



Combined Meeting
Tuesday, January 17, 2023 7:00 PM

Diamond Lake School Sparkle Center
25807 Diamond Lake Road
Mundelein, IL 60060

- I. Call to Order / Roll Call
- II. Pledge of Allegiance
- III. Public Comments (Agenda Items Only)
- IV. Presentations
 - IV.A. Schools to Watch: WOMS Learning Walk Update
 - IV.B. 2022 Audit Presentation
- V. Business Agenda
 - V.A. Administrative: Approve Omnibus Vote Agenda **ACTION**
 - V.B. Personnel: Approve Personnel Items: **ACTION**
 - V.B.1. New Hire(s):
C. Shannon; WOIS; 5th Grade Dual Language LOA; Effective 2.13.2023-4.3.2023
 - V.B.2. Sick Leave:
Diana Wanger; DLS; Pre-K Program Coordinator/Teacher; Effective 01.18.23
 - V.B.3. Retirement Notice(s):
C. Berrong; WOMS; 8th Grade Social Studies Teacher; Effective 06.2027
K. Norlund; DLS; K-2 Math Interventionist; Effective 06.2027
 - V.B.4. Leave of Absence(s):
J. Rosales; WOMS; 5-8 Grade Band and General Music Teacher; Effective 05.08.23 - 06.02.23
M. Freiburger; WOMS; Assitant Principal; Effective 03.21.23 - 04.17.23.
 - V.B.5. Resignation(s):
Silvia Gomez; WOMS; Learning Associate; Effective 1.27.23
 - V.C. Administrative: Approval of PRESS Issue 110 **ACTION**
 - V.D. Administrative: Approve Sale of Real Estate Property **ACTION**
- VI. Board Discussion
 - VI.A. MHS Feeders Joint District BOE Breakfast 2.2.23 8AM - 9AM
- VII. Freedom of Information Requests (1)
- VIII. Notices and Communications
 - VIII.A. D76 Highlights
- IX. Public Comments and Petitions (Non-Agenda Items)

- X. Others
- XI. Executive Session:
 - 1. Discussion of minutes of meetings lawfully closed, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. 5 ILCS 120/2(c)(21).
- XII. Adjournment



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

West Oak Middle School Learning Walk

12/19/22





WOMS AIMS Learning Walk

- 27 visitors
- 9-12:00am
- Highlight of programs, offerings, and achievements



Network Chat: West Oak Learning Walk

Monday December 5th, 2022

with Special Guest

LIVE at 4:40 PM



BRANDON PEDERSEN



WEST OAK MIDDLE SCHOOL



Join us LIVE to talk about our upcoming IHSTW Learning Walk at West Oak on December 19th!

ILLINOIS HORIZON SCHOOLS TO WATCH PRESENTS
WEST OAK MIDDLE SCHOOL: A COLLABORATIVE EXPERIENCE

JOIN US ON MONDAY, December 19TH, 2022
SEE WHAT WEST OAK HAS TO OFFER!

- Community Outreach
- District-wide 8th program
- IREI Student Teaching and Learning
- School Ownership with our Student Ambassadors
- Band Choir Program
- Enrichment Classes and Projects Lead the Way
- Professional Development
- Student Engagement and After-School Activities
- Gifted/Talented
- Dual Language Programming
- Intervention Program (MTSS)
- Instructional Coaching Roundtable Event

9:00 am - 12:00 pm

\$25.00 Members
\$50.00 Non-Members includes AIMS Individual membership!

Check out our website to view our choice board of topics, starting at 9:00 am

Hosted by West Oak Middle School. Earned their 5th Designation as an Illinois Horizon School to Watch in 2022!

REGISTER ONLINE AT:
WWW.AIMSNETWORK.ORG/EVENTS



District Introduction





Building Tours



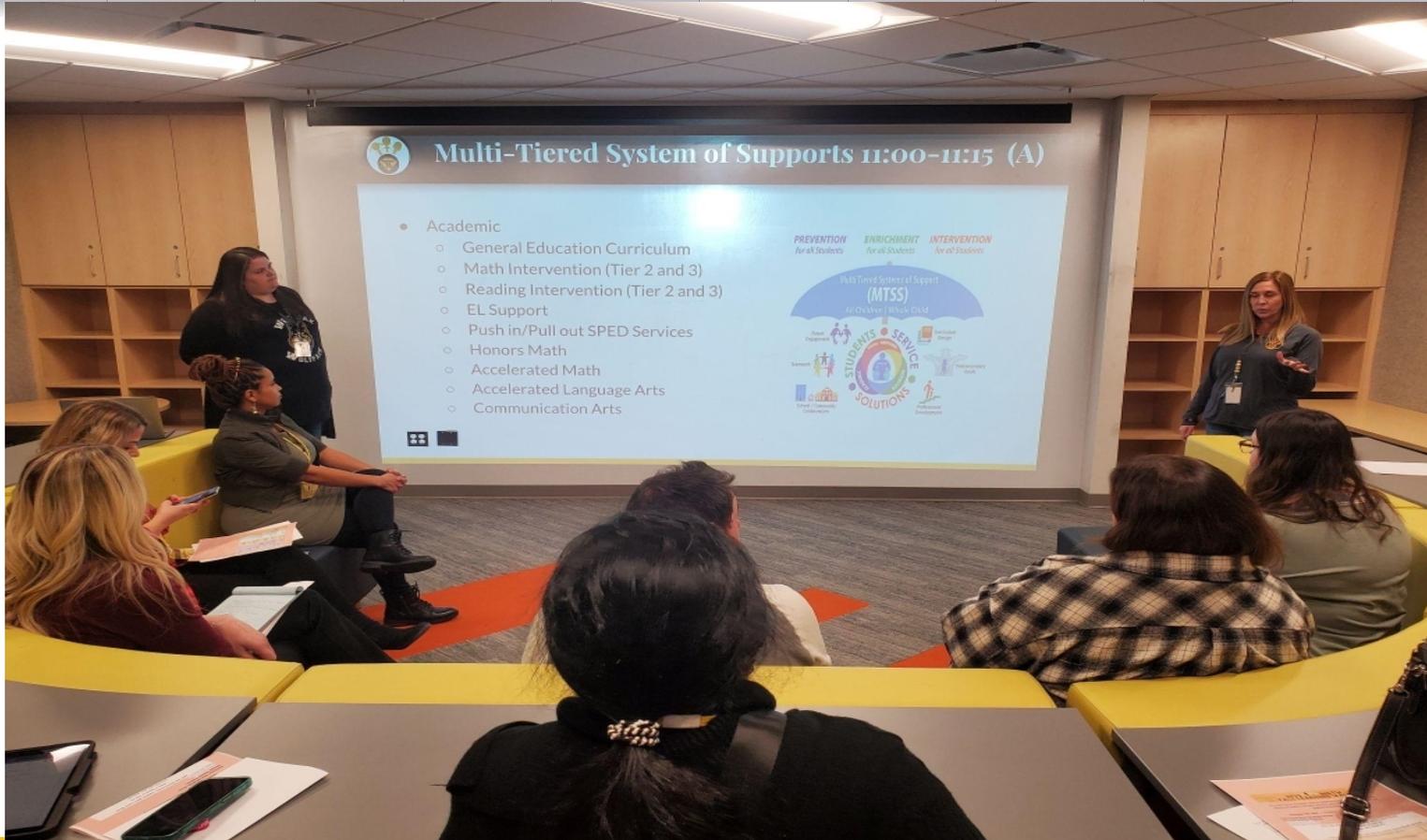


Choice Board

Focus Areas	Advisory	School-Wide Programming	Co-Teaching and Dual Language	Intervention Programs	Encore Options Special Education Programming
<p>Individual Break Out Opportunities</p>	<p><u>10:00-10:15 and 10:30-10:45</u> <u>District-Wide SEL Program</u> Room 11 Mrs. Rodgers Mr. Frieburger</p> <p><u>10:15-10:30 and 10:45-11:00</u> <u>Community Outreach</u> Room 11 Ms. Carrera</p>	<p><u>10:00-10:15 and 10:30-10:45</u> <u>Student Engagement and After School Activities</u> Classroom A FS, PDCoC, CT</p> <p><u>10:15-10:30 and 10:45-11:00</u> <u>PBIS Student Teaching and Learning</u> Classroom A Ms. Grubb Mr. Carr</p>	<p><u>10:00-10:45</u> <u>Co-Teaching</u> Room 24</p> <p><u>10:00-10:45</u> <u>Social Studies-Dual Language</u> Room 1</p> <p><u>11:30-11:45</u> <u>Spanish Language Arts-Dual Language</u> Room 23</p> <p><u>10:00-10:45 and 11:30-11:45</u> <u>Composition Arts</u> Room 6</p>	<p><u>11:00-11:15</u> <u>MTSS</u> Classroom A Ms. Harmon Mrs. Mandro</p> <p><u>10:00-11:45</u> <u>Free Walk</u> Building-wide</p>	<p><u>10:00-11:30</u> <u>Band</u> Band Room</p> <p><u>10:00-10:45</u> <u>Music</u> Choir Room</p> <p><u>10:50-11:30</u> <u>Project Lead the Way</u> Classroom B</p> <p><u>10:50-11:30</u> <u>Functional Class</u> Room 26</p> <p><u>10:00-11:30</u> <u>Encore Options</u> Rooms 14, 34</p>



MTSS Session





SEL Session





Student Engagement/Afterschool Activities





WE ARE FAMILY WOLFPACK
You are Loved Be Yourself Your Story Matters
YOU HAVE A SPECIAL PLACE HERE
YOU ARE STRONGER THAN YOU FEEL. ANYTHING IS POSSIBLE.
You make the world more beautiful



Eder, Casella & Co.
815.344.1300
www.edercasella.com

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

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

eder, casella & co

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 Audit of the Financial Statements

Opinions

We have audited the accompanying basic financial statements of

Diamond Lake School District No. 76

as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinion on Regulatory Cash Basis of Accounting

In our opinion, the accompanying financial statements 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, 2022, and the revenues it received and expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

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 section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Diamond Lake School District No. 76 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Diamond Lake School District No. 76 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 and pervasive.

Change in Accounting Principle

As described in Note 19 to the financial statements, the District implemented GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by, and to demonstrate compliance with, the Illinois State Board of Education's regulatory basis of accounting and budget law. 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Diamond Lake School District No. 76's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Diamond Lake School District No. 76's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 supplementary 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. The 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2022 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December 2, 2022



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 basic financial statements of

Diamond Lake School District No. 76

as of and for the year ended June 30, 2022, 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 2, 2022. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 2, 2022

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, 2022

<u>ASSETS</u>	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS
Cash and Cash Equivalents	\$ 3,558,830	\$ 629,984	\$ 174,697	\$ 434,937	\$ 114,052	\$ 453,694
Restricted Cash and Cash Equivalents	13,345	-	-	-	-	-
Investments	7,516,612	1,325,618	367,599	915,199	239,990	954,668
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	\$ 11,088,787	\$ 1,955,602	\$ 542,296	\$ 1,350,136	\$ 354,042	\$ 1,408,362
<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	13,345	-	-	-	238,371	-
Unreserved						
Undesignated	11,074,947	1,955,602	542,296	1,350,136	115,671	1,408,362
Total Fund Balance	\$ 11,088,292	\$ 1,955,602	\$ 542,296	\$ 1,350,136	\$ 354,042	\$ 1,408,362
Total Liabilities and Fund Balance	\$ 11,088,787	\$ 1,955,602	\$ 542,296	\$ 1,350,136	\$ 354,042	\$ 1,408,362

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, 2022

<u>ASSETS</u>	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
Cash and Cash Equivalents	\$ 600,435	\$ 12,270	\$ 160,434	\$ -	\$ -	\$ 6,139,333
Restricted Cash and Cash Equivalents	-	-	-	-	-	13,345
Investments	1,263,443	25,818	337,588	-	-	12,946,535
Capital Assets						
Land	-	-	-	113,791	-	113,791
Building and Building Improvements	-	-	-	34,331,764	-	34,331,764
Capitalized Equipment	-	-	-	3,026,445	-	3,026,445
Construction in Progress	-	-	-	208,256	-	208,256
Amount Available in Debt Services Fund	-	-	-	-	542,296	542,296
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	12,710,155	12,710,155
Total Assets	\$ 1,863,878	\$ 38,088	\$ 498,022	\$ 37,680,256	\$ 13,252,451	\$ 70,031,920
 <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	\$ -	\$ -	\$ -	\$ -	\$ 13,252,451	\$ 13,252,451
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 13,252,451	\$ 13,252,451
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 13,252,451	\$ 13,252,946
FUND BALANCE						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ 37,680,256	\$ -	\$ 37,680,256
Fund Balance						
Reserved	-	-	-	-	-	251,716
Unreserved						
Undesignated	1,863,878	38,088	498,022	-	-	18,847,002
Total Fund Balance	\$ 1,863,878	\$ 38,088	\$ 498,022	\$ 37,680,256	\$ -	\$ 56,778,974
Total Liabilities and Fund Balance	\$ 1,863,878	\$ 38,088	\$ 498,022	\$ 37,680,256	\$ 13,252,451	\$ 70,031,920

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, 2022

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
REVENUE RECEIVED					
Local Sources	\$ 10,556,016	\$ 1,555,389	\$ 863,226	\$ 766,009	\$ 520,372
State Sources	2,268,195	50,000	-	741,550	-
Federal Sources	2,133,323	-	-	-	-
State Retirement Contributions	2,121,361	-	-	-	-
	<u>\$ 17,078,895</u>	<u>\$ 1,605,389</u>	<u>\$ 863,226</u>	<u>\$ 1,507,559</u>	<u>\$ 520,372</u>
EXPENDITURES DISBURSED					
Instruction	\$ 8,813,038	\$ -	\$ -	\$ -	\$ 155,343
Support Services	4,271,476	1,167,929	-	1,427,270	199,125
Community Services	74,963	-	-	-	12,293
Payments to Other Districts and Governmental Units	570,687	30,441	-	-	17,760
Debt Services	-	-	1,415,495	-	-
State Retirement Contributions	2,121,361	-	-	-	-
	<u>\$ 15,851,525</u>	<u>\$ 1,198,370</u>	<u>\$ 1,415,495</u>	<u>\$ 1,427,270</u>	<u>\$ 384,521</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ 1,227,370	\$ 407,019	\$ (552,269)	\$ 80,289	\$ 135,851
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	(1,644,994)	(374,714)	519,708	-	-
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES					
OTHER FINANCING USES	\$ (417,624)	\$ 32,305	\$ (32,561)	\$ 80,289	\$ 135,851
FUND BALANCE - JULY 1, 2021	<u>11,505,916</u>	<u>1,923,297</u>	<u>574,857</u>	<u>1,269,847</u>	<u>218,191</u>
FUND BALANCE - JUNE 30, 2022	<u>\$ 11,088,292</u>	<u>\$ 1,955,602</u>	<u>\$ 542,296</u>	<u>\$ 1,350,136</u>	<u>\$ 354,042</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, 2022

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources	\$ 4,231	\$ 68,385	\$ 38,163	\$ 884	\$ 14,372,675
State Sources	-	-	-	-	3,059,745
Federal Sources	803,785	-	-	-	2,937,108
State Retirement Contributions	-	-	-	-	2,121,361
	<u>\$ 808,016</u>	<u>\$ 68,385</u>	<u>\$ 38,163</u>	<u>\$ 884</u>	<u>\$ 22,490,889</u>
EXPENDITURES DISBURSED					
Instruction	\$ -	\$ -	\$ -	\$ -	\$ 8,968,381
Support Services	2,666,458	-	68,315	-	9,800,573
Community Services	-	-	-	-	87,256
Payments to Other Districts and Governmental Units	-	-	-	-	618,888
Debt Services	-	-	-	-	1,415,495
State Retirement Contributions	-	-	-	-	2,121,361
	<u>\$ 2,666,458</u>	<u>\$ -</u>	<u>\$ 68,315</u>	<u>\$ -</u>	<u>\$ 23,011,954</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ (1,858,442)	\$ 68,385	\$ (30,152)	\$ 884	\$ (521,065)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	1,500,000	-	-	-	-
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES					
OTHER FINANCING USES	\$ (358,442)	\$ 68,385	\$ (30,152)	\$ 884	\$ (521,065)
FUND BALANCE - JULY 1, 2021	<u>1,766,804</u>	<u>1,795,493</u>	<u>68,240</u>	<u>497,138</u>	<u>19,619,783</u>
FUND BALANCE - JUNE 30, 2022	<u>\$ 1,408,362</u>	<u>\$ 1,863,878</u>	<u>\$ 38,088</u>	<u>\$ 498,022</u>	<u>\$ 19,098,718</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, 2022**

REVENUE RECEIVED	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ 9,814,000	\$ 1,204,622	\$ 861,888	\$ 762,885	\$ 223,224
Special Education Purpose Levy	604,998	-	-	-	17,299
FICA/Medicare Only Purposes Levy	-	-	-	-	223,224
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	310,822	-	-	54,851
	35,942	4,780	1,338	3,124	1,774
Food Service					
Sales to Pupils - Lunch	367	-	-	-	-
District/School Activity Income					
Fees	37,317	-	-	-	-
Other District/School Activity Revenue	1,360	-	-	-	-
Textbooks					
Rentals - Regular Textbook	25,977	-	-	-	-
Rentals - Summer School Textbook	3,750	-	-	-	-
Rentals	-	35,165	-	-	-
Contributions and Donations from Private Sources	-	-	-	-	-
Refund of Prior Years' Expenditures	8,181	-	-	-	-
Other Local Fees	6,745	-	-	-	-
Other Local Revenues	17,379	-	-	-	-
Total Local Sources	\$ 10,556,016	\$ 1,555,389	\$ 863,226	\$ 766,009	\$ 520,372
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ 1,966,650	\$ -	\$ -	\$ -	\$ -
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	19,258	-	-	-	-
Orphanage - Individual	68,239	-	-	-	-
State Free Lunch and Breakfast	10,883	-	-	-	-
Transportation					
Regular/Vocational	-	-	-	331,278	-
Special Education	-	-	-	410,272	-
Early Childhood - Block Grant	203,065	-	-	-	-
Technology - Learning Technology Centers	100	-	-	-	-
School Infrastructure - Maintenance Projects	-	50,000	-	-	-
Total State Sources	\$ 2,268,195	\$ 50,000	\$ -	\$ 741,550	\$ -
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
National School Lunch Program	\$ 381,101	\$ -	\$ -	\$ -	\$ -
School Breakfast Program	140,242	-	-	-	-
Summer Food Service Admin/Program	70,657	-	-	-	-
Title I					
Low Income	234,672	-	-	-	-
Title IV					
Safe and Drug Free Schools - Formula	19,742	-	-	-	-
Federal - Special Education					
Preschool - Flow Through	17,013	-	-	-	-
IDEA - Flow Through/Low Incidence	257,086	-	-	-	-
Title III - English Language Acquisition	35,735	-	-	-	-
Title II - Teacher Quality	26,071	-	-	-	-
Medicaid Matching Funds - Administrative Outreach	38,484	-	-	-	-
Medicaid Matching Funds - Fee-For-Service Program	64,254	-	-	-	-
Other Federal Sources	848,266	-	-	-	-
Total Federal Sources	\$ 2,133,323	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 14,957,534	\$ 1,605,389	\$ 863,226	\$ 1,507,559	\$ 520,372

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, 2022

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ -	\$ 63,028	\$ 38,145	\$ 865	\$ 12,968,657
Special Education Purpose Levy	-	-	-	-	622,297
FICA/Medicare Only Purposes Levy	-	-	-	-	223,224
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	-	-	-	365,673
	371	5,357	18	19	52,723
Food Service					
Sales to Pupils - Lunch	-	-	-	-	367
District/School Activity Income					
Fees	-	-	-	-	37,317
Other District/School Activity Revenue	-	-	-	-	1,360
Textbooks					
Rentals - Regular Textbook	-	-	-	-	25,977
Rentals - Summer School Textbook	-	-	-	-	3,750
Rentals	-	-	-	-	35,165
Contributions and Donations from Private Sources	3,860	-	-	-	3,860
Refund of Prior Years' Expenditures	-	-	-	-	8,181
Other Local Fees	-	-	-	-	6,745
Other Local Revenues	-	-	-	-	17,379
Total Local Sources	\$ 4,231	\$ 68,385	\$ 38,163	\$ 884	\$ 14,372,675
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ -	\$ -	\$ -	\$ -	\$ 1,966,650
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	-	-	-	-	19,258
Orphanage - Individual	-	-	-	-	68,239
State Free Lunch and Breakfast	-	-	-	-	10,883
Transportation					
Regular/Vocational	-	-	-	-	331,278
Special Education	-	-	-	-	410,272
Early Childhood - Block Grant	-	-	-	-	203,065
Technology - Learning Technology Centers	-	-	-	-	100
School Infrastructure - Maintenance Projects	-	-	-	-	50,000
Total State Sources	\$ -	\$ -	\$ -	\$ -	\$ 3,059,745
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
National School Lunch Program	\$ -	\$ -	\$ -	\$ -	\$ 381,101
School Breakfast Program	-	-	-	-	140,242
Summer Food Service Admin/Program	-	-	-	-	70,657
Title I					
Low Income	-	-	-	-	234,672
Title IV					
Safe and Drug Free Schools - Formula	-	-	-	-	19,742
Federal - Special Education					
Preschool - Flow Through	-	-	-	-	17,013
IDEA - Flow Through/Low Incidence	-	-	-	-	257,086
Title III - English Language Acquisition	-	-	-	-	35,735
Title II - Teacher Quality	-	-	-	-	26,071
Medicaid Matching Funds - Administrative Outreach	-	-	-	-	38,484
Medicaid Matching Funds - Fee-For-Service Program	-	-	-	-	64,254
Other Federal Sources	803,785	-	-	-	1,652,051
Total Federal Sources	\$ 803,785	\$ -	\$ -	\$ -	\$ 2,937,108
Total Direct Revenue	\$ 808,016	\$ 68,385	\$ 38,163	\$ 884	\$ 20,369,528

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, 2022

EXPENDITURES DISBURSED	BUDGET	ACTUAL
Instruction		
Regular Programs		
Salaries	\$ 3,389,976	\$ 3,369,960
Employee Benefits	1,112,153	576,941
Purchased Services	208,863	362,063
Supplies and Materials	208,214	195,693
Capital Outlay	47,500	27,815
Non-Capitalized Equipment	22,000	12,907
	<u>\$ 4,988,706</u>	<u>\$ 4,545,379</u>
Pre-K Programs		
Salaries	\$ 281,008	\$ 227,043
Employee Benefits	41,365	52,549
Supplies and Materials	1,500	4,852
	<u>\$ 323,873</u>	<u>\$ 284,444</u>
Special Education Programs		
Salaries	\$ 970,100	\$ 948,963
Employee Benefits	239,504	322,598
Purchased Services	19,500	35,897
Supplies and Materials	53,337	15,303
Non-Capitalized Equipment	3,000	5,746
	<u>\$ 1,285,441</u>	<u>\$ 1,328,507</u>
Special Education Programs Pre-K		
Salaries	\$ 29,882	\$ 26,305
Employee Benefits	9,611	13,234
Supplies and Materials	500	-
Non-Capitalized Equipment	250	-
	<u>\$ 40,243</u>	<u>\$ 39,539</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 647,934	\$ 453,472
Employee Benefits	113,894	94,095
Purchased Services	-	15,682
Supplies and Materials	230,200	81,397
	<u>\$ 992,028</u>	<u>\$ 644,646</u>
Interscholastic Programs		
Salaries	\$ 42,000	\$ 70,147
Employee Benefits	1,239	869
Purchased Services	-	7,297
Supplies and Materials	22,000	34,946
	<u>\$ 65,239</u>	<u>\$ 113,259</u>
Summer School Programs		
Salaries	\$ 105,750	\$ 103,746
Employee Benefits	3,078	19,771
Purchased Services	500	-
Supplies and Materials	10,000	102
	<u>\$ 119,328</u>	<u>\$ 123,619</u>
Gifted Programs		
Salaries	\$ 88,192	\$ 73,494
Employee Benefits	35,602	44,424
Purchased Services	2,000	-
Supplies and Materials	1,900	1,031
	<u>\$ 127,694</u>	<u>\$ 118,949</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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Instruction (Continued)		
Bilingual Programs		
Salaries	\$ 920,577	\$ 1,021,524
Employee Benefits	265,238	365,777
Purchased Services	750	2,980
Supplies and Materials	31,400	38,716
Other Objects	500	-
Non-Capitalized Equipment	1,000	-
	\$ 1,219,465	\$ 1,428,997
Private Tuition - Other Objects		
Pre-K Programs	\$ 500	\$ 420
Special Education Programs K-12	90,000	185,279
	\$ 90,500	\$ 185,699
Total Instruction	\$ 9,252,517	\$ 8,813,038
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 173,886	\$ 151,139
Employee Benefits	32,627	41,999
Supplies and Materials	1,700	1,250
	\$ 208,213	\$ 194,388
Health Services		
Salaries	\$ 172,874	\$ 117,262
Employee Benefits	14,169	12,686
Purchased Services	10,650	79,214
Supplies and Materials	4,890	3,838
	\$ 202,583	\$ 213,000
Psychological Services		
Purchased Services	\$ 34,000	\$ 82,259
Supplies and Materials	750	-
	\$ 34,750	\$ 82,259
Speech Pathology and Audiology Services		
Salaries	\$ 219,538	\$ 227,715
Employee Benefits	27,129	32,715
Supplies and Materials	565	969
	\$ 247,232	\$ 261,399
Other Support Services - Pupils		
Purchased Services	\$ 300	\$ -
Supplies and Materials	5,000	5,877
Other Objects	250	-
	\$ 5,550	\$ 5,877
Total Support Services - Pupils	\$ 698,328	\$ 756,923
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 447,831	\$ 421,086
Employee Benefits	36,596	47,696
Purchased Services	148,245	70,868
Supplies and Materials	9,500	10,200
Other Objects	500	464
	\$ 642,672	\$ 550,314

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Instructional Staff (Continued)		
Educational Media Services		
Salaries	\$ 175,000	\$ 38,486
Employee Benefits	36,235	13,819
Purchased Services	2,537	2,594
Supplies and Materials	4,000	10,596
	\$ 217,772	\$ 65,495
Assessment and Testing		
Supplies and Materials	\$ 23,050	\$ 3,519
	\$ 23,050	\$ 3,519
 Total Support Services - Instructional Staff	 \$ 883,494	 \$ 619,328
 General Administration		
Board of Education Services		
Salaries	\$ 2,000	\$ -
Purchased Services	107,500	106,144
Supplies and Materials	24,000	11,543
	\$ 133,500	\$ 117,687
Executive Administration Services		
Salaries	\$ 284,815	\$ 290,679
Employee Benefits	72,023	73,301
Purchased Services	15,900	19,965
Supplies and Materials	8,000	16,954
Other Objects	4,000	3,553
	\$ 384,738	\$ 404,452
Special Area Administration Services		
Salaries	\$ 120,300	\$ 124,550
Employee Benefits	14,540	27,324
Purchased Services	2,700	3,292
Supplies and Materials	1,000	50
Other Objects	400	540
Non-Capitalized Equipment	-	1,435
	\$ 138,940	\$ 157,191
Tort Immunity Services		
Purchased Services	\$ 76,516	\$ 48,897
	\$ 76,516	\$ 48,897
 Total Support Services - General Administration	 \$ 733,694	 \$ 728,227
 School Administration		
Office of the Principal Services		
Salaries	\$ 669,502	\$ 703,378
Employee Benefits	99,367	136,012
Purchased Services	3,050	11,618
Supplies and Materials	10,500	7,746
Other Objects	2,000	1,762
Non-Capitalized Equipment	500	-
	\$ 784,919	\$ 860,516
 Total Support Services - School Administration	 \$ 784,919	 \$ 860,516

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Business		
Direction of Business Support Services		
Salaries	\$ 108,112	\$ 112,366
Employee Benefits	-	25,118
Purchased Services	21,691	3,454
Supplies and Materials	7,200	85
Capital Outlay	500	-
Other Objects	600	515
Non-Capitalized Equipment	1,500	-
	\$ 139,603	\$ 141,538
Fiscal Services		
Salaries	\$ 115,534	\$ 112,147
Employee Benefits	15,871	22,914
Purchased Services	17,600	18,584
Supplies and Materials	7,500	4,512
Non-Capitalized Equipment	2,500	965
	\$ 159,005	\$ 159,122
Operation and Maintenance of Plant Services		
Purchased Services	\$ 21,000	\$ 30,261
	\$ 21,000	\$ 30,261
Food Services		
Salaries	\$ 87,200	\$ 90,122
Employee Benefits	10,358	9,212
Purchased Services	2,000	956
Supplies and Materials	355,450	559,508
Capital Outlay	3,000	-
	\$ 458,008	\$ 659,798
Total Support Services - Business	\$ 777,616	\$ 990,719
Central		
Direction of Central Support Services		
Salaries	\$ 119,936	\$ 199,936
Employee Benefits	28,640	14,435
Purchased Services	34,530	2,880
Supplies and Materials	1,000	-
Other Objects	540	-
	\$ 184,646	\$ 217,251
Information Services		
Salaries	\$ 116,200	\$ 41,200
Employee Benefits	-	23,700
Purchased Services	-	33,451
Supplies and Materials	-	161
	\$ 116,200	\$ 98,512
Total Support Services - Central	\$ 300,846	\$ 315,763
Other Support Services		
Purchased Services	\$ 500	\$ -
Total Other Support Services	\$ 500	\$ -
Total Support Services	\$ 4,179,397	\$ 4,271,476

