	32	IMAGETEC000	Imagetec LP	Excess Toner Supplies - DLS			HISTORY	10/27/2021	10/26/2021	F	109.13

<u>P.O. NUMBER</u>	<u>BATCH #</u>	<u>VENDOR KEY</u>	<u>VENDOR NAME</u>	<u>PO DESCRIPTION</u>	<u>PROJ/GRANT</u>	<u>CONTRACT #</u>	<u>STATUS</u>	<u>ENT DATE</u>	<u>DUE DATE</u>	<u>LQ</u>	<u>PO AMOUNT</u>
3002200104	32	IMAGETEC000	Imagetec LP	WOM Excess Copier Toner (Yellow)			HISTORY	11/03/2021	11/01/2021	F	410.36
3002200102	32	J.W. PEP000	J.W. Pepper & Son, Inc	WOM Music			HISTORY	10/27/2021	10/27/2021	F	532.00
3002200109	32	J.W. PEP000	J.W. Pepper & Son, Inc	WOM Music			HISTORY	11/09/2021	11/08/2021	F	57.98
3002200121	32	KIM JEN000	Kim, Jenny	Reimb for 7th gr science consumables 21-22			HISTORY	12/08/2021	12/08/2021	F	93.62
1002200058	32	LAKESHOR000	Lakeshore Learning Materials	DLS Innovation Center			HISTORY	10/05/2021	10/05/2021	F	474.05
1002200057	32	LEARNING000	Learning A-Z	DLS Vocabulary A-Z			HISTORY	09/29/2021	09/29/2021	F	972.00
1002200080	32	MACGILL 000	William V Macgill & Co	DLS Nurse supplies			HISTORY	11/10/2021	11/10/2021	F	86.99
3002200081	32	MANDRMEG000	Mandro, Megan	Reimb classroom supplies 2021-2022			HISTORY	10/08/2021	10/07/2021	F	59.19
1002200055	32	MIDLAND 000	Midland Paper	DLS Copy Paper			HISTORY	09/23/2021	09/23/2021	F	1,296.40
3002200074	32	MUSIC & 000	Music & Arts Center Inc	Band Supplies 09/23/2021			HISTORY	09/27/2021	09/27/2021	F	32.60
3002200082	32	MUSIC & 000	Music & Arts Center Inc	WOM Instrument Repairs 09/29/2021			HISTORY	10/08/2021	10/07/2021	F	1,300.00
3002200083	32	MUSIC & 000	Music & Arts Center Inc	WOM Instrument Repairs 10/01/2021			HISTORY	10/08/2021	10/07/2021	F	844.00
3002200084	32	MUSIC & 000	Music & Arts Center Inc	WOM Band supplies 09/20/2021			HISTORY	10/08/2021	10/07/2021	F	59.96
3002200107	32	MUSIC & 000	Music & Arts Center Inc	band supplies /boosters (6 invoices)			HISTORY	11/05/2021	11/04/2021	F	2,065.71
3002200125	32	MUSIC & 000	Music & Arts Center Inc	band supplies/boosters (7 invoices)			HISTORY	12/09/2021	12/09/2021	F	1,210.41
2002200090	32	NAMBOVAN000	Nambo, Vanessa	Reimb classroom supplies 2021-2022			HISTORY	11/10/2021	11/09/2021	F	150.00
3002200079	32	NAPER SE000	Naper Settlement	WOM Field trip 10-28-2021 (PTO funded)			HISTORY	10/08/2021	10/07/2021	F	624.00
3002200116	32	NORTHERN003	Northern Illinois Music Confere	NIMCON Participation West Oak Middle School Band 2021-2022			HISTORY	12/02/2021	12/01/2021	F	1,074.00
3002200117	32	NORTHERN003	Northern Illinois Music Confere	NIMCON Participation West Oak Middle School Choir 2021-2022			HISTORY	12/02/2021	12/01/2021	F	384.00
1002200060	32	OFFICE D000	Office Depot, Inc	DLS General Supplies (Construction paper)			HISTORY	10/05/2021	10/05/2021	F	52.93
2002200078	32	OFFICE D000	Office Depot, Inc	WOIS Supplies			HISTORY	10/25/2021	10/22/2021	F	113.09
1002200065	32	OLEFSSUS001	Olefsky, Susan	Reimb PrekGrant Supplies			HISTORY	10/13/2021	10/08/2021	F	508.41
1002200081	32	PAWLOALE000	Pawlowski, Alexis	Reimb IAHPERD Conference 2021			HISTORY	11/10/2021	11/10/2021	F	165.00
3002200124	32	PRO-GRAP000	Pro-Graphics	WOM BB shirts			HISTORY	12/09/2021	12/09/2021	F	456.00
3002200122	32	SALZMMIC000	Salzman, Michelle	Reimb classroom supplies 2021-2022 & composition books			HISTORY	12/08/2021	12/08/2021	F	200.00
1002200086	32	SCHOLAST000	Scholastic Book Fairs	DLS Scholastic Book Fair			HISTORY	12/08/2021	12/07/2021	F	678.00

