



Committee of the Whole Meeting
Tuesday, February 6, 2024 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. IPA Lake County Region Elementary Principal of the Year: Dr. Erica Berger
 - IV.B. District Priority 1: Winter Assessment Update
- V. Business Agenda
 - V.A. Administrative: Review Omnibus Vote Agenda *REVIEW*
 - V.B. Personnel: Approve Personnel Items: *ACTION*
 - V.B.1. Retirement Notification(s):
Hope Sohn; WOC: Art Teacher; Effective 2027-2028
 - V.B.2. New Hire(s):
Karen Sandusky; WOMS; 6th Grade Math Teacher
Dora Baron; District; Student Services Administrative Associate
 - V.B.3. Internal Transfer(s):
Will Carr; District; District Social Worker
 - V.C. Administrative: Approve Lakeside Transportation Contract Extension
ACTION
 - V.D. Administrative: First Reading of Press Plus Issue 113 *REVIEW*
- VI. Board Discussion
 - VI.A. FY23 Annual Financial Report
- VII. Freedom of Information Requests (0)
- VIII. Notices and Communications
 - VIII.A. D76 Highlight(s):
- IX. Public Comments and Petitions (Non-Agenda Items)
- X. Others
 - X.A. January 22nd DLS Emergency Day Notification
- XI. Executive Session
 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an

employee or against legal counsel for the District to determine its validity. 5 ILCS 120/2(c)(1).

2. 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).
3. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2(c)(2).

XII. Adjournment

Student Assessment Update / Actualización de Datos de Evaluaciones



2.6.24

EMBRACE EMPOWER EXCEL *Each Child Each Day*

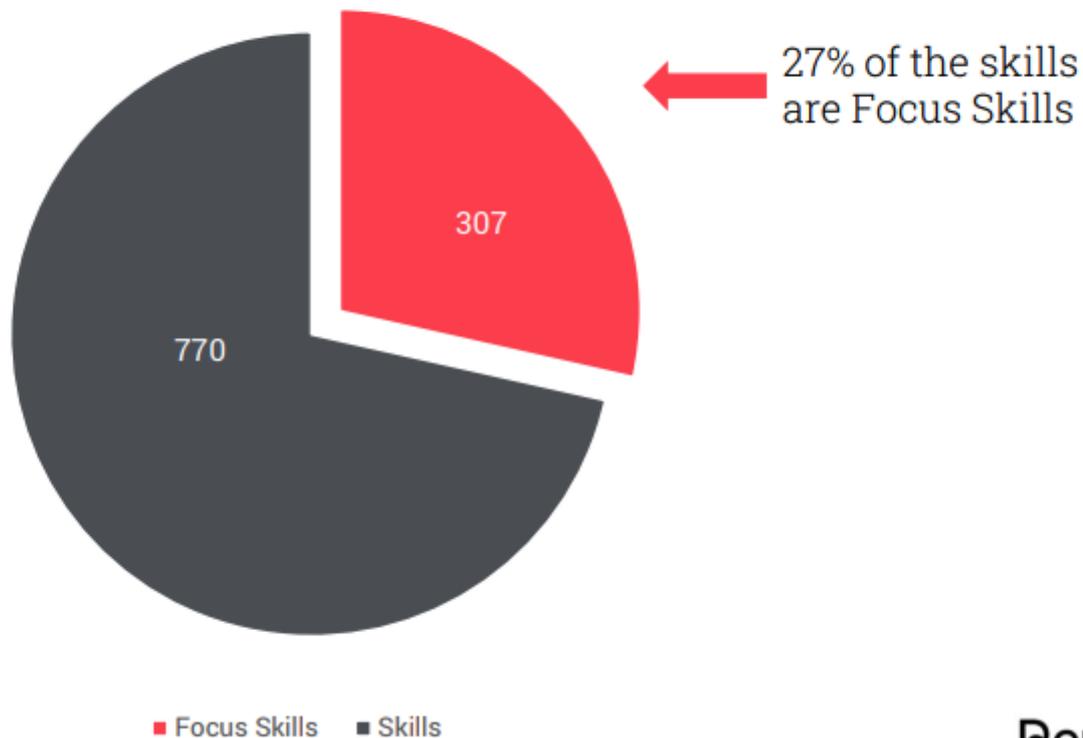
STAR and the Common Core Standards

From Dr. Gene Kerns, Chief Academic Officer for Renaissance-

- There are more standards in the Common Core than there is time to teach them.
 - There are 15,000 hours of content to be taught in 9000 hours time
- **Potential Solution:** Utilize the **Focus Skills** from Renaissance to plan instruction
 - **Focus Skills:** The skills considered essential to underpinning future learning

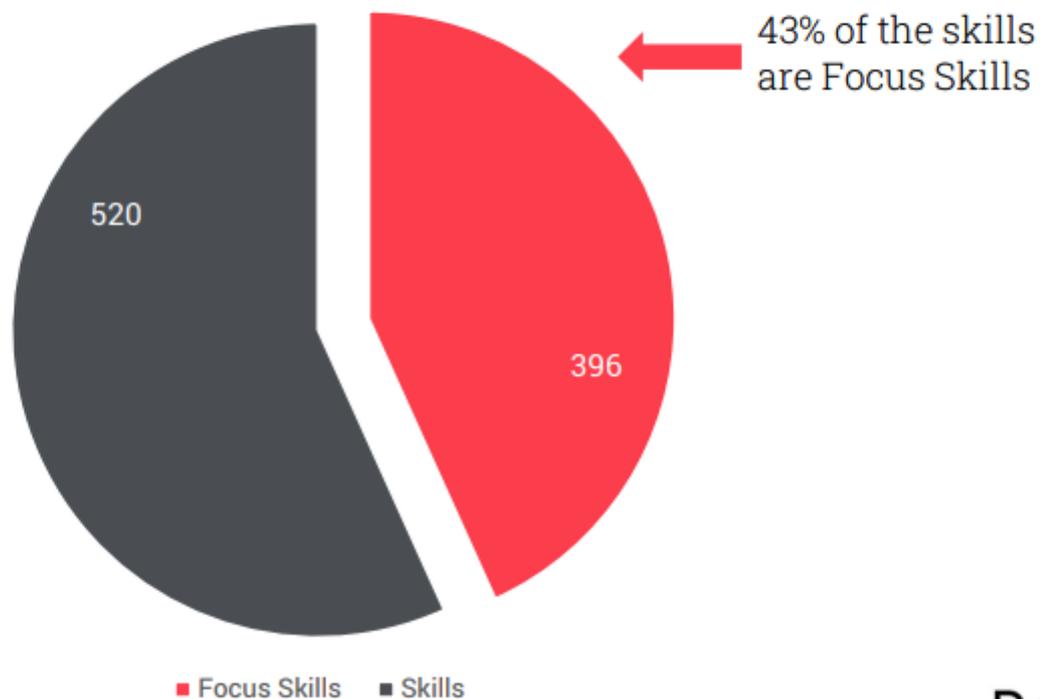
IL- Mathematics – 1,114 skills

Skills and Focus Skills



IL- Reading – 918 skills

Skills and Focus Skills



Literacy

Math

View domain tables

Grade 1
50 Focus Skills

VIEW

DOMAINS

- Foundational Skills
 - Print Concepts
 - Phonological Awareness
 - Phonics and Word Recognition
 - Fluency
- Informational Text
 - Key Ideas and Details
 - Craft and Structure
 - Integration of Knowledge and Ideas
 - Range of Reading and Level of Text Complexity
- Literature
 - Key Ideas and Details
 - Craft and Structure
 - Integration of Knowledge and Ideas
 - Range of Reading and Level of Text Complexity
- Language
 - Vocabulary Acquisition and Use

TOTAL NUMBER OF FOCUS SKILLS

PK K 1 2 3 4 5 6 7 8 9 10 11 12

Priority 1: Academic Excellence- Optimizing learning experiences for all District 76 students.

Goal(s):	Purpose	Measurable Evidence
<p>Know each D76 student by Name, Strength and Need:</p> <ul style="list-style-type: none"> a. Improve student growth in English Language Arts (ELA) and Mathematics. a. Strengthen social emotional well-being, learning and engagement for all students. b. Implement a District-wide multi-tiered system of supports (MTSS) program. 	<p>Prepare all D76 students to be high school, college/career and future ready and to improve student academic and social/emotional learning growth and achievement.</p> <p>Ensure the needs of the “whole child” are met in order to improve student academic and social/emotional learning growth and achievement.</p> <p>Provide an MTSS program to improve student academic and social/emotional learning growth and achievement.</p>	<ul style="list-style-type: none"> ★ 100% of Kindergarten-8th grade students will demonstrate growth within the tiers of instruction as measured by the STAR assessment. ★ Pre-K-8th grade students will demonstrate 90% or higher in all categories of the Social Emotional Learning (SEL) Student Survey ★ Incorporate a social/emotional learning screener in the MTSS process.

Definition of Terms

RTI: Response to Intervention

- 3 Tiers of Instruction:
- Tier I (>30%ile): Instruction Provided to **ALL** Students
- Tier II (29-12%ile): Instruction Provided to Students Who Require **Additional** Support
- Tier III (<11%ile): Instruction Provided to Students Who Require **Intensive** Interventions

Star Assessments

- Three times a year-Fall, Winter, Spring Benchmarks
- Subjects: Reading and Math
- Grades: K - 8th

DLS: ELA Assessments

Early Literacy Foundational Skills

- Alphabet
- Phonemic Awareness
- Phonics
- Vocabulary
- Comprehension

Star Reading- Developmental Skills and Application

- Author
- Literary
- Argument
- Vocabulary
- Comprehension

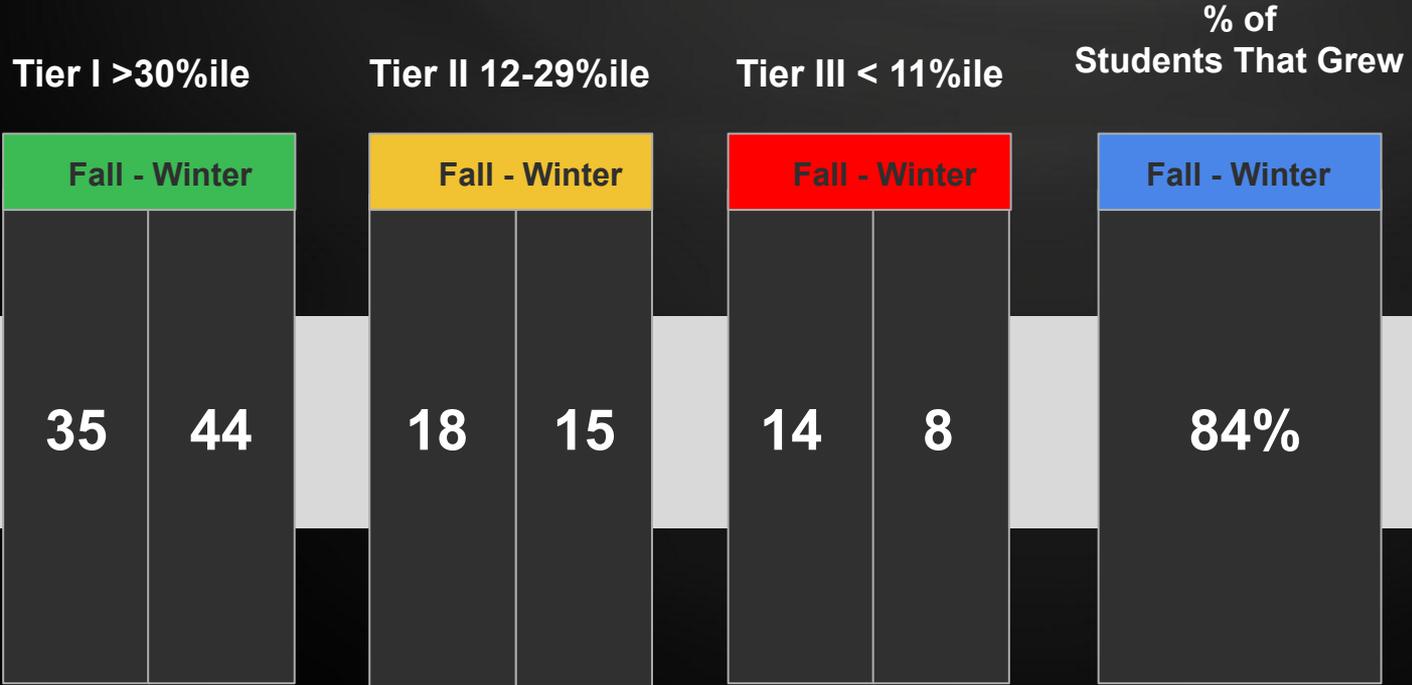


Kindergarten Star ELA - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall - Winter		Fall - Winter		Fall - Winter		Fall - Winter
Early Literacy	20	45	18	10	28	10	85%
ELA	X	X	X	X	X	X	X



Kindergarten Star Math - RtI Percentiles





Kindergarten Star SLA - Rtl Percentiles





DLS Star ELA - RtI Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
1st Grade Early Lit.	18	22	9	7	19	9	90%
1st Grade Star	18	33	1	2	2	1	
2nd Grade Early Lit.	0	0	3	3	19	13	93%
2nd Grade Star	48	51	11	14	23	14	



DLS Star Math - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
1st Grade	56	66	7	1	6	1	93%
2nd Grade	61	62	23	25	13	5	91%



DLS Star SLA - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
1st Grade Early Lit.	15	17	7	5	6	1	90%
1st Grade Star	4	4	1	1	0	0	
2nd Grade Early Lit.	7	7	7	2	2	1	90%
2nd Grade Star	13	18	8	2	1	1	



DLS: Action and Next Steps

What is the data telling us by grade level?