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Community Services		
Salaries	\$ 62,355	\$ 62,355
Employee Benefits	22,500	11,457
Purchased Services	15,000	187
Supplies and Materials	5,500	964
Total Community Services	\$ 105,355	\$ 74,963
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	\$ 605,000	\$ 570,687
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 605,000	\$ 570,687
Total Payments to Other Districts and Governmental Units	\$ 605,500	\$ 570,687
Provision for Contingencies	\$ 50,000	\$ -
Total Direct Expenditures	\$ 14,192,769	\$ 13,730,164

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	\$ 190,000	\$ 185,598
Employee Benefits	30,395	43,886
Purchased Services	535,115	592,713
Supplies and Materials	377,000	329,080
Capital Outlay	-	9,003
Non-Capitalized Equipment	25,000	7,649
	\$ 1,157,510	\$ 1,167,929
Total Support Services - Business	\$ 1,157,510	\$ 1,167,929
Total Support Services	\$ 1,157,510	\$ 1,167,929
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 30,000	\$ 30,441
	\$ 30,000	\$ 30,441
Total Payments to Other Districts and Governmental Units (In-State)	\$ 30,000	\$ 30,441
Total Payments to Other Districts and Governmental Units	\$ 30,000	\$ 30,441
Provision for Contingencies	\$ 50,000	\$ -
Total Direct Expenditures	\$ 1,237,510	\$ 1,198,370

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 450,934	\$ 452,680
	\$ 450,934	\$ 452,680
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 938,150	\$ 961,166
	\$ 938,150	\$ 961,166
Debt Services - Other		
Other Objects	\$ 4,000	\$ 1,649
	\$ 4,000	\$ 1,649
Total Debt Services	\$ 1,393,084	\$ 1,415,495
Total Direct Expenditures	\$ 1,393,084	\$ 1,415,495

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Pupil Transportation Services		
Salaries	\$ 11,836	\$ 12,485
Employee Benefits	800	2,634
Purchased Services	1,281,500	1,332,801
Supplies and Materials	30,000	79,350
	\$ 1,324,136	\$ 1,427,270
Total Support Services - Business	\$ 1,324,136	\$ 1,427,270
Total Support Services	\$ 1,324,136	\$ 1,427,270
Provision for Contingencies	\$ 8,000	\$ -
Total Direct Expenditures	\$ 1,332,136	\$ 1,427,270

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, 2022

EXPENDITURES DISBURSED	<u>BUDGET</u>	<u>ACTUAL</u>
Instruction		
Regular Programs		
Employee Benefits	\$ 73,869	\$ 53,673
Pre-K Programs		
Employee Benefits	10,535	6,696
Special Education Programs		
Employee Benefits	72,562	63,180
Special Education Programs - Pre-K		
Employee Benefits	7,156	5,071
Remedial and Supplemental Programs - K-12		
Employee Benefits	8,117	6,473
Interscholastic Programs		
Employee Benefits	2,402	2,431
Summer School Programs		
Employee Benefits	3,086	2,452
Gifted Programs		
Employee Benefits	1,369	1,032
Bilingual Programs		
Employee Benefits	12,852	14,335
Total Instruction	<u>\$ 191,948</u>	<u>\$ 155,343</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 3,665	\$ 2,154
Health Services		
Employee Benefits	14,098	21,161
Psychological Services		
Employee Benefits	1,074	-
Speech Pathology and Audiology Services		
Employee Benefits	2,584	3,197
Other Support Services - Pupils		
Employee Benefits	1,648	-
Total Supports Services - Pupils	<u>\$ 23,069</u>	<u>\$ 26,512</u>
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 2,849	\$ 14,637
Educational Media Services		
Employee Benefits	1,791	553
Total Support Services - Instructional Staff	<u>\$ 4,640</u>	<u>\$ 15,190</u>
General Administration		
Board of Education Services		
Employee Benefits	\$ 436	\$ -
Executive Administration Services		
Employee Benefits	15,764	13,278
Special Area Administrative Services		
	899	1,631
Total Support Services - General Administration	<u>\$ 17,099</u>	<u>\$ 14,909</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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 53,983	\$ 48,876
Total Support Services - School Administration	\$ 53,983	\$ 48,876
Business		
Direction of Business Support Services		
Employee Benefits	\$ 8,257	\$ 1,582
Fiscal Services		
Employee Benefits	30,914	21,932
Operation and Maintenance of Plant Services		
Employee Benefits	24,119	34,470
Pupil Transportation Services		
Employee Benefits	907	174
Food Services		
Employee Benefits	10,721	10,776
Total Support Services - Business	\$ 74,918	\$ 68,934
Central		
Direction of Central Support Services		
Employee Benefits	\$ -	\$ 16,582
Information Services		
Employee Benefits	-	8,122
Total Support Services - Central	\$ -	\$ 24,704
Total Support Services	\$ 173,709	\$ 199,125
Community Services		
Employee Benefits	\$ 23,815	\$ 12,293
Total Community Services	\$ 23,815	\$ 12,293
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 20,810	\$ 17,760
Total Payments to Other Districts and Governmental Units	\$ 20,810	\$ 17,760
Total Direct Expenditures	\$ 410,282	\$ 384,521

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	\$ 500	\$ -
Capital Outlay	2,450,000	2,666,458
Total Support Services - Business	\$ 2,450,500	\$ 2,666,458
Total Support Services	\$ 2,450,500	\$ 2,666,458
Total Direct Expenditures	\$ 2,450,500	\$ 2,666,458

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
General Administration		
Risk Management and Claims Services Payments		
Purchased Services	\$ 47,500	\$ 68,315
	\$ 47,500	\$ 68,315
Total Support Services - General Administration	\$ 47,500	\$ 68,315
Total Support Services	\$ 47,500	\$ 68,315
Total Direct Expenditures	\$ 47,500	\$ 68,315

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, 2022

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Purchased Services	\$ 500	\$ -
Capital Outlay	400,000	-
	\$ 400,500	\$ -
Total Support Services - Business	\$ 400,500	\$ -
Total Support Services	\$ 400,500	\$ -
Total Direct Expenditures	\$ 400,500	\$ -

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

DIAMOND LAKE SCHOOL DISTRICT NO. 76
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 21, 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, 2022.

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 2021 tax levy was passed by the Board on December 14, 2021. 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 - INVESTMENTS AND FAIR VALUE MEASUREMENT

The District maintains common checking, savings, and investment accounts for all funds combined with the individual fund balances being maintained by the District.

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, 2022, the District had the following investments, maturities, and fair value measurements:

Type of Investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using		
				Level 1	Level 2	N/A
Debt Securities:						
State Investment Pool	AAAmmf	Less than 1 year	\$ 4,891,380	\$ -	\$ -	\$ 4,891,380
U.S. Treasury Securities	Not Rated	Less than 1 year	10,215,560	10,215,560	-	-
Certificates of Deposit	N/A	Less than 1 year	2,730,976	-	2,730,976	-
Total Debt Securities			<u>\$ 17,837,916</u>	<u>\$ 10,215,560</u>	<u>\$ 2,730,976</u>	<u>\$ 4,891,380</u>
Total Investments			<u>\$ 17,837,916</u>	<u>\$ 10,215,560</u>	<u>\$ 2,730,976</u>	<u>\$ 4,891,380</u>

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.

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

NOTE 3 - RESTRICTED CASH AND CASH EQUIVALENTS

The Educational Fund reflects restricted cash and cash equivalents balances of \$13,345 representing the amount the District has invested in the Self-Insurance Cooperative (Lake Region Schools Benefit Cooperative) at June 30, 2022. This amount is to be expended for insurance claims. See Note 15 for additional information.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Land	\$ 113,791	\$ -	\$ -	\$ 113,791
Building and Building Improvements	31,252,968	3,078,796	-	34,331,764
Capitalized Equipment	2,601,884	424,561	-	3,026,445
Construction in Progress	619,720	208,256	619,720	208,256
	<u>\$ 34,588,363</u>	<u>\$ 3,711,613</u>	<u>\$ 619,720</u>	<u>\$ 37,680,256</u>

NOTE 5 - CHANGES IN LONG-TERM DEBT AND GASB 87 LEASES

Bonds payable and GASB 87 leases consisted of the following at June 30, 2022:

NOTES TO FINANCIAL STATEMENTS (Continued)

	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	2,255,000
General Obligation Bonds Dated 02/13/2020	2030	1.790%	3,660,000	2,975,000
GASB 87 Leases	2023	Varies	450,199	252,451

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

	Balance July 1, 2021	Additions	Retirement	Balance June 30, 2022	Amounts Due Within One Year
Bonds Payable					
General Obligation Bonds					
Dated 09/07/2017	\$ 7,770,000	\$ -	\$ -	\$ 7,770,000	\$ -
General Obligation Bonds Dated 03/07/2018	2,735,000	-	480,000	2,255,000	505,000
General Obligation Bonds Dated 02/13/2020	3,320,000	-	345,000	2,975,000	350,000
Total Bonds Payable	<u>\$ 13,825,000</u>	<u>\$ -</u>	<u>\$ 825,000</u>	<u>\$ 13,000,000</u>	<u>\$ 855,000</u>
GASB 87 Leases					
Copiers	\$ 49,168	\$ 339,449	\$ 136,166	\$ 252,451	\$ 137,232
Total GASB 87 Leases	<u>\$ 49,168</u>	<u>\$ 339,449</u>	<u>\$ 136,166</u>	<u>\$ 252,451</u>	<u>\$ 137,232</u>
Total	<u>\$ 13,874,168</u>	<u>\$ 339,449</u>	<u>\$ 961,166</u>	<u>\$ 13,252,451</u>	<u>\$ 992,232</u>

At June 30, 2022, the annual debt service requirements to service bonds payable are:

Year Ending June 30	Principal	Interest	Total
2023	\$ 855,000	\$ 420,759	\$ 1,275,759
2024	885,000	389,244	1,274,244
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	1,005,000	254,010	1,259,010
2029-2033	4,235,000	860,902	5,095,902
2034-2037	3,155,000	270,471	3,425,471
	<u>\$ 13,000,000</u>	<u>\$ 3,159,792</u>	<u>\$ 16,159,792</u>

At June 30, 2022, the annual debt service requirements to service GASB 87 leases are:

Year Ending June 30	Principal	Interest	Total
2023	\$ 137,232	\$ 673	\$ 137,905
2024	115,219	-	115,219
	<u>\$ 252,451</u>	<u>\$ 673</u>	<u>\$ 253,124</u>

Bonds payable and GASB 87 leases are being liquidated from the Debt Services Fund.

NOTE 6 - INTERFUND LOANS

There are no interfund loans at June 30, 2022.

NOTE 7 - SPECIAL TAX LEVIES AND RESERVED EQUITY

Lake Region Schools Benefit Cooperative

A portion, \$13,345 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 3.

NOTES TO FINANCIAL STATEMENTS (Continued)

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 of this fund's equity, \$238,371, 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 8 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2022.

NOTE 9 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2021 levy (\$6,472,703) and 2020 and prior levies (\$7,341,475). A summary of the assessed valuations and extensions for tax years 2021, 2020, and 2019 is as follows:

TAX YEAR ASSESSED VALUATION	2021 \$308,839,357		2020 \$304,160,841		2019 \$304,593,471	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.3075	\$ 10,214,741	3.2220	\$ 9,800,053	3.2368	\$ 9,858,941
Fire Prevention and Safety	0.0003	886	0.0003	882	0.0003	807
IMRF	0.0802	247,717	0.0694	211,155	0.0528	160,965
Operations and Maintenance	0.4012	1,239,116	0.4024	1,223,812	0.3699	1,126,740
Debt Service	0.2853	881,233	0.2894	880,223	0.2900	883,254
SEDOL IMRF	0.0057	17,576	0.0058	17,763	0.0054	16,390
Social Security	0.0802	247,717	0.0694	211,155	0.0528	160,965
Special Education	0.2025	625,486	0.2012	611,905	0.1982	603,610
Tort Immunity	0.0100	30,967	0.0151	45,892	0.0198	60,361
Transportation	0.2005	619,294	0.3018	917,857	0.2378	724,332
Working Cash	0.0221	68,124	0.0201	61,191	0.0198	60,361
Revenue Recapture	0.0267	82,392	-	-	-	-
	<u>4.6222</u>	<u>\$ 14,275,249</u>	<u>4.5969</u>	<u>\$ 13,981,888</u>	<u>4.4836</u>	<u>\$ 13,656,726</u>

NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Debt Services	\$ 1,393,084	\$ 1,415,495	\$ 22,411
Transportation	1,332,136	1,427,270	95,134
Tort	47,500	68,315	20,815
Capital Projects	2,450,500	2,666,458	215,958

The Capital Projects Fund expenditures exceeding budget are due to some improvement costs being budgeted in the Fire Prevention and Safety Fund but expended from the Capital Projects Fund.

NOTE 11 - 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

NOTES TO FINANCIAL STATEMENTS (Continued)

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/fy2021>; 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.

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, 2021 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, 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 \$2,036,444 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, 2022 were \$45,831.

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, 2022, the District pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$207,862 were paid from federal and special trust funds that required District contributions of \$21,431.

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, 2022, the District paid \$15,900 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" 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 Annual Comprehensive 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).

NOTES TO FINANCIAL STATEMENTS (Continued)

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. As of December 31, 2021, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	60
Inactive plan members entitled to but not yet receiving benefits	142
Active plan members	39
Total	<u>241</u>

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 2021 and 2022 were 12.85% and 11.28%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$156,704 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.

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 12 - 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.
 - 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Contributions

For the fiscal year ended June 30, 2022, 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 0.90% of salary and for every employer of a teacher to contribute an amount equal to .67% of each teacher’s salary. For the fiscal year ended June 30, 2021, 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, 2022 were \$52,944.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2022, 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 \$84,917 in benefit contributions from the State of Illinois.

NOTE 13 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2022:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
Educational Fund	Debt Services Fund	\$ 144,994
Operations and Maintenance Fund	Debt Services Fund	374,714
Educational Fund	Operations and Maintenance Fund	1,500,000
Operations and Maintenance Fund	Capital Projects Fund	1,500,000

The purpose of the transfers to the Debt Services Fund was to move funds for bond and lease payments to the Debt Services Fund. The transfers to the Operations and Maintenance Fund and Capital Projects Fund were to fund capital projects and site improvements.

NOTE 14 - 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, 2021 (most recent information available) is as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Assets	\$ 71,257,041
Deferred Outflows of Resources	1,911,064
	<u>\$ 73,168,105</u>
Liabilities	\$ 33,270,616
Deferred Inflows of Resources	13,424,604
Net Position	26,472,885
	<u>\$ 73,168,105</u>
Revenues	\$ 65,643,176
Expenses	65,021,556
Net Increase/(Decrease) in Net Position	<u>\$ 621,620</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 15 - 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, 2022, 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, 2022, 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, 2022 is undeterminable based on the nature of the Cooperative. See a further description of the insurance cooperative in Note 14. A reconciliation of changes in the aggregate liabilities for claims for the fiscal year ended June 30, 2022 is as follows:

Claims Liabilities - Beginning of Year	\$ 10,482
Incurred Claims	1,403,624
Payments on Claims	(1,413,439)
Claims Liabilities - End of Year	<u>\$ 667</u>

NOTE 16 - 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 17 - 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:

2021 EAV	\$ 308,839,357
Rate	<u>6.90%</u>
Debt Margin	\$ 21,309,916
Current Debt	13,000,000
Remaining Debt Margin	<u>\$ 8,309,916</u>

NOTE 18 - COMMITMENTS

The District is involved with a renovation project and entered into contracts totaling \$1,029,220. The remaining amount to be paid on these contracts as of June 30, 2022 is \$912,512.

NOTE 19 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 87, *Leases*. This statement establishes financial reporting standards related to leases. Implementation of this standard resulted in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued financial statements that were required on a retrospective basis.

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, 2022

OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 13,730,164
O&M	Expenditures 16-24, L155	Total Expenditures	1,210,975
DS	Expenditures 16-24, L178	Total Expenditures	1,415,495
TR	Expenditures 16-24, L214	Total Expenditures	1,427,270
MR/SS	Expenditures 16-24, L299	Total Expenditures	384,521
TORT	Expenditures 16-24, L429	Total Expenditures	55,710
Total Expenditures			\$ 18,224,135

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	\$ 284,444
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	39,539
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	123,619
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	420
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	185,279
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	74,963
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	570,687
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	27,815
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	21,053
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	30,441
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	9,003
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	7,649
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	961,166
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	6,696
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	5,071
	Expenditures 16-24, L228, Col K	1600 Summer School Programs	2,452
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	12,293
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	17,760
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 2,380,350
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			15,843,785
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			771.19
Estimated OEPP (Line 97 divided by Line 98)			\$ 20,544.59

PER CAPITA TUITION CHARGE			
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LESS OFFSETTING RECEIPTS/REVENUES:

ED	Revenues 10-15, L75, Col C	1600 Total Food Service	\$ 367
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	38,677
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	25,977
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	35,165
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	6,745
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	87,497
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	10,883
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	741,550
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	100
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	50,000
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	592,000
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	234,672
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	19,742
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	257,086
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLP)	35,735
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	26,071
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	38,484
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	64,254
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	848,266
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20 or FY 21 revenue received in FY22 for FY20 or FY21 Expenses	(84,284)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	367,533
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	169,388
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 3,565,908
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			12,277,877
Total Depreciation Allowance (from page 32, Line 18, Col I)			1,003,404
Total Allowance for PCTC Computation (Line 196 plus Line 197)			13,281,281
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022			771.19
Total Estimated PCTC (Line 198 divided by Line 199) * \$			17,221.80

Unaudited

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

Opinion on Each Major Federal Program

We have audited

Diamond Lake School District No. 76's

compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, Diamond Lake School District No. 76 complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 2, 2022

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

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			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
CHILD NUTRITION CLUSTER										0	
US Department of Agriculture										0	
Passed Through Department of Defense										0	
Food Donation Program (Non-Cash Commodities)	10.555	22-4299-00		32,979						32,979	N/A
Passed Through Illinois State Board of Education										0	
Food Donation Program (Non-Cash Commodities)	10.555	22-4299-00		5,610						5,610	N/A
National School Lunch*	10.555	21-4210-00		60,618						60,618	N/A
COVID-19 CRRSA National School Lunch*	10.555	21-4210-SN		25,335						25,335	N/A
COVID-19 ARP National School Lunch*	10.555	21-4210-BT		614						614	N/A
National School Lunch*	10.555	22-4210-00		294,535						353,318	N/A
COVID-19 ARP Supply Chain Assistance*	10.555	22-4210-SC		0						20,357	N/A
Subtotal CFDA 10.555				419,691	0	0			0	498,831	
School Breakfast Program*	10.553	21-4220-00		23,940						23,940	N/A
School Breakfast Program*	10.553	22-4220-00		116,302						138,298	N/A
Subtotal CFDA 10.553				140,242	0	0			0	162,238	
Summer Food Service Program*	10.559	21-4225-00	302,365	70,657	341,242					373,022	N/A
Subtotal CFDA 10.559			302,365	70,657	341,242	0			0	373,022	
Total Child Nutrition Cluster			302,365	630,590	341,242	0			0	1,034,091	
Subtotal CFDA "10"			302,365	630,590	341,242	0			0	1,034,091	
										0	
US Department of Education											
Pass Through Illinois State Board of Education											
Title I - Low Income**	84.010	21-4300-00	235,489	20,110	255,599					255,599	256,851
Title I - Low Income**	84.010	22-4300-00		214,562						249,128	270,923

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

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			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/21-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
Subtotal CFDA 84.010			235,489	234,672	255,599	0	249,128	0	0	504,727	
Title IVA Student Support & Academic Enrichment**	84.424A	22-4400-00		19,742			19,742			19,742	19,742
Subtotal CFDA 84.424			0	19,742	0	0	19,742	0	0	19,742	
Title III - LIPLEP**	84.365	21-4909-00	28,824	2,890	31,714					31,714	32,215
Title III - LIPLEP**	84.365	22-4909-00		32,845			32,845			32,845	33,736
Title III - Lang Inst Pro Limited Eng LIPLEP**	84.365	22-4909-PD					15,000			15,000	15,000
Subtotal CFDA 84.365			28,824	35,735	31,714	0	47,845	0	0	79,559	
Title II - Teacher Quality**	84.367	21-4932-00	34,861	1,689	36,550					36,550	38,573
Title II - Teacher Quality**	84.367	22-4932-00		24,382			38,877			38,877	42,497
Subtotal CFDA 84.367			34,861	26,071	36,550	0	38,877	0	0	75,427	
SPECIAL EDUCATION CLUSTER											
Special Education Pre-School Flow Through**	84.173	21-4600-00	10,603	3,909	14,512					14,512	14,512
Special Education Pre-School Flow Through**	84.173	22-4600-00		13,104			14,565			14,565	14,565
Subtotal CFDA 84.173			10,603	17,013	14,512	0	14,565	0	0	29,077	
I.D.E.A - Part B Flow Through**	84.027	22-4620-00		257,086			266,490			266,490	270,596
Subtotal CFDA 84.027			0	257,086	0	0	266,490	0	0	266,490	
Total Special Education Cluster			10,603	274,099	14,512	0	281,055	0	0	295,567	
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) (M)											
COVID-19 Elementary and Secondary School Emergency Relief (ESSER)+ (M)	84.425D	21-4998-E2		803,785	71,888		731,897			803,785	803,785
COVID-19 ARP-ESSER - Community Partnership Grant NOFO (M)	84.425	22-4998-CP					124,078			124,078	323,529
COVID-19 ARP - LEA and COOP American Rescue Plan (ESSERIII) (M)	84.425U	22-4998-E3		716,670			536,670			536,670	1,833,378
COVID-19 Jumpstart Kindergarten and First Grade (M)	84.425C	22-4998-FG		119,200			119,200			119,200	119,200
Subtotal CFDA 84.425			224,651	1,652,051	308,935	0	1,511,845	0	0	1,820,780	

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

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			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)				
Subtotal CFDA "84"			534,428	2,242,370	647,310	0	2,148,492	0	0	2,795,802	
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	22,712	43,610					43,610	N/A
Medicaid Administrative Outreach	93.778	22-4991-00		17,376			26,155			26,155	N/A
Subtotal CFDA 93.778			20,898	40,088	43,610	0	26,155	0	0	69,765	
Total Medicaid Cluster			20,898	40,088	43,610	0	26,155	0	0	69,765	
Subtotal CFDA "93"			20,898	40,088	43,610	0	26,155	0	0	69,765	
Total Federal Assistance			857,691	2,913,048	1,032,162	0	2,867,496	0	0	3,899,658	
* Project End Date 9/30											
** Project End Date 8/31										0	
+Project End Date 7/31										0	

• (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, 2022

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, 2022. 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, 2022.

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 received no federally donated PPE.

DIAMOND LAKE SCHOOL DISTRICT NO. 76
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

- 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. There were no audit findings which are required to be required to be reported in accordance with Title 2 CFR 200.515(a).
 - g. The programs tested as major programs were: COVID-19 Elementary and Secondary School Emergency Relief (ESSER), CFDA 84.425D; COVID-19 ARP – ESSER – Community Partnership Grant NOFO, CFDA 84.425; COVID-19 ARP – LEA and COOP American Rescue Plan (ESSER III), CFDA 84.425U; and COVID-19 Jumpstart Kindergarten and First Grade, CFDA 84.425C.
 - 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) There were no findings and questioned costs for federal awards which are required to be reported.

DIAMOND LAKE SCHOOL DISTRICT #76
34-049-0760-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2022 N/A

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, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2022 - N/A** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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, 2022

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2021-001	The District did not consult with the private schools in their boundary regarding equitable share of funding.	Corrective action was taken and requirements were met in the current year.

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

BOARD OF EDUCATION
COMBINED MEETING
Tuesday, January 17, 2023

The resolution is being submitted for approval at the Combined Meeting on January 17, 2023

AGENDA ITEM V-A

Administrative: Review 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	
Combined Meeting	12/13/22
B. Acceptance of Treasurer’s Report	12/2022
D. Approval of Payrolls	1/30/2023, 2/15/2023*
E. Approval of Current Bills:	
Education Fund:	\$ 353,860.92
Diamond Lake Activity	\$ 462.00
West Oak Middle Activity	\$ 4,845.00
Operations/Maintenance Fund:	\$ 69,886.97
Debt Service Fund:	\$ 2,490.23
Transportation Fund	\$ 144,206.01
Capital Outlay:	\$ 44,019.45
TOTAL	\$ 619,770.58

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



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

Combined Meeting
 Tuesday, December 13, 2022 7:05 PM

Diamond Lake School Sparkle Center
 25807 Diamond Lake Road
 Mundelein, IL 60060

Meeting Minutes

- I. Call to Order / Roll Call
 Ms. Joy Hail called to the meeting to order at 7:04 PM

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	
Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	
Jon Hauptman	X				

II. Pledge of Allegiance

III. Public Comments (Agenda Items Only)

IV. AL Diamond Awards

Carly Sklar

Diana Enriquez nominated and presented Carly Sklar with a Diamond Award.

Mary Lou Lozano

Michelle Salzman nominated and presented Mary Lou Lozano with a Diamond Award.

Carrie Schinkowsky

Elva Garcia nominated and presented Carrie Schinkowsky with a Diamond Award.

V. Business Agenda

V.A. Administrative: Approve Omnibus Vote Agenda **ACTION**

David Becker moved to approve the *Omnibus Vote Agenda* as presented, **Dave Kondela** seconded.

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	



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

Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	
Jon Hauptman	X				

V.B. Personnel: Approve Personnel Items: ***ACTION***

V.B.1. New Hire(s):

Courtney Harris; WOMS; 8th Grade SPED Teacher LOA; Effective 12.22.22

Kyle Zeigler; WOMS; Wrestling Assistant Coach; Effective 12.5.22

Toni Carmichael; WOMS; 8th Grade Science Teacher LOA; Effective 1.9.23 - 3.10.23

V.B.2. Resignation(s):

Esther Hong; WOMS; 8th Grade Science Teacher; Effective 12.23.22

V.B.3. Leave of Absence(s):

Shaymaa Eesa; WOIS; Learning Associate; Effective 1.9.23 - 6.2.23

Jon Hauptman moved to approve the *Personnel Items* as presented, **Nicole Sullivan** seconded.

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	
Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	
Jon Hauptman	X				

V.C. Administrative: Approve the 23-24 and the 24-25 School Calendar Drafts ***ACTION***

Elisa Bailis moved to approve the *23-24 and the 24-25 School Calendar Drafts* as presented, **Nicole Sullivan** seconded.

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	
Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	
Jon Hauptman	X				



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

V.D. Administrative: Approve 2022 Tax Levy ***ACTION***

Jon Hauptman moved to approve the *2022 Tax Levy* as presented, **Dave Kondela** seconded.

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	
Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	
Jon Hauptman	X				

V.E. Administrative: First Reading of PRESS Issue 110 ***REVIEW***

Ms. Joy Hail asked the board members to review the updates and be ready to vote on the updates in the January board meeting.

VI. Board Discussion

VI.A. June 2023 Board of Education Retreat Days

Ms. Joy Hail asked the members to provide their availability for the retreat.

VII. Freedom of Information Requests (2)

VIII. Notices and Communications

Mr. Jon Hauptman provided an update on the SEDOL meeting he attended.

IX. Public Comments and Petitions (Non-Agenda Items)

X. Others

Ms. Joy Hail reminded the board about their petitions for election.

XI. Adjournment

David Becker moved to for adjournment, **Dave Kondela** seconded at 7:25PM.