<u>P.O. NUMBER</u>	<u>BATCH #</u>	<u>VENDOR KEY</u>	<u>VENDOR NAME</u>	<u>PO DESCRIPTION</u>	<u>PROJ/GRANT</u>	<u>CONTRACT #</u>	<u>STATUS</u>	<u>ENT DATE</u>	<u>DUE DATE</u>	<u>LQ</u>	<u>PO AMOUNT</u>
3002200119	32	SCHOLAST000	Scholastic Book Fairs	WOC Scholastic Book Fair			HISTORY	12/08/2021	12/07/2021	F	3,297.39
1002200082	32	SCHOOL S000	School Specialty LLC	DLS Pre - K Supplies			HISTORY	11/15/2021	11/11/2021	F	366.89
1002200056	32	TEACHER 003	Teacher Synergy, LLC	TPT Materials (Nordlund/Reily)			HISTORY	09/24/2021	09/23/2021	F	219.80
2002200079	32	THERAPRO000	Therapro, Inc.	D76 SPED			HISTORY	10/25/2021	10/22/2021	F	81.00
3002200085	32	ULTIMATE000	Ultimate Screen Printing	WO Cheer shirts			HISTORY	10/13/2021	10/12/2021	F	270.00
3002200115	32	ULTIMATE000	Ultimate Screen Printing	WOM PE POLO shirt			HISTORY	12/02/2021	12/01/2021	F	27.00
3002200071	32	VOYAGER 000	Voyager Sopris Learning	WOM VMath			HISTORY	09/22/2021	09/22/2021	F	90.00
3002200110	32	VOYAGER 000	Voyager Sopris Learning	WOM VMath License			HISTORY	11/10/2021	11/09/2021	F	150.00
1002200064	32	WAGNEDIA000	Wagner, Diana	Reimb prek supplies			HISTORY	10/13/2021	10/07/2021	F	339.93
2002200069	32	WEST MUS000	West Music Co	WOIS Music			HISTORY	09/22/2021	09/21/2021	F	30.00

NUMBER OF HISTORY PO'S:	99	TOTAL HISTORY PO'S:	29,408.83
NUMBER OF REVERSAL HISTORY PO'S:	1	TOTAL REVERSAL HISTORY PO'S:	222.17
TOTAL NUMBER OF PURCHASE ORDERS:	100	TOTAL:	29,631.00

***** End of report *****



Diamond Lake School District 76
Embrace Empower Excel Each Child Each Day

2021/22 Board of Education Meetings Approved: 12.14.2021

Committee	Business	Special Meetings/Public Hearings
*	7.20.21	
8.3.21	8.17.21	
*	9.21.21	9.21.21 Budget Hearing
10.5.21	10.19.21	
11.2.21	11.16.21	
*	12.14.21	12.14.21 Levy Hearing
*	1.18.22	
2.1.22	2.15.22	
3.1.22	3.15.22	
4.5.22	4.19.22	
5.3.22	5.17.22	
*	6.21.22	

*One meeting is scheduled for the months of July, September, December, January & June.

All Board Meetings will begin at 7:00 PM
at West Oak Campus, 26156 N Acorn Lane, Mundelein, IL 60060



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

E-Rate Program Acknowledgement

We/Diamond Lake School District 76 participate(s) in the federal E-rate program which is a program providing significant discounts on our Internet and Fiber Optic connections and services and for technology infrastructure. We are required to teach Internet Safety and to have Internet protection software in place to block access to harmful images. We have both. We are required to acknowledge this in a public meeting and to ask if there are any questions or concerns about Internet Safety. Please let us know of any questions.