- Significant growth in each grade level and subject
- Less than 10 students showing regression in K-2nd in all subjects
- Addition of Kindergarten to the Spanish Early Literacy; significant foundational skills present

What are we doing to address learning gaps?

- Deeper dive into the data for students regressing to determine specific skill deficit and needs
- Data-driven team meetings to guide instruction; comparing classroom data to STAR data for specific students showing regression
- Consistent progress monitoring system
- Continue with the systems of support
- Sharing student work at both the grade level and Building Leadership Team level to enhance knowing all DLS students by name, strength and need



WOIS Star ELA - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
3rd Grade	41	48	16	25	33	17	78%
4th Grade	35	46	28	12	24	18	70%
5th Grade	40	56	15	14	28	15	79%



WOIS Star Math - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
3rd Grade	56	61	10	16	21	14	87%
4th Grade	34	48	17	19	25	10	76%
5th Grade	38	57	23	11	14	14	81%



WOIS Star SLA - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
3rd Grade	21	28	18	14	10	3	73%
4th Grade	12	19	11	6	10	3	64%
5th Grade	27	32	12	4	8	4	57%



WOIS: Action and Next Steps

What is the data telling us by grade level?

- 3rd: Significant growth in Math, and within Tier 1 multiple forms of assessment are showing that students' ability to comprehend grade level text is increasing.
- 4th: Double digit percentile increase in math on average. Great growth in “integration of knowledge skills.”
- 5th: 19 percentage point increase on average in math, high scores in language understanding and usage.

What are we doing to address learning gaps?

- Continue: SIP goals focus on student target portfolios and student identification of personal strengths/ learning styles.
- Continue: Implementing targeted instruction and grouping based on academic strengths and needs
- Continue: Involving students in the process of goal setting and personalized learning blocks.
- Start: Personalized MTSS blocks that group students based on grade level mastery of priority standards.



WOMS Star ELA - RtI Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
6th Grade	40	42	21	23	19	18	52%
7th Grade	55	61	28	22	29	26	56%
8th Grade	57	60	18	21	22	18	56%



WOMS Star Math - Rtl Percentiles

Grade Level	Tier I >30%ile		Tier II 12-29%ile		Tier III < 11%ile		% of Students That Grew
	Fall	Winter	Fall	Winter	Fall	Winter	Fall - Winter
6th Grade	42	47	17	13	21	23	64%
7th Grade	64	69	27	22	20	18	63%
8th Grade	62	70	23	19	12	10	66%



WOMS: Action and Next Steps

What is the data telling us by grade level?

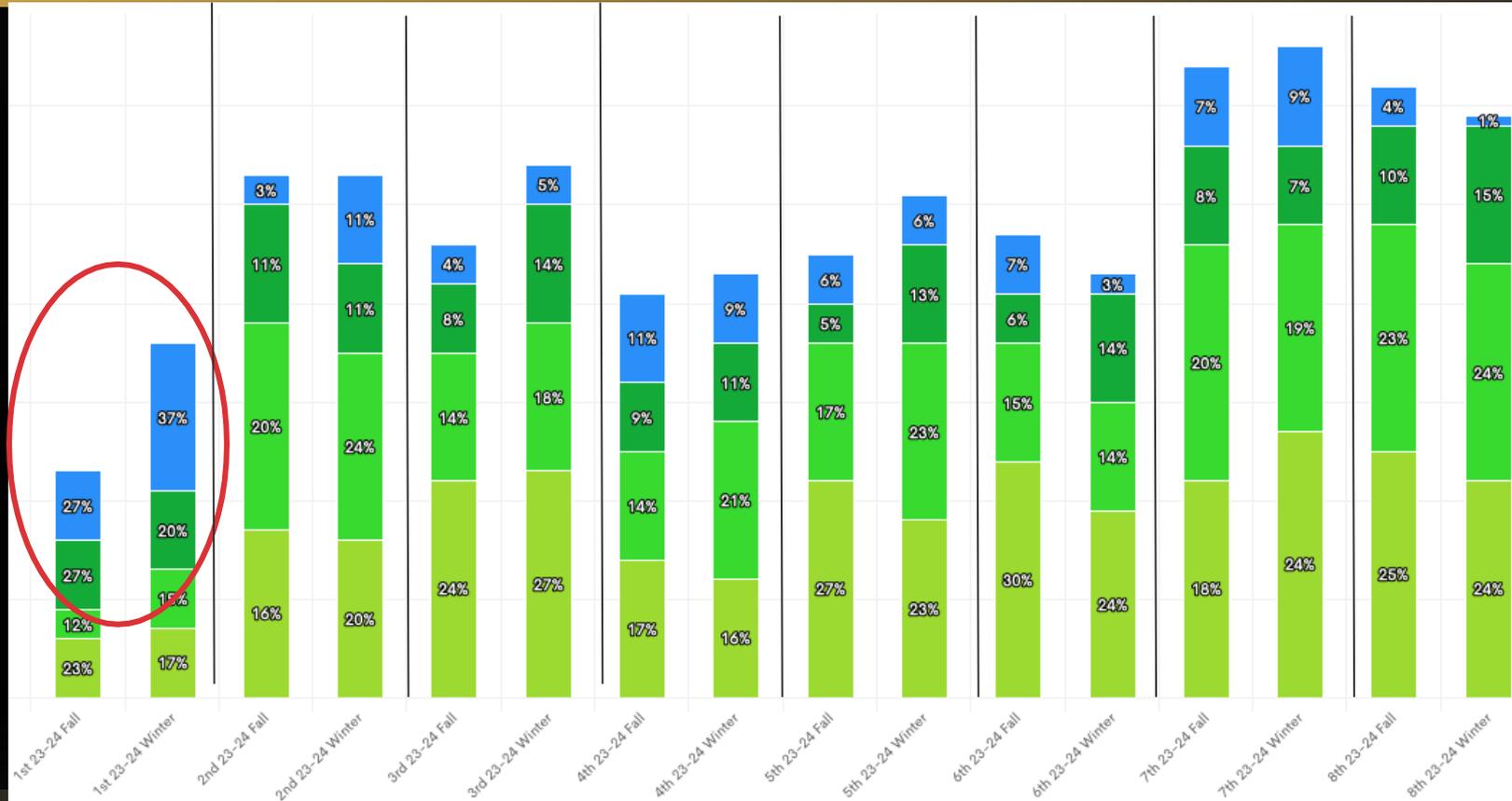
- It shows us that from fall to winter that our students grew slightly but not at the levels we would like to see our students grow.

What are we doing to address learning gaps?

- Continue: SIP goals that focus on academic excellence with student growth in Math and ELA. While increasing our professional excellence strengthening instructional quality with data and instructional practices.
- Continue: Implementing targeted instruction and grouping based on academic strengths and needs.
- Continue: Working on developing standards based instruction with priority standards, proficiency scales, and assessments to reflect learning based on the standards.
- Start: Collecting Data on student progress with interventions, co-taught classes, and pull out models of instruction while utilizing the MTSS process.