<u>Board Member</u>	<u>Y</u>	<u>N</u>	<u>Board Member</u>	<u>Y</u>	<u>N</u>
Joy Hail	X		Nicole Sullivan	X	
Dave Kondela	X		Ivonne Angarola	X	
Elisa Bailis	X		David Becker	X	



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

Jon Hauptman	X				
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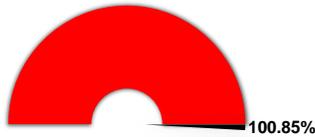
Board President

Board Secretary

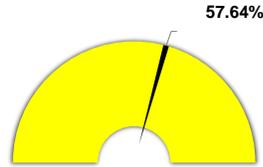
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2022

Projected Year-End Balances as % of Budgeted Revenue

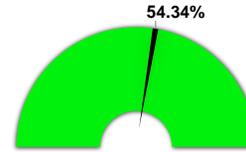


Actual YTD Revenues



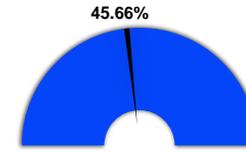
Projected YTD Revenues
47.36%

Actual YTD Local Sources



Projected YTD Local Sources
48.82%

Actual YTD State Sources



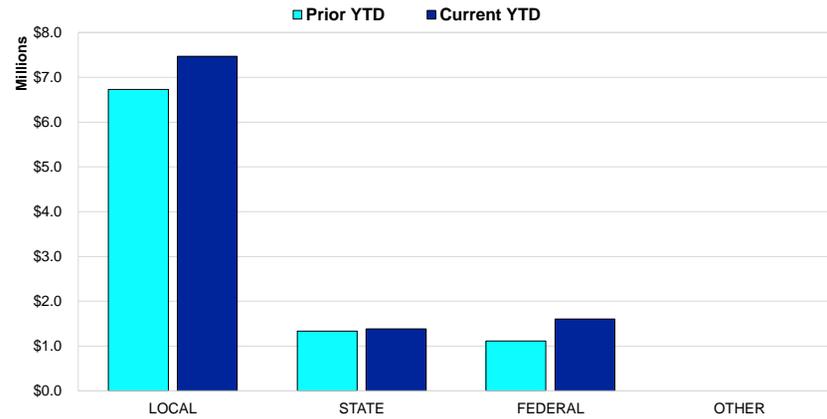
Projected YTD State Sources
43.02%

All Funds | Top 10 Sources of Revenue YTD

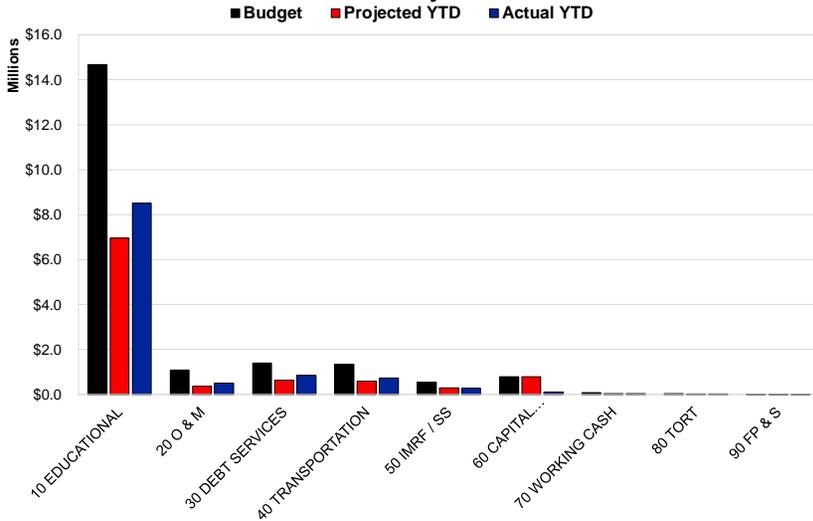
Ad Valorem Taxes	\$7,570,022
Restricted Grants-In-Aid Received from the Federal Govt Thru	\$1,084,937
Unrestricted Grants-in-Aid	\$903,380
State Transportation Reimbursement	\$395,153
Food Service	\$278,962
Federal Special Education	\$192,286
Payments in Lieu of Taxes	\$188,445
Other Revenue from Local Sources	\$152,274
Earnings on Investments	\$101,969
3700s	\$67,688

Percent of Total Revenues Year-to-Date **99.07%**

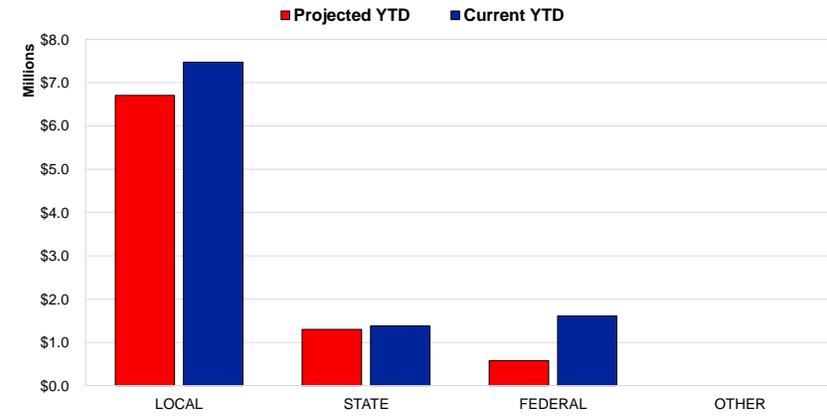
Revenues by Source



Revenues by Fund



Revenues by Source



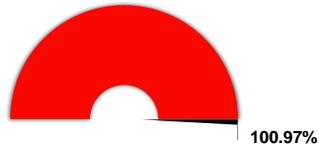
Powered By:

FORECAST5
ANALYTICS

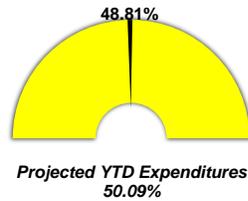
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending December 31, 2022

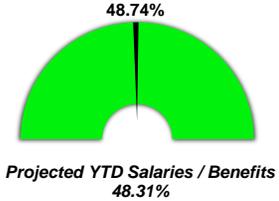
Projected Year-End Balances as % of Budgeted Expenditures



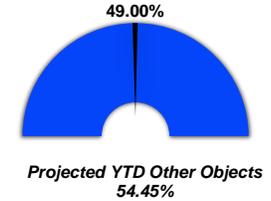
Actual YTD Expenditures



Actual YTD Salaries / Benefits



Actual YTD Other Objects

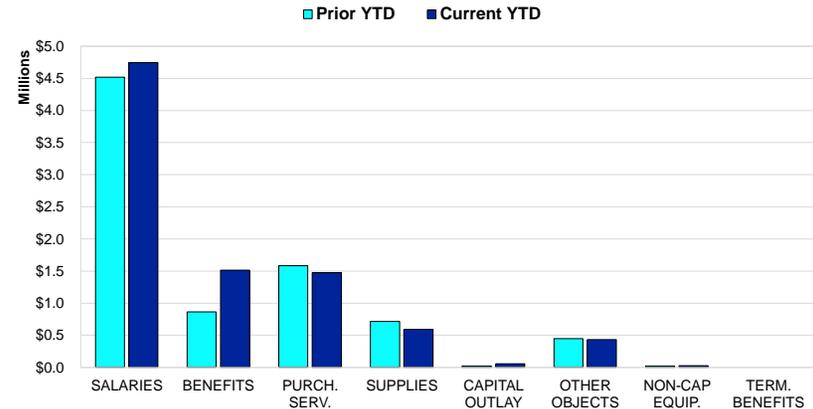


All Funds | Top 10 Expenditures by Program YTD

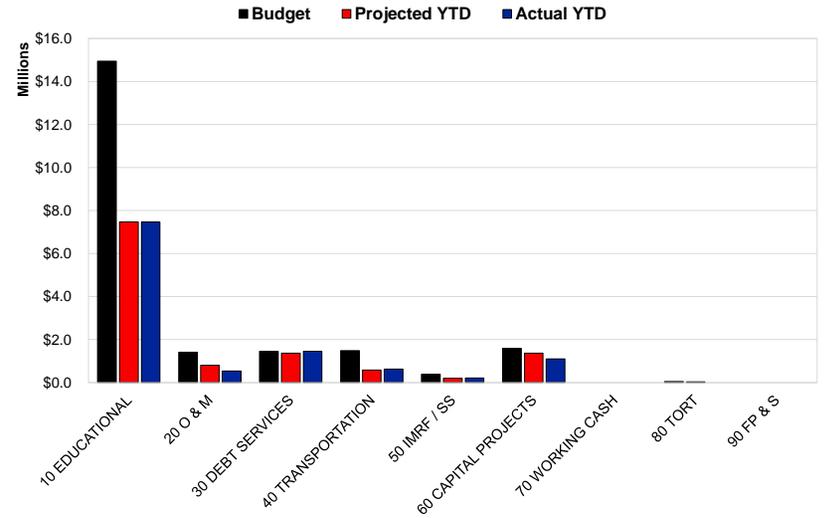
Regular Programs	\$2,912,397
Support Services - Business	\$2,679,132
Special Education/Remedial Programs	\$1,113,471
Debt Services - Payments of Principal on Long-term Debt	\$1,031,439
Bilingual Programs	\$715,819
Support Services - General Administration	\$536,061
Support Services - School Administration	\$497,021
Interest on Long-term Debt	\$420,759
Support Services - Pupils	\$392,197
Payments to Other Govt. Units - Tuition (In-State)	\$342,064

Percent of Total Expenditures Year-to-Date **92.20%**

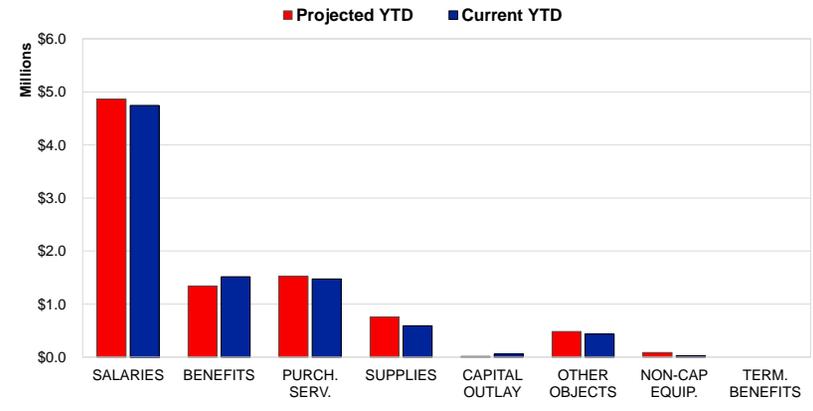
Expenditures by Object



Expenditures by Fund



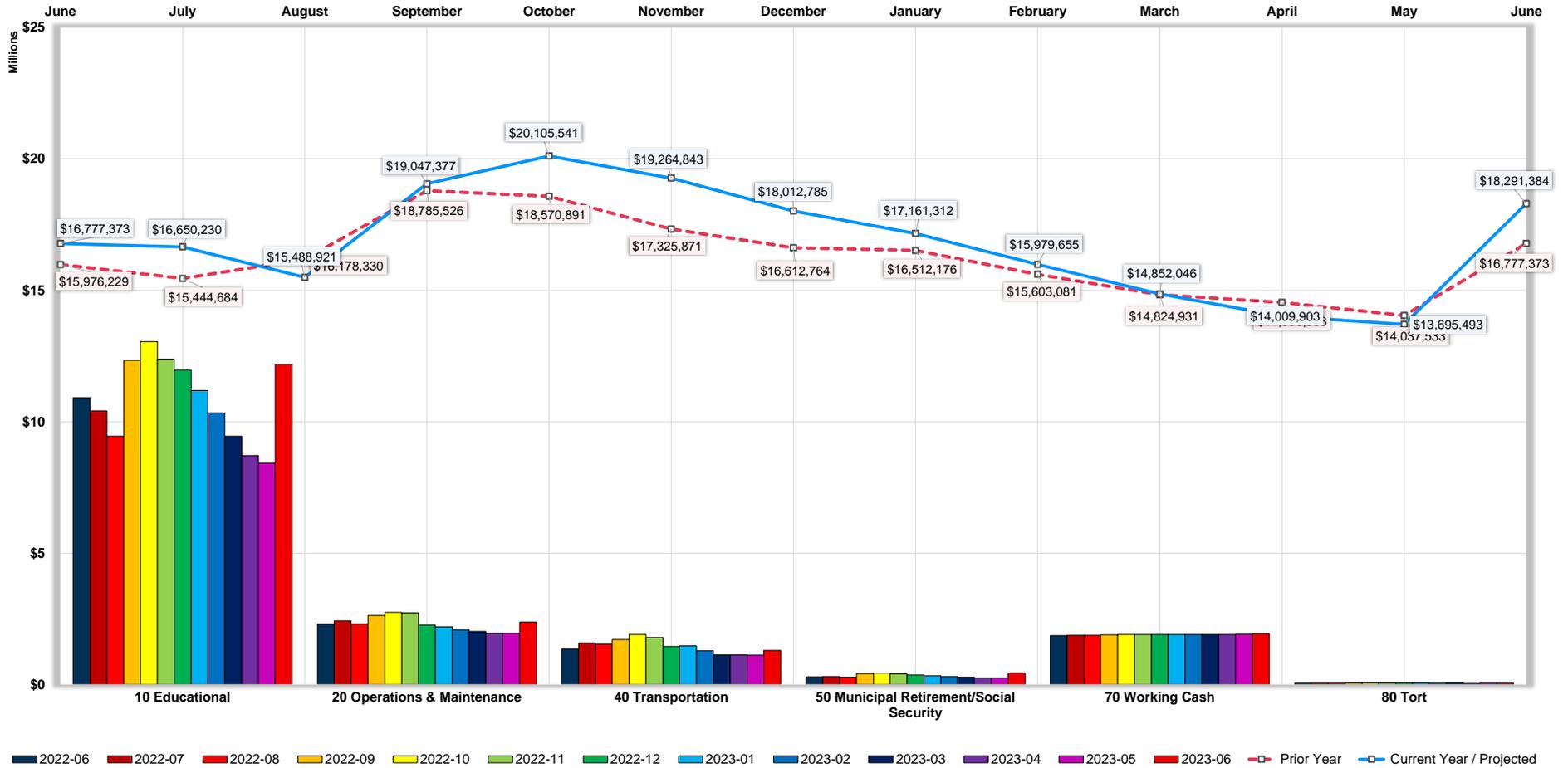
Expenditures by Object



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

For the Period Ending December 31, 2022

Month-End Fund Balances



Fund Balance

For the Month Ending December 31, 2022

	Fund Balance November 30, 2022	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance December 31, 2022
FUND					
Educational	\$12,379,474	\$819,465	\$1,238,519	\$0	\$11,960,420
Operations and Maintenance	\$2,724,085	\$35,643	\$116,975	(\$376,626)	\$2,266,128
Debt Service	\$637,648	\$1,843	\$1,067,443	\$376,626	(\$51,326)
Transportation	\$1,788,102	\$2,611	\$341,070	\$0	\$1,449,643
IMRF	\$403,682	\$1,771	\$38,594	\$0	\$366,860
Capital Projects	\$723,877	\$140	\$123,473	\$0	\$600,543
Working Cash	\$1,902,509	\$177	\$0	\$0	\$1,902,686
Tort	\$66,990	\$59	\$0	\$0	\$67,049
Fire Prevention and Safety	\$1,753	\$9	\$0	\$0	\$1,762
TOTAL ALL FUNDS	\$20,628,121	\$861,717	\$2,926,073	\$0	\$18,563,765

Fund Balance

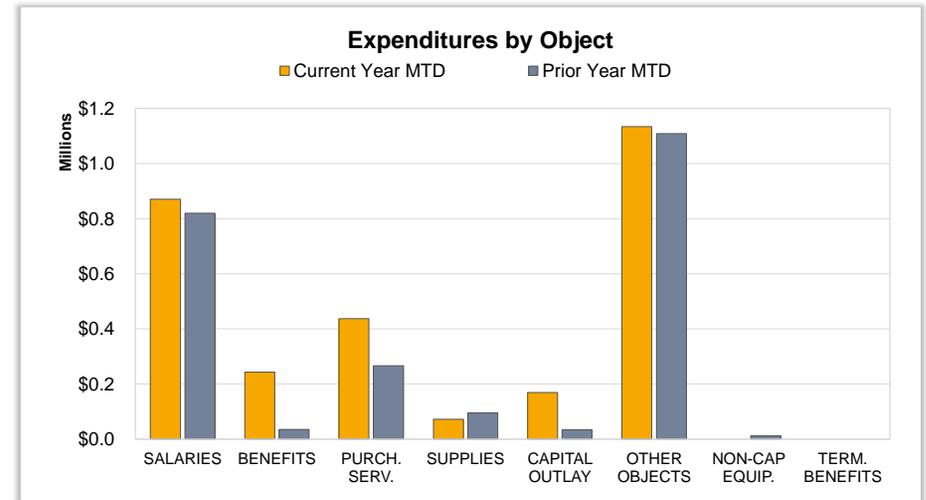
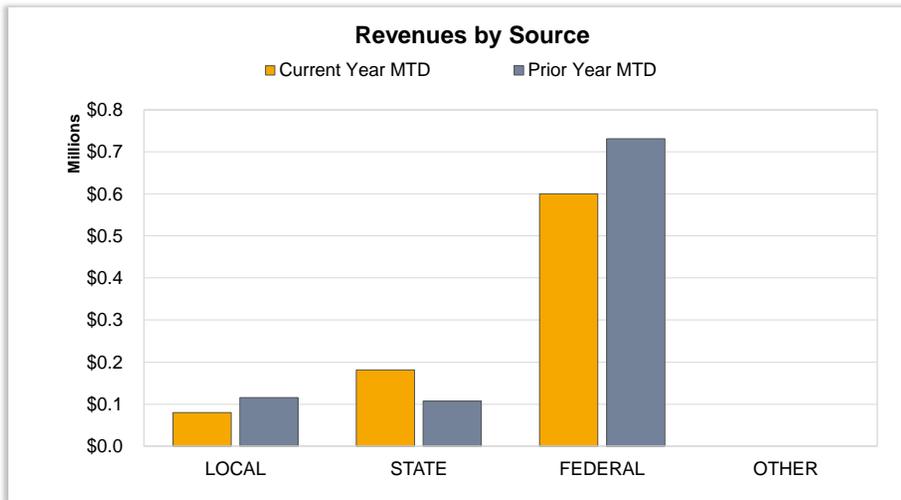
For the Period Ending December 31, 2022

FUND	Fund Balance July 1, 2022	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance December 31, 2022
Educational	\$10,911,301	\$8,512,864	\$7,463,745	\$0	\$11,960,420
Operations and Maintenance	\$2,301,569	\$884,051	\$542,867	(\$376,626)	\$2,266,128
Debt Service	\$558,191	\$467,980	\$1,454,123	\$376,626	(\$51,326)
Transportation	\$1,350,620	\$728,155	\$629,132	\$0	\$1,449,643
IMRF	\$299,372	\$274,573	\$207,085	\$0	\$366,860
Capital Projects	\$1,590,114	\$114,042	\$1,103,613	\$0	\$600,543
Working Cash	\$1,863,868	\$38,817	\$0	\$0	\$1,902,686
Tort	\$50,642	\$16,407	\$0	\$0	\$67,049
Fire Prevention and Safety	\$1,270	\$492	\$0	\$0	\$1,762
TOTAL ALL FUNDS	\$18,926,948	\$11,037,382	\$11,400,566	\$0	\$18,563,765

All Funds Summary | Month-to-Date

For the Month Ending December 31, 2022

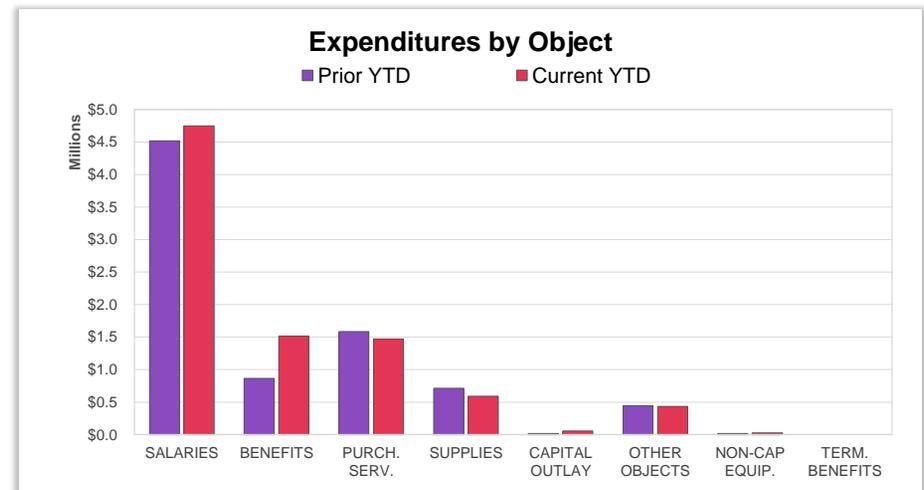
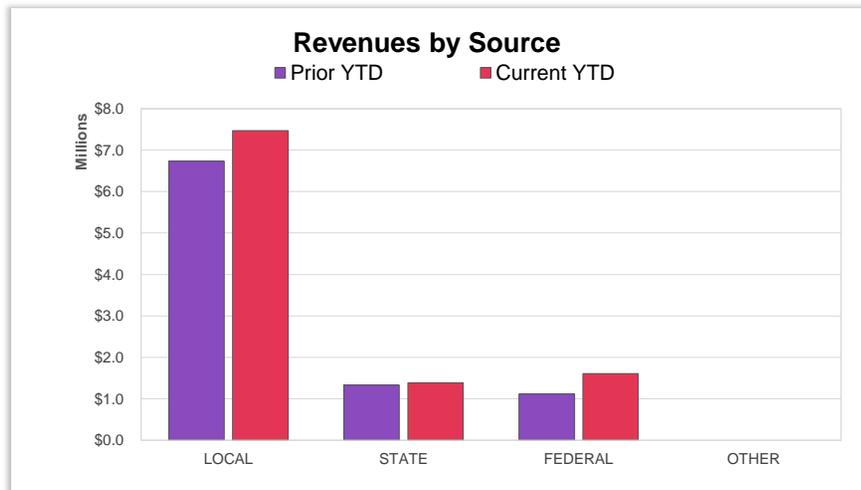
				10 Educational	20 O&M	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	80 Tort	90 Fire Prevention & Safety
	Current Year MTD	Prior Year MTD	% Incr/ (Decr)									
REVENUES												
Local	\$80,167	\$115,650	-30.68%	\$37,915	\$35,643	\$1,843	\$2,611	\$1,771	\$140	\$177	\$59	\$9
State	\$181,436	\$106,911	69.71%	\$181,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$600,114	\$731,082	-17.91%	\$600,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$861,717	\$953,643	-9.64%	\$819,465	\$35,643	\$1,843	\$2,611	\$1,771	\$140	\$177	\$59	\$9
EXPENDITURES												
Salaries	\$870,304	\$819,903	6.15%	\$856,285	\$12,992	\$0	\$1,027	\$0	\$0	\$0	\$0	\$0
Benefits	\$242,890	\$34,497	604.10%	\$200,826	\$3,279	\$0	\$191	\$38,594	\$0	\$0	\$0	\$0
Purchased Services	\$436,730	\$266,292	64.00%	\$62,590	\$40,941	\$0	\$333,199	\$0	\$0	\$0	\$0	\$0
Supplies	\$72,311	\$95,074	-23.94%	\$52,016	\$13,643	\$0	\$6,652	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$169,593	\$33,567	405.24%	\$0	\$46,120	\$0	\$0	\$0	\$123,473	\$0	\$0	\$0
Other Objects	\$1,134,246	\$1,108,374	2.33%	\$66,803	\$0	\$1,067,443	\$0	\$0	\$0	\$0	\$0	\$0
Non-Cap Equipment	\$0	\$12,458	-100.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,926,073	\$2,370,165	23.45%	\$1,238,519	\$116,975	\$1,067,443	\$341,070	\$38,594	\$123,473	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$2,064,356)	(\$1,416,522)	45.73%	(\$419,055)	(\$81,331)	(\$1,065,600)	(\$338,459)	(\$36,823)	(\$123,334)	\$177	\$59	\$9
OTHER FINANCING SOURCES / (USES)												
Other Financing Sources	\$0	\$0		\$0	(\$376,626)	\$376,626	\$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	(\$376,626)	\$376,626	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$2,064,356)	(\$1,416,522)		(\$419,055)	(\$457,957)	(\$688,974)	(\$338,459)	(\$36,823)	(\$123,334)	\$177	\$59	\$9
FUND BALANCE												
Beginning of Month	\$20,628,121	\$18,815,143	9.64%	\$12,379,474	\$2,724,085	\$637,648	\$1,788,102	\$403,682	\$723,877	\$1,902,509	\$66,990	\$1,753
End of Month	\$18,563,765	\$17,398,621	6.70%	\$11,960,420	\$2,266,128	(\$51,326)	\$1,449,643	\$366,860	\$600,543	\$1,902,686	\$67,049	\$1,762



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

For the Period Ending December 31, 2022

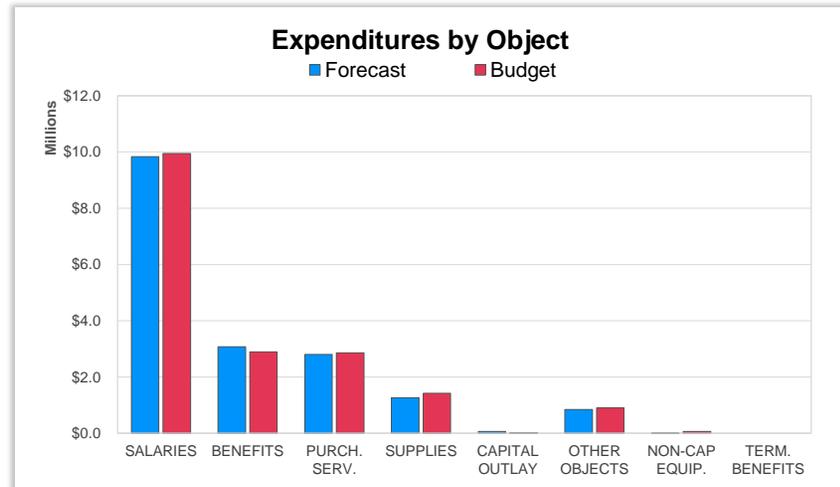
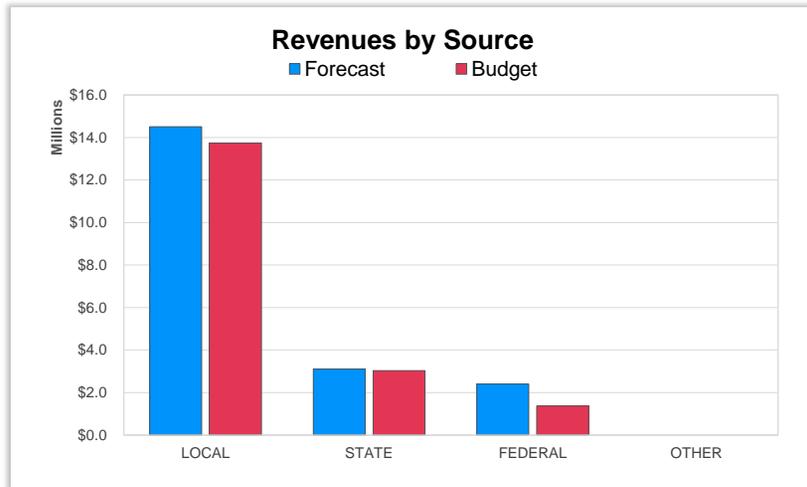
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$6,731,628	\$13,493,287	49.89%	\$7,468,168	\$13,743,230	54.34%
State	\$1,334,458	\$3,059,745	43.61%	\$1,381,711	\$3,025,792	45.66%
Federal	\$1,114,424	\$2,133,323	52.24%	\$1,604,989	\$1,368,752	117.26%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$9,180,510	\$18,686,355	49.13%	\$10,454,868	\$18,137,774	57.64%
EXPENDITURES						
Salaries	\$4,520,223	\$9,185,155	49.21%	\$4,746,354	\$9,950,650	47.70%
Benefits	\$864,575	\$1,930,210	44.79%	\$1,516,024	\$2,898,953	52.30%
Purchased Services	\$1,584,811	\$2,925,289	54.18%	\$1,473,674	\$2,859,502	51.54%
Supplies	\$714,434	\$1,411,534	50.61%	\$590,154	\$1,426,423	41.37%
Capital Outlay	\$19,357	\$19,357	100.00%	\$56,375	\$15,585	361.73%
Other Objects	\$445,513	\$793,661	56.13%	\$434,446	\$898,216	48.37%
Non-Cap Equipment	\$20,347	\$45,289	44.93%	\$25,803	\$66,500	38.80%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$8,169,261	\$16,310,496	50.09%	\$8,842,830	\$18,115,829	48.81%
SURPLUS / (DEFICIT)	\$1,011,250	\$2,375,858		\$1,612,038	\$21,945	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(\$374,714)	(\$1,574,714)		(\$376,626)	(\$403,252)	
Other Financing Uses	\$0	\$0		\$0	(\$164,438)	
TOTAL OTHER FINANCING SOURCES / (USES)	(\$374,714)	(\$1,574,714)		(\$376,626)	(\$567,690)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$636,536	\$801,144		\$1,235,412	(\$545,745)	
ENDING FUND BALANCE	\$16,612,764	\$16,777,373		\$18,012,785	\$16,231,628	