Daily Herald
Suburban Chicago's Information Source

Breaking News » Watch: Biden speaks on the anniversary of Jan. 6

'It has no place': How a Mundelein-area woman is deleting a painful relic of race and housing



Mundelein-area resident Nicole Sullivan looks over documents related to her property. She is the first Lake County resident to ask a

restrictive covenant be stricken from property records.
(*Courtesy of Nicole Sullivan*)



Mick Zawislak

Posted 1/5/2022 5:20 AM

For 40 years beginning in the late 1920s, it was not uncommon for restrictive covenant clauses to prohibit the sale or lease of property to certain racial or ethnic groups.

That practice became illegal and unenforceable with the passage of the federal Housing Rights Act in 1968. But the offensive language has remained.

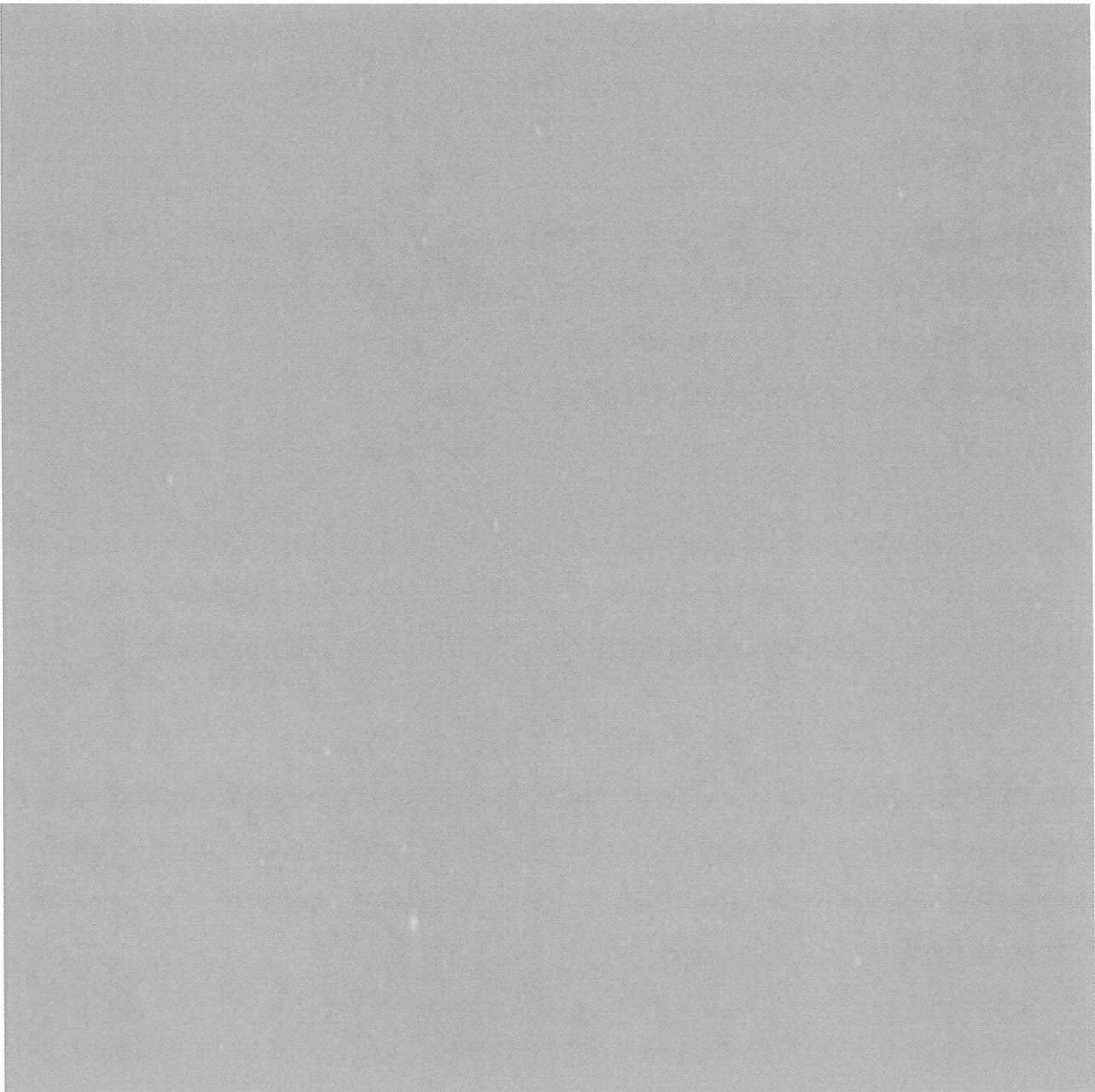
Many property owners are unaware of such references in covenants associated with their property. And those who are have found it difficult to have them deleted.