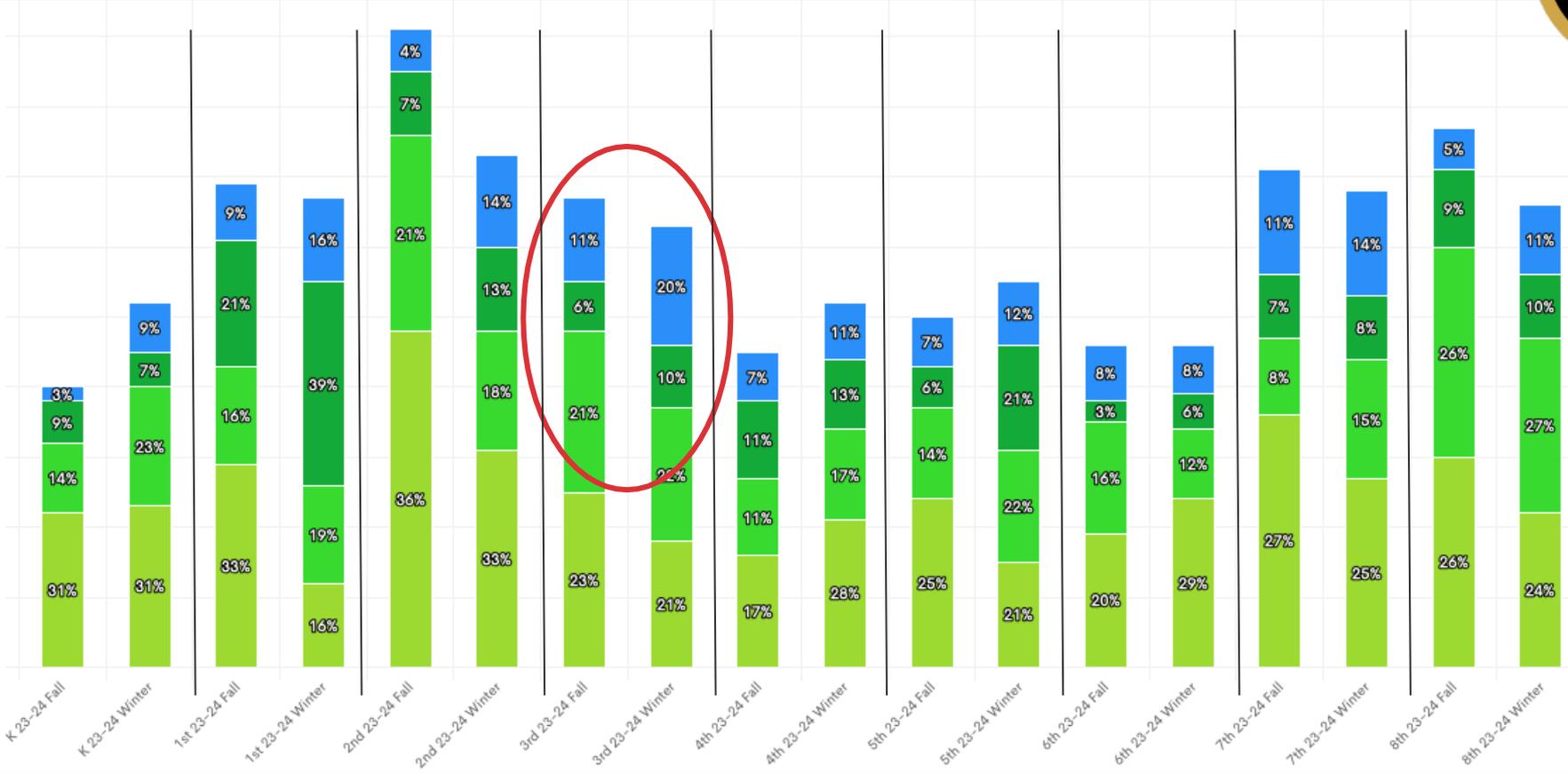


Tier I Performance Breakdown-Reading





Tier I Performance Breakdown-Math



**Student Target
Portfolio**

DESSA

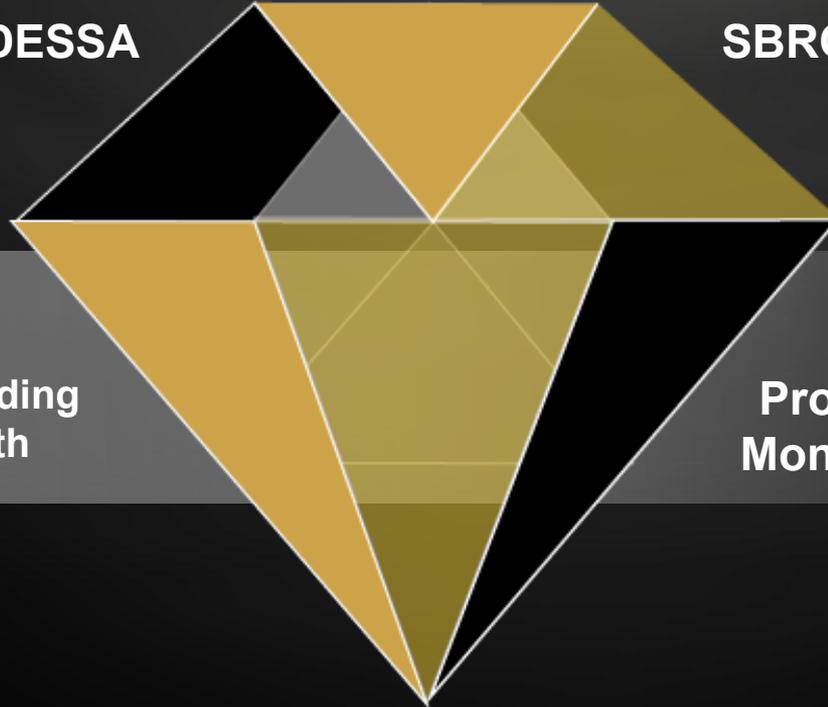
SBRC

**STAR Reading
and Math**

**Progress
Monitoring**

**Knowing Each Student's Name,
Strength and Need**

**A Larger
Picture...**





Next Steps

Instructional Programs and Initiatives

- After-School Program: Additional Math and Reading Support for Tier II & III Students
- Implementation of SBRCs for K-5, Development in 6-8
- New Math and Writing Curriculum Implementation
- Digital Student Target Portfolios

Instructional Coaching

- Balanced Literacy Framework Professional Development
- Curriculum & Assessment Design
- Data Analysis
- Instructional Practice
- Models of Instruction (High-Reliability Schools Level 2)
- Peer Observation Facilitation

Data-Driven Decision Making

- eduCLIMBER Utilization
- Efficient Data Management in PLC's
- Student Progress Monitoring
- Instructional Supports in Reading and Math
- Implementation of MTSS Manual K-8
- Student DESSA and SEL Surveys and Curriculum
- Summer Academy Planning



Questions/Feedback

Preguntas/Comentarios

Terminology for the BOE/Terminología para el BOE



Reference Guide/Guia de Referencia

EMBRACE EMPOWER EXCEL *Each Child Each Day*



Key Terminology

- RtI-Response to Intervention: The 3 tiers for support for academics
- PLCs-Professional Learning Communities: Teachers meet in grade-level teams once a week during plan time to analyze data, conduct PD, and problem-solve students.
- MTSS-Multiple Tiers of Systems and Support: The plan for how we support students in multiple tiers in academics, behavior, SEL and attendance
- IASPA-Illinois Association of School Personnel Administrators: Dr. Cunningham and Mr. Rogers work with the organization to support our HR practices



Key Terminology

- SBRC-Standards-Based Report Card: We use a 1-4 system for reporting students progress with regard to a Priority Standard
- ILT-Instructional Leadership Team: This team of staff stakeholders meets 3 times a year to plan for curriculum and professional development for the district
- STPs-Student Target Portfolios: Students set goals and track their progress using these portfolios. They will be digitized next year, and students will use these for student-led conferences in the spring
- F&P-Fountas and Pinnell: This is the reading and writing program we use in English and Spanish for instruction and intervention



Key Terminology

- SLA-Spanish Language Arts: The name given to Spanish instruction in the Dual program
- AAPPL Assessment: Benchmark teaching in reading, writing, speaking and listening for grades 3-8
- EL-English Learners: Students whose primary language is NOT English
- DESSA-Assessment given to teachers to help identify student social-emotional learning needs and strengths
- Focus Skills-The skills considered essential to underpinning future learning



BOARD OF EDUCATION
COMMITTEE OF THE WHOLE MEETING
Tuesday, February 6th, 2024

The resolution is being submitted for approval at the Committee of the Whole Meeting on February 6th, 2024.

AGENDA ITEM V-A

Administrative: Approve Omnibus Vote Agenda *REVIEW*

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 D as listed:

- | | |
|--|------------------------|
| A. Approval of Minutes
Combined Meeting | 01.23.24 |
| B. Approval of Payrolls | 2.30.2024, 03.15.2024* |
| C. Approval of Current Bills: | |

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



BOARD OF EDUCATION
COMMITTEE OF THE WHOLE MEETING
Tuesday, February 6th, 2024

The resolution is being submitted for approval at the Committee of the Whole Meeting on February 6th, 2024.

JAGENDA ITEM V-B

Personnel: Approve Resolution for Personnel Items: *ACTION*

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

1. Retirement Notifications:

Employee	School	Position
Hope Sohn	WOC	Art Teacher

2. New Hire(s):

Employee	School	Position
Karen Sandusky	WOMS	6 th Grade Math Teacher
Dora Baron	District	Student Services Administrative Associate

3. Internal Transfer(s):

Employee	School	Position
Will Carr	District	District Social Worker



Recommendation to Hire Certified Staff

Applicant Name:	Karen Sandusky		
Job Title:	6th Grade Math Teacher		
Date Needed:	8/15/2024		

Full Time:	XX	Part Time		FTE:	1.0
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- Replacement for: (Colleen Smith)**
- Retirement
 - Resignation**
 - Termination
 - Leave of Absence
 - Other

- New Position:
 - Title:
 - Superintendent Approval:

Beginning Date: 08/2024

Certified:

Lane: MS + 15 Step: 13 Salary: \$65,516 (Amount based on current CBA, salary for 2024-25 TBD)

Administrator Signature: **Brandon Pedersen (Digital)** Date: **1.24.2024**

Superintendent Signature: *Pravna Sharma-Lewis*

Date: 01.24.24



Recommendation to Hire Classified Staff

Applicant Name:	Dora Baron	
Job Title:	Student Services Administrative Associate	
Date Needed:	ASAP	

Full Time:	X	Part Time		FTE:	1.0
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- Replacement for: (Name)
 - Retirement
 - Resignation
 - Termination
 - Leave of Absence
 - Other (Specify) _____
- New Position:
 - Title: Student Services Administrative Associate
 - Superintendent Approval:

Beginning Date: February 12, 2024

Classified:

Salary: \$51,000 + \$3,000 (Student Fees Registrar) + \$2,100 (Translation Stipend)

Administrator Signature: *Robyn Klipp* Date: 2/2/2024

Superintendent Signature: *Dharna Sharma-Lewis* Date: 02.02.24

*Salary, benefits and start date will be determined on Monday, February 5, 2024.



Recommendation to Hire Certified Staff

Applicant Name:	Will Carr (Internal Transfer)	
Job Title:	District Social Worker	
Date Needed:	August 2024	

Full Time:	X	Part Time		FTE:	1.0
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- Replacement for: Special Education Teacher (Nolte)
- Retirement
 - Resignation
 - Termination
 - Leave of Absence
 - Other (Specify)

- New Position:
 - Title:
 - Superintendent Approval:

Beginning Date: August 2024

Certified:
Lane: _____ Step: _____ Salary: _____

Administrator Signature: Robyn Kojs Date: 2/2/24

Superintendent Signature: Marna Sharma-Lewis Date: 02.02.24



BOARD OF EDUCATION
COMMITTEE OF THE WHOLE MEETING
Tuesday, February 6th, 2024

The resolution is being submitted for approval at the Committee of the Whole Meeting on February 6th, 2024.

AGENDA ITEM V-C

Administrative: Approve Lakeside Transportation Contract Extension *ACTION*

BE IT RESOLVED, the Diamond Lake School District 76 Board of Education approves the recommendation from the district is to extend the agreement with Lakeside Transportation.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

January 23, 2024

TO: Board of Education

FROM: Eric Rogers

SUBJECT: Lakeside Transportation Contract Extension FY25-26

The District will complete the final year of a two-year contract extension with Lakeside Transportation at the end of the 2023-24 school year. Lakeside has been an excellent partner for Diamond Lake since the beginning of the contract and has had great communication, customer service, and has been able to explore various cost saving opportunities that have benefited the district. Because we are in a joint contract with Districts 75 and 120, we have discussed and decided as a group that we would like to solicit proposals for both a 2 and 3-year contract extension. After several weeks of negotiations the last and best proposal from Lakeside was for a 9% and 8% increase respectively for a 2-year extension, and a rate for a third year would be no lower than 5% and no higher than 9%, with the rate to be determined after year two. This would be for both regular and special education transportation.

Attached is the cost proposal and rationale from Lakeside for the proposed increase. The most attractive option for the district would be for a 2-year extension. I am currently projecting 8% increases annually as part of the 5-year budget projections so the 2-year extension fits into those projections.

The district is allowed to enter in contract extensions up to ten total years so after this contract extension a new bid document will be created and a new contract will be sought.

I would like to recommend the Board accept Lakeside Transportation's proposal for a 2-year contract extension with a 9% increase for the 2024-25 school year and a 8% increase for the 2025-26 school year.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

Lakeside Transportation

2794 Northwestern Ave. • Waukegan, Illinois 60087 • Phone (847) 263-7619 • Fax (847) 263-7616

January 3, 2024

Mr. Eric Rogers
Director of Finance and Operation
Diamond Lake School District 76
26156 N. Acorn Lane
Mundelein, IL 60060

Dear Mr. Rogers;

As a follow up to our conversation concerning your transportation contract, I wanted to provide you with a written proposal for contract pricing for FY25, FY26 and FY27. Below I have listed some of the areas in our business that have affected our costs since we last discussed pricing.

LABOR

The driver shortage is still our most challenging aspect of providing school bus transportation. Unemployment levels are still in the 3.0-4.0% range, applicant pool continues to shrink (legalizing marijuana), and increased training time have all impacted the driver shortage.

An aggressive hiring campaign along with substantial wage increases have helped us see our driver workforce gradually improve. Our driver numbers are not back to pre-pandemic numbers, but we are doing better than last year and continue to receive new applications. In order to continue the improvement in driver numbers we will be increasing driver wages between 5.0-6.0% for both FY25 and FY26.

Attracting para-professionals and mechanics has also been challenging. We expect to increase their wages another 8.0-10.0% for both FY25 and FY26.

RISK INSURANCE

We renewed all of our risk insurance (liability, auto, workers comp., etc.) in July 2023 for FY24. Our overall increase was 17.0%. The reasoning for the increase was natural disasters. The last (2) two years our increases were 30.0% for FY22 and 9.0% for FY23. Risk insurance was always about 4.0% of our overall cost, not it is approximately 7.0%.

COST OF VEHICLES

We try to replace approximately 7.0-10.0% of our fleet each year. We have been getting away from diesel engines and have been purchasing gas engines the last few years. They are better for the environment and we have been having less mechanic issues. The cost for new buses has increased significantly the last couple of years and is again another 15.0% higher for delivery of 2024's. Cost of parts for repairs are also up another 15.0%.