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

For the Period Ending December 31, 2022

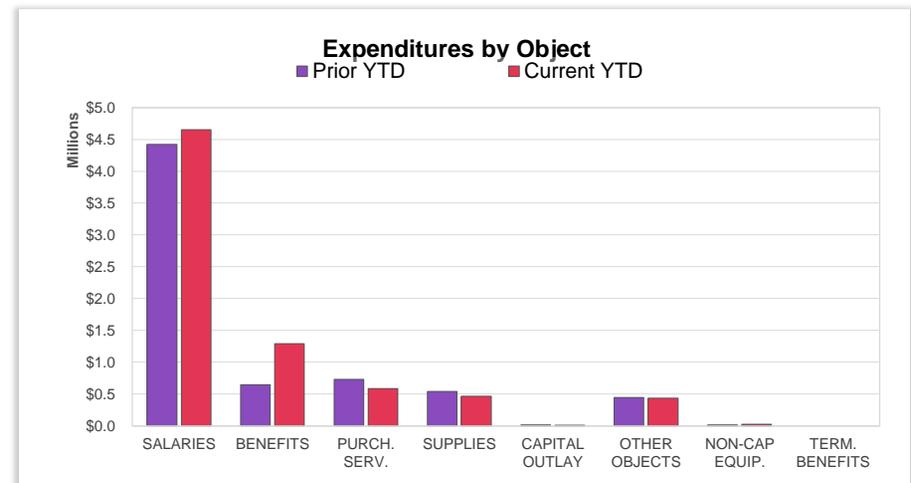
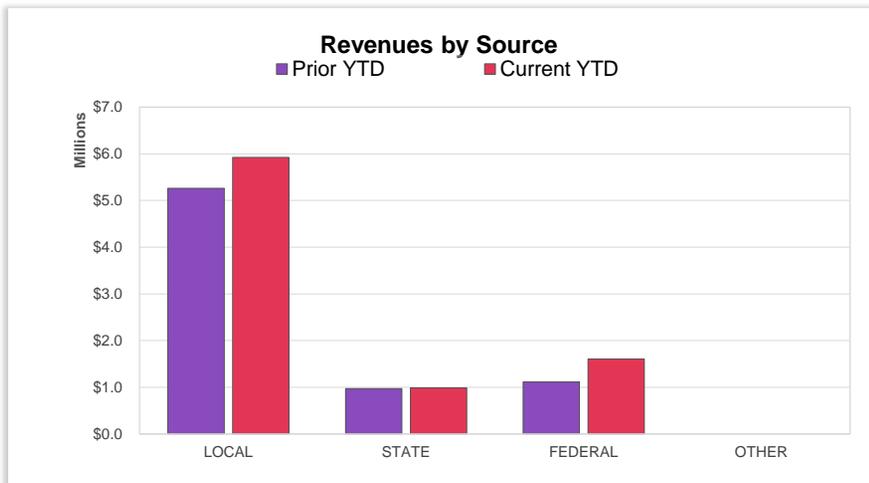
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$6,731,628	\$7,468,168	\$7,034,413	\$14,502,581	\$13,743,230	\$759,350
State	\$1,334,458	\$1,381,711	\$1,724,212	\$3,105,923	\$3,025,792	\$80,131
Federal	\$1,114,424	\$1,604,989	\$789,895	\$2,394,883	\$1,368,752	\$1,026,131
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$9,180,510	\$10,454,868	\$9,548,520	\$20,003,388	\$18,137,774	\$1,865,614
EXPENDITURES						
Salaries	\$4,520,223	\$4,746,354	\$5,087,153	\$9,833,507	\$9,950,650	\$117,143
Benefits	\$864,575	\$1,516,024	\$1,555,093	\$3,071,116	\$2,898,953	(\$172,162)
Purchased Services	\$1,584,811	\$1,473,674	\$1,330,286	\$2,803,960	\$2,859,502	\$55,542
Supplies	\$714,434	\$590,154	\$675,241	\$1,265,395	\$1,426,423	\$161,027
Capital Outlay	\$19,357	\$56,375	\$1,890	\$58,265	\$15,585	(\$42,680)
Other Objects	\$445,513	\$434,446	\$414,022	\$848,468	\$898,216	\$49,748
Non-Cap Equipment	\$20,347	\$25,803	(\$22,488)	\$3,315	\$66,500	\$63,185
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$8,169,261	\$8,842,830	\$9,041,197	\$17,884,027	\$18,115,829	\$231,803
SURPLUS / (DEFICIT)	\$1,011,250	\$1,612,038	\$507,323	\$2,119,361	\$21,945	\$2,097,417
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(\$374,714)	(\$376,626)	(\$64,287)	(\$440,913)	(\$403,252)	(\$37,661)
Other Financing Uses	\$0	\$0	(\$164,438)	(\$164,438)	(\$164,438)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	(\$374,714)	(\$376,626)	(\$228,725)	(\$605,351)	(\$567,690)	(\$37,661)
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$636,536	\$1,235,412		\$1,514,010	(\$545,745)	\$2,059,756
ENDING FUND BALANCE	\$16,612,764	\$18,012,785		\$18,291,384	\$16,231,628	\$2,059,755



Educational Fund | Financial Summary

For the Period Ending December 31, 2022

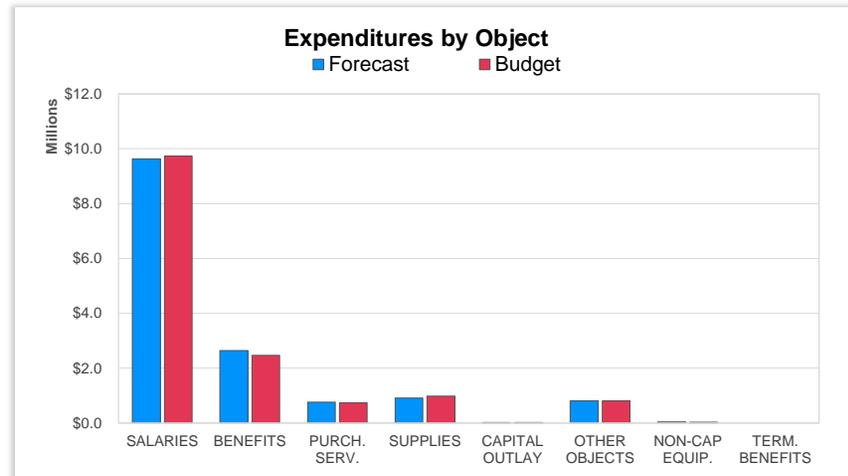
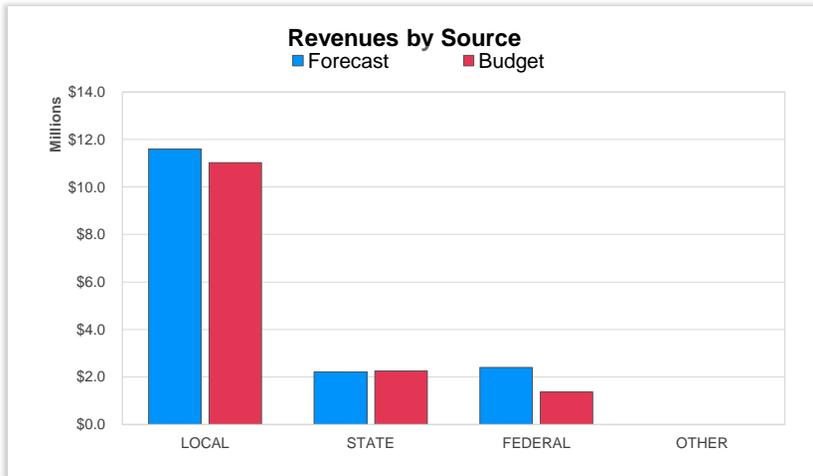
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$5,262,237	\$10,544,623	49.90%	\$5,921,317	\$11,029,270	53.69%
State	\$967,932	\$2,268,195	42.67%	\$986,558	\$2,255,745	43.74%
Federal	\$1,114,424	\$2,133,323	52.24%	\$1,604,989	\$1,368,752	117.26%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$7,344,593	\$14,946,141	49.14%	\$8,512,864	\$14,653,767	58.09%
EXPENDITURES						
Salaries	\$4,423,241	\$8,987,071	49.22%	\$4,650,540	\$9,742,205	47.74%
Benefits	\$645,505	\$1,507,461	42.82%	\$1,291,399	\$2,471,155	52.26%
Purchased Services	\$730,791	\$987,169	74.03%	\$587,933	\$736,999	79.77%
Supplies	\$540,259	\$1,003,133	53.86%	\$465,042	\$977,423	47.58%
Capital Outlay	\$14,926	\$14,926	100.00%	\$10,255	\$15,585	65.80%
Other Objects	\$445,513	\$763,220	58.37%	\$434,446	\$809,216	53.69%
Non-Cap Equipment	\$16,033	\$33,943	47.24%	\$24,131	\$26,500	91.06%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$6,816,269	\$13,296,923	51.26%	\$7,463,745	\$14,779,083	50.50%
SURPLUS / (DEFICIT)	\$528,324	\$1,649,218		\$1,049,119	(\$125,316)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	(\$1,500,000)		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	(\$164,438)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$1,500,000)		\$0	(\$164,438)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$528,324	\$149,218		\$1,049,119	(\$289,754)	
ENDING FUND BALANCE	\$11,290,406	\$10,911,301		\$11,960,420	\$10,621,547	



Educational Fund | Financial Forecast

For the Period Ending December 31, 2022

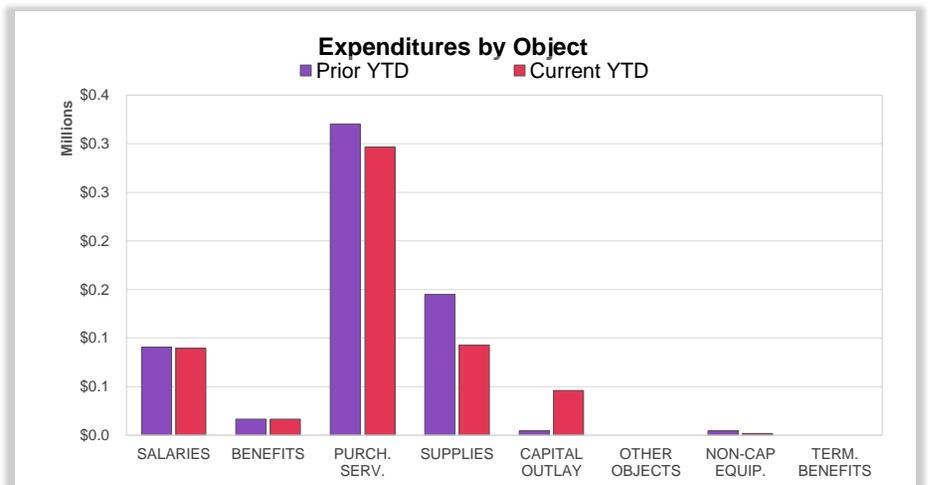
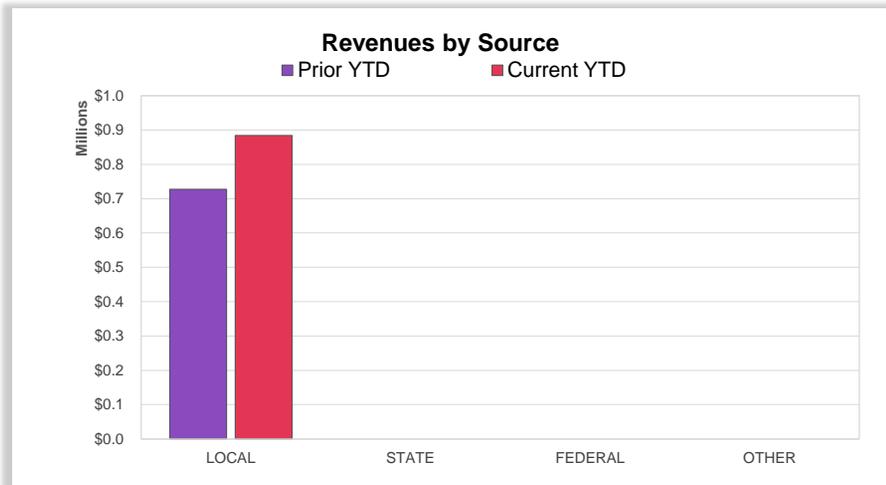
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$5,262,237	\$5,921,317	\$5,675,979	\$11,597,296	\$11,029,270	\$568,026
State	\$967,932	\$986,558	\$1,233,682	\$2,220,240	\$2,255,745	(\$35,505)
Federal	\$1,114,424	\$1,604,989	\$789,895	\$2,394,883	\$1,368,752	\$1,026,131
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$7,344,593	\$8,512,864	\$7,699,556	\$16,212,420	\$14,653,767	\$1,558,653
EXPENDITURES						
Salaries	\$4,423,241	\$4,650,540	\$4,977,583	\$9,628,123	\$9,742,205	\$114,082
Benefits	\$645,505	\$1,291,399	\$1,345,154	\$2,636,553	\$2,471,155	(\$165,398)
Purchased Services	\$730,791	\$587,933	\$165,594	\$753,527	\$736,999	(\$16,528)
Supplies	\$540,259	\$465,042	\$442,111	\$907,153	\$977,423	\$70,270
Capital Outlay	\$14,926	\$10,255	\$1,890	\$12,145	\$15,585	\$3,440
Other Objects	\$445,513	\$434,446	\$365,618	\$800,064	\$809,216	\$9,152
Non-Cap Equipment	\$16,033	\$24,131	\$10,399	\$34,530	\$26,500	(\$8,030)
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$6,816,269	\$7,463,745	\$7,308,350	\$14,772,096	\$14,779,083	\$6,988
SURPLUS / (DEFICIT)	\$528,324	\$1,049,119	\$391,206	\$1,440,324	(\$125,316)	\$1,565,641
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	(\$164,438)	(\$164,438)	(\$164,438)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	(\$164,438)	(\$164,438)	(\$164,438)	\$0
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	\$528,324	\$1,049,119		\$1,275,886	(\$289,754)	\$1,565,641
ENDING FUND BALANCE	\$11,290,406	\$11,960,420		\$12,187,187	\$10,621,547	\$1,565,640



Operations and Maintenance Fund | Financial Summary

For the Period Ending December 31, 2022

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$727,011	\$1,610,223	45.15%	\$884,051	\$1,439,116	61.43%
State	\$0	\$50,000	0.00%	\$0	\$50,000	0.00%
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$727,011	\$1,660,223	43.79%	\$884,051	\$1,489,116	59.37%
EXPENDITURES						
Salaries	\$90,613	\$185,599	48.82%	\$89,152	\$196,121	45.46%
Benefits	\$16,394	\$36,068	45.45%	\$16,394	\$37,150	44.13%
Purchased Services	\$320,643	\$605,319	52.97%	\$296,922	\$675,856	43.93%
Supplies	\$144,721	\$329,051	43.98%	\$92,607	\$384,000	24.12%
Capital Outlay	\$4,431	\$4,431	100.00%	\$46,120	\$0	
Other Objects	\$0	\$30,441	0.00%	\$0	\$81,000	0.00%
Non-Cap Equipment	\$4,314	\$11,347	38.02%	\$1,672	\$40,000	4.18%
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$581,116	\$1,202,255	48.34%	\$542,867	\$1,414,127	38.39%
SURPLUS / (DEFICIT)	\$145,895	\$457,968		\$341,184	\$74,989	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(\$374,714)	(\$74,714)		(\$376,626)	(\$403,252)	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	(\$374,714)	(\$74,714)		(\$376,626)	(\$403,252)	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$228,819)	\$383,254		(\$35,442)	(\$328,263)	
ENDING FUND BALANCE	\$1,689,496	\$2,301,569		\$2,266,128	\$1,973,306	

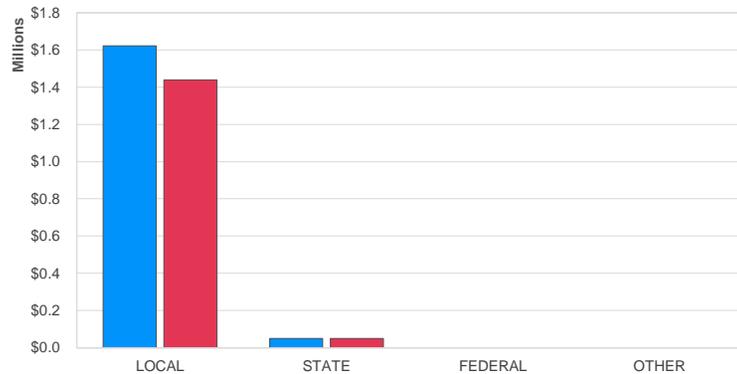


Operations and Maintenance Fund | Financial Forecast

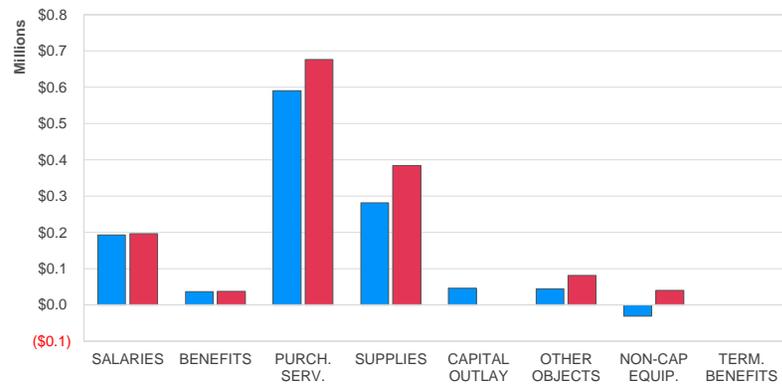
For the Period Ending December 31, 2022

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$727,011	\$884,051	\$738,479	\$1,622,530	\$1,439,116	\$183,414
State	\$0	\$0	\$50,000	\$50,000	\$50,000	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$727,011	\$884,051	\$788,479	\$1,672,530	\$1,489,116	\$183,414
EXPENDITURES						
Salaries	\$90,613	\$89,152	\$103,306	\$192,458	\$196,121	\$3,663
Benefits	\$16,394	\$16,394	\$19,967	\$36,361	\$37,150	\$789
Purchased Services	\$320,643	\$296,922	\$293,708	\$590,629	\$675,856	\$85,227
Supplies	\$144,721	\$92,607	\$188,601	\$281,208	\$384,000	\$102,792
Capital Outlay	\$4,431	\$46,120	\$0	\$46,120	\$0	(\$46,120)
Other Objects	\$0	\$0	\$44,404	\$44,404	\$81,000	\$36,596
Non-Cap Equipment	\$4,314	\$1,672	(\$32,887)	(\$31,215)	\$40,000	\$71,215
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$581,116	\$542,867	\$617,098	\$1,159,965	\$1,414,127	\$254,162
SURPLUS / (DEFICIT)	\$145,895	\$341,184	\$171,381	\$512,566	\$74,989	\$437,576
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(374,714.00)	(\$376,626)	(\$64,287)	(\$440,913)	(\$403,252)	(\$37,661)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	(\$374,714)	(\$376,626)	(\$64,287)	(\$440,913)	(\$403,252)	(\$37,661)
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$228,819)	(\$35,442)		\$71,653	(\$328,263)	\$399,915
ENDING FUND BALANCE	\$1,689,496	\$2,266,128		\$2,373,223	\$1,973,306	\$399,916

Revenues by Source
■ Forecast ■ Budget



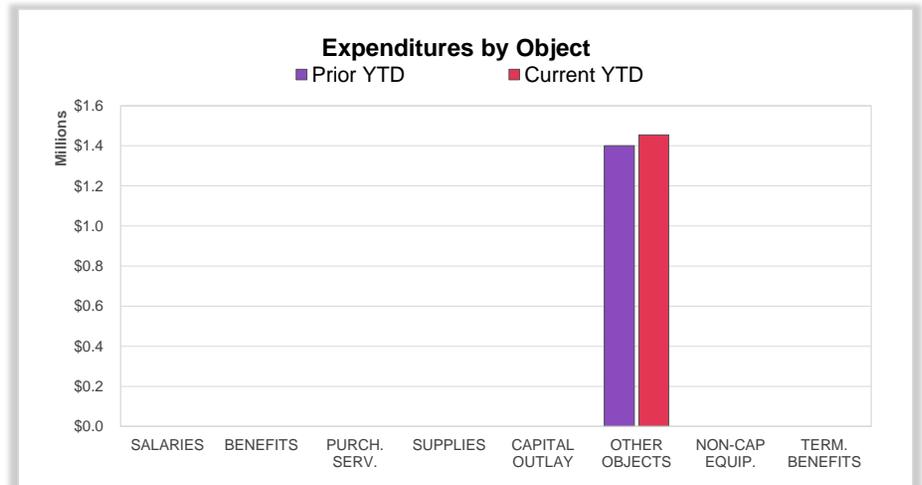
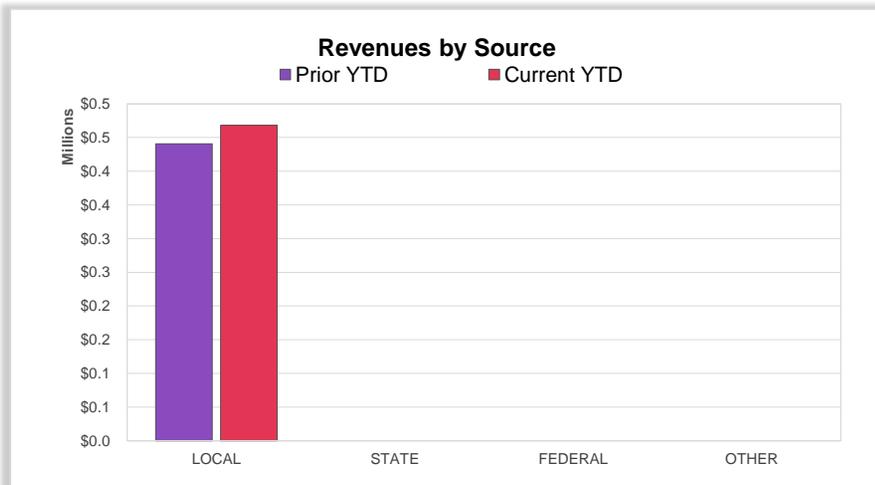
Expenditures by Object
■ Forecast ■ Budget



Debt Service Fund | Financial Summary

For the Period Ending December 31, 2022

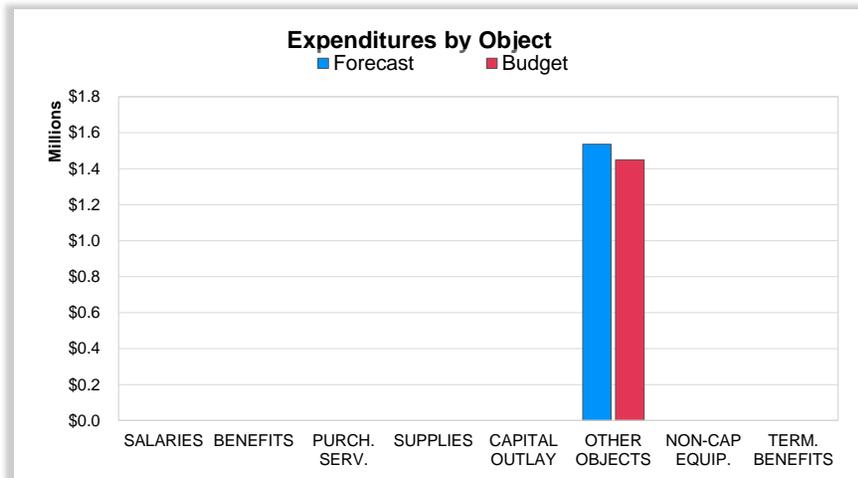
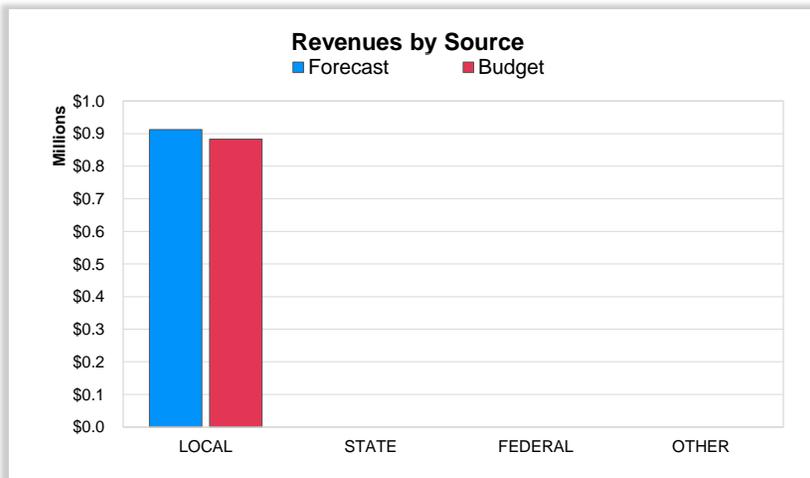
	Prior Year			Current Year		
	Prior YTD	Actual	% of Actual	Current YTD	Budget	% of Budget
REVENUES						
Local	\$440,857	\$863,024	51.08%	\$467,980	\$882,732	53.01%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$440,857	\$863,024	51.08%	\$467,980	\$882,732	53.01%
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	\$1,400,791	\$1,414,397	99.04%	\$1,454,123	\$1,448,192	100.41%
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$1,400,791	\$1,414,397	99.04%	\$1,454,123	\$1,448,192	100.41%
SURPLUS / (DEFICIT)	(\$959,934)	(\$551,373)		(\$986,143)	(\$565,460)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$374,714	\$389,714		\$376,626	\$516,402	
Other Financing Uses	\$0	\$0		\$0	(\$100)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$374,714	\$389,714		\$376,626	\$516,302	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$585,220)	(\$161,659)		(\$609,517)	(\$49,158)	
ENDING FUND BALANCE	\$134,630	\$558,191		(\$51,326)	\$509,033	



Debt Service Fund | Financial Forecast

For the Period Ending December 31, 2022

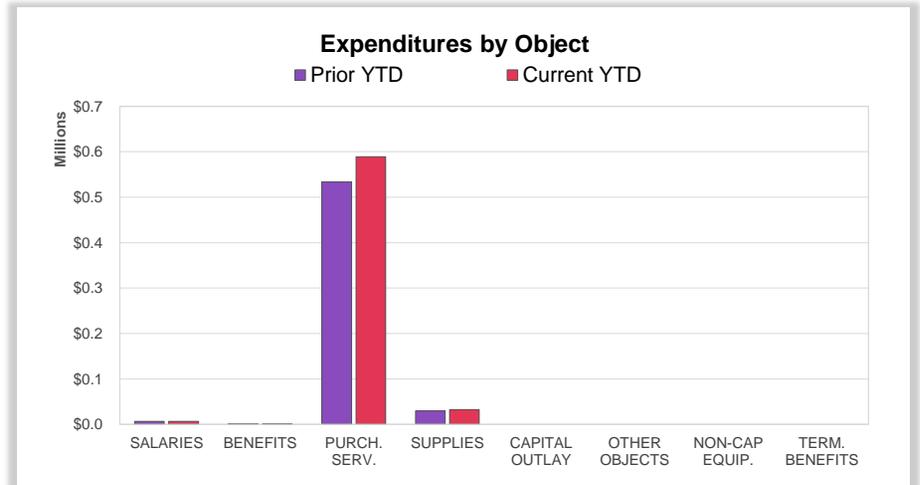
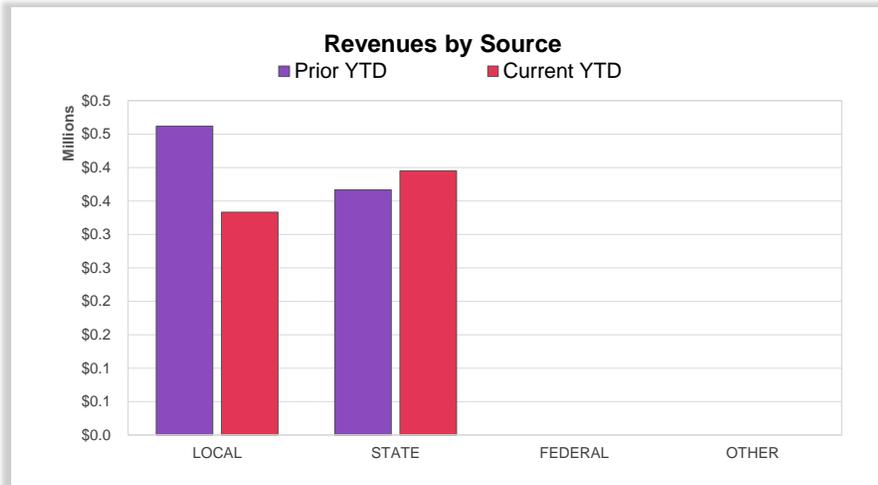
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$440,857	\$467,980	\$444,695	\$912,675	\$882,732	\$29,943
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$440,857	\$467,980	\$444,695	\$912,675	\$882,732	\$29,943
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	\$1,400,791	\$1,454,123	\$82,171	\$1,536,294	\$1,448,192	(\$88,102)
Non-Cap Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Termination Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,400,791	\$1,454,123	\$82,171	\$1,536,294	\$1,448,192	(\$88,102)
SURPLUS / (DEFICIT)	(\$959,934)	(\$986,143)	\$362,525	(\$623,619)	(\$565,460)	(\$58,159)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$374,714	\$376,626	\$318,573	\$695,199	\$516,402	\$178,797
Other Financing Uses	\$0	\$0	(\$100)	(\$100)	(\$100)	\$0
TOTAL OTHER FINANCING SOURCES / (USES)	\$374,714	\$376,626	\$318,473	\$695,099	\$516,302	\$178,797
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$585,220)	(\$609,517)		\$71,480	(\$49,158)	\$120,638
ENDING FUND BALANCE	\$134,630	(\$51,326)		\$629,672	\$509,033	\$120,638