Nicole Sullivan discovered that about eight years ago after moving to a home on Diamond Lake near Mundelein. But Tuesday morning, she became the first person in Lake County -- and likely in Illinois -- to file a restrictive covenant modification, allowed under state law as of Jan. 1.

"It has no place being in an active legal document anywhere," said Sullivan, a stay-at-home mom with four kids and member of the Diamond Lake Elementary District 76 school board. "It just feels so icky to recycle this garbage."

Developed in 1929, properties in the West Shore Park and West Shoreland subdivision where Sullivan lives are covered by a covenant with 13 restrictions. Some are unsurprising, such as bans on fences and disposing of trash outside.

But one prohibits owners from conveying property to "any person of the African or Negro, Japanese, Chinese, Jewish or Hebrew races or their descendants."



A deed record from 1929 for property near Mundelein includes a covenant restriction, No. 10, regarding sale or lease to certain racial and ethnic groups. Such references can be deleted under state law as of Jan. 1. - Courtesy of Nicole Sullivan

The language came to Sullivan's attention as her family considered installing a dog run.

"We had already closed on our house before I knew it even existed," Sullivan said of the covenant. "Nobody likes it. It's embarrassing."

A self-described "white suburban girl who grew up in Crystal Lake," Sullivan said she long has been bothered by the language and her conscience wouldn't let it go.

After years of frustration, she contacted state Rep. Daniel Didech. He teamed with state Sen. Adriane Johnson, a fellow Buffalo Grove Democrat, to push for the successful passage of House Bill 58

([https://www.ilga.gov/legislation/BillStatus.asp?](https://www.ilga.gov/legislation/BillStatus.asp?DocNum=58&GAID=16&DocTypeID=HB&SessionID=110&GA=102)

[DocNum=58&GAID=16&DocTypeID=HB&SessionID=110&GA=102](https://www.ilga.gov/legislation/BillStatus.asp?DocNum=58&GAID=16&DocTypeID=HB&SessionID=110&GA=102)).

Gov. J.B. Pritzker signed the legislation in July, and on Jan. 1 Illinois became the fourth state to allow property owners to remove unlawful restrictive covenants. The measure was modeled after statutes in California, Minnesota and Washington state.

Sullivan on Tuesday filed the document to have the language removed with the Lake County recorder of deeds office in Waukegan. The Lake County state's attorney's office will review the filing to ensure compliance with the new state law before it is officially recorded.

"Our office looks forward to helping the recorder and resident in utilizing this fantastic tool," said Lake County State's Attorney Eric Rinehart.

Sullivan was joined by Catherine Shannon, a neighbor and ally in the quest.

Didech said the racially restrictive covenants are prevalent, with most left over from the first half of the last century when "white flight" spurred the restrictions. He congratulated Sullivan and her neighbors for their drive and persistence to build a more welcoming community.

Johnson said that while racial restrictive covenants are no longer enforceable, striking "harmful and antiquated" provisions from property records has been difficult.

"By empowering homeowners to easily remove racist language from their property deeds, our state is taking steps to combat a painful relic of the historical harms done to our communities of color and rooting out racism in all our systems," she said.

The law allows individuals or community associations to file requests to have the reference stricken. It also sets the recording fee at \$10, well below the general charge of \$60.

"We all are hoping we can spread the word and let people know they can do this," said Cynthia Pruiam Haran, chief deputy Lake County recorder of deeds.

"I've no doubt there's more out there," she said.

A 1954 mortgage title for property in the Wedgewood subdivision in Antioch Township with a racially restrictive covenant, for example, was accepted as a donation last fall by the Bess Bower Dunn Museum of Lake County.

"I hope other communities with similar land covenants take advantage of the new law and remove their racist language," Sullivan said. "While we can't change the past, we have done our best to stop this document from continuing to cause harm."

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