PAID LEAVE

Illinois has passed a new law that began on January 1, 2024. The Paid Leave Act allows all employees to accumulate 5 days (40 hours) of pay that they can call in and use for time off without any previous notice. This will add an additional 2.0% of cost annually.

Based on all the above, we are asking for a 9.0% increase for all price categories for FY25 (see enclosed). We are asking for an 8.0% increase for all price categories for FY26. (see enclosed). For FY27 the parties will meet in November/December of 2025 to negotiate the rate increase for the 2026/2027 school year. The rate will be no lower than 5.0% and no higher than 9.0%.

If this proposal meets with your approval, please indicate so by signing both copies, keeping one copy for your files, and returning the other copy to me.

Sincerely,

LAKESIDE TRANSPORTATION

DIAMOND LAKE SCHOOL DISTRICT 76



Thomas M. O'Sullivan
Vice President, Contracts & Bids

By: _____

Title: _____

TMO/mm

Date: _____

**DIAMOND LAKE SCHOOL DISTRICT 76
2024/2025 AND 2025/2026**

TRANSPORTATION PROPOSAL FROM LAKESIDE TRANSPORTATION

	2023/2024		2024/2025		2025/2026	
	daily rates per bus		daily rates per bus		daily rates per bus	
	shared	non-shared	shared	non-shared	shared	non-shared
REGULAR TRANSPORTATION						
AM (3 Tier)	\$227.74		\$248.24		\$268.10	
AM (2 Tier)	\$202.40		\$220.62		\$238.27	
PM (3 Tier)	\$227.74		\$248.24		\$268.10	
PM (2 Tier)	\$202.40		\$220.62		\$238.27	
EARLY CHILDHOOD						
AM & PM Routes	\$214.36	\$214.36	\$233.65	\$233.65	\$252.34	\$252.34
One-Way Routes	\$107.18	\$107.18	\$116.83	\$116.83	\$126.17	\$126.17
SPECIAL EDUCATION						
AM & PM Routes In-District	\$214.36	\$379.96	\$233.65	\$414.16	\$252.34	\$447.28
One Way Routes In-District	\$107.18	\$189.98	\$116.83	\$207.08	\$126.17	\$223.64
AM & PM Routes Out-of-District	\$237.04	\$390.16	\$258.36	\$425.26	\$279.04	\$459.30
One Way Routes Out-of-District	\$118.52	\$195.08	\$129.18	\$212.64	\$139.52	\$229.65
One Way Routes Mid-day	\$118.52	\$118.52	\$129.18	\$129.18	\$139.52	\$139.52
One Way Routes Work Runs	\$78.26	\$78.26	\$85.30	\$85.30	\$92.13	\$92.13
One Way Routes Late Bus	\$118.52	\$118.52	\$129.18	\$129.18	\$139.52	\$139.52
FIRST DIVISION VEHICLE (FDV)						
AM & PM Routes	\$226.26	\$323.24	\$246.62	\$352.32	\$266.34	\$380.50
One Way Routes	\$113.13	\$161.62	\$123.31	\$176.16	\$133.17	\$190.25
SUMMER SCHOOL						
AM & PM Routes	\$201.88	\$353.86	\$220.04	\$385.70	\$237.64	\$416.56
One Way Routes	\$100.94	\$176.93	\$110.02	\$192.85	\$118.82	\$208.28
ACTIVITY SHUTTLE						
After School Rv/Lat Activity Bus	\$78.26	\$118.52	\$85.30	\$129.18	\$92.13	\$139.52
In-District Shuttle	\$52.17	\$78.26	\$56.86	\$85.30	\$61.41	\$92.13
Bus Aide (Minimum 4 hrs)	Cost per hour					
	\$29.48	\$29.48	\$32.13	\$32.13	\$34.70	\$34.70

DIAMOND LAKE SCHOOL DISTRICT 76
2024/2025 AND 2025/2026
TRANSPORTATION PROPOSAL FROM LAKESIDE TRANSPORTATION

CHARTER PRICING/EXTRA-CURRICULAR/ATHLETIC TRIPS/FIELD TRIPS

2024/2025 PRICING: \$208.64 minimum charge for three (3) hours plus \$17.39 per ¼ hour thereafter or \$3.47 per mile, whichever is greater, plus parking and tolls, if applicable. Charter trips that are canceled less than twenty-four (24) hours prior to the start of the trip are subject to a \$80.00 cancellation fee. Trips that involve bus work before 8:30am and/or between 2:00pm – 4:00pm, which prevent them from being available for school routes, will be subject to a \$61.80 per bus surcharge. Trips to Chicago airports now require a \$54.00 per bus City of Chicago Airport Tax.

2025/2026 PRICING: \$225.36 minimum charge for three (3) hours plus \$18.78 per ¼ hour thereafter or \$3.74 per mile, whichever is greater, plus parking and tolls, if applicable. Charter trips that are canceled less than twenty-four (24) hours prior to the start of the trip are subject to a \$85.00 cancellation fee. Trips that involve bus work before 8:30am and/or between 2:00pm – 4:00pm, which prevent them from being available for school routes, will be subject to a \$66.75 per bus surcharge. Trips to Chicago airports now require a \$54.00 per bus City of Chicago Airport Tax.



BOARD OF EDUCATION
 COMMITTEE OF THE WHOLE MEETING
 Tuesday, February 6th, 2024

The resolution is being submitted for approval at the Committee of the Whole Meeting on February 6th, 2024.

AGENDA ITEM V-D

Administrative: Review PRESS 113 Policies Updates *REVIEW*

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

WHEREAS the Policy Committee reviewed the policies and a First Reading of the policies was held at the Committee of the Whole Meeting on February 6, 2024.

THEREFORE, BE IT RESOLVED, the Diamond Lake School District 76 Board of Education moves to approve the policy changes as presented and reviewed in IASB PRESS Issue 113

Number and Title	Revision Descriptions
2:20, Powers and Duties of the School Board; Indemnification	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-20.21, amended by P.A. 103-8, raising the bidding threshold to \$25,00035,000; and 2. 105 ILCS 5/2-3.25f, amended by P.A. 103-175, changing state interventions available for School Improvement and District Improvement Plans. <p>Continuous improvement updates are also made to the footnotes.</p>
2:110, Qualifications, Term, and Duties of Board Officers	<p>The policy is unchanged. Footnote 22 is updated in response to 105 ILCS 5/8-2, amended by P.A. 103-49, reducing the minimum amount of a treasurer bond penalty from an amount no less than 25% to an amount no less than 10%, as measured on the final day of the school district's most recent fiscal year. Continuous improvement updates are also made to the footnotes.</p>
2:120, Board Member Development	<p>The policy, Legal References, and footnotes are updated for continuous improvement. Footnote 3 is updated in response to 105 ILCS 5/3-11, amended by P.A. 103-413, adding definitions of <i>trauma</i>, <i>trauma-responsive learning environments</i>, and <i>whole child</i> to the School Code.</p>
2:150-AP, Superintendent Committees	<p>The procedure is updated in response to 105 ILCS 5/2-3.130(e), amended by P.A. 103-175, requiring <i>entities</i>, including school districts, to develop <i>schoolentity-specific plans</i> to reduce and eventually eliminate the use of isolated time out, time out, and physical restraint, and for continuous improvement.</p>
2:200, Types of School Board Meetings	<p>The policy, footnotes, and Cross References are updated. The policy is updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24. Continuous improvement updates are also made to the</p>



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	footnotes, and 8:30, <i>Visitors to and Conduct on School Property</i> , is added to the Cross References.
2:220, School Board Meeting Procedure	The policy, Legal References, and footnotes are updated. The policy is updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311, allowing a public body to permit a member to attend remotely due to unexpected childcare obligations. The Legal References and footnotes are updated for continuous improvement.
2:220-E2, Motion to Adjourn to Closed Meeting	The exhibit is updated in response to 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24, and for continuous improvement.

2:220-E6, Log of Closed Meeting Minutes	The exhibit is updated for the reasons stated in 2:220-E2, <i>Motion to Adjourn to Closed Meeting</i> , above.
3:50, Administrative Personnel Other than the Superintendent	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24-2, adding 2024 Election Day as a school holiday, and for continuous improvement.
4:10, Fiscal and Business Management	The policy, Legal References, and footnotes 12 and 20 are updated in response to 105 ILCS 5/17-1.10, added by P.A. 103-394, requiring a board to annually present at a board meeting a written report that includes the annual average expenditures of the district's operational funds for the previous three fiscal years. Continuous improvement updates are also made to the footnotes.
4:30, Revenue and Investments	The policy and footnotes are updated in response to 30 ILCS 235/2, amended by P.A. 102-285, adding as an authorized investment obligations of certain U.S. corporations and amending requirements for investment in short-term obligations of U.S. corporations. Continuous improvement changes are also made to the footnotes.
4:60, Purchases and Contracts	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/15A, added by P.A. 103-491, eff. 1-1-24, permitting boards to utilize a design-build delivery system for construction projects, provided specific procedures are followed; and 105 ILCS 5/10-20.85, added by P.A. 103-393, requiring boards to substantially present the terms of and approve new contracts for district-administered assessments at a regular board meeting. <p>The policy and footnote 4 are also updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, raising the bidding threshold to \$25,000,35,000. Continuous improvement updates are also made to the footnotes.</p>
4:60-AP1, Purchases	The procedure is updated for the reasons stated in 4:60, <i>Purchases and Contracts</i> , above, and in response to guidance issued by the Ill. Dept of Public Health, <i>Compliance with the Coal Tar Sealant Disclosure Act</i> .
4:80-AP2, Fraud, Waste, and Abuse Awareness Program	The procedure is updated in response to 105 ILCS 5/10-22.39(b) and (b-35), both amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring in-service training on educator ethics, teacher-student conduct, and school employee-student conduct for school personnel who work with students within six months of employment and at least once every five years thereafter.
4:90, Student Activity and Fiduciary Funds	The policy is unchanged. The footnotes are updated for the reasons stated in 2:110, <i>Qualifications, Term, and Duties of Board Officers</i> , above.



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<p>4:130, Free and Reduced- Price Food Services</p>	<p>REFORMATTED. The policy, Legal References, and footnotes are updated. The policy is updated in response to the School Breakfast and Lunch Program Act, 105 ILCS 125/2.3, added by P.A. 103-532, establishing the Healthy School Meals for All Program. The Legal References are updated in response to style changes. The footnotes are updated for the same reason as the policy and for continuous improvement.</p>
<p>4:130-E, Free and Reduced- Price Food Services; Meal Charge Notifications</p>	<p>The exhibit is updated in response to a five-year review.</p>
<p>4:160, Environmental Quality of Buildings and Grounds</p>	<p>The policy, Legal References, and footnote 3 are updated in response to the Pesticide Application at Schools Act, 105 ILCS 160/, added by P.A. 103-496, prohibiting schools serving students in grades K-8 from scheduling pesticide applications on school grounds during a school day when students are in attendance for instruction. The policy and footnotes are also updated for continuous improvement.</p>

<p>4:160-AP, Environmental Quality of Buildings and Grounds</p>	<p>The procedure is updated for the reasons stated in 4:160, <i>Environmental Quality of Buildings and Grounds</i>, above.</p>
<p>4:170, Safety</p>	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 128/50 (final citation pending), added by P.A. 103-8, creating crisis re- sponse mapping data grants; 2. 105 ILCS 128/50 (final citation pending), added by P.A. 103-194, eff. 1-1-24, requir- ing a school building’s emergency and crisis response plan, protocol, and proce- dures to include a plan for local law enforcement to rapidly enter a school building in an emergency; and 3. 105 ILCS 128/20(c)(4), amended by P.A. 103-197, requiring that school adminis- trators and support personnel considering whether to exempt a student from par- ticipating in a lockdown drill will include the student’s individualized education program team or 504 plan team in the decision. <p>Continuous improvement updates are also made to the footnotes. A Cross Reference to 4:190, <i>Targeted School Violence Prevention Program</i>, is added.</p>
<p>4:170-AP1, Comprehensive Safety and Security Plan</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 128/50 (final citation pending), added by P.A. 103-194, eff. 1-1-24, requir- ing a school building’s emergency and crisis response plan, protocol, and proce- dures to include a plan for local law enforcement to rapidly enter a school building in an emergency; 2. 105 ILCS 128/20(c)(4), amended by P.A. 103-197, requiring that school administra- tors and support personnel considering whether to exempt a student from par- ticipating in a lockdown drill will include the student’s individualized education program team or 504 plan team in the decision; 3. 105 ILCS 5/10-20.85, added by P.A. 103-128, allowing school districts to maintain an on-site trauma kit at each school for bleeding emergencies; and