Transportation Fund | Financial Summary

For the Period Ending December 31, 2022

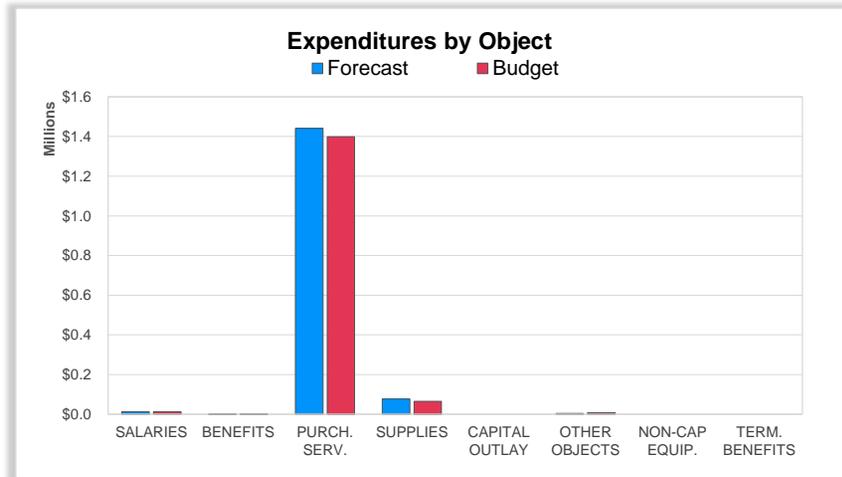
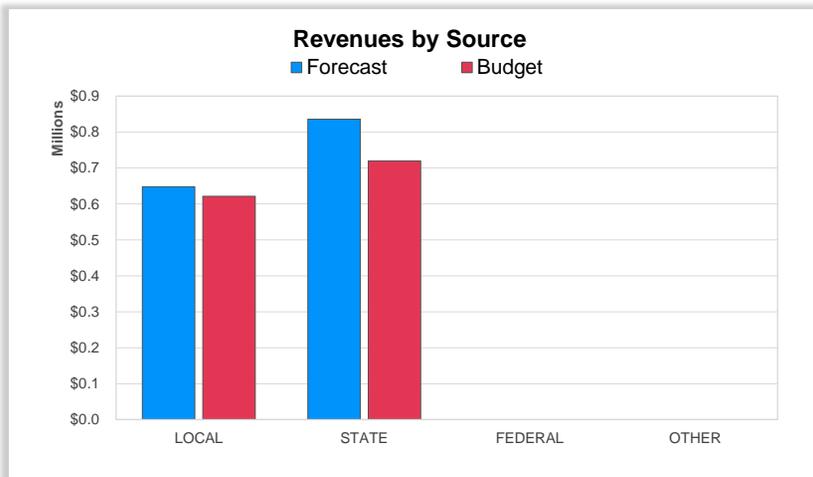
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$461,841	\$766,255	60.27%	\$333,002	\$621,294	53.60%
State	\$366,527	\$741,550	49.43%	\$395,153	\$720,047	54.88%
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$828,367	\$1,507,805	54.94%	\$728,155	\$1,341,341	54.29%
EXPENDITURES						
Salaries	\$6,369	\$12,485	51.01%	\$6,662	\$12,324	54.06%
Benefits	\$1,038	\$2,165	47.94%	\$1,144	\$800	143.06%
Purchased Services	\$533,377	\$1,332,802	40.02%	\$588,820	\$1,398,147	42.11%
Supplies	\$29,454	\$79,350	37.12%	\$32,505	\$65,000	50.01%
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	\$570,238	\$1,426,802	39.97%	\$629,132	\$1,484,271	42.39%
SURPLUS / (DEFICIT)	\$258,129	\$81,003		\$99,023	(\$142,930)	
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)	\$258,129	\$81,003		\$99,023	(\$142,930)	
ENDING FUND BALANCE	\$1,527,747	\$1,350,620		\$1,449,643	\$1,207,690	



Transportation Fund | Financial Forecast

For the Period Ending December 31, 2022

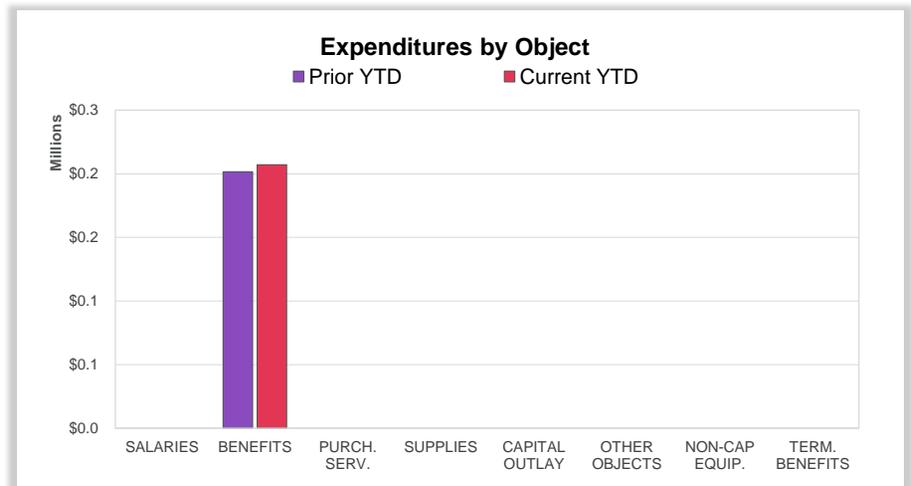
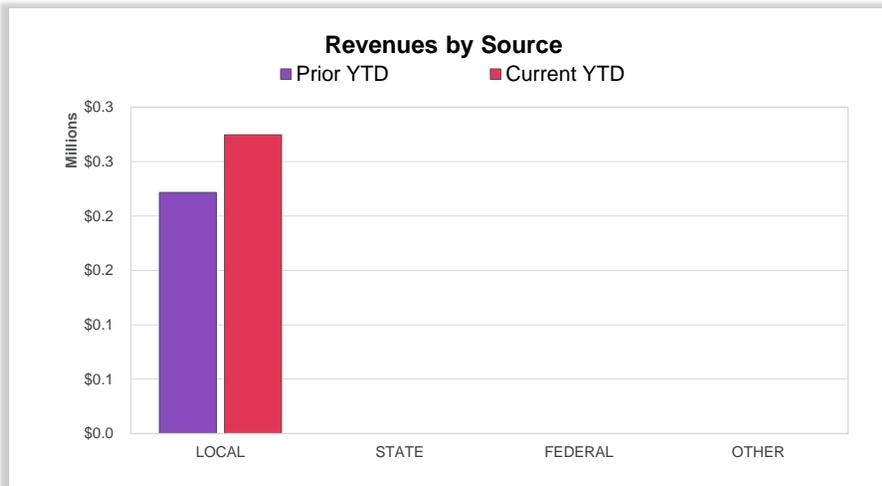
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$461,841	\$333,002	\$315,091	\$648,093	\$621,294	\$26,799
State	\$366,527	\$395,153	\$440,530	\$835,683	\$720,047	\$115,636
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$828,367	\$728,155	\$755,621	\$1,483,776	\$1,341,341	\$142,435
EXPENDITURES						
Salaries	\$6,369	\$6,662	\$6,264	\$12,926	\$12,324	(\$602)
Benefits	\$1,038	\$1,144	\$397	\$1,541	\$800	(\$741)
Purchased Services	\$533,377	\$588,820	\$851,754	\$1,440,574	\$1,398,147	(\$42,427)
Supplies	\$29,454	\$32,505	\$44,530	\$77,035	\$65,000	(\$12,035)
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	\$570,238	\$629,132	\$906,944	\$1,536,076	\$1,484,271	(\$51,805)
SURPLUS / (DEFICIT)	\$258,129	\$99,023	(\$151,323)	(\$52,300)	(\$142,930)	\$90,630
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)	\$258,129	\$99,023	(\$151,323)	(\$52,300)	(\$142,930)	\$90,630
ENDING FUND BALANCE	\$1,527,747	\$1,449,643		\$1,298,320	\$1,207,690	\$90,630



Municipal Retirement / Social Security Fund | Financial Summary

For the Period Ending December 31, 2022

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$221,722	\$465,697	47.61%	\$274,573	\$550,258	49.90%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$221,722	\$465,697	47.61%	\$274,573	\$550,258	49.90%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$201,638	\$384,516	52.44%	\$207,085	\$389,848	53.12%
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	\$201,638	\$384,516	52.44%	\$207,085	\$389,848	53.12%
SURPLUS / (DEFICIT)	\$20,084	\$81,181		\$67,488	\$160,410	
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)	\$20,084	\$81,181		\$67,488	\$160,410	
ENDING FUND BALANCE	\$238,275	\$299,372		\$366,860	\$459,782	

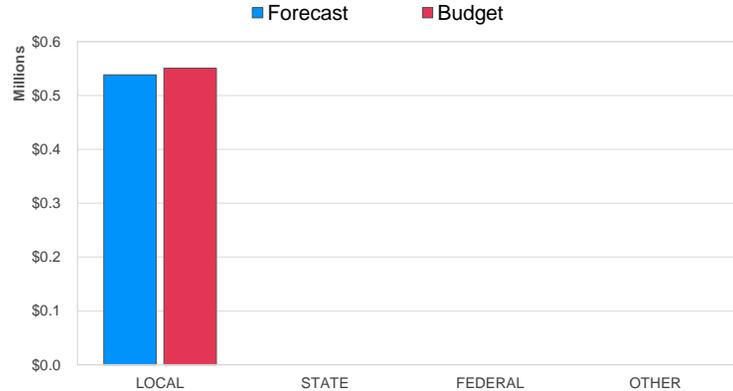


Municipal Retirement / Social Security Fund | Financial Forecast

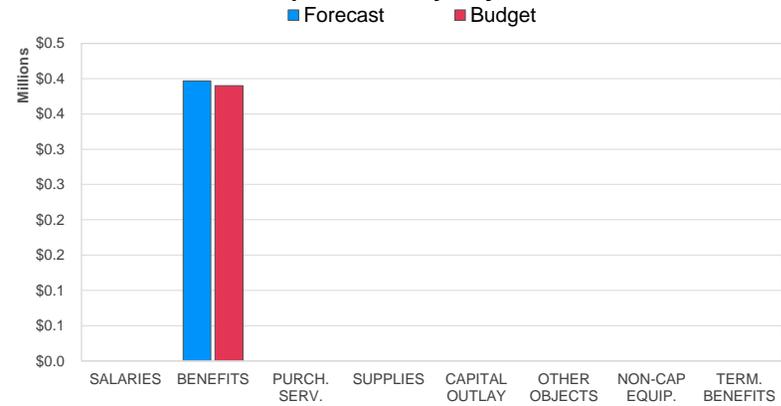
For the Period Ending December 31, 2022

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$221,722	\$274,573	\$263,268	\$537,841	\$550,258	(\$12,417)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$221,722	\$274,573	\$263,268	\$537,841	\$550,258	(\$12,417)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$201,638	\$207,085	\$189,575	\$396,660	\$389,848	(\$6,812)
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	\$201,638	\$207,085	\$189,575	\$396,660	\$389,848	(\$6,812)
SURPLUS / (DEFICIT)	\$20,084	\$67,488	\$73,693	\$141,181	\$160,410	(\$19,229)
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)	\$20,084	\$67,488		\$141,181	\$160,410	(\$19,229)
ENDING FUND BALANCE	\$238,275	\$366,860		\$440,553	\$459,782	(\$19,229)

Revenues by Source



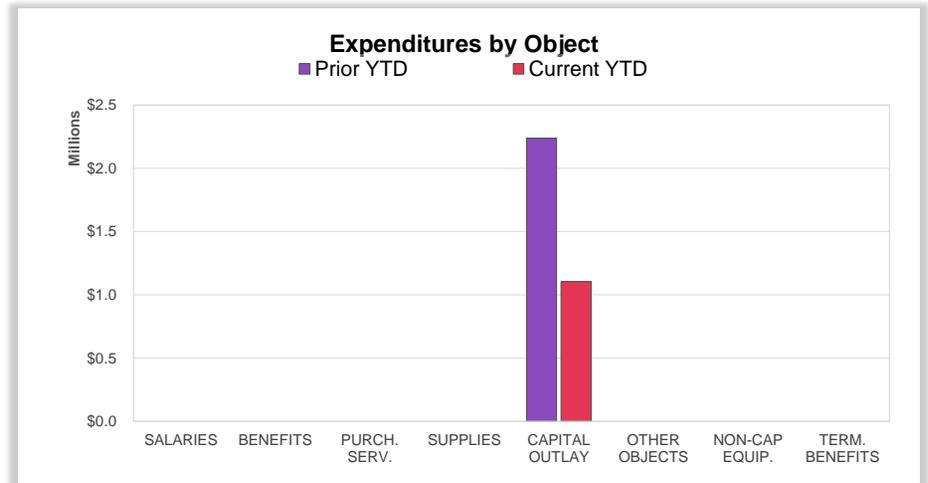
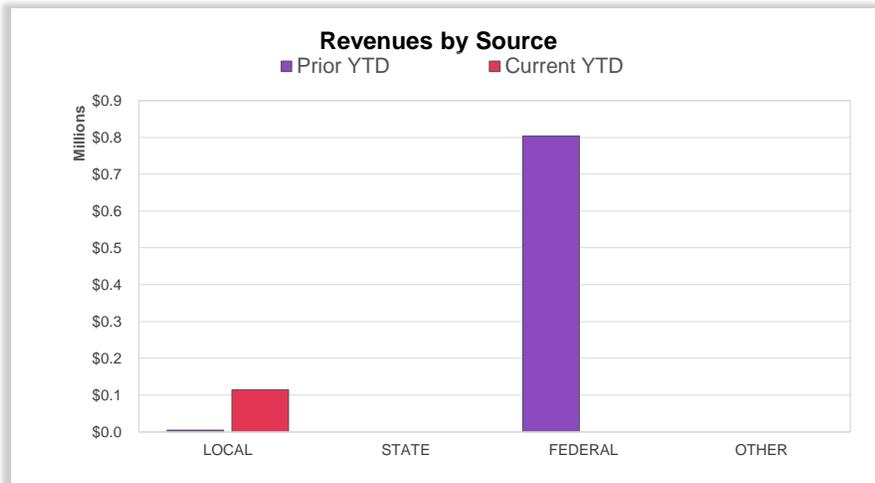
Expenditures by Object



Capital Projects Fund | Financial Summary

For the Period Ending December 31, 2022

	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$4,231	\$4,231	100.00%	\$114,042	\$750	#####
State	\$0	\$0		\$0	\$0	
Federal	\$803,785	\$803,785	100.00%	\$0	\$780,000	0.00%
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$808,016	\$808,016	100.00%	\$114,042	\$780,750	14.61%
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	\$2,239,439	\$2,484,706	90.13%	\$1,103,613	\$1,593,301	69.27%
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$2,239,439	\$2,484,706	90.13%	\$1,103,613	\$1,593,801	69.24%
SURPLUS / (DEFICIT)	(\$1,431,422)	(\$1,676,689)		(\$989,571)	(\$813,051)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$1,500,000		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$1,500,000		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$1,431,422)	(\$176,689)		(\$989,571)	(\$813,051)	
ENDING FUND BALANCE	\$335,381	\$1,590,114		\$600,543	\$777,063	

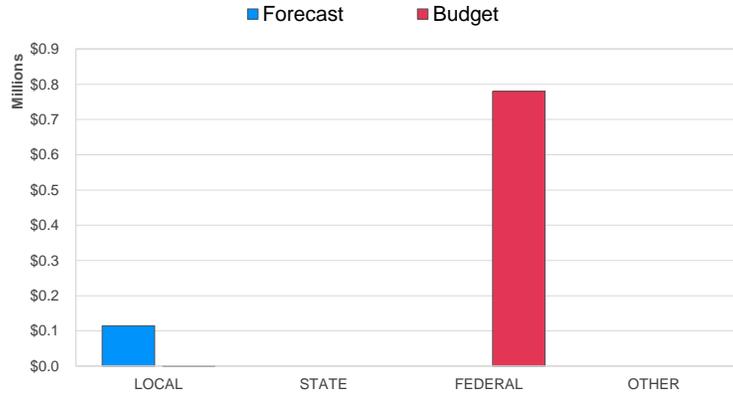


Capital Projects Fund | Financial Forecast

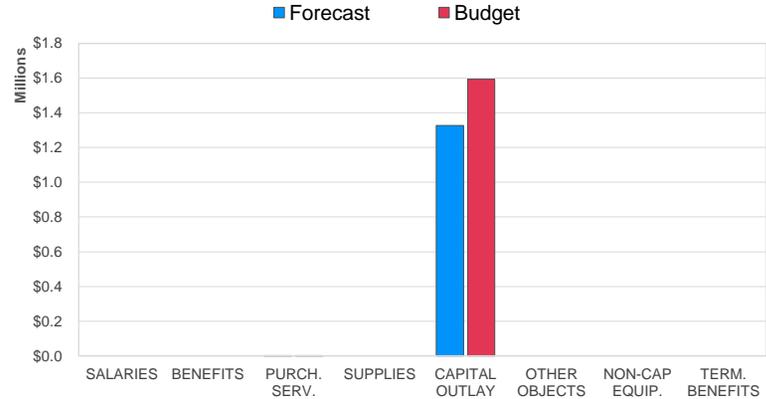
For the Period Ending December 31, 2022

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$4,231	\$114,042	\$379	\$114,422	\$750	\$113,672
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$803,785	\$0	\$0	\$0	\$780,000	(\$780,000)
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$808,016	\$114,042	\$379	\$114,422	\$780,750	(\$666,328)
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	\$2,239,439	\$1,103,613	\$222,712	\$1,326,326	\$1,593,301	\$266,975
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	\$2,239,439	\$1,103,613	\$223,170	\$1,326,783	\$1,593,801	\$267,017
SURPLUS / (DEFICIT)	(\$1,431,422)	(\$989,571)	(\$222,791)	(\$1,212,362)	(\$813,051)	(\$399,311)
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)	(\$1,431,422)	(\$989,571)		(\$1,212,362)	(\$813,051)	(\$399,311)
ENDING FUND BALANCE	\$335,381	\$600,543		\$377,753	\$777,063	(\$399,311)

Revenues by Source



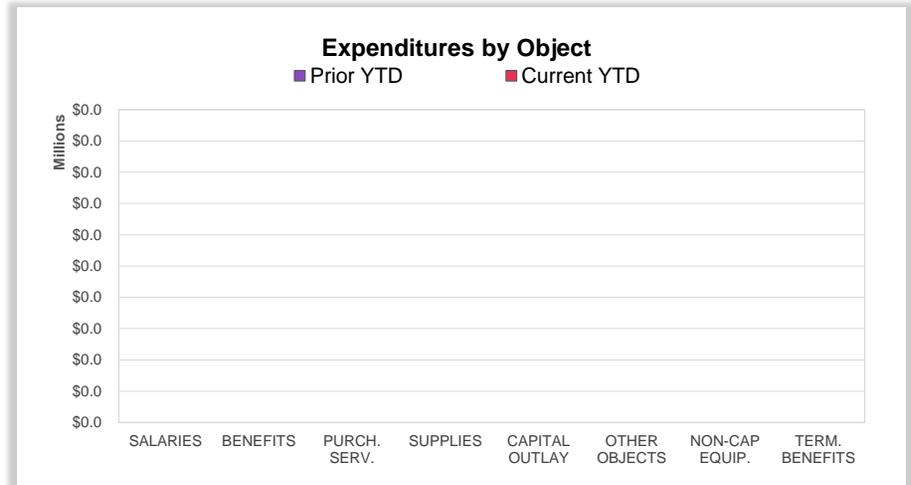
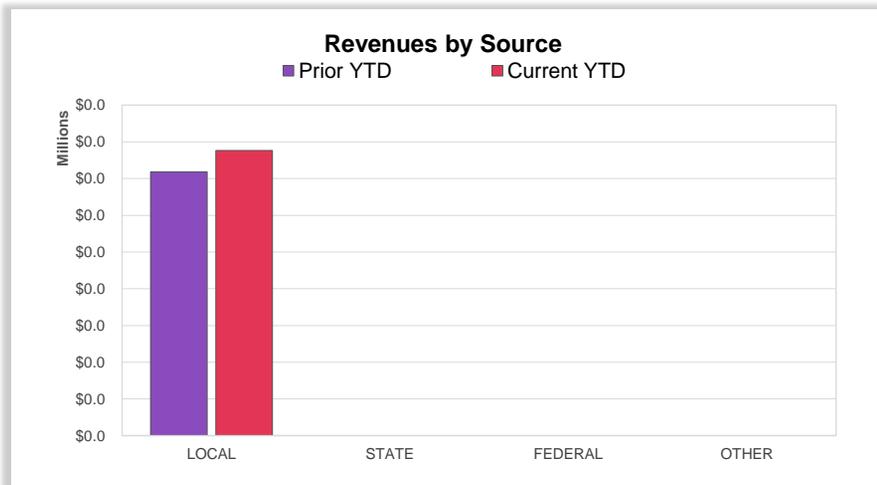
Expenditures by Object



Working Cash Fund | Financial Summary

For the Period Ending December 31, 2022

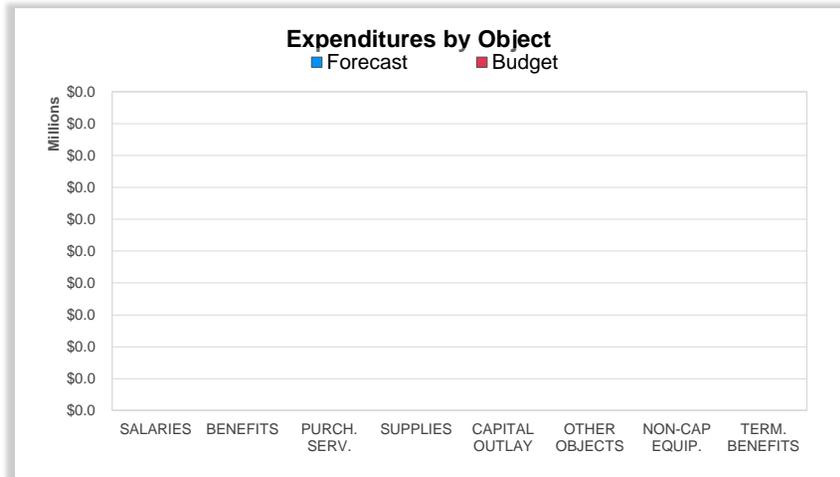
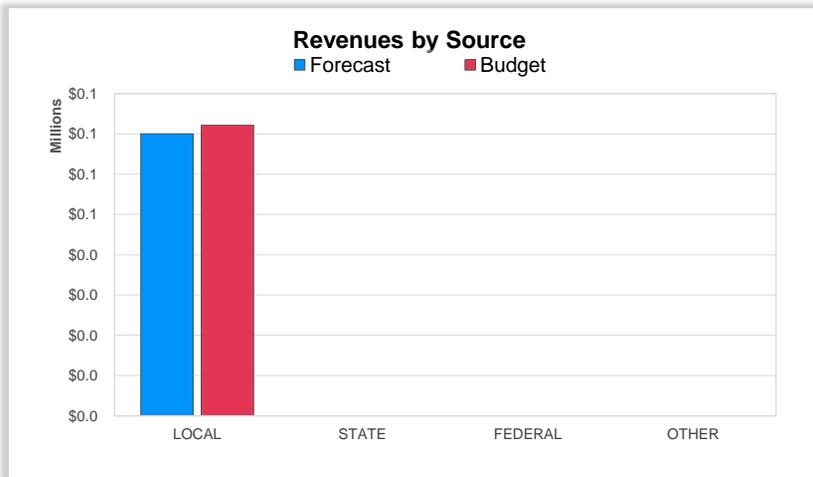
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$35,914	\$68,376	52.53%	\$38,817	\$72,124	53.82%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$35,914	\$68,376	52.53%	\$38,817	\$72,124	53.82%
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)	\$35,914	\$68,376		\$38,817	\$72,124	
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)	\$35,914	\$68,376		\$38,817	\$72,124	
ENDING FUND BALANCE	\$1,831,407	\$1,863,868		\$1,902,686	\$1,935,992	



Working Cash Fund | Financial Forecast

For the Period Ending December 31, 2022

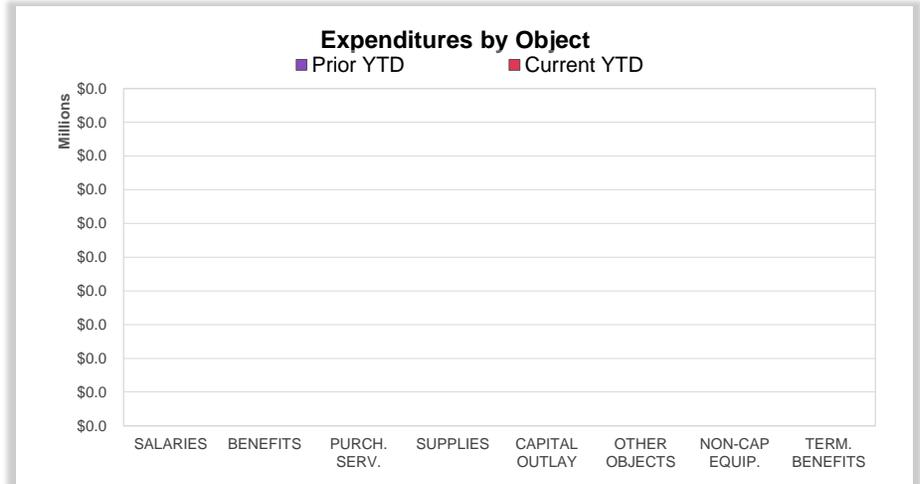
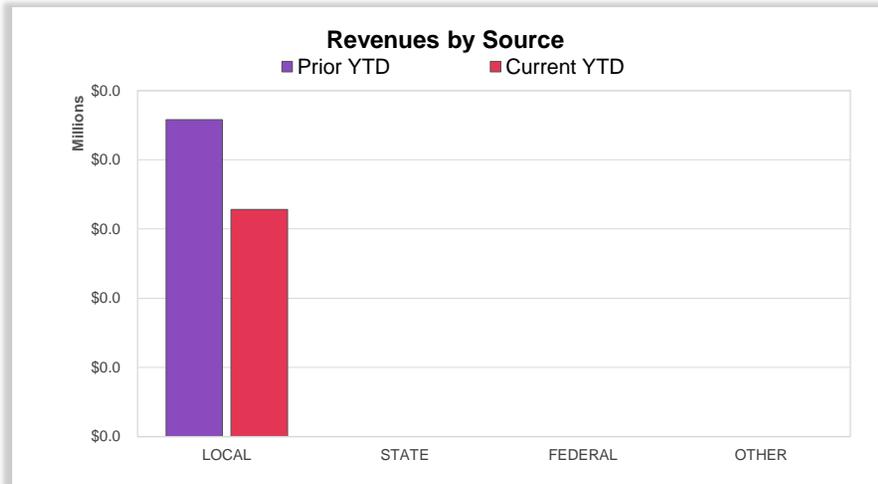
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$35,914	\$38,817	\$31,198	\$70,015	\$72,124	(\$2,109)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$35,914	\$38,817	\$31,198	\$70,015	\$72,124	(\$2,109)
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)	\$35,914	\$38,817	\$31,198	\$70,015	\$72,124	(\$2,109)
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)	\$35,914	\$38,817	\$31,198	\$70,015	\$72,124	(\$2,109)
ENDING FUND BALANCE	\$1,831,407	\$1,902,686	\$1,933,883	\$1,935,992	\$1,935,992	(\$2,109)



Tort Fund | Financial Summary

For the Period Ending December 31, 2022

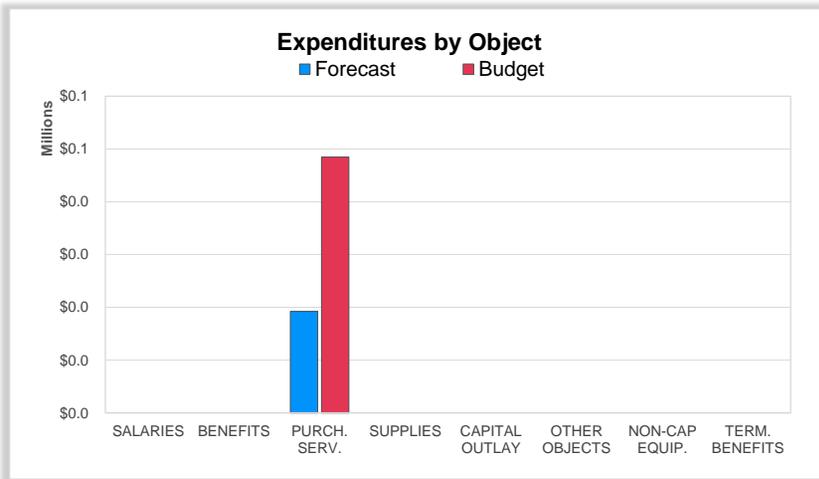
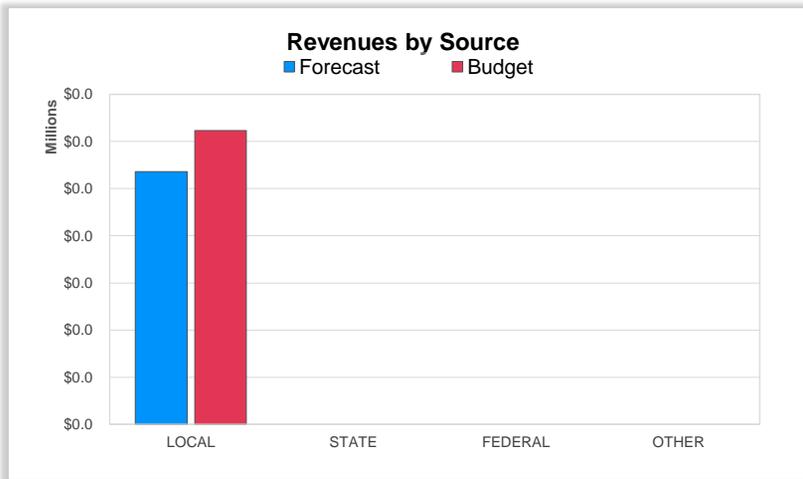
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$22,904	\$38,113	60.09%	\$16,407	\$31,168	52.64%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$22,904	\$38,113	60.09%	\$16,407	\$31,168	52.64%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	\$0	\$0		\$0	\$0	
Purchased Services	\$0	\$0		\$0	\$48,500	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	\$0		\$0	\$48,500	0.00%
SURPLUS / (DEFICIT)	\$22,904	\$38,113		\$16,407	(\$17,332)	
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)	\$22,904	\$38,113		\$16,407	(\$17,332)	
ENDING FUND BALANCE	\$35,433	\$50,642		\$67,049	\$33,310	