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	<p>4. 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, clarifying the reporting obligations of school officials upon receipt of a report regarding a verified incident involving a firearm on school property.</p> <p>Subsection J. Required Notices is also updated to align with the Required Notices sub-head in sample policy 7:190, <i>Student Behavior</i>. Other continuous improvement updates are made.</p>
<p>5:30, Hiring Process and Criteria</p>	<p>The Legal References and footnote 3 are updated in response to 820 ILCS 112/, amended by P.A. 103-539, eff. 1-1-25, requiring employers to include the “pay scale and benefits” for a position in any specific job posting. The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/22-95, amended by P.A. 103-46, eff. 1-1-24, requiring districts to prioritize the hiring or assigning of educators who hold an educator license and endorsement in physical education, music, or the visual arts when hiring or assigning educators in those areas. 2. Guidance issued by the Equal Employment Opportunity Commission in May 2023 titled <i>Select Issues: Assessing Adverse Impact in Software, Algorithms, and Artificial Intelligence Use in Employment Selection Procedures Under Title VII of the Civil Rights Act of 1964</i>; and 3. Continuous improvement.
<p>5:50, Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition</p>	<p>The Legal References and footnotes are updated. The Legal References are updated in response to minor style changes. Footnote 17 is updated in response to 105 ILCS 5/27-13.2, amended by P.A. 103-365, mandating instruction on the dangers of fentanyl in health education for students in grades 9-12, beginning with the 2024-2025 school year. Continuous improvement updates are also made to the footnotes.</p>

<p>5:90, Abused and Neglected Child Reporting</p>	<p>The policy is unchanged. Footnote 10 is amended and footnote 14 is deleted in response to 105 ILCS 5/10-23.12(a) and (b), whose contents were deleted by P.A. 103-542, eff. 1-1-24. The footnotes are also updated for continuous improvement.</p>
<p>5:90-AP1, Coordination with Children’s Advocacy Center</p>	<p>The procedure is updated in response to 105 ILCS 5/10-22.39(b-25), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, supplementing school personnel training requirements for addressing issues pertaining to students who are parents, expectant parents, or victims of domestic or sexual violence.</p>
<p>5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest</p>	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. The Ill. State Board of Education (ISBE) publication of the <i>Sexual Abuse and Response Prevention Resource Guide</i> (June 2023); 2. 105 ILCS 5/10-22.39(b-35), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, amending <i>Erin’s Law</i> training requirements currently found at 105 ILCS 5/10-22.39(f); 3. Ill. Human Rights Act, 775 ILCS 5/5A-102, amended by P.A. 103-472, eff. 8-1-24, supplementing the definition of civil rights violations in elementary and secondary schools to include harassment, sexual harassment, and failure to report; and 4. Continuous improvement.



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<p>5:120-AP2, Employee Conduct Standards</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/10-22.39(b-35), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, amending <i>Erin's Law</i> training requirements currently found at 105 ILCS 5/10-22.39(f); 775 ILCS 5/5A-102, amended by P.A. 103-472, eff. 8-1-24, supplementing the Ill. Human Rights Act's definition of civil rights violations in elementary and secondary schools to include harassment, sexual harassment, and failure to report; 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining school staff training requirements in the educator ethics category; 105 ILCS 5/27-13.2, amended by P.A. 103-365, eff. 1-1-24, requiring instruction on the dangers of fentanyl for grades 9-12 beginning with the 2024-2025 school year; and Continuous improvement.
<p>5:150, Personnel Records</p>	<p>The policy is unchanged. Footnote 2 is updated in response to 820 ILCS 40/2, amended by P.A. 103-201, eff. 1-1-24, requiring employers to email or mail a copy of a personnel record to an employee upon the employee's request. The footnotes are also updated for continuous improvement.</p>
<p>5:150-AP, Personnel Records</p>	<p>The procedure is updated for the reasons stated in 5:150, <i>Personnel Records</i>, above, and in response to 820 ILCS 112/20, amended by P.A. 103-539, eff. 1-1-25, requiring employers to keep records of the pay scale, benefits, and job posting for each position for at least five years.</p>
<p>5:190, Teacher Qualifications</p>	<p>The Legal References and footnotes are updated. The Legal References are updated in response to the repeal of 105 ILCS 5/21-11.4. Footnote 3 is updated in response to 105 ILCS 5/21B-20, amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of teaching license until June 30, 20283. Other continuous improvement updates are also made to the footnotes.</p>

<p>5:200, Terms and Conditions of Employment and Dismissal</p>	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to 105 ILCS 5/22-95(a), added by P.A. 103-46, eff. 1-1-24, requiring districts, when hiring or assigning educators for physical education, music, or visual arts, to prioritize the hiring or assigning of educators who hold an educator license and endorsement in those areas.</p> <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> Pump for Mothers Nursing Mothers Act, 29 U.S.C. §218(d), added by Pub. L. 117- 328, requiring employers to accommodate both exempt and nonexempt nursing employees; and Pregnant Workers Fairness Act, 42 U.S.C. §2000gg et seq., added by Pub. L. 117- 328, requiring employers to provide reasonable accommodations for an employee's known limitations related to pregnancy, childbirth, or related medical conditions. <p>The footnotes are updated for the same reasons as the policy and Legal References and in response to:</p>
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	<ol style="list-style-type: none"> 105 ILCS 5/24-8, amended by P.A. 103-515, requiring the Commission on Government Forecasting and Accountability to annually certify and publish the teacher minimum salary for 2024-2025 and beyond; 105 ILCS 5/24-11, amended by P.A. 103-500, generally condensing the timeframe in which teachers may acquire tenure, depending upon their evaluation ratings; 105 ILCS 5/24-12(d), amended by P.A. 103-354, requiring hearing officers in ten-ured teacher dismissal hearings to make certain procedural accommodations if the charges involve witnesses who are/were students or under the age of 18; and Continuous improvement.
5:210, Resignations	The policy and footnote are updated in response to 105 ILCS 5/24-14, amended by P.A. 103-549, addressing the resignation of teachers during a school term and amending the procedures a district must follow when referring a teacher to the State Superintendent of Education due to the teacher's resignation during the school term to accept another teaching assignment. Other continuous improvement updates are also made to the footnote.
5:220, Substitute Teachers	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> Ill. Pension Code, 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, permitting TRS annuitants to substitute teach for 120 paid days or 600 paid hours in each school year through 6-30-26; and 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24, permitting a board to employ a substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, due to a lack of qualified candidates, provided certain procedures are followed. <p>The footnotes are also updated in response to 105 ILCS 5/10-20.67 and 5/21B-20(4), amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of license until June 30, 20283, and board authority to develop training programs for short-term substitute teacher in collaboration with the exclusive bargaining representative of its teachers, and for continuous improvement.</p>
5:220-AP, Substitute Teachers	The procedure is updated in response to 105 ILCS 5/10-20.67 and 5/21B-20(4), amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of license until June 30, 20238, and board authority to develop training programs for short term substitute teacher in collaboration the exclusive bargaining representative of its teachers, and for continuous improvement.

5:250, Leaves of Absence	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> Child Extended Bereavement Leave Act (CEBLA), 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24, permitting employees to use VESSA leave to grieve attend to matters necessitated by the death of a family or household member who is killed in a crime of violence; 105 ILCS 5/24-3.5, added by P.A. 103-308, eff. 1-1-24, entitling teachers to 10 days of paid leave per school term for federal advocacy
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	<p>work, if they are elected to represent a statewide teacher association in such work; and</p> <ol style="list-style-type: none"> 4. Continuous improvement. <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; 2. Family Bereavement Leave Act (FBLA), 820 ILCS 154/, amended by P.A. 102-1050, amending the title of the Act to ChildFamily Bereavement Leave Act; and 3. 105 ILCS 5/10-20.83, amended by P.A. 103-154, finalizing the citation in the School Code for COVID-19 paid administrative leave. <p>The footnotes are updated for the same reasons as the policy and Legal References (except for reason #2 for the Legal References).</p>
<p>5:285-AP, Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 49 C.F.R Part 382, amended by 88 Fed. Reg. 27596, allowing employers to utilize oral fluid testing for drug tests regulated by the U.S. Dept. of Transportation (including for school bus drivers), and for continuous improvement; 2. Ill. Vehicle Code, 625 ILCS 5/6-516, amended by P.A. 102-982, replacing the term <i>accident</i> with <i>crash</i> to clarify that not all crashes are accidental; and 3. Continuous improvement.
<p>5:330, Sick Days, Vacation, Holidays, and Leaves</p>	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide, and for continuous improvement; and 2. 105 ILCS 5/24-2(a), amended by P.A.s 103-395, eff. 1-1-24, and 103-467, and 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, adding 2024 Election Day as a school holiday. <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; 2. FBLA, 820 ILCS 154/, amended by P.A. 102-1050, amending the title of the Act to ChildFamily Bereavement Leave Act; and 3. 105 ILCS 5/10-20.83, amended by P.A. 103-154, finalizing the citation in the School Code for COVID-19 paid administrative leave. <p>The footnotes are updated for the same reasons as the policy and Legal References (except for reason #2 for the Legal References) and in response to:</p> <ol style="list-style-type: none"> 1. VESSA, 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24, permitting employees to use VESSA leave to grieve and attended to



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	<p>attend to matters necessitated by the death of a family or household member who is killed in a crime of violence; and</p> <ol style="list-style-type: none"> 2. Continuous improvement.
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6:15, School Accountability	<p>The policy and footnotes are updated. The policy and footnote 6 are updated in response to 105 ILCS 5/2-3.25f(a), amended by P.A. 103-175, providing that ISBE “shall provide technical assistance to schools in school improvement status to assist with the development and implementation of School and District Improvement Plans.”</p> <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/2-3.25a, amended by P.A. 103-175, clarifying ISBE standards for student performance and school improvement; 2. 105 ILCS 5/2-3.25b, amended by P.A. 103-175, granting ISBE authority to implement and carry out the issuance of school improvement designations via the accountability system identified in 105 ILCS 5/2-3.25a; and 3. 105 ILCS 5/10-17a, amended by P.A.s 103-116, 103-263, 103-413, eff. 1-1-24, and 105-503, eff. 1-1-24, adding new data elements to school district report cards.
6:20, School Year Calendar and Day	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-2, amended by P.A. 103-467, adding 2024 General Election Day as a school holiday; 2. 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, establishing 2024 General Election Day as a state holiday; 3. 105 ILCS 5/24-2(c), amended by P.A. 103-15, adding Sept. 17 as Constitution Day, a commemorative holiday; 4. 105 ILCS 5/10-19.05, amended by P.A. 103-560, eff. 1-1-24, expanding work-based learning experiences that count toward the calculation of clock hours of school work per day; and 5. Continuous improvement.
6:30, Organization of Instruction	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/10-20.19a, repealed by P.A. 103-410, and 105 ILCS 5/10-22.18, amended by P.A. 103-410, to require that boards establish a full-day kindergarten program by the beginning of the 2027-2028 school year. The Cross References are updated for continuous improvement.</p>
6:50, School Wellness	<p>The policy, Legal References, and footnotes are updated. The policy is updated with new subhead Goals for Other School-Based Activities in response to a request from the ISBE Nutrition Dept. and to federal requirements in 7 C.F.R. §210.31 for local school wellness policies. The footnotes are updated for the same reason, and the Legal References and footnotes are updated for continuous improvement.</p>
6:60, Curriculum Content	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-21 and 5/27-20.3, amended by P.A. 103-422, and 105 ILCS 5/27-20.05, added by P.A. 103-422, requiring instruction on the Native American experience and Native American history starting in the 2024-2025