Tort Fund | Financial Forecast

For the Period Ending December 31, 2022

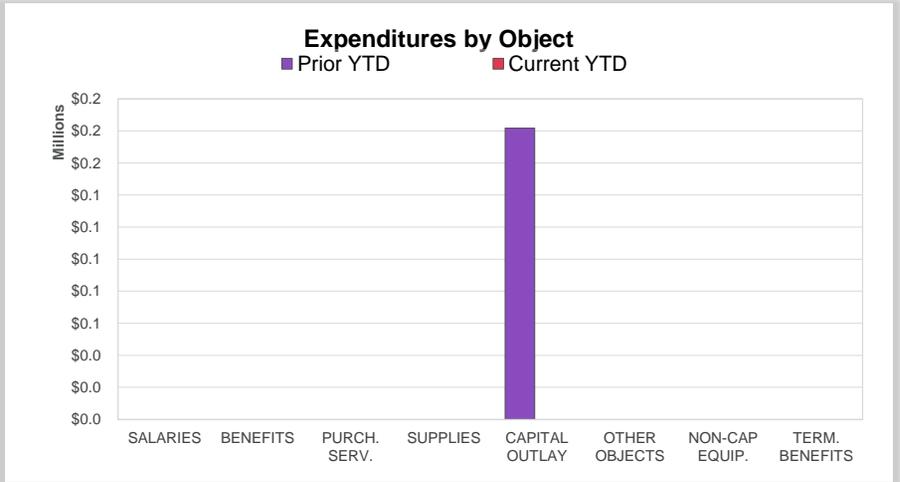
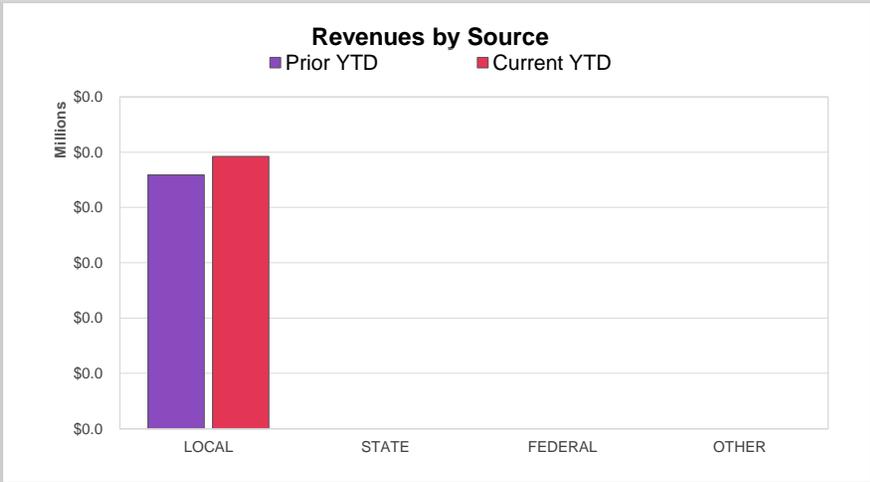
	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$22,904	\$16,407	\$10,398	\$26,805	\$31,168	(\$4,363)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$22,904	\$16,407	\$10,398	\$26,805	\$31,168	(\$4,363)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$19,230	\$19,230	\$48,500	\$29,270
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	\$19,230	\$19,230	\$48,500	\$29,270
SURPLUS / (DEFICIT)	\$22,904	\$16,407	(\$8,831)	\$7,575	(\$17,332)	\$24,907
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)	\$22,904	\$16,407		\$7,575	(\$17,332)	\$24,907
ENDING FUND BALANCE	\$35,433	\$67,049		\$58,218	\$33,310	\$24,907



Fire Prevention & Safety Fund | Financial Summary

For the Period Ending December 31, 2022

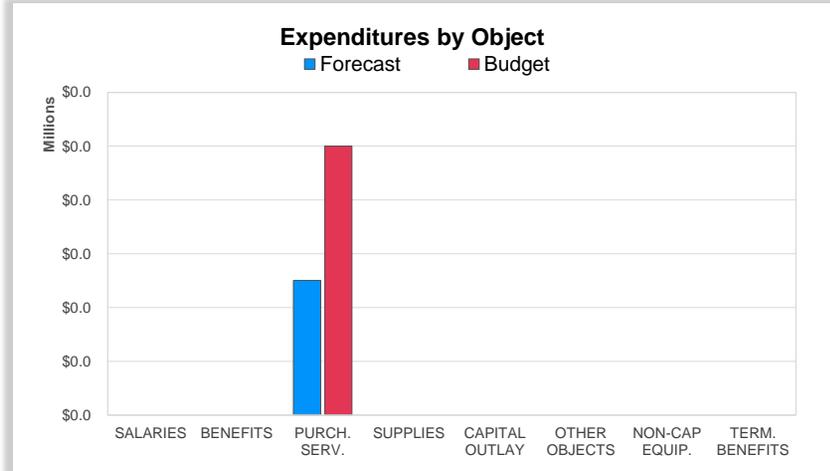
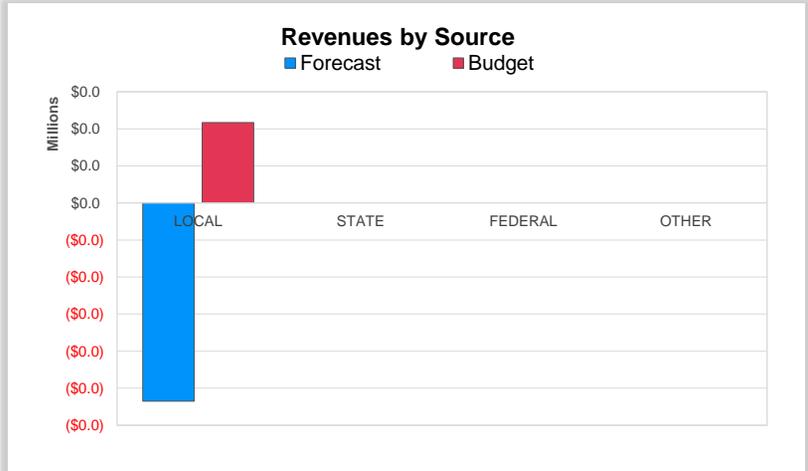
	Prior YTD	Prior Year Actual	Prior YTD % of Actual	Current YTD	Current Year Budget	Current YTD % of Budget
REVENUES						
Local	\$459	\$884	51.96%	\$492	\$1,086	45.32%
State	\$0	\$0		\$0	\$0	
Federal	\$0	\$0		\$0	\$0	
Other	\$0	\$0		\$0	\$0	
TOTAL REVENUE	\$459	\$884	51.96%	\$492	\$1,086	45.32%
EXPENDITURES						
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	\$181,752	\$181,752	100.00%	\$0	\$0	
Other Objects	\$0	\$0		\$0	\$0	
Non-Cap Equipment	\$0	\$0		\$0	\$0	
Termination Benefits	\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES	\$181,752	\$181,752	100.00%	\$0	\$500	0.00%
SURPLUS / (DEFICIT)	(\$181,293)	(\$180,868)		\$492	\$586	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	(\$315,000)		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	(\$315,000)		\$0	\$0	
SURPLUS / (DEFICIT) INCL. OTHER SOURCES / (USES)	(\$181,293)	(\$495,868)		\$492	\$586	
ENDING FUND BALANCE	\$315,845	\$1,270		\$1,762	\$1,856	



Fire Prevention & Safety Fund | Financial Forecast

For the Period Ending December 31, 2022

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$459	\$492	(\$3,166)	(\$2,673)	\$1,086	(\$3,759)
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$459	\$492	(\$3,166)	(\$2,673)	\$1,086	(\$3,759)
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	\$181,752	\$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	\$181,752	\$0	\$250	\$250	\$500	\$250
SURPLUS / (DEFICIT)	(\$181,293)	\$492	(\$3,416)	(\$2,923)	\$586	(\$3,509)
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)	(\$181,293)	\$492		(\$2,923)	\$586	(\$3,509)
ENDING FUND BALANCE	\$315,845	\$1,762		(\$1,654)	\$1,856	(\$3,509)



DIAMOND LAKE SCHOOL DISTRICT # 76

Treasurer's Report
December, 2022

Fund	Cash Bal. 11/30/2022	Receipts	Disbursements	Cash Bal. 12/31/2022	Investments at Co 12/31/2022	Fund Totals
Education	\$ 21,946.43	\$ 1,329,138.16	\$ 1,218,901.54	\$ 132,183.05	11,547,238.58	11,679,421.63
Cafeteria Plan	291,006.02	154,302.40	169,250.34	276,058.08		276,058.08
Total Education Fund	312,952.45	1,483,440.56	1,388,151.88	408,241.13	11,547,238.58	11,955,479.71
Building	(342,131.61)	122,002.21	493,600.63	(713,730.03)	2,637,628.55	1,923,898.52
Transportation	982.79	2,610.57	341,069.58	(337,476.23)	1,786,873.62	1,449,397.39
FICA/Medicare	959.72	26,002.78	21,545.52	5,416.98	123,369.23	128,786.21
I. M. R. F.	55,675.11	20,768.50	17,048.26	59,395.35	233,348.01	292,743.36
Debt Service Fund	32,897.40	690,595.89	691,243.61	32,249.68	(99,897.60)	(67,647.92)
Working Cash	270,068.50	177.14	0.00	270,245.64	1,632,450.44	1,902,696.08
Capital Projects Fund	307,540.88	139.52	123,473.16	184,207.24	234,584.24	418,791.48
Tort Fund	(9,202.84)	59.41	0.00	(9,143.43)	63,638.38	54,494.95
Life Safety	497,445.89	8.84	0.00	497,454.73	1,059.20	498,513.93
Diamond Lake Activity	21,055.37	612.71	1,956.00	19,712.08	0.00	19,712.08
West Oak Intermediate Activity	40,667.21	680.75	84.25	41,263.71	0.00	41,263.71
West Oak Middle Activity	20,967.68	5,852.01	2,629.61	24,190.08	0.00	24,190.08
	0.00			0.00	0.00	0.00
Total	\$ 1,209,878.55	2,352,950.89	3,080,802.50	482,026.94	18,160,292.65	18,642,319.59
Imprest Fund				2,500.00		2,500.00
Education-Flex Account	71,846.76	3,177.29	5,965.07	69,058.98	7,625.89	76,684.87
Insurance Coop- District Share				13,347.45		13,347.45
Petty Cash				750.00		750.00
Grand Total				567,683.37	18,167,918.54	18,735,601.91

As of December 2022 the School's undistributed invested funds were as follows:

	At Cost	Maturity Value	
1	17,045,689.47	17,045,689.47	PMA-Illinois School District Liquid Asset Fund
2	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2017 Bonds (Closed)
3	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2018 Bonds (Closed)
4	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2020 Bonds (Closed)
5	980,037.44	980,037.44	Illinois Institutional Investors Trust (at cost)
6	7,625.89	7,625.89	Illinois Institutional Investors Trust-Flex Account
7	134,565.74	134,565.74	Illinois Funds/NBI Bank
	18,167,918.54		Total Investments at cost

Treasurer  _____

Check Nbr	Vendor Name	Check Date	Check Amount
92500	Ace Hardware	01/17/2023	213.89
92501	Agparts Worldwide Inc	01/17/2023	1,398.00
92502	Alarm Detection Systems, Inc.	01/17/2023	2,328.66
92503	Albertsons / Safeway	01/17/2023	15.32
92504	Allendale Association	01/17/2023	9,170.82
92505	Amalgamated Bank Of Chicago	01/17/2023	426.75
92506	Vendor Continued Check	01/17/2023	0.00
92507	Vendor Continued Check	01/17/2023	0.00
92508	Vendor Continued Check	01/17/2023	0.00
92509	Vendor Continued Check	01/17/2023	0.00
92510	Amazon	01/17/2023	1,535.33
92511	Anderson Lock	01/17/2023	3,438.00
92512	AT & T Long Distance	01/17/2023	763.99
92513	Autism, Behavior, Technology S	01/17/2023	1,600.00
92514	Bazzini Llc	01/17/2023	4,745.00
92515	Blick Art Materials	01/17/2023	769.84
92516	BMO Financial Group	01/17/2023	1,981.55
92517	Brodsky, Jamie	01/17/2023	24.02
92518	Burris Equipment Co.	01/17/2023	964.40
92519	Campbell, Emily M	01/17/2023	2,003.10
92520	Campbell, Larz	01/17/2023	190.00
92521	Candor Health Education	01/17/2023	957.00
92522	Carrillo, Alejandro	01/17/2023	190.00
92523	Chartwells Dinning Service	01/17/2023	32,684.37
92524	Citi Cards	01/17/2023	540.98
92525	Connections Academy East	01/17/2023	4,966.50
92526	Conserv FS Inc.	01/17/2023	329.32
92527	Constellation NewEnergy-Gas Di	01/17/2023	6,813.85
92528	Constellation New Energy, Inc.	01/17/2023	17,661.63
92529	The Cove School, Inc.	01/17/2023	5,107.36
92530	Vendor Continued Check	01/17/2023	0.00
92531	Vendor Continued Check	01/17/2023	0.00
92532	Diamond Lake School Self Ins	01/17/2023	170,134.93

Check Nbr	Vendor Name	Check Date	Check Amount
92533	Downing, Jenna	01/17/2023	195.61
92534	Everyday Speech LLC	01/17/2023	1,135.97
92535	Festivals Of Music	01/17/2023	100.00
92536	Gopher	01/17/2023	1,680.00
92537	Vendor Continued Check	01/17/2023	0.00
92538	Gordon Flesch Company, Inc.	01/17/2023	1,757.47
92539	Great Lakes Kwik Space	01/17/2023	119.00
92540	Groot, Inc.	01/17/2023	1,624.47
92541	Gsf Usa Inc.	01/17/2023	29,393.04
92542	Hinckley Springs	01/17/2023	255.02
92543	Hong, Esther	01/17/2023	125.00
92544	Illinois State Police-Bureau O	01/17/2023	197.75
92545	Imprest	01/17/2023	1,418.86
92546	IMRF	01/17/2023	74.88
92547	Integrated Systems Corporation	01/17/2023	315.00
92548	Vendor Continued Check	01/17/2023	0.00
92549	J.W. Pepper & Son, Inc	01/17/2023	949.10
92550	Kansas State Bank	01/17/2023	2,063.48
92551	Knapheide-Equipment Co-Chicago	01/17/2023	262.35
92552	Kroeschell Engineering Co	01/17/2023	897.00
92553	Lake County Health Dept	01/17/2023	688.00
92554	Lake County Public Works	01/17/2023	170.00
92555	Vendor Continued Check	01/17/2023	0.00
92556	Vendor Continued Check	01/17/2023	0.00
92557	Lakeside Transportation	01/17/2023	116,378.19
92558	Language Testing International	01/17/2023	60.00
92559	Miller, Tana	01/17/2023	1,977.40
92560	Mundelein School Dist. 75	01/17/2023	5,700.34
92561	Music & Arts Center Inc	01/17/2023	761.00
92562	NIMCO, Inc.	01/17/2023	2,260.00
92563	Office of the State Fire Marsh	01/17/2023	200.00
92564	Paddock Publications, Inc.	01/17/2023	627.90
92565	Pecoraro, Julie	01/17/2023	783.34

Check Nbr	Vendor Name	Check Date	Check Amount
92566	Quench USA, Inc.	01/17/2023	165.00
92567	Safeway Transportation Service	01/17/2023	3,431.84
92568	Salzman, Michelle L	01/17/2023	150.00
92569	Scholastic Book Fairs	01/17/2023	462.00
92570	Schubert, Elana	01/17/2023	8,493.15
92571	Special Education District Lak	01/17/2023	89,189.74
92572	Special Education Services	01/17/2023	6,407.36
92573	T-Mobile	01/17/2023	900.00
92574	Teacher Synergy, LLC	01/17/2023	52.39
92575	Telesolutions Consultants LLC	01/17/2023	325.00
92576	Topline Transportation Co.	01/17/2023	18,630.00
92577	Tor Construction Inc	01/17/2023	44,019.45
92578	Vendor Continued Check	01/17/2023	0.00
92579	BMO Financial Group	01/17/2023	4,419.87
80	Computer	Check(s) For a Total of	619,770.58

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	80	Computer	Checks For a Total of	619,770.58
Total For	80	Manual, Wire Tran, ACH & Computer	Checks	619,770.58
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	619,770.58

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	Education Fund	0.00	0.00	353,860.92	353,860.92
11	Diamond Lake Act	0.00	0.00	462.00	462.00
13	West Oak Middle	0.00	0.00	4,845.00	4,845.00
20	Operations & Mai	0.00	0.00	69,886.97	69,886.97
30	Debt Service	0.00	0.00	2,490.23	2,490.23
40	Transportation F	0.00	0.00	144,206.01	144,206.01
60	Capital Outlay	0.00	0.00	44,019.45	44,019.45

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
ACE HARD000	Ace Hardware	80420/6	BG Supplies	12/14/2022	R		33.98			
**L000 4310 0000 00 000000		5002300164	011723	01/11/2023	Y		33.98			
20E000 2540 4100 00 000000		33.98								
ACE HARD000	Ace Hardware	80542/6	BG Supplies	01/05/2023	R		161.93			
**L000 4310 0000 00 000000		5002300180	011723	01/17/2023	Y		161.93			
20E000 2540 4100 00 000000		161.93								
ACE HARD000	Ace Hardware	80549/6	BG Supplies	01/06/2023	R		17.98			
**L000 4310 0000 00 000000		5002300180	011723	01/17/2023	Y		17.98			
20E000 2540 4100 00 000000		17.98								
						92500			213.89	
AGPARTS 000	Agparts Worldwide Inc	034305	Tech Supplies PO# 4002300317	11/10/2023	R		1,398.00			
**L000 4310 0000 00 000000			011723	01/13/2023	Y		1,398.00			
10E000 1110 4800 00 000000		1,398.00								
						92501			1,398.00	
ALARM DE000	Alarm Detection Systems, In	13788-1102	Alarm Services	12/11/2022	R		2,328.66			
**L000 4310 0000 00 000000		5002300176	011723	01/11/2023	Y		2,328.66			
20E000 2540 3230 00 000000		2,328.66								
						92502			2,328.66	
ALBERTSO000	Albertsons / Safeway	807013-121222-3488	Kitchen supplies	12/12/2022	R		15.32			
**L000 4310 0000 00 000000		4002300444	011723	01/11/2023	Y		15.32			
10E000 2560 4100 00 000000		15.32								
						92503			15.32	

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
AMAZON 000	Amazon	164L6D49KLJR	Finance-Computer Bag	01/01/2023	R		30.68			
**L000 4310 0000 00 000000		4002300396	011723	01/17/2022	Y		30.68			
10E000 2510 4100 00 000000		30.68								
AMAZON 000	Amazon	17MF-CR96-J6P4	Books from amazon	01/01/2023	R		71.90			
**L000 4310 0000 00 000000		4002300355	011723	01/17/2023	Y		71.90			
10E000 2210 4100 00 000000		71.90								
AMAZON 000	Amazon	1CDQHCNVTWYT	replenish for teacher	01/01/2022	R		50.99			
			*****Vendor Cont Void			92506				
			institute day							
**L000 4310 0000 00 000000		4002300364	011723	01/17/2022	Y		50.99			
10E000 2210 4100 00 000000		50.99								
AMAZON 000	Amazon	1DTT-K4GQ-K19C	Supplies for K.O.	01/01/2023	R		29.99			
**L000 4310 0000 00 000000		4002300401	011723	01/17/2023	Y		29.99			
10E000 2330 4100 00 000000		29.99								
AMAZON 000	Amazon	1fcd-ccnm-jv4f	December Activity	01/01/2023	R		30.09			
**L000 4310 0000 00 000000		1002300141	011723	01/17/2023	Y		30.09			
10E001 1110 4100 00 000000		30.09								
AMAZON 000	Amazon	1FX617F7JL6Y	Social Worker- Sped supplies	01/01/2023	R		7.99			
**L000 4310 0000 00 000000		1002300129	011723	01/17/2023	Y		7.99			
10E000 1205 4100 00 462000		7.99								
AMAZON 000	Amazon	1HNV-HYHV-JLJN	Books: Today's Inspired Young	01/01/2023	R		104.82			
			Latina Volume II: Inspiration							
			from Young Professional							
			Latinas Achieving Their							
			DreamsToday's Inspired Young							
			*****Vendor Cont Void			92507				

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount
Accrual		PO #	Batch	Due Date	Detail		Net Amount
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount
							1099
							Asset
							Lq

AMAZON 000 Vendor Continued....

			Latina Volume II: Inspiration from Young Professional Latinas Achieving Their Dreams				
**L000	4310 0000 00 000000	4302300025	011723	01/17/2023	Y		104.82
10E000	2210 4100 00 000000					104.82	
AMAZON	000 Amazon	1L4T-9XWF-JRN4	Supplies	01/01/2023	R		33.95
**L000	4310 0000 00 000000	2002300101	011723	01/17/2023	Y		33.95
10E002	1110 4103 00 000000					33.95	
AMAZON	000 Amazon	1LLK-P4FX-JCD3	PBIS and December staff activities	01/01/2023	R		137.43
**L000	4310 0000 00 000000	1002300136	011723	01/17/2023	Y		137.43
10E001	1110 4100 00 000000					137.43	
AMAZON	000 Amazon	1MRM-VDY3-KTHN	Tech supply	01/01/2023	R		162.87
**L000	4310 0000 00 000000	4002300377	011723	01/17/2023	Y		162.87
10E000	1110 4800 00 000000					162.87	
AMAZON	000 Amazon	1N39-G7QK-JRP7	A School Leader's Guide to *****Vendor Cont Void Standards-Based Grading	01/01/2023	R		34.30
**L000	4310 0000 00 000000	4002300354	011723	01/17/2023	Y		34.30
10E000	2210 4100 00 000000					34.30	
AMAZON	000 Amazon	1NTL-QVNK-JGCF	Office supplies	01/01/2023	R		75.92
**L000	4310 0000 00 000000	4012300068	011723	01/17/2023	Y		75.92
10E000	2310 4100 00 000000					75.92	
AMAZON	000 Amazon	1PlK-X1P6-JLRJ	Supplied for DO Office	01/01/2023	R		174.34

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
AMAZON 000	Vendor Continued....									
**L000 4310 0000 00 000000		4012300067	011723	01/17/2023	Y		174.34			
10E000 2321 4100 00 000000		174.34								
AMAZON 000	Amazon	1TL4YQLTL7CN	Coffee Supplies	01/01/2023	R		156.49			
**L000 4310 0000 00 000000		4012300066	011723	01/17/2022	Y		156.49			
10E000 2310 4100 00 000000		156.49								
AMAZON 000	Amazon	1W7H-YHLM-KNHT	Supplies for K.O.	01/01/2023	R		99.99			
**L000 4310 0000 00 000000		4002300395	011723	01/17/2023	Y		99.99			
10E000 1205 4100 00 000000		99.99								
AMAZON 000	Amazon	1WC9-CR9K-HYMC	Office Supplies	01/01/2023	R		136.96			
**L000 4310 0000 00 000000		4002300394	011723	01/17/2023	Y		136.96			
10E000 2510 4100 00 000000		136.96								
AMAZON 000	Amazon	1XWL-LQLH-KJPK	Coffee creamers for WOMS	01/01/2023	R		63.49			
			*****Vendor Cont Void		92509					
			CONFERENCE ROOM							
**L000 4310 0000 00 000000		3002300166	011723	01/17/2023	Y		63.49			
10E003 1110 4100 00 000000		63.49								
					92510				1,535.33	
ANDERSON001	Anderson Lock	7103420	Maintenance Agreement	01/06/2023	R		3,438.00			
**L000 4310 0000 00 000000		5002300173	011723	01/11/2023	Y		3,438.00			
20E000 2540 3232 00 000000		3,438.00								
					92511				3,438.00	
AT & T L000	AT & T Long Distance	8237655705	At&T Long Distance Bill	01/01/2023	R		763.99			
**L000 4310 0000 00 000000		5002300179	011723	01/17/2023	Y		763.99			

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount
Accrual		PO #	Batch	Due Date	Detail		Net Amount
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount
							1099
							Asset
							Lq

AT & T L000 Vendor Continued....