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	<p>school year, Native American nations' sovereignty and self-determination, and Native American genocide in North America;</p> <ol style="list-style-type: none"> 2. 105 ILCS 5/27-13.2(c), added by P.A. 103-365, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of fentanyl, beginning with the 2024-2025 school year; and 3. Continuous improvement. <p>The Legal References are updated in response to 105 ILCS 5/27-20.05, added by P.A. 103-422, requiring instruction on the Native American experience and Native American history.</p> <p>The footnotes are updated for the same reasons as the policy and in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 110/3, amended by P.A. 103-212, requiring health education in grades 9-12 to include instruction on the dangers of allergies, beginning with the 2024-2025 school year; and 2. 105 ILCS 5/2-3.196, requiring ISBE to develop a Statewide literacy plan by 1-31-24.
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<p>6:60-AP1, Comprehensive Health Education Program</p>	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/27-13.2(c), added by P.A. 103-365, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of fentanyl, beginning with the 2024-2025 school year; 2. 105 ILCS 110/3, amended by P.A. 103-212, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of allergies, beginning with the 2024-2025 school year; and 3. Continuous improvement.
<p>6:65, Student Social and Emotional Development</p>	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 20 ILCS 1705/76.2, added by P.A. 103-222, eff. 1-1-24, requiring the Ill. Dept. of Human Services (DHS) to partner with ISBE to provide technical assistance for the provision of mental health care for students during school days; 2. 20 ILCS 1705/11.4, added by P.A. 103-546, requiring DHS to create and maintain an online Care Portal as a central resource for families with children with significant and complex behavioral health needs; and 3. Continuous improvement.
<p>6:230, Library Media Program</p>	<p>The policy, Legal References, Cross References, and footnotes are updated. The policy, Legal References, and footnote 1 are updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, requiring districts that wish to be eligible for State library grants to adopt the American Library Association's <i>Library Bill of Rights</i> or develop a written statement prohibiting the practice of banning books. Cross References to 2:260, <i>Uniform Grievance Procedure</i>, and 6:260, <i>Complaints About Curriculum, Instructional Materials, and Programs</i>, are added. The footnotes are also updated for continuous improvement.</p>



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6:230-AP, Responding to Complaints About Library Media Resources	The procedure is updated for the reasons stated in 6:230, <i>Library Media Program</i> , above.
6:270, Guidance and Counseling Program	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.5a, amended by P.A. 103-204, eff. 1-1-24, requiring districts to make student directory information electronically accessible for official recruiting representatives of the armed forces and of state public institutions of higher education. The footnotes are also updated for continuous improvement.
6:280, Grading and Promotion	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.25a, amended by P.A. 103-175, requiring ISBE to develop standards for student performance, and for continuous improvement.
7:50, School Admissions and Student Transfers To and From Non-District Schools	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/13A, amended by P.A. 103-473, establishing specific procedures for administratively transferring a disruptive student to an ISBE regional safe school, and for continuous improvement.
7:60, Residence	The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/10-20.12a(a), amended by P.A. 103-111, permitting boards to adopt a policy to waive nonresident tuition for a student who is the <i>child</i> of a district employee, and for continuous improvement. The Legal References are updated for continuous improvement by adding citations to provisions in the School Code addressing the residency of students with disabilities.

7:70, Attendance and Truancy	<p>The Legal References are updated for continuous improvement. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. Child Labor Law, 820 ILCS 205/, amended by P.A. 103-201, amending certain enforcement procedures and penalty provisions; 2. Juvenile Court Act of 1987, 705 ILCS 405/3-33.5, amended by P.A. 103-379, restricts the ability of the juvenile courts and certain county boards to assess fines, fees, assessments, and costs to minors and the minor's parents/guardians, subject to the minor's adjudication under various ordinances and statutes; and 3. Continuous improvement.
7:160, Student Appearance	The policy and footnotes are updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 103-463, prohibiting schools from denying students the right to wear or accessorize their graduation attire with items associated with their culture, ethnic, or religious identity, or other characteristic or category protected under the IHRA. Continuous improvement updates are also made to the footnotes.
7:165, School Uniforms	The policy and footnotes are updated for the reasons stated in 7:160, <i>Student Appearance</i> , above.
7:190, Student Behavior	<p>The policy, Legal References, and footnotes are updated. The policy is amended with optional language for Item #9 in the Prohibited Student Conduct subhead to prohibit academic dishonesty using a writing service and/or generative artificial intelligence technology. This optional language is further explained in new footnote 18.</p> <p>The Required Notices subhead of the policy and its accompanying footnotes are updated:</p>



Diamond Lake School District 76

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	<ol style="list-style-type: none"> 1. To align with subsection J. Required Notices in sample administrative procedure 4:170-AP1, <i>Comprehensive Safety and Security Plan</i>; and 2. In response to 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, clarifying the re- porting obligations of school officials upon receipt of a report regarding a verified incident involving a firearm on school property. <p>The Legal References citation to the Pro-Children Act is updated.</p> <p>The footnotes are also updated in response to 105 ILCS 5/13A, amended by P.A. 103- 473, establishing specific procedures for administratively transferring a disruptive stu- dent to an ISBE regional safe school, and for continuous improvement.</p>
<p>7:190-AP9, Administrative Transfer to Regional Safe School Program</p>	<p>NEW. This procedure is created in response to 105 ILCS 5/13A, amended by P.A. 103- 473, establishing specific procedures for administratively transferring a disruptive stu- dent to an ISBE regional safe school.</p>
<p>7:250, Student Support Services</p>	<p>The policy is unchanged. The footnotes are updated in response to 23 Ill.Admin.Code §25.48, amended by 47 Ill. Reg. 5973, making short-term emergency approval in spe- cial education available until 6-30-26 (previously 6-30-23). The footnotes are also up- dated for continuous improvement.</p>
<p>7:270, Administering Medicines to Students</p>	<p>The policy, Cross References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, re- placing the retired <i>Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form</i> with allergy emergency action plan in the School Code provi- sions regarding administration of medication to students; 2. 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24, requiring districts to main- tain a supply of undesignated opioid antagonists to administer as necessary; and 3. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permitting a district maintaining special education facilities to maintain a supply of undesignated oxygen tanks. <p>The footnotes are also updated for continuous improvement. The Cross References are updat- ed in response to the renaming of 7:270-AP2, <i>Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon</i>.</p>
<p>7:270-AP2, Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon</p>	<p>RENAMED. The procedure is updated for the reasons stated in 7:270, <i>Administering Medicines to Students</i>, above.</p>
<p>7:285, Anaphylaxis Prevention, Response, and Management Program</p>	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training re- quirements regarding anaphylactic reactions and management for staff members who</p>



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

	work with students. Continuous improvement updates are also made to the footnotes.
7:285-AP, Anaphylaxis Prevention, Response, and Management Program	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired <i>Illinois Food Allergy Plan and Treatment Authorization Form</i> with allergy emergency action plan in the School Code provisions regarding administration of medication to students; 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training requirements regarding anaphylactic reactions and management for staff members who work with students; 105 ILCS 110/3, amended by P.A. 103-212, eff. 1-1-24, mandating that health education include instruction on the dangers of allergies, beginning with the 2024- 2025 school year; Renaming of 7:270-AP2, <i>Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon</i>; and Continuous improvement.
7:290, Suicide and Depression Awareness and Prevention	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring teachers, administrators, and school support personnel who work with students to be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. The footnotes are also updated in response to 105 ILCS 5/10-20.81, amended by P.A. 103-143, requiring districts to insert contact information for the National Suicide Prevention Lifeline, the Crisis Text Line, and the Safe2Help Illinois helpline on student identification cards, and for continuous improvement.</p>
7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/10-20.81, amended by P.A. 103-143, requiring districts to insert contact information for the National Suicide Prevention Lifeline, the Crisis Text Line, and the Safe2Help Illinois helpline on student identification cards; 20 ILCS 1705/76.2, added by P.A. 103-222, eff. 1-1-24, requiring DHS to partner with ISBE to provide technical assistance for the provision of mental health care for students during school days; and Continuous improvement.
7:345, Use of Educational Technologies; Student Data Privacy and Security	<p>The Legal References are updated in response to a minor style change. The footnotes are updated in response to guidance documents issued by the federal government on K-12 cybersecurity, <i>Protecting Our Future: Partnering to Safeguard K-12 Organizations from Cybersecurity Threats</i> (Jan. 2023) and <i>Digital Infrastructure Briefs</i> (Aug. 2023), and for continuous improvement.</p>
7:345-AP, Use of Educational Technologies; Student Data Privacy and Security	<p>The procedure is updated for the reasons stated in 7:345, <i>Use of Educational Technologies; Student Data Privacy and Security</i>, above.</p>



Diamond Lake School District 76

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<p>8:30, Visitors to and Conduct on School Property</p>	<p>The policy, Legal References, Cross References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none">1. PRESS Advisory Board member feedback requesting clarification that the scope of subhead Procedures to Deny Future Admission to Athletic or Extracurricular School Events or Meetings is limited, as specified in the new subhead title, to topics set forth in 105 ILCS 5/24-24;2. PRESS Advisory Board member feedback requesting clarification on the authority of boards to enforce conduct rules under 105 ILCS 5/10-20.5 and under various criminal trespass statutes; and3. OMA, 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24. <p>The Legal References are updated to:</p> <ol style="list-style-type: none">1. Reflect a citation change in the Pro-Children Act;2. Add citations to School Code provisions governing the authority of boards to enforce conduct rules;3. Add citations to Criminal Code provisions regarding trespass violations; and4. Implement style changes. <p>The footnotes are also updated in response to 625 ILCS 5/12-803(f), added by P.A. 103-404, prohibiting drivers from making contact with any portion of a stopped school bus or making contact with a school child within 30 feet of the school bus, and for continuous improvement.</p> <p>Policies 2:200, <i>Types of School Board Meetings</i>, and 2:230, <i>Public Participation at School Board Meetings and Petitions to the Board</i>, are added to the Cross References.</p>
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Operational Services

Exhibit - Free and Reduced-Price Food Services; Meal Charge Notifications

On District letterhead, website, in student handbook, newsletters, bulletins, and/or calendars

Date:

To: Parents/Guardians, Students, and Staff

Re: Eligibility and Meal Charge Notifications

The following notification is provided to all households of students at the beginning of each school year as federally required notification regarding eligibility requirements and the application process for the free and reduced-price food services that are listed in Board policy 4:130, *Free and Reduced-Price Food Services*, and 4:140, *Waiver of Student Fees*. This notification is also provided to households of students transferring to the District during the school year. For more information, see www.fns.usda.gov/school-meals/unpaid-meal-charges, and/or contact the Building Principal or designee.

Free and Reduced-Price Food Services Eligibility

When the parents/guardians of students are unable to pay for their child(ren)'s meal services, meal charges will apply per a student's eligibility category and will be processed by the District accordingly.

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Dept. of Agriculture, and distributed by the Ill. State Board of Education.

Meal Charges for Meals Provided by the District

The Building Principal and District staff will work jointly to prevent meal charges from accumulating. Every effort to collect all funds due to the District will be made on a regular basis and before the end of the school year. Contact your Building Principal or designee about whether your child(ren)'s charges may be carried over at the end of the school year, i.e., beyond June 30th.

Unpaid meal charges are considered delinquent debt when payment is overdue as defined by Board policy 4:45, *Insufficient Fund Checks and Debt Recovery* and the Hunger-Free Students' Bill of Rights Act (105 ILCS 123/~~added by P.A. 100-1092~~). The District will make reasonable efforts to collect charges classified as delinquent debt, including repeated contacts to collect the amounts and, when necessary, requesting that the student's parent(s)/guardian(s) apply for meal benefits to determine if the student qualifies for such benefits under Board policy 4:130, *Free and Reduced-Price Food Services*. The District will provide a federally reimbursable meal or snack to a student who requests one, regardless of the student's ability to pay or negative account balance.