20E000 2540 3400 00 000000 763.99

92512 763.99

AUTISM, 000 Autism, Behavior, Technolog 12-2022 Student Observation & Consultation 12/01/2022 R 1,600.00

**L000 4310 0000 00 000000 4002300451 011723 01/12/2023 Y 1,600.00

10E000 1205 3100 00 462000 1,600.00

92513 1,600.00

BAZZINI 000 Bazzini Llc INV00191433 WOM Band Fundraiser 10/06/2022 R 3,245.00

**L000 4310 0000 00 000000 3002300172 011723 01/11/2023 Y 3,245.00

13E003 1110 4162 00 000000 3,245.00

BAZZINI 000 Bazzini Llc INV00192617 WOM Band Fundraiser 11/11/2022 R 1,500.00

**L000 4310 0000 00 000000 3002300172 011723 01/11/2023 Y 1,500.00

13E003 1110 4162 00 000000 1,500.00

92514 4,745.00

BLICK AR000 Blick Art Materials 9703792 blick white clay for WOM ART 12/07/2022 R 439.84

***** Adjustment

Shipping *****330.00

769.84

**L000 4310 0000 00 000000 3002300154 011723 01/11/2023 Y 769.84

10E003 1110 4930 00 000000 769.84

92515 769.84

BMO FINA000 BMO Financial Group 52364000000333700000 One Card Credit Card Payment 01/12/2023 R 1,976.19

AP Invoice. 12/06/2022 -

01/05/2023 5236400000033370

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date		Detail	Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq

BMO FINA000	BMO Financial Group	ASSOCIATED INVOICE VENDOR FOR CREDIT CARD PAYMENT						
**L000 4310 0000 00 000000			011723	01/12/2023	Y		1,976.19	
10E000 2310 4100 00 000000		-372.37		10E000 2310 4100 00 000000			453.96	
10E000 2310 4100 00 000000		25.71		10E000 2310 4100 00 000000			96.53	
10E000 2310 4100 00 000000		372.37		10E000 2310 4100 00 000000			75.59	
10E000 2310 4100 00 000000		81.79		10E000 2310 4100 00 000000			87.10	
20E000 2540 4100 00 000000		239.00		10E000 2520 4110 00 000000			86.51	
20E000 2540 4100 00 000000		285.00		10E000 2510 3320 00 000000			545.00	

BMO FINA000	BMO Financial Group	52364000000333700001	One Card Credit Card Payment	01/12/2023	R		5.36
			AP Invoice. 12/06/2022 -				
			01/05/2023 5236400000033370				
**L000 4310 0000 00 000000			011723	01/12/2023	Y		5.36
10E000 2321 4100 00 000000		5.36					
						92516	1,981.55

BMO FINA000	BMO Financial Group	52364000000333800000	One Card Credit Card Payment	01/12/2023	S		4,419.87
			AP Invoice. 12/06/2022 -				
			01/05/2023 5236400000033388				

BMO FINA000	BMO Financial Group	ASSOCIATED INVOICE VENDOR FOR CREDIT CARD PAYMENT						
**L000 4310 0000 00 000000			011723	01/12/2023	Y		4,419.87	
10E000 2630 3320 00 000000		29.99		10E000 2630 3320 00 000000			199.00	
10E000 2630 3320 00 000000		199.00		10E000 2630 3320 00 000000			349.00	
10E000 1110 4800 00 000000		28.88		10E001 1110 4800 00 000000			50.00	
10E000 1110 4800 00 000000		171.11		10E000 1110 3320 00 000000			200.00	
10E000 1110 3320 00 000000		300.00		10E000 1110 4100 00 000000			4.60	
10E000 1110 3320 00 000000		30.00		10E000 1110 3320 00 000000			41.00	
10E000 1110 3320 00 000000		18.00		10E000 1110 3320 00 000000			48.00	
10E000 1110 3320 00 000000		47.23		10E000 1110 3320 00 000000			17.03	
10E000 1110 3320 00 000000		193.80		10E003 2410 4100 00 000000			33.97	
10E003 2190 4100 00 000000		54.00		10E003 2190 4100 00 000000			25.00	
				*****Vendor Cont Void		92578		

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
CAMPBEMI000	Campbell, Emily M	122222	Tuition Reimbursement	12/22/2022	R		985.08			
**L000 4310 0000 00 000000		4002300428	011723	01/11/2023	Y		985.08			
10E000 1110 2300 00 000000		985.08								
						92519			2,003.10	
CAMPBLAR000	Campbell, Larz	12082022	IAHPERD Conferance	12/08/2022	R		190.00			
**L000 4310 0000 00 000000		2002300105	011723	01/11/2023	Y		190.00			
10E002 1500 4100 00 000000		190.00								
						92520			190.00	
CANDOR H000	Candor Health Education	2023369	Female/Male Presentation Live Virtual Presentations (5th grade)	02/14/2023	R		957.00			
**L000 4310 0000 00 000000		2002300108	011723	01/11/2023	Y		957.00			
10E002 2130 4100 00 000000		957.00								
						92521			957.00	
CARRIALE000	Carrillo, Alejandro	120822	IAHPERD Conferance	12/08/2022	R		190.00			
**L000 4310 0000 00 000000		2002300106	011723	01/11/2023	Y		190.00			
10E002 1500 4100 00 000000		190.00								
						92522			190.00	
CHARTWEL000	Chartwells Dinning Service	1175100554	Breakfest and lunch Meals	12/16/2022	R		405.00			
**L000 4310 0000 00 000000		4002300423	011723	01/11/2023	Y		405.00			
10E000 2560 4100 00 000000		405.00								
CHARTWEL000	Chartwells Dinning Service	1175100556	Breakfest and lunch Meals	12/29/2022	R		618.83			
**L000 4310 0000 00 000000		4002300423	011723	01/11/2023	Y		618.83			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
CHARTWEL000	Vendor Continued....									
10E000 2560 4100 00 000000		618.83								
CHARTWEL000	Chartwells Dinning Service	1175100557	Breakfest and lunch Meals	12/30/2022	R		31,660.54			
**L000 4310 0000 00 000000		4002300423	011723	01/11/2023	Y		31,660.54			
10E000 2560 4100 00 000000		31,660.54								
						92523			32,684.37	
CITI CAR000	Citi Cards	12/12	Spirit Wear Supplies	12/12/2022	R		-40.64			
**L000 4310 0000 00 000000		4002300435	011723	01/11/2023	Y		-40.64			
10E000 2321 4110 00 000000		-40.64								
CITI CAR000	Citi Cards	1227-31	Amazon Audible & Sling TV	12/27/2022	R		54.95			
**L000 4310 0000 00 000000		4002300434	011723	01/11/2023	Y		54.95			
10E000 2321 4100 00 000000		54.95								
CITI CAR000	Citi Cards	31597G	PBIS Supplies	12/09/2022	R		208.21			
**L000 4310 0000 00 000000		3002300186	011723	01/11/2023	Y		208.21			
10E000 2190 4100 00 000000		208.21								
CITI CAR000	Citi Cards	4100400024548565	Spirit Wear Supplies	01/03/2023	R		40.64			
**L000 4310 0000 00 000000		4002300448	011723	01/11/2023	Y		40.64			
10E000 2321 4110 00 000000		40.64								
CITI CAR000	Citi Cards	78331G	Conferance Room Supplies	12/19/2022	R		277.82			
**L000 4310 0000 00 000000		4002300446	011723	01/11/2023	Y		277.82			
10E000 2520 4110 00 000000		277.82								
						92524			540.98	
CONNECTI001	Connections Academy East	10501	Tuition	12/21/2022	R		4,966.50			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
CONNECTI001	Vendor Continued....									
**L000 4310 0000 00 000000		4002300416	011723	01/11/2023	Y		4,966.50			
10E000 1912 6700 00 000000		4,966.50								
						92525			4,966.50	
CONSERV 000	Conserv FS Inc.	0544500	BG Supplies - Ice Melt	12/31/2022	R		329.32			
**L000 4310 0000 00 000000		5002300175	011723	01/11/2023	Y		329.32			
20E000 2540 4100 00 000000		329.32								
						92526			329.32	
CONSTELL002	Constellation NewEnergy-Gas	3639072	Novemeber Gas Bill	12/15/2022	R		6,813.85			
**L000 4310 0000 00 000000		4002300411	011723	01/11/2023	Y		6,813.85			
20E000 2540 4650 00 000000		6,813.85								
						92527			6,813.85	
CONSTELL003	Constellation New Energy, I	64223600701	Electricity 11/29/22 - 12/30/22	12/30/2022	R		15,873.94			
**L000 4310 0000 00 000000		5002300171	011723	01/11/2023	Y		15,873.94			
20E000 2540 4660 00 000000		15,873.94								
CONSTELL003	Constellation New Energy, I	64223604801	Electricity 11/29/22 - 12/30/22	12/30/2022	R		1,787.69			
**L000 4310 0000 00 000000		5002300171	011723	01/11/2023	Y		1,787.69			
20E000 2540 4660 00 000000		1,787.69								
						92528			17,661.63	
COVE SCH000	The Cove School, Inc.	SD76-1222	December Tuition	12/31/2022	R		5,107.36			
**L000 4310 0000 00 000000		4002300424	011723	01/11/2023	Y		5,107.36			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount
Accrual		PO #	Batch	Due Date		Detail	Net Amount
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount
							1099
							Asset
							Lq

COVE SCH000 Vendor Continued....

10E000 1912 6700 00 000000 5,107.36

92529

5,107.36

DIASELF 000 Diamond Lake School Self In 12-22

01/2022 Monthly Health/Life Insurance Premium 12/01/2022 R

170,134.93

**L000 4310 0000 00 000000

4002300430

011723 01/11/2023 Y

170,134.93

10E000 2321 2200 00 000000

1,596.34

10E000 2510 2200 14 000000

696.39

10E000 2520 2200 00 000000

1,712.04

10E001 2410 2200 00 000000

2,469.82

10E000 2330 2200 00 000000

712.46

10E002 2410 2200 00 000000

2,521.07

10E003 2410 2200 00 000000

4,616.88

10E000 2190 2200 00 000000

0.00

10E001 1110 2200 00 000000

18,400.27

10E002 1110 2200 00 000000

26,955.96

10E003 1110 2200 00 000000

32,223.08

10E000 3000 2200 00 000000

856.02

10E002 1650 2200 00 000000

3,955.00

10E003 1650 2200 00 000000

0.00

10E001 1125 2200 00 370500

3,689.54

10E000 2210 2200 00 000000

1,656.55

10E000 2140 2200 00 000000

0.00

10E001 1205 2200 00 000000

10,944.37

10E002 1205 2200 00 000000

5,538.56

10E003 1205 2200 00 000000

6,536.97

10E000 2630 2200 00 000000

1,536.95

10E000 1225 2200 00 000000

988.75

*****Vendor Cont Void

92530

10E000 2140 2200 00 000000

0.00

10E001 1255 2200 00 000000

1,977.50

10E002 1255 2200 00 000000

990.75

10E003 1255 2200 00 000000

1,973.50

10E001 1800 2200 00 000000

8,536.67

10E002 1800 2200 00 000000

10,511.50

10E000 1800 2200 00 000000

0.00

10E003 1800 2200 00 000000

3,955.00

10E001 2110 2200 00 000000

988.75

10E003 2110 2200 00 000000

988.75

10E002 2110 2200 00 000000

988.75

10E001 2130 2200 00 000000

0.00

10E003 2130 2200 00 000000

860.27

10E000 2130 2200 00 000000

0.00

10E002 2130 2200 00 000000

0.00

10E001 2150 2200 00 000000

988.75

10E003 2150 2200 00 000000

1,196.75

10E000 1800 2200 00 000000

0.00

10E003 1800 2200 00 000000

3,382.25

10E001 2220 2200 00 000000

0.00

10E002 2220 2200 00 000000

988.75

20E000 2540 2200 00 000000

3,278.88

40E000 2550 2200 00 000000

65.64

10E001 2560 2200 00 000000

0.00

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Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
DIASELF 000	Vendor Continued....									
10E002 2560 2200 00 000000		0.00				10E003 2560 2200 00 000000	664.20			
						*****Vendor Cont Void				
						92531				
10E000 3000 2200 00 000000		0.00				10E000 1110 2200 00 000000	191.25			
						92532				170,134.93
DOWNIJEN000	Downing, Jenna	121622	Gift Drive	12/16/2022	R					195.61
**L000 4310 0000 00 000000		1002300152	011723	01/11/2023	Y					195.61
10E001 1110 4100 00 000000		195.61								
						92533				195.61
EVERYDAY000	Everyday Speech LLC	048697	Premium Annual Subscri	12/15/2022	R					1,135.97
**L000 4310 0000 00 000000		4502300029	011723	01/11/2023	Y					1,135.97
10E000 2150 3000 00 462000		1,135.97								
						92534				1,135.97
FESTIVAL000	Festivals Of Music	71090	Music in The Park	01/09/2023	R					100.00
**L000 4310 0000 00 000000		3002300179	011723	01/11/2023	Y					100.00
13E003 1110 4162 00 000000		100.00								
						92535				100.00
GOPHER 000	Gopher	IN248781	Black hurdles	01/06/2023	R					1,680.00
**L000 4310 0000 00 000000		3002300168	011723	01/11/2023	Y					1,680.00
10E003 1500 4100 00 000000		1,680.00								
						92536				1,680.00
GORDON F000	Gordon Flesch Company, Inc.	IN14007283	Printer Service	12/12/2022	R					542.31

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Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
GORDON F000	Vendor Continued....									
**L000 4310 0000 00 000000		4002300407	011723	01/11/2023	Y		542.31			
10E000 2540 3231 00 000000		542.31	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14007284	Printer Service	12/12/2022	R		43.40			
**L000 4310 0000 00 000000		4002300407	011723	01/11/2023	Y		43.40			
10E000 2540 3231 00 000000		43.40	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14011932	Printer Service	12/15/2022	R		376.29			
**L000 4310 0000 00 000000		4002300418	011723	01/11/2023	Y		376.29			
10E000 1205 3100 00 000000		376.29	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14011933	Printer Service	12/15/2022	R		528.48			
**L000 4310 0000 00 000000		4002300418	011723	01/11/2023	Y		528.48			
10E000 1205 3100 00 000000		528.48	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14019779	Printer Service	12/21/2022	R		97.25			
**L000 4310 0000 00 000000		4002300443	011723	01/11/2023	Y		97.25			
10E000 2540 3231 00 000000		97.25	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14019780	Printer Service	12/21/2022	R		29.10			
**L000 4310 0000 00 000000		4002300427	011723	01/11/2023	Y		29.10			
10E000 1205 3100 00 000000		29.10	NONEM							
GORDON F000	Gordon Flesch Company, Inc.	IN14019781	Printer Service	12/21/2022	R		140.64			
			*****Vendor Cont Void			92537				
**L000 4310 0000 00 000000		4002300427	011723	01/11/2023	Y		140.64			
10E000 1205 3100 00 000000		140.64	NONEM							
						92538			1,757.47	
GREAT LA004	Great Lakes Kwik Space	179557	Storage Space	12/28/2022	R		119.00			

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Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
GREAT LA004	Vendor Continued....									
**L000 4310 0000 00 000000		5002300167	011723	01/11/2023	Y		119.00			
20E000 2540 3232 00 000000		119.00								
						92539			119.00	
GROOT, I000	Groot, Inc.	10020337T096	Monthly Disposial	01/01/2023	R		633.05			
**L000 4310 0000 00 000000		5002300168	011723	01/11/2023	Y		633.05			
20E000 2540 3210 00 000000		633.05								
GROOT, I000	Groot, Inc.	10020478T096	Monthly Disposial	01/01/2023	R		991.42			
**L000 4310 0000 00 000000		5002300168	011723	01/11/2023	Y		991.42			
20E000 2540 3210 00 000000		991.42								
						92540			1,624.47	
GSF USA 000	Gsf Usa Inc.	IN532651	Janitorial Service 12/03/22	12/29/2022	R		298.44			
**L000 4310 0000 00 000000		5002300166	011723	01/11/2023	Y		298.44			
20E000 2540 3220 00 000000		298.44								
GSF USA 000	Gsf Usa Inc.	INR067181	Monthly Janitorial	01/05/2023	R		29,094.60			
**L000 4310 0000 00 000000		5002300177	011723	01/11/2023	Y		29,094.60			
20E000 2540 3220 00 000000		29,094.60								
						92541			29,393.04	
HINCKLEY000	Hinckley Springs	14801676 121522	DO Water Services	12/15/2022	R		255.02			
**L000 4310 0000 00 000000		4002300419	011723	01/11/2023	Y		255.02			
20E000 2540 4100 00 000000		255.02								
						92542			255.02	

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
HONG EST000	Hong, Esther	110222	Science Classroom	11/02/2022	R		125.00			
			Subscription Reimbursement							
**L000 4310 0000 00 000000		3002300173	011723	01/11/2023	Y		125.00			
10E003 1110 4140 00 000000		125.00								
						92543			125.00	
ILLINOIS004	Illinois State Police-Burea	03837	Finger Print	01/15/2023	R		113.00			
			***** Adjustment	Past Due Balance				*****84.75	197.75	
**L000 4310 0000 00 000000		4002300408	011723	01/11/2023	Y		197.75			
10E000 2310 3191 00 000000		197.75								
						92544			197.75	
IMPREST 000	Imprest	12012022	Imprest December	12/01/2022	R		1,418.86			
**L000 4310 0000 00 000000		4002300445	011723	01/11/2023	Y		1,418.86			
10E000 2310 3320 00 000000		468.86				10E003 1110 3141 00 000000	200.00			
10E000 1500 3151 00 000000		750.00								
						92545			1,418.86	
IMRF 000	IMRF	01425	IMRF	01/04/2022	R		74.88			
**L000 4310 0000 00 000000		4002300452	011723	01/12/2023	Y		74.88			
10E000 1110 2110 00 000000		74.88								
						92546			74.88	
INTEGRAT000	Integrated Systems Corporat	0729389	Service Subscription	01/01/2023	R		315.00			
**L000 4310 0000 00 000000		4002300431	011723	01/11/2023	Y		315.00			
10E000 2524 3110 00 000000		315.00								
						92547			315.00	

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
J.W. PEP000	J.W. Pepper & Son, Inc	364816733	choir/music	12/05/2022	R		174.49			
			***** Adjustment	Shipping				*****12.99		
**L000 4310 0000 00 000000		3002300157	011723	01/11/2023	Y		187.48			
10E003 1110 4910 00 000000							187.48			
J.W. PEP000	J.W. Pepper & Son, Inc	364817836	WOIS -5th grade choir	12/05/2022	R		65.25			
**L000 4310 0000 00 000000		2002300100	011723	01/17/2023	Y		65.25			
10E002 1110 4910 00 000000							65.25			
J.W. PEP000	J.W. Pepper & Son, Inc	364818172	choir/music	12/05/2022	R		88.00			
**L000 4310 0000 00 000000		3002300157	011723	01/11/2023	Y		88.00			
10E003 1110 4910 00 000000							88.00			
J.W. PEP000	J.W. Pepper & Son, Inc	364820119	WOIS -5th grade choir	12/06/2022	R		99.99			
			***** Adjustment	A Holiday Road				*****174.49		
**L000 4310 0000 00 000000		2002300100	011723	01/17/2023	Y		274.48			
10E002 1110 4910 00 000000							274.48			
J.W. PEP000	J.W. Pepper & Son, Inc	364860647	CHOIR	12/19/2022	R		44.00			
			***** Adjustment	Shipping				*****22.99		
			*****Vendor Cont	Void		92548				
**L000 4310 0000 00 000000		3002300169	011723	01/11/2023	Y		66.99			
10E003 1110 4910 00 000000							66.99			
J.W. PEP000	J.W. Pepper & Son, Inc	364861890	CHOIR	12/20/2022	R		266.90			
**L000 4310 0000 00 000000		3002300169	011723	01/11/2023	Y		266.90			
10E003 1110 4910 00 000000							266.90			
						92549			949.10	
KANSAS S000	Kansas State Bank	3353986	Copier Lease Payment #54; Principal/Interest	01/11/2023	R		2,063.48			

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
KANSAS S000	Vendor Continued....									
**L000 4310 0000 00 000000		4002300432	011723	01/17/2023	Y		2,063.48			
30E000 5370 6100 00 000000		1,958.68		30E000 5370 6200 00 000000		104.80				
					92550				2,063.48	
KNAPHEID000	Knapheide-Equipment Co-Chic	CIS9658	BG Supplies	11/14/2022	R		262.35			
**L000 4310 0000 00 000000		5002300182	011723	01/12/2023	Y		262.35			
20E000 2540 7000 00 000000		262.35								
					92551				262.35	
KROESCHE000	Kroeschell Engineering Co	36002	Service agreement	12/30/2022	R		897.00			
**L000 4310 0000 00 000000		5002300178	011723	01/17/2023	Y		897.00			
20E000 2540 3232 00 000000		897.00								
					92552				897.00	
LAKE COU003	Lake County Health Dept	INV-00066497	2022 Annual Food Service Permit DLS/WO	12/06/2022	R		344.00			
**L000 4310 0000 00 000000		4002300409	011723	01/17/2023	Y		344.00			
10E000 2560 3150 00 000000		344.00								
LAKE COU003	Lake County Health Dept	INV-00066917	2022 Annual Food Service Permit DLS/WO	12/06/2022	R		344.00			
**L000 4310 0000 00 000000		4002300409	011723	01/17/2023	Y		344.00			
10E000 2560 3150 00 000000		344.00								
					92553				688.00	
LAKE COU007	Lake County Public Works	480047611	Total Coliform	11/30/2022	R		116.00			
**L000 4310 0000 00 000000		4002300449	011723	01/17/2023	Y		116.00			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
LAKESIDE000	Lakeside Transportation	INV1018243	Sports Bus	12/01/2022	R		233.98			
**L000 4310 0000 00 000000		4002300403	011723	01/17/2023	Y		233.98			
40E000 2550 3101 00 000000							233.98			
LAKESIDE000	Lakeside Transportation	INV1018244	Sports Bus	12/05/2022	R		233.98			
			*****Vendor Cont Void			92555				
**L000 4310 0000 00 000000		4002300403	011723	01/17/2023	Y		233.98			
40E000 2550 3101 00 000000							233.98			
LAKESIDE000	Lakeside Transportation	INV1018245	Sports Bus	12/06/2022	R		233.98			
**L000 4310 0000 00 000000		4002300403	011723	01/17/2023	Y		233.98			
40E000 2550 3101 00 000000							233.98			
LAKESIDE000	Lakeside Transportation	INV1018246	Sports Bus	12/12/2022	R		233.98			
**L000 4310 0000 00 000000		4002300403	011723	01/17/2023	Y		233.98			
40E000 2550 3101 00 000000							233.98			
LAKESIDE000	Lakeside Transportation	INV1018247	Sports Bus	12/14/2022	R		233.98			
**L000 4310 0000 00 000000		4002300403	011723	01/17/2023	Y		233.98			
40E000 2550 3101 00 000000							233.98			
LAKESIDE000	Lakeside Transportation	INV1018379	Field Trip	12/15/2022	R		1,197.60			
**L000 4310 0000 00 000000		4002300402	011723	01/17/2023	Y		1,197.60			
40E000 2550 3390 00 000000							1,197.60			
LAKESIDE000	Lakeside Transportation	INV1018512	Field Trip	12/18/2022	R		353.92			
**L000 4310 0000 00 000000		4002300402	011723	01/17/2023	Y		353.92			
40E000 2550 3390 00 000000							353.92			
LAKESIDE000	Lakeside Transportation	RTINV1004920	Dec 2022 Sped Monthly Billing	12/31/2022	R		31,160.12			
**L000 4310 0000 00 000000		4002300440	011723	01/17/2023	Y		31,160.12			
40E000 2550 3300 00 000000							31,160.12			
			*****Vendor Cont Void			92556				

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
LAKESIDE000	Lakeside Transportation	RTINV1004924	Dec 2022 Reg-ED Monthly Billing	12/31/2022	R		81,052.81			
**L000 4310 0000 00 000000		4002300439	011723	01/17/2023	Y		81,052.81			
40E000 2550 3310 00 000000		81,052.81								
						92557			116,378.19	
LANGUAGE000	Language Testing Internatio	L63977-IN	Bilingual Testing Mate	12/22/2022	R		60.00			
**L000 4310 0000 00 000000		4002300414	011723	01/17/2023	Y		60.00			
10E000 1800 4100 00 000000		60.00								
						92558			60.00	
MILLETAN000	Miller, Tana	122122	Tuition Reimbursement	12/21/2022	R		1,977.40			
**L000 4310 0000 00 000000		4002300429	011723	01/17/2023	Y		1,977.40			
10E000 1110 2300 00 000000		1,977.40								
						92559			1,977.40	
MUNDELEI001	Mundelein School Dist. 75	1,837	Feece Oil	12/14/2022	R		1,665.61			
**L000 4310 0000 00 000000		4002300404	011723	01/17/2023	Y		1,665.61			
40E000 2550 4640 00 000000		1,665.61								
MUNDELEI001	Mundelein School Dist. 75	1,838	Feece Oil	12/19/2022	R		1,864.41			
**L000 4310 0000 00 000000		4002300417	011723	01/17/2023	Y		1,864.41			
40E000 2550 4640 00 000000		1,864.41								
MUNDELEI001	Mundelein School Dist. 75	1841	Feece Oil	01/09/2023	R		2,170.32			
**L000 4310 0000 00 000000		4002300436	011723	01/17/2023	Y		2,170.32			
40E000 2550 4640 00 000000		2,170.32								
						92560			5,700.34	

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
MUSIC & 000	Music & Arts Center Inc	INV035263166	Instrument Repair	12/29/2022	R		90.00			
**L000 4310 0000 00 000000		3002300182	011723	01/17/2023	Y		90.00			
10E003 1110 4160 00 000000							90.00			
MUSIC & 000	Music & Arts Center Inc	INV035346817	Instrument Repair	01/03/2023	R		150.00			
**L000 4310 0000 00 000000		3002300175	011723	01/17/2023	Y		150.00			
10E003 1110 4160 00 000000							150.00			
MUSIC & 000	Music & Arts Center Inc	INV035377586	Instrument repair	01/05/2023	R		161.00			
**L000 4310 0000 00 000000		3002300177	011723	01/17/2023	Y		161.00			
10E003 1110 4160 00 000000							161.00			
MUSIC & 000	Music & Arts Center Inc	INV035443850	Instrument Repair	01/09/2023	R		360.00			
**L000 4310 0000 00 000000		3002300182	011723	01/17/2023	Y		360.00			
10E003 1110 4160 00 000000							360.00			
						92561			761.00	
NIMCO, I000	NIMCO, Inc.	010322-23	NimCon Festival	01/10/2023	R		790.00			
**L000 4310 0000 00 000000		3002300170	011723	01/17/2023	Y		790.00			
10E003 1110 4910 00 000000							790.00			
NIMCO, I000	NIMCO, Inc.	2022-23	Nimcon Participation Fee	01/10/2023	R		1,470.00			
**L000 4310 0000 00 000000		3002300176	011723	01/17/2023	Y		1,470.00			
10E003 1110 4160 00 000000							1,470.00			
						92562			2,260.00	
OFFICE 0000	Office of the State Fire Ma	9671702	Boiler Certificate Fees WOC	12/19/2022	R		200.00			
**L000 4310 0000 00 000000		5002300162	011723	01/11/2023	Y		200.00			
20E000 2540 3232 00 000000							200.00			
						92563			200.00	

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
PADDOCK 000	Paddock Publications, Inc.	235459	Publication Treasure Report	11/28/2022	R		627.90			
**L000 4310 0000 00 000000		4002300438	011723	01/17/2023	Y		627.90			
10E000 2310 3500 00 000000		627.90								
						92564			627.90	
PECORJUL000	Pecoraro, Julie	122122	Tuition Reimbursement	12/21/2022	R		783.34			
**L000 4310 0000 00 000000		4002300410	011723	01/17/2023	Y		783.34			
10E000 1110 2300 00 000000		783.34								
						92565			783.34	
QUENCH U000	Quench USA, Inc.	INV05255325	DL/WOIS/WOM Water Services	12/09/2022	R		165.00			
			12/11/2022 - 01/11/2022							
**L000 4310 0000 00 000000		4002300433	011723	01/17/2023	Y		165.00			
10E001 2410 4100 00 000000		55.00				10E002 2410 4100 00 000000	55.00			
10E003 2410 4100 00 000000		55.00								
						92566			165.00	
SAFEWAY 000	Safeway Transportation Serv	1426	Sp. Ed Transportation	12/31/2022	R		3,431.84			
**L000 4310 0000 00 000000		4002300426	011723	01/17/2023	Y		3,431.84			
40E000 2550 3300 00 000000		3,431.84								
						92567			3,431.84	
SALZMMIC000	Salzman, Michelle L	12102022	Classroom Supplies	12/10/2022	R		150.00			
			RFeimbursement							
**L000 4310 0000 00 000000		3002300171	011723	01/17/2023	Y		150.00			
10E003 1110 4110 00 000000		150.00								
						92568			150.00	

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
SCHOLAST000	Scholastic Book Fairs	b5211669FR	Scholastic Book Fair	12/13/2022	R		462.00			
**L000 4310 0000 00 000000		1002300144	011723	01/17/2023	Y		462.00			
11E001 2220 4100 00 000000		462.00								
						92569			462.00	
SCHUBELA001	Schubert, Elana	01012023	Contract DLS Social Worker	01/01/2023	R		8,493.15			
**L000 4310 0000 00 000000		4002300437	011723	01/17/2023	Y		8,493.15			
10E000 2110 3161 00 000000		8,493.15	NONEM							
						92570			8,493.15	
SPECIAL 000	Special Education District	110922	In-House Repair	11/09/2022	R		76.62			
**L000 4310 0000 00 000000		4002300420	011723	01/17/2023	Y		76.62			
10E000 1205 3230 00 000000		76.62								
SPECIAL 000	Special Education District	120722	December Tuition	12/07/2022	R		32,560.12			
**L000 4310 0000 00 000000		4002300415	011723	01/17/2023	Y		32,560.12			
10E000 4220 6700 00 000000		32,560.12								
SPECIAL 000	Special Education District	23CONTR.2	23 Contractual Billing	12/12/2022	R		44,375.00			
**L000 4310 0000 00 000000		4002300422	011723	01/17/2023	Y		44,375.00			
10E000 4220 6700 00 000000		44,375.00								
SPECIAL 000	Special Education District	FY23 O&M ENROLLMENT	FY23 O&M Enrollment	12/13/2022	R		12,178.00			
**L000 4310 0000 00 000000		4002300421	011723	01/17/2023	Y		12,178.00			
10E000 4220 6700 00 000000		12,178.00								
						92571			89,189.74	
SPECIAL 001	Special Education Services	sesinv-025236	Decemeber Tuition	12/22/2022	R		6,407.36			
**L000 4310 0000 00 000000		4002300412	011723	01/17/2023	Y		6,407.36			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
SPECIAL 001	Vendor Continued....									
10E000 1912 6700 00 000000		6,407.36								
					92572		6,407.36			
T-MOBILE000	T-Mobile	969714745	Mobile Hotspot	01/09/2023	R		900.00			
**L000 4310 0000 00 000000		5002300172	011723	01/17/2023	Y		900.00			
10E000 1110 4800 00 000000		900.00								
					92573		900.00			
TEACHER 003	Teacher Synergy, LLC	217019023	Robotics Activities	01/09/2023	R		52.39			
**L000 4310 0000 00 000000		1002300142	011723	01/17/2023	Y		52.39			
10E001 1110 4100 00 000000		52.39 NONEM								
					92574		52.39			
TELESOLU000	Telesolutions Consultants L	diasd76-010123	January 1 Retainer	01/01/2023	R		325.00			
**L000 4310 0000 00 000000		4002300425	011723	01/17/2023	Y		325.00			
20E000 2540 3400 00 000000		325.00								
					92575		325.00			
TOPLINE 000	Topline Transportation Co.	102297	Transportation	01/02/2023	R		15,830.00			
**L000 4310 0000 00 000000		4002300442	011723	01/17/2023	Y		15,830.00			
40E000 2550 3300 00 000000		15,830.00								
TOPLINE 000	Topline Transportation Co.	102298	Sp. Ed. Transportation	01/02/2022	R		2,800.00			
**L000 4310 0000 00 000000		4002300441	011723	01/17/2023	Y		2,800.00			
40E000 2550 3300 00 000000		2,800.00								
					92576		18,630.00			

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Due Date 01/17/2023 Batches 011723 Thru 011723 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date		Detail	Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
TOR CONS000	Tor Construction Inc	6	Construction payment 6	12/31/2022	R		44,019.45			
**L000 4310 0000 00 000000		5002300170	011723	01/17/2023	Y		44,019.45			
60E000 2530 5750 00 499803		44,019.45								
						92577			44,019.45	
							Grand Total		619,145.36	
							Total Adjustments		625.22	
							Total Discounts		0.00	
							Net Total		619,770.58	
							80 Computer Check(s)		619,770.58	
							0 Manual Check(s)		0.00	
							0 Void Check(s)		0.00	
							0 Negative/Minimum Check(s)		0.00	
							0 Zero Check(s)		0.00	
							0 Wire Transfer Check(s)		0.00	
							0 ACH Deposit(s)		0.00	

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

Check Date 01/17/2023 Posting Date 01/17/2023

Due Date 01/17/2023 Batches 011723V Thru 011723V Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
AMALGAMA000	Amalgamated Bank Of Chicago	1856599001	Registrar and Paying Agent	09/01/2022	V	91265	425.00			
			09/2022-08/2023							
**L000 4310 0000 00 000000		4002300146	011723V	01/12/2023	Y		425.00			
30E000 5400 6000 00 000000		425.00								
						91265			425.00	
ASSET GE000	Asset Genie, Inc. Do Not Us	034305	Tech Supply	11/10/2022	V	91597	1,398.00			
**L000 4310 0000 00 000000		4002300317	011723V	01/17/2023	Y		1,398.00			
10E000 1110 4800 00 000000		1,398.00								
						91597			1,398.00	
LAKE COU009	Lake County Forest Preserve	480049752	Total Coliform completed	07/31/2022	V	91178	18.00			
			07/08/2022							
**L000 4310 0000 00 000000		5002300050	011723V	01/17/2023	Y		18.00			
20E000 2540 3700 00 000000		18.00								
						91178			18.00	
							Grand Total		0.00	
							Total Adjustments		0.00	
							Total Discounts		0.00	
							Net Total		0.00	
							0 Computer Check(s)		0.00	
							0 Manual Check(s)		0.00	
							3 Void Check(s)		-1,841.00	
							0 Negative/Minimum Check(s)		0.00	
							0 Zero Check(s)		0.00	
							0 Wire Transfer Check(s)		0.00	
							0 ACH Deposit(s)		0.00	

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

Check Date 12/21/2022 Posting Date 12/21/2022

Due Date 12/21/2022 Batches 122122 Thru 122122 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
AT & T L000	AT & T Long Distance	9466164707	At&T Long Distance Bill	12/01/2022	R		758.28			
**L000 4310 0000 00 000000		5002300158	122122	12/21/2022	Y		758.28			
20E000 2540 3400 00 000000		758.28								
						91682			758.28	
CITI CAR000	Citi Cards	111922	Uber for IASB conferance	11/19/2022	R		12.98			
**L000 4310 0000 00 000000		4002300390	122122	12/21/2022	Y		12.98			
10E000 2310 3000 00 000000		12.98								
CITI CAR000	Citi Cards	112022	Uber for IASB conferance	11/20/2022	R		22.86			
**L000 4310 0000 00 000000		4002300389	122122	12/21/2022	Y		22.86			
10E000 2310 3000 00 000000		22.86								
CITI CAR000	Citi Cards	112122	Uber for IASB conferance	11/21/2022	R		22.88			
**L000 4310 0000 00 000000		4002300391	122122	12/21/2022	Y		22.88			
10E000 2310 3000 00 000000		22.88								
CITI CAR000	Citi Cards	112922	MSSA Hotel	11/29/2022	R		616.36			
**L000 4310 0000 00 000000		4012300073	122122	12/21/2022	Y		616.36			
10E000 2321 3320 00 000000		616.36								
CITI CAR000	Citi Cards	121522	Conferance Flight	12/01/2022	R		2,296.58			
**L000 4310 0000 00 000000		4012300072	122122	12/21/2022	Y		2,296.58			
10E000 2321 3320 00 000000		2,296.58								
CITI CAR000	Citi Cards	122022	Amazon Audible & Sling	12/20/2022	R		49.95			
**L000 4310 0000 00 000000		4002300397	122122	12/21/2022	Y		49.95			
10E000 2520 4110 00 000000		49.95								
			*****Vendor Cont Void			91683				
CITI CAR000	Citi Cards	1639G	IASB Dinner	11/04/2022	R		1,488.30			

Check Date 12/21/2022 Posting Date 12/21/2022

Due Date 12/21/2022 Batches 122122 Thru 122122 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
CITI CAR000	Vendor Continued....									
**L000 4310 0000 00 000000		4002300388	122122	12/21/2022	Y		1,488.30			
10E000 2310 3000 00 000000		1,488.30								
CITI CAR000	Citi Cards	2682346150	Spakle On Pin	11/21/2022	R		53.72			
**L000 4310 0000 00 000000		4002300400	122122	12/21/2022	Y		53.72			
10E000 2310 3000 00 000000		53.72								
CITI CAR000	Citi Cards	85382	Spirit Wear	11/09/2022	R		56.10			
**L000 4310 0000 00 000000		4012300070	122122	12/21/2022	Y		56.10			
10E000 2321 4110 00 000000		56.10								
CITI CAR000	Citi Cards	8565	Credits from PO# 4002300329	12/02/2022	R		0.00			
***** Discount Credits		*****88.77					-88.77			
**L000 4310 0000 00 000000			122122	12/21/2022	Y		-88.77			
10E000 2520 4110 00 000000		-88.77								
						91684			4,530.96	
CONSTELL003	Constellation New Energy, I	63986451801	Electricity 10/27/2022 - 11/29/2022	12/06/2022	R		1,843.58			
**L000 4310 0000 00 000000		5002300156	122122	12/21/2022	Y		1,843.58			
20E000 2540 4660 00 000000		1,843.58								
						91685			1,843.58	
GEOCON P000	Geocon Professional Service	202208241	WOC Maintenance	08/15/2022	R		785.00			
**L000 4310 0000 00 000000		5002300160	122122	12/21/2022	Y		785.00			
60E000 2530 5750 00 499803		785.00								
						91686			785.00	

Check Date 12/21/2022 Posting Date 12/21/2022

Due Date 12/21/2022 Batches 122122 Thru 122122 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount			
Accrual		PO #	Batch	Due Date	Detail		Net Amount			
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount	1099	Asset	Lq
PERFORMA000	Performance Services, Inc.	277205	Construction	12/01/2022	R		49,330.15			
**L000 4310 0000 00 000000		5002300157	122122	12/21/2022	Y		49,330.15			
60E000 2530 5750 00 000000		49,330.15								
						91687			49,330.15	
QUENCH U000	Quench USA, Inc.	D320027	DL/WOIS/WOM Water Services	12/01/2022	R		165.00			
			11/11/2022 - 12/11/2022							
**L000 4310 0000 00 000000		4002300333	122122	12/21/2022	Y		165.00			
10E001 2410 4100 00 000000		55.00				10E002 2410 4100 00 000000	55.00			
10E003 2410 4100 00 000000		55.00								
						91688			165.00	
SAFEWAY 000	Safeway Transportation Serv	1221	Sp. Ed. Transportation	10/31/2022	R		3,002.86			
**L000 4310 0000 00 000000		4002300399	122122	12/21/2022	Y		3,002.86			
40E000 2550 3300 00 000000		3,002.86								
SAFEWAY 000	Safeway Transportation Serv	1320	Sp. Ed. Transportation	11/30/2022	R		3,860.82			
**L000 4310 0000 00 000000		4002300399	122122	12/21/2022	Y		3,860.82			
40E000 2550 3300 00 000000		3,860.82								
						91689			6,863.68	
THE BOEL000	The Boelter Companies Inc	97955550T	Bun Pan Rack adjustment	08/18/2022	R		53.48			
**L000 4310 0000 00 000000		4002300398	122122	12/21/2022	Y		53.48			
10E000 2560 4100 00 000000		53.48								
						91690			53.48	
WEX BANK000	WEX Bank	85827881	School Vehicle Gas	12/17/2022	R		490.87			
**L000 4310 0000 00 000000		5002300159	122122	12/21/2022	Y		490.87			

Check Date 12/21/2022 Posting Date 12/21/2022

Due Date 12/21/2022 Batches 122122 Thru 122122 Bank Cash Code Cash

Vendor	Name	Invoice #	Description	Inv Date	C	Check	Invoice Amount
Accrual		PO #	Batch	Due Date		Detail	Net Amount
Account Number		Detail Amount	1099	Asset	Lq	Account Number	Detail Amount
							1099
							Asset
							Lq

WEX BANK000 Vendor Continued....

20E000 2540 4640 00 000000 490.87

91691 490.87

Grand Total	64,909.77
Total Adjustments	0.00
Total Discounts	88.77
Net Total	64,821.00

10 Computer Check(s)	64,821.00
0 Manual Check(s)	0.00
0 Void Check(s)	0.00
0 Negative/Minimum Check(s)	0.00
0 Zero Check(s)	0.00
0 Wire Transfer Check(s)	0.00
0 ACH Deposit(s)	0.00

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



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION
COMBINED MEETING
Tuesday, January 17, 2023

AGENDA ITEM V-B

Personnel: Approve Resolution for Personnel Items: *ACTION*

The resolution is being submitted for approval at the Combined Meeting on Tuesday, January 17, 2023.

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

1. New Hire(s):

Employee	School	Position	Effective Date
Catherine E Shannon	WOIS	5th Grade Dual Language LOA	2.13.2023-4.3.2023

2. Sick Leave(s):

Employee	School	Position	Effective Date
Diana Wagner	DLS	Pre-K Program Coordinator/Teacher	01.18.23

3. Retirement Notice(s):

Employee	School	Position	Effective Date
Christine Berrong	WOMS	8th Grade Social Studies Teacher	06.2027
Kris Norlund	DLS	K-2 Math Interventionist	06.2027

4. Leave of Absence(s):

Employee	School	Position	Effective Date
Jessica Rosales	WOMS	5-8 Grade Band and General Music Teacher	05.08.23 – 6.2.23
Matthew Freiburger	WOMS	Assistant Principal	03.21.23 – 04.17.23

5. Resignation(s):

Employee	School	Position	Effective Date
Silvia Gomez	WOMS	Learning Associate	01.27.23



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

BOARD OF EDUCATION
COMBINED MEETING
Tuesday, January 17, 2023

The resolution is being submitted for approval at the Combined Meeting on January 17, 2023

AGENDA ITEM V-D

Administrative: Approve Sale of Real Estate Property ACTION

BE IT RESOLVED, the Diamond Lake School District 76 Board of Education accepts and approves the Real Estate Purchase and Sale Agreement with the Special Education District of Lake County.



Hiram Carrero <hcarrero@dist76.org>

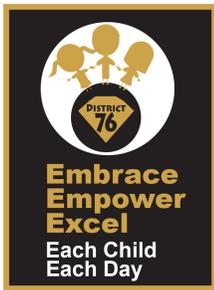
Fwd: FOIA - School Board Member Information

1 message

Bhavna Sharma-Lewis <bsharmalewis@dist76.org>
To: Hiram Carrero <hcarrero@dist76.org>

Wed, Dec 14, 2022 at 9:56 AM

Hi Hiram-
Please provide the information that we have and respond. Please also include in the 1.17.23 BOE Packet. Thank you.



Bhavna Sharma Lewis Ph.D
Superintendent of Schools
Diamond Lake School District 76
26156 North Acorn Lane
Mundelein, IL 60060

Email: bsharmalewis@dist76.org
Office: 847-566-9221
Web: Superintendent of Schools



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

From: **Vince Espi** <news@news.locallabs.com>
Date: Wed, Dec 14, 2022 at 7:09 AM
Subject: FOIA - School Board Member Information
To: <bsharmalewis@dist76.org>

Hello,

I am writing to you on behalf of LocalLabs which is the publisher of Prairie State Wire, an online publication that reports on and informs the Illinois public about local government activities.

We are requesting electronic records (preferably non-PDF where applicable) of the following data points for all current school board members:

- Full name (First, middle, last)
- Date of Birth
- Home address
- First day of service
- Was this board member appointed or elected

The purpose of the request is to access and disseminate information as a matter of public interest and is not for the principal purpose of personal or commercial benefit. I qualify as media under the definition in Section 2 (c-10) ("Commercial purpose"), Section 2 (f) ("News

media"), Section 2 (g) ("Recurrent requester"), and Section 2 (h) ("Voluminous request") of the Freedom of Information Act, for the purposes of being exempt to the provisions of Section 3.1 (Requests for commercial purposes), Section 3.2 (Recurrent requesters), Section 3.6 (Voluminous requests), and Section 6 (Authority to charge fees). Therefore, I request you furnish any responsive documents and items without charge.

Thanks,

Vince Espi

Local Labs

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Hiram Carrero <hcarrero@dist76.org>

FOIA Request to Diamond Lake School District 76

2 messages

Hiram Carrero <hcarrero@dist76.org>

Tue, Dec 20, 2022 at 3:42 PM

To: contact@locallabs.com

Cc: Bhavna Sharma-Lewis <bsharmalewis@dist76.org>

To whom it may concern:

A request under the Illinois Freedom of Information Act (“FOIA”), 5 ILCS 140/1 et seq., was received by Diamond Lake School District No. 76 via email on December 14, 2022. The below request was sent from an unverified email address and the alleged sender was “Vince Espi.” We have identified this email address as a potential source of phishing/suspect activity, and the District does not wish to reply to this email address for security reasons.

Please verify whether Vince Espi works with your company, whether this request originated from your company and, if so, provide a more secure email address for the District’s response. The due date for the District to respond to your request will be tolled until we receive your response.

Sincerely,

FOIA Officer



Hiram E. Carrero

Executive Assistant to the Superintendent &
Board of Education
Diamond Lake School District 76
26156 North Acorn Lane
Mundelein, IL 60060

Email: hcarrero@dist76.org

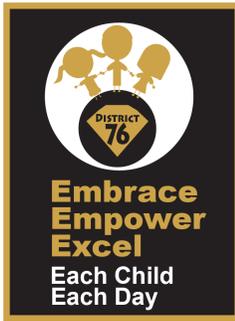
Office: 847-566-9221

Bhavna Sharma-Lewis <bsharmalewis@dist76.org>

Wed, Dec 21, 2022 at 11:22 AM

To: Hiram Carrero <hcarrero@dist76.org>

Thanks Hiram. Please add the original request and this email response to the 1.17.23 BOE agenda.



Bhavna Sharma Lewis Ph.D
Superintendent of Schools
Diamond Lake School District 76
[26156 North Acorn Lane](#)
[Mundelein, IL 60060](#)

Email: bsharmalewis@dist76.org
Office: 847-566-9221
Web: Superintendent of Schools



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Save the Dates - Lake Division Meetings

1 message

Laura Martinez <lmartinez@iasb.com>
Reply-To: crispens@iasb.com
To: hcarrero@dist76.org

Thu, Dec 22, 2022 at 3:57 PM

Click [here](#) for a mobile/web version



Lake Division - Save the Dates

Lake Division Legislative Breakfast

Saturday, February 11, 2023

8:30-10 a.m.

Breakfast with your Legislators

Please mark your calendar for this opportunity. All Lake County legislators are invited to a panel moderated by Zach Messersmith, Director, Governmental Relations, IASB. A light breakfast will be available at 8:30 a.m. CHSD 128 is hosting. The exact location will be provided when registrations opens in January.

Lake Division Meeting

Wednesday, March 8, 2023

6:00 p.m.

Topic: Telling Your District's Story While Building a Strong Community through Effective Board/Superintendent Relationships

Speaker: Dr. Courtney Orzel, Associate Director of Professional Development, Illinois Association of School Administrators

Further venue details will be available when registration opens the end of January.

DIVISION OFFICERS

Director

Marc Tepper, Kildeer-Countryside CCSD 96

Chair

Ellyn Ross, Aptakisic-Tripp CCSD 102

Vice Chair

Michael Francisco, Round Lake CUD 116

Resolutions Chair

Odie Pahl, Gurnee SD 56

Directors-at-Large

Jim Batson, CHSD 128

Dora King, North Chicago CUSD 187

QUICK LINKS

[Events Calendar](#)

[Joint Annual Conference](#)

[Board Training](#)

[Legislative Reports](#)

[Policy Services](#)



Laura Martinez
Field Services Director
(630) 629-3776, ext. 1245
lmartinez@iasb.com



Cindy Rispens
Administrative Assistant
(630) 629-3776, ext. 1229
crispens@iasb.com

Illinois Association of School Boards

2921 Baker Drive, Springfield, Illinois 62703-5929 | Phone: (217) 528-9688
One Imperial Place, 1 East 22nd Street, Suite 310, Lombard, Illinois, 60148-6159 | Phone: (630) 629-3776

[Unsubscribe](#)

2921 Baker Drive, Springfield, IL 62703-5929

Moment of the Month

1 message

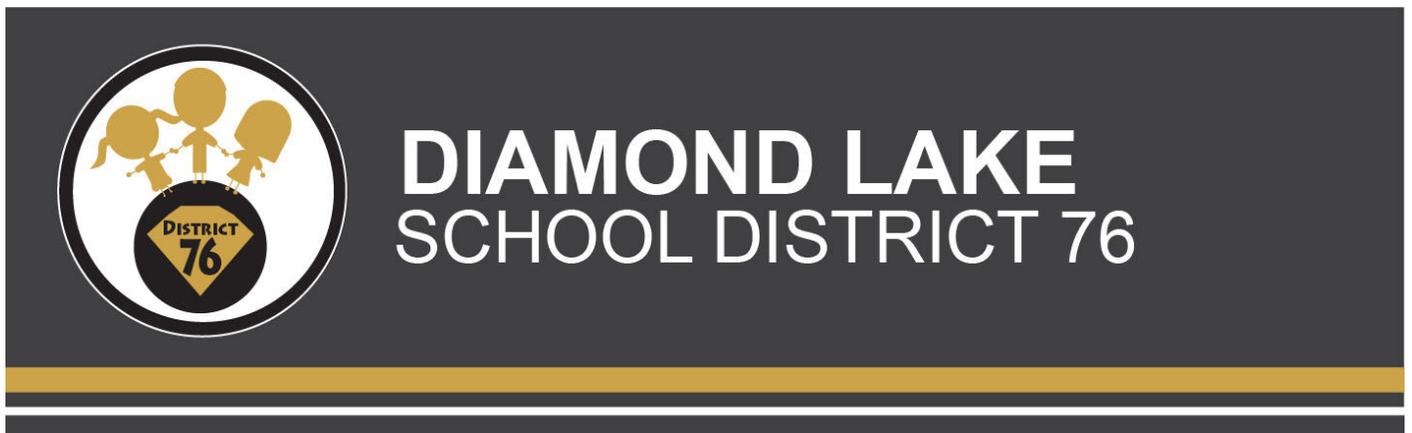
Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Tue, Nov 1, 2022 at 10:00 AM

Reply-To: Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

To: hcarrero@dist76.org

A Message From



MOMENT OF THE MONTH

D76 recognizes and celebrates the "power of moments" that occur throughout the school year. This month we would like to share a special moment in Ms. Zucker's 1st grade classroom at Diamond Lake School. Mrs. Salazar (WOIS Teacher) was the mystery reader and WOW what an amazing surprise for her nephew!!!

Was the information helpful? / ¿Fue útil esta información?



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SchoolMessenger is a notification service used by the nation's leading school systems to connect with parents, students and staff through voice, SMS text, email, and social media.

November: Moment of the Month

1 message

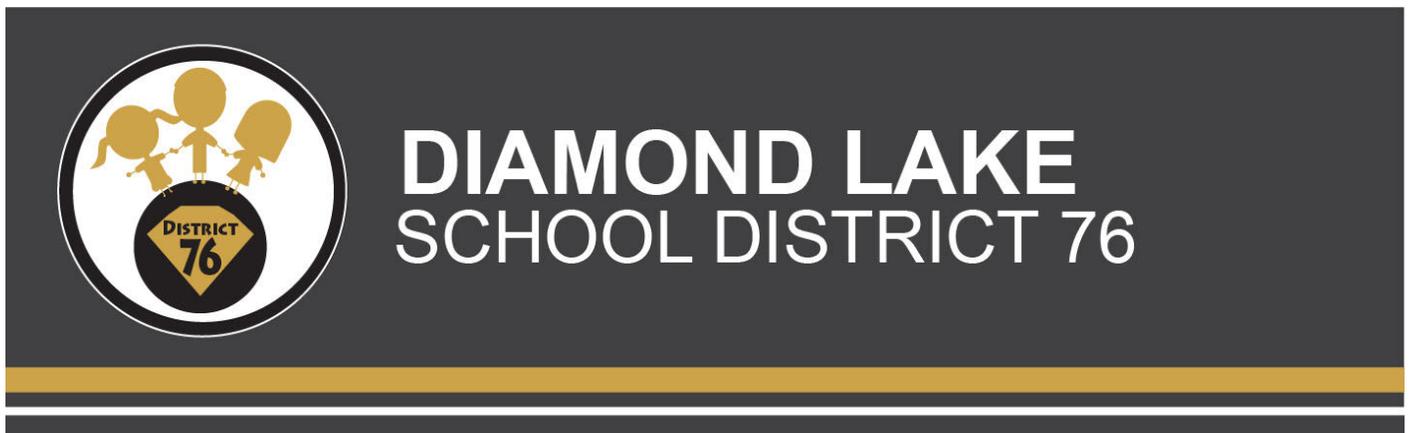
Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Thu, Dec 1, 2022 at 10:00
AM

Reply-To: Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

To: hcarrero@dist76.org

November 2022



NOVEMBER



MOMENT OF THE MONTH

D76 recognizes and celebrates the "**power of moments**" that occur throughout the school year. This month we would like to share a special moment at West Oak Middle School. Students in our Project Lead the Way classes are implementing authentic learning through problem solving and design. Students are developing a boot that will aid in supporting the ankle and calf of a child with cerebral palsy that would mitigate prevention of muscle development.

Was the information helpful? / ¿Fue útil esta información?



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December Moment of the Month

1 message

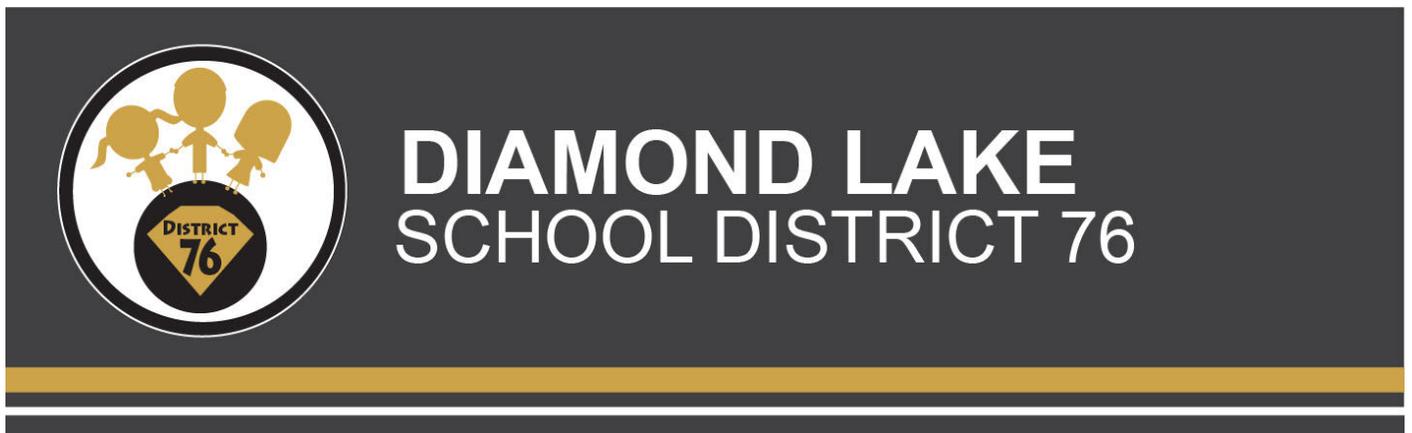
Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Wed, Dec 21, 2022 at 10:00 AM

Reply-To: Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

To: hcarrero@dist76.org

A Message From



DECEMBER



MOMENT OF THE MONTH

Getting our Wolfpack excited for our recent STAR assessments. West Oak Intermediate School held an assessment pep rally including and inspirational speech from Mr. Preble along with a fantastic performance by the Mundelein High School drumline.

Was the information helpful? / ¿Fue útil esta información?



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West Oak Basketball Conference Champions

1 message

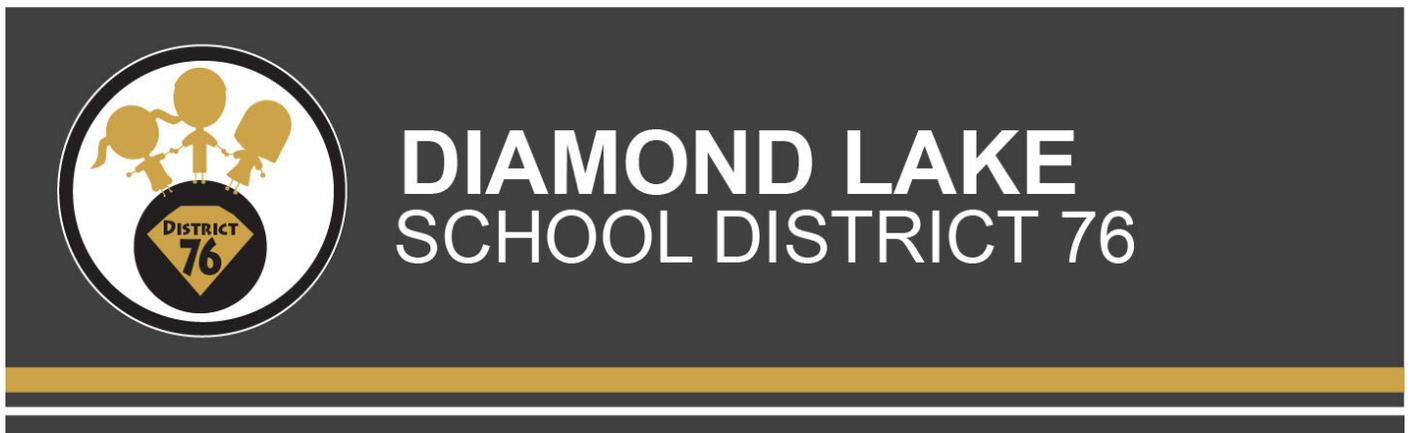
Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Thu, Dec 22, 2022 at 10:00
AM

Reply-To: Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

To: hcarrero@dist76.org

A Message From



Congratulations to the West Oak Middle School 7th grade basketball team who won the conference championship! We are so proud of our Wolfpack and congratulate them on the big victory.

Was the information helpful? / ¿Fue útil esta información?



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Hiram Carrero <hcarrero@dist76.org>

December Diamond Edge Newsletter

1 message

Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Tue, Dec 20, 2022 at 6:00 PM

Reply-To: Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

To: hcarrero@dist76.org

December Edition



**DIAMOND LAKE
SCHOOL DISTRICT 76**



Greetings D76 Families and Staff,

Our December Diamond Edge Newsletter is here! This month, we are sharing news surrounding Teaching and Learning, Facility Updates, Finance, Instructional Technology and Student Services.

Additionally we would like to share our upcoming events and ways to stay connected with us at District 76!

View Our Newsletter



#D76Diamonds

Diamond Lake School District 76 would like to continue connecting with you via email. If you prefer to be removed from our list, please contact Diamond Lake School District 76 directly. To stop receiving all email messages distributed through our SchoolMessenger service, follow this link and confirm: [Unsubscribe](#)

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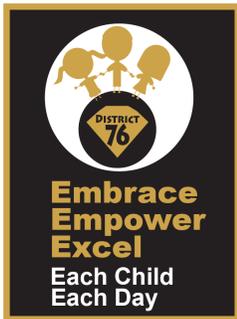
Hiram Carrero <hcarrero@dist76.org>

Fwd: Nice Mention from ISBE

Bhavna Sharma-Lewis <bsharmalewis@dist76.org>
To: Hiram Carrero <hcarrero@dist76.org>
Cc: Eric Hansen <ehansen@dist76.org>

Sat, Jan 7, 2023 at 8:16 AM

Hi Hiram-
Please add this to the BOE Meeting "Notices and Communications." I will discuss this with you both Monday at the Communications Meeting.



Bhavna Sharma Lewis Ph.D
Superintendent of Schools
Diamond Lake School District 76
[26156 North Acorn Lane](#)
[Mundelein, IL 60060](#)

Email: bsharmalewis@dist76.org
Office: 847-566-9221
Web: Superintendent of Schools



----- Forwarded message -----
From: **Eric Hansen** <ehansen@dist76.org>
Date: Fri, Jan 6, 2023 at 7:22 PM
Subject: Nice Mention from ISBE
To: DLT <DLT@dist76.org>

Nice share out from ISBE [Facebook](#) on our Hour of Code week back in early December.



Illinois State Board of Education ✓

23h · 🌐

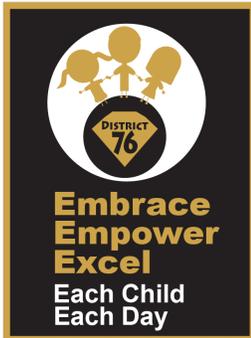


STEAM students in [Diamond Lake District 76](#) participated in Hour of Code, a nationwide initiative to introduce millions of students to one hour of computer science and computer programming.



👍 You and 5 others

1 share



Eric Hansen

Director of Technology and Communications
Diamond Lake School District 76

Office: 847-388-2509

Web: Technology & Communications

Support: Technology Helpdesk

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