When a student's funds are low or and when there is a negative balance, reminders will be provided to the staff, students, and their parent(s)/guardian(s) at regular intervals during the school year. State law allows the Building Principal to contact parents(s)/guardian(s) to attempt collection of the owed money when the amount owed is more than the amount of five lunches [*or insert lower amount*]. If a parent/guardian regularly fails to provide meal money for the child(ren) that he/she is responsible for in the District and does not qualify for free meal benefits or refuses to apply for such benefits, the

Commented [DJ1]: This statement is consistent with 105 ILCS 123/10 and federal guidance in which the USDA determined that students and parents/guardians must be informed about how students who pay the full or reduced price cost of a reimbursable meal are impacted by having insufficient funds on hand or in their accounts.

Commented [DJ2]: Requiring notification of both low and negative balances is a best practice per federal guidance.

Building Principal or designee will direct the next course of action. Continual failure to provide meal money may require the District to notify the Ill. Dept. of Children and Family Services (DCFS) and/or take legal steps to recover the unpaid meal charges, up to and including seeking an offset under the State Comptroller Act, if applicable.

LEGAL REF.: Healthy Hunger-Free Kids Act of 2010 (P.L. 111-296).
 7 C.F.R. §245.5.
 105 ILCS 123/, Hunger-Free Students' Bill of Rights Act.
 23 Ill.Admin.Code Part 305, School Food Service.



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

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

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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, 2023, 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, 2023, 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, 2023, 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 18 to the financial statements, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Governmental Template's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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

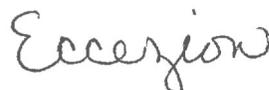
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Diamond Lake School District No. 76's basic financial statements. The supplementary information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, 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 14, 2023 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.



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McHenry, Illinois
December 14, 2023



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

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

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

Diamond Lake School District No. 76

as of and for the year ended June 30, 2023, 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 14, 2023. 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.

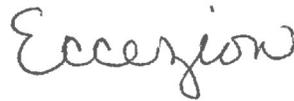
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



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McHenry, Illinois
December 14, 2023

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, 2023

<u>ASSETS</u>	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS
Cash and Cash Equivalents	\$ 5,581,441	\$ 1,047,918	\$ 237,632	\$ 555,121	\$ 219,655	\$ 655,048
Restricted Cash and Cash Equivalents	60,594	-	-	-	-	-
Investments	6,532,851	1,213,373	275,151	642,769	254,336	758,474
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	\$ 12,174,886	\$ 2,261,291	\$ 512,783	\$ 1,197,890	\$ 473,991	\$ 1,413,522
<u>LIABILITIES AND FUND BALANCE</u>						
LIABILITIES						
Current Liabilities						
Payroll Deductions and Withholdings	\$ 495	\$ -	\$ -	\$ -	\$ 24	\$ -
Total Current Liabilities	\$ 495	\$ -	\$ -	\$ -	\$ 24	\$ -
Long-Term Liabilities						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 495	\$ -	\$ -	\$ -	\$ 24	\$ -
FUND BALANCE						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance						
Reserved	60,594	-	-	-	295,542	-
Unreserved	12,113,797	2,261,291	512,783	1,197,890	178,425	1,413,522
Total Fund Balance	\$ 12,174,391	\$ 2,261,291	\$ 512,783	\$ 1,197,890	\$ 473,967	\$ 1,413,522
Total Liabilities and Fund Balance	\$ 12,174,886	\$ 2,261,291	\$ 512,783	\$ 1,197,890	\$ 473,991	\$ 1,413,522

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, 2023

<u>ASSETS</u>	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
Cash and Cash Equivalents	\$ 901,723	\$ 39,633	\$ 231,391	\$ -	\$ -	\$ 9,469,562
Restricted Cash and Cash Equivalents	-	-	-	-	-	60,594
Investments	1,044,095	45,891	267,925	-	-	11,034,865
Capital Assets						
Land	-	-	-	113,791	-	113,791
Building and Building Improvements	-	-	-	35,733,465	-	35,733,465
Capitalized Equipment	-	-	-	3,310,767	-	3,310,767
Construction in Progress	-	-	-	12,123	-	12,123
Amount Available in Debt Services Fund	-	-	-	-	512,783	512,783
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	12,074,212	12,074,212
Total Assets	\$ 1,945,818	\$ 85,524	\$ 499,316	\$ 39,170,146	\$ 12,586,995	\$ 72,322,162
<u>LIABILITIES AND FUND BALANCE</u>						
LIABILITIES						
Current Liabilities						
Payroll Deductions and Withholdings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519
Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519
Long-Term Liabilities						
Long-Term Debt Payable	\$ -	\$ -	\$ -	\$ -	\$ 12,586,995	\$ 12,586,995
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 12,586,995	\$ 12,586,995
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 12,586,995	\$ 12,587,514
FUND BALANCE						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ 39,170,146	\$ -	\$ 39,170,146
Fund Balance						
Reserved	-	-	-	-	-	356,136
Unreserved	1,945,818	85,524	499,316	-	-	20,208,366
Total Fund Balance	\$ 1,945,818	\$ 85,524	\$ 499,316	\$ 39,170,146	\$ -	\$ 59,734,648
Total Liabilities and Fund Balance	\$ 1,945,818	\$ 85,524	\$ 499,316	\$ 39,170,146	\$ 12,586,995	\$ 72,322,162

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 -
FOR THE YEAR ENDED JUNE 30, 2023

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
REVENUE RECEIVED					
Local Sources	\$ 11,491,591	\$ 1,763,804	\$ 900,057	\$ 687,553	\$ 507,017
State Sources	2,228,535	50,000	-	800,481	-
Federal Sources	1,579,407	-	-	-	-
State Retirement Contributions	4,481,180	-	-	-	-
	<u>\$ 19,780,713</u>	<u>\$ 1,813,804</u>	<u>\$ 900,057</u>	<u>\$ 1,488,034</u>	<u>\$ 507,017</u>
EXPENDITURES DISBURSED					
Instruction	\$ 8,989,428	\$ -	\$ -	\$ -	\$ 166,394
Support Services	4,341,916	1,131,489	-	1,640,280	200,659
Community Services	78,934	-	-	-	11,252
Payments to Other Districts and Governmental Units	622,298	-	-	-	8,787
Debt Services	-	-	1,487,054	-	-
State Retirement Contributions	4,481,180	-	-	-	-
	<u>\$ 18,513,756</u>	<u>\$ 1,131,489</u>	<u>\$ 1,487,054</u>	<u>\$ 1,640,280</u>	<u>\$ 387,092</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ 1,266,957	\$ 682,315	\$ (586,997)	\$ (152,246)	\$ 119,925
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	(180,858)	(376,626)	557,484	-	-
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES OVER EXPENDITURES DISBURSED AND OTHER FINANCING USES	\$ 1,086,099	\$ 305,689	\$ (29,513)	\$ (152,246)	\$ 119,925
FUND BALANCE - JULY 1, 2022	<u>11,088,292</u>	<u>1,955,602</u>	<u>542,296</u>	<u>1,350,136</u>	<u>354,042</u>
FUND BALANCE - JUNE 30, 2023	<u>\$ 12,174,391</u>	<u>\$ 2,261,291</u>	<u>\$ 512,783</u>	<u>\$ 1,197,890</u>	<u>\$ 473,967</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 -
FOR THE YEAR ENDED JUNE 30, 2023

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources	\$ 400,053	\$ 81,940	\$ 47,436	\$ 1,294	\$ 15,880,745
State Sources	-	-	-	-	3,079,016
Federal Sources	874,452	-	-	-	2,453,859
State Retirement Contributions	-	-	-	-	4,481,180
	<u>\$ 1,274,505</u>	<u>\$ 81,940</u>	<u>\$ 47,436</u>	<u>\$ 1,294</u>	<u>\$ 25,894,800</u>
EXPENDITURES DISBURSED					
Instruction	\$ -	\$ -	\$ -	\$ -	\$ 9,155,822
Support Services	1,269,345	-	-	-	8,583,689
Community Services	-	-	-	-	90,186
Payments to Other Districts and Governmental Units	-	-	-	-	631,085
Debt Services	-	-	-	-	1,487,054
State Retirement Contributions	-	-	-	-	4,481,180
	<u>\$ 1,269,345</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,429,016</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ 5,160	\$ 81,940	\$ 47,436	\$ 1,294	\$ 1,465,784
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	-	-	-	-
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES OVER EXPENDITURES DISBURSED AND OTHER FINANCING USES	\$ 5,160	\$ 81,940	\$ 47,436	\$ 1,294	\$ 1,465,784
FUND BALANCE - JULY 1, 2022	<u>1,408,362</u>	<u>1,863,878</u>	<u>38,088</u>	<u>498,022</u>	<u>19,098,718</u>
FUND BALANCE - JUNE 30, 2023	<u>\$ 1,413,522</u>	<u>\$ 1,945,818</u>	<u>\$ 85,524</u>	<u>\$ 499,316</u>	<u>\$ 20,564,502</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, 2023**

REVENUE RECEIVED	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR- TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ 10,729,050	\$ 1,297,073	\$ 888,669	\$ 662,982	\$ 207,487
Special Education Purpose Levy	636,866	-	-	-	17,260
FICA/Medicare Only Purposes Levy	-	-	-	-	207,487
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	351,321	-	-	61,998
Interest on Investments	13,650	21,492	11,388	24,571	12,785
Food Service					
Sales to Pupils - Lunch	496	-	-	-	-
District/School Activity Income					
Fees	42,387	-	-	-	-
Other District/School Activity Revenue	545	-	-	-	-
Textbooks					
Rentals - Regular Textbook	29,143	-	-	-	-
Rentals - Summer School Textbook	3,818	-	-	-	-
Rentals	-	93,918	-	-	-
Contributions and Donations from Private Sources	-	-	-	-	-
Other Local Fees	7,359	-	-	-	-
Other Local Revenues	28,277	-	-	-	-
Total Local Sources	\$ 11,491,591	\$ 1,763,804	\$ 900,057	\$ 687,553	\$ 507,017
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ 1,990,506	\$ -	\$ -	\$ -	\$ -
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	31,451	-	-	-	-
Orphanage - Individual	1,025	-	-	-	-
State Free Lunch and Breakfast	2,488	-	-	-	-
Transportation					
Regular/Vocational	-	-	-	405,509	-
Special Education	-	-	-	394,972	-
Early Childhood - Block Grant	203,065	-	-	-	-
School Infrastructure - Maintenance Projects	-	50,000	-	-	-
Total State Sources	\$ 2,228,535	\$ 50,000	\$ -	\$ 800,481	\$ -
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
National School Lunch Program	\$ 472,519	\$ -	\$ -	\$ -	\$ -
School Breakfast Program	149,145	-	-	-	-
Title I					
Low Income	191,523	-	-	-	-
Title IV					
Safe and Drug Free Schools - Formula	8,250	-	-	-	-
Federal - Special Education					
Preschool - Flow Through	13,378	-	-	-	-
IDEA - Flow Through/Low Incidence	278,185	-	-	-	-
Title III - English Language Acquisition	51,250	-	-	-	-
Title II - Teacher Quality	18,369	-	-	-	-
Medicaid Matching Funds - Administrative Outreach	34,787	-	-	-	-
Medicaid Matching Funds - Fee-For-Service Program	60,171	-	-	-	-
Other Federal Sources	301,830	-	-	-	-
Total Federal Sources	\$ 1,579,407	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 15,299,533	\$ 1,813,804	\$ 900,057	\$ 1,488,034	\$ 507,017

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, 2023

	CAPITAL PROJECTS	WORKING CASH	TORT	FIRE PREVENTION AND SAFETY	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED					
Local Sources					
Ad Valorem Taxes Levied					
Designated Purpose Levies	\$ -	\$ 71,463	\$ 47,232	\$ 1,089	\$ 13,905,045
Special Education Purpose Levy	-	-	-	-	654,126
FICA/Medicare Only Purposes Levy	-	-	-	-	207,487
Payments in Lieu of Taxes					
Corporate Personal Property Replacement Taxes	-	-	-	-	413,319
Interest on Investments	253,037	10,477	204	205	347,809
Food Service					
Sales to Pupils - Lunch	-	-	-	-	496
District/School Activity Income					
Fees	-	-	-	-	42,387
Other District/School Activity Revenue	-	-	-	-	545
Textbooks					
Rentals - Regular Textbook	-	-	-	-	29,143
Rentals - Summer School Textbook	-	-	-	-	3,818
Rentals	-	-	-	-	93,918
Contributions and Donations from Private Sources	147,016	-	-	-	147,016
Other Local Fees	-	-	-	-	7,359
Other Local Revenues	-	-	-	-	28,277
Total Local Sources	\$ 400,053	\$ 81,940	\$ 47,436	\$ 1,294	\$ 15,880,745
State Sources					
Unrestricted Grants-In-Aid					
Evidence Based Funding - Sec. 18-8	\$ -	\$ -	\$ -	\$ -	\$ 1,990,506
Restricted Grants-In-Aid					
Special Education					
Private Facility Tuition	-	-	-	-	31,451
Orphanage - Individual	-	-	-	-	1,025
State Free Lunch and Breakfast	-	-	-	-	2,488
Transportation					
Regular/Vocational	-	-	-	-	405,509
Special Education	-	-	-	-	394,972
Early Childhood - Block Grant	-	-	-	-	203,065
School Infrastructure - Maintenance Projects	-	-	-	-	50,000
Total State Sources	\$ -	\$ -	\$ -	\$ -	\$ 3,079,016
Federal Sources					
Restricted Grants-In-Aid Received Directly from the Federal Government through the State					
Food Service					
National School Lunch Program	\$ -	\$ -	\$ -	\$ -	\$ 472,519
School Breakfast Program	-	-	-	-	149,145
Title I					
Low Income	-	-	-	-	191,523
Title IV					
Safe and Drug Free Schools - Formula	-	-	-	-	8,250
Federal - Special Education					
Preschool - Flow Through	-	-	-	-	13,378
IDEA - Flow Through/Low Incidence	-	-	-	-	278,185
Title III - English Language Acquisition	-	-	-	-	51,250
Title II - Teacher Quality	-	-	-	-	18,369
Medicaid Matching Funds - Administrative Outreach	-	-	-	-	34,787
Medicaid Matching Funds - Fee-For-Service Program	-	-	-	-	60,171
Other Federal Sources	874,452	-	-	-	1,176,282
Total Federal Sources	\$ 874,452	\$ -	\$ -	\$ -	\$ 2,453,859
Total Direct Revenue	\$ 1,274,505	\$ 81,940	\$ 47,436	\$ 1,294	\$ 21,413,620

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, 2023

EXPENDITURES DISBURSED	BUDGET	ACTUAL
Instruction		
Regular Programs		
Salaries	\$ 3,507,361	\$ 3,796,756
Employee Benefits	1,194,622	412,678
Purchased Services	189,856	187,515
Supplies and Materials	227,597	248,787
Capital Outlay	12,585	10,255
Other Objects	-	559
Non-Capitalized Equipment	7,000	11,538
	<u>\$ 5,139,021</u>	<u>\$ 4,668,088</u>
Pre-K Programs		
Salaries	\$ 249,628	\$ 197,653
Employee Benefits	48,544	23,147
Supplies and Materials	-	1,820
	<u>\$ 299,672</u>	<u>\$ 222,620</u>
Special Education Programs		
Salaries	\$ 1,102,474	\$ 1,270,826
Employee Benefits	285,881	144,233
Purchased Services	70,850	71,234
Supplies and Materials	47,960	51,191
Non-Capitalized Equipment	2,000	600
	<u>\$ 1,509,165</u>	<u>\$ 1,538,084</u>
Special Education Programs Pre-K		
Salaries	\$ 36,245	\$ 26,026
Employee Benefits	11,746	5,675
Supplies and Materials	750	4,032
	<u>\$ 48,741</u>	<u>\$ 35,733</u>
Remedial and Supplemental Programs K-12		
Salaries	\$ 518,136	\$ 488,536
Employee Benefits	88,535	46,521
Purchased Services	-	15,949
Supplies and Materials	76,202	57,075
	<u>\$ 682,873</u>	<u>\$ 608,081</u>
Interscholastic Programs		
Salaries	\$ 59,500	\$ 54,967
Employee Benefits	1,755	496
Purchased Services	8,500	6,914
Supplies and Materials	10,075	12,179
Non-Capitalized Equipment	11,000	11,376
	<u>\$ 90,830</u>	<u>\$ 85,932</u>
Summer School Programs		
Salaries	\$ 100,750	\$ 104,634
Employee Benefits	2,932	3,897
Purchased Services	500	1,748
Supplies and Materials	10,000	8,332
	<u>\$ 114,182</u>	<u>\$ 118,611</u>
Gifted Programs		
Salaries	\$ 58,000	\$ 14,699
Employee Benefits	33,711	23,914
Purchased Services	15,000	-
Supplies and Materials	3,625	2,247
	<u>\$ 110,336</u>	<u>\$ 40,860</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, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENDITURES DISBURSED (Continued)		
Instruction (Continued)		
Bilingual Programs		
Salaries	\$ 1,097,347	\$ 1,208,951
Employee Benefits	333,865	164,563
Purchased Services	450	-
Supplies and Materials	39,304	47,657
Other Objects	500	-
Non-Capitalized Equipment	1,000	-
	<u>\$ 1,472,466</u>	<u>\$ 1,421,171</u>
Private Tuition - Other Objects		
Pre-K Programs	\$ 500	\$ -
Special Education Programs K-12	97,500	250,248
	<u>\$ 98,000</u>	<u>\$ 250,248</u>
Total Instruction	<u>\$ 9,565,286</u>	<u>\$ 8,989,428</u>
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	\$ 115,054	\$ 85,887
Employee Benefits	37,002	17,982
Purchased Services	70,000	70,686
Supplies and Materials	1,718	183
	<u>\$ 223,774</u>	<u>\$ 174,738</u>
Health Services		
Salaries	\$ 218,647	\$ 181,520
Employee Benefits	19,494	4,937
Purchased Services	5,450	37,543
Supplies and Materials	5,230	5,158
	<u>\$ 248,821</u>	<u>\$ 229,158</u>
Psychological Services		
Salaries	\$ 70,795	62,543
Employee Benefits	2,088	679
Purchased Services	500	4,500
Supplies and Materials	1,000	-
	<u>\$ 74,383</u>	<u>\$ 67,722</u>
Speech Pathology and Audiology Services		
Salaries	\$ 286,218	\$ 293,230
Employee Benefits	33,205	15,813
Purchased Services	-	1,136
Supplies and Materials	700	1,089
	<u>\$ 320,123</u>	<u>\$ 311,268</u>
Other Support Services - Pupils		
Purchased Services	\$ 150	\$ -
Supplies and Materials	5,560	7,833
Other Objects	250	-
	<u>\$ 5,960</u>	<u>\$ 7,833</u>
Total Support Services - Pupils	<u>\$ 873,061</u>	<u>\$ 790,719</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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 494,852	\$ 515,315
Employee Benefits	37,236	25,347
Purchased Services	128,869	35,133
Supplies and Materials	10,000	4,123
Other Objects	475	1,025
	\$ 671,432	\$ 580,943
Educational Media Services		
Salaries	\$ 60,000	\$ -
Employee Benefits	24,770	5,675
Purchased Services	3,391	3,391
Supplies and Materials	4,810	7,102
	\$ 92,971	\$ 16,168
Assessment and Testing		
Supplies and Materials	\$ 24,800	\$ 6,043
	\$ 24,800	\$ 6,043
 Total Support Services - Instructional Staff	 \$ 789,203	 \$ 603,154
 General Administration		
Board of Education Services		
Salaries	\$ 1,500	\$ -
Purchased Services	106,300	111,608
Supplies and Materials	26,000	27,275
	\$ 133,800	\$ 138,883
Executive Administration Services		
Salaries	\$ 308,737	\$ 323,622
Employee Benefits	99,057	68,368
Purchased Services	20,400	34,006
Supplies and Materials	15,000	13,875
Other Objects	4,000	5,051
	\$ 447,194	\$ 444,922
Special Area Administration Services		
Salaries	\$ 125,100	\$ 133,859
Employee Benefits	12,182	5,613
Purchased Services	2,200	1,200
Supplies and Materials	750	55
Other Objects	700	-
	\$ 140,932	\$ 140,727
Tort Immunity Services		
Purchased Services	\$ 70,132	\$ 94,803
	\$ 70,132	\$ 94,803
 Total Support Services - General Administration	 \$ 792,058	 \$ 819,335

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Salaries	\$ 688,240	\$ 821,154
Employee Benefits	122,754	70,174
Purchased Services	9,650	8,443
Supplies and Materials	14,000	12,657
Other Objects	2,100	2,336
Non-Capitalized Equipment	500	-
	\$ 837,244	\$ 914,764
Total Support Services - School Administration	\$ 837,244	\$ 914,764
Business		
Direction of Business Support Services		
Salaries	\$ 113,520	\$ 121,861
Employee Benefits	11,669	17,827
Purchased Services	8,700	3,944
Supplies and Materials	600	2,071
Other Objects	900	2,090
Non-Capitalized Equipment	1,500	-
	\$ 136,889	\$ 147,793
Fiscal Services		
Salaries	\$ 128,529	\$ 144,071
Employee Benefits	19,397	9,825
Purchased Services	29,600	19,974
Supplies and Materials	8,000	9,227
Non-Capitalized Equipment	2,500	1,217
	\$ 188,026	\$ 184,314
Operation and Maintenance of Plant Services		
Purchased Services	\$ 23,500	\$ 15,104
	\$ 23,500	\$ 15,104
Food Services		
Salaries	\$ 41,200	\$ 89,031
Employee Benefits	9,500	4,017
Purchased Services	2,000	39,036
Supplies and Materials	439,992	394,381
Capital Outlay	3,000	3,905
	\$ 495,692	\$ 530,370
Total Support Services - Business	\$ 844,107	\$ 877,581
Central		
Direction of Central Support Services		
Salaries	\$ 124,733	\$ 223,334
Employee Benefits	29,836	15,283
Purchased Services	37,500	2,830
Supplies and Materials	1,000	-
Other Objects	720	-
	\$ 193,789	\$ 241,447

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Central (Continued)		
Information Services		
Salaries	\$ 126,190	\$ 47,440
Employee Benefits	-	8,820
Purchased Services	-	37,549
Supplies and Materials	-	132
Other Objects	-	975
	<u>\$ 126,190</u>	<u>\$ 94,916</u>
Total Support Services - Central	<u>\$ 319,979</u>	<u>\$ 336,363</u>
Other Support Services		
Purchased Services	\$ 500	\$ -
Total Other Support Services	<u>\$ 500</u>	<u>\$ -</u>
Total Support Services	<u>\$ 4,456,152</u>	<u>\$ 4,341,916</u>
Community Services		
Salaries	\$ 66,973	\$ 69,108
Employee Benefits	9,698	4,912
Purchased Services	2,500	1,091
Supplies and Materials	1,250	3,823
Total Community Services	<u>\$ 80,421</u>	<u>\$ 78,934</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	\$ 500	\$ -
	<u>\$ 500</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 500</u>	<u>\$ -</u>
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 605,000	\$ 622,298
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 605,000</u>	<u>\$ 622,298</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 605,500</u>	<u>\$ 622,298</u>
Provision for Contingencies	\$ 96,571	\$ -
Total Direct Expenditures	<u>\$ 14,803,930</u>	<u>\$ 14,032,576</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
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	\$ 196,121	\$ 195,307
Employee Benefits	37,150	18,816
Purchased Services	675,856	598,513
Supplies and Materials	384,000	253,201
Capital Outlay	-	62,857
Non-Capitalized Equipment	40,000	2,795
	<u>\$ 1,333,127</u>	<u>\$ 1,131,489</u>
Total Support Services - Business	<u>\$ 1,333,127</u>	<u>\$ 1,131,489</u>
Total Support Services	<u>\$ 1,333,127</u>	<u>\$ 1,131,489</u>
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Other Objects	\$ 31,000	\$ -
	<u>\$ 31,000</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 31,000</u>	<u>\$ -</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 31,000</u>	<u>\$ -</u>
Provision for Contingencies	\$ 50,000	\$ -
Total Direct Expenditures	<u>\$ 1,414,127</u>	<u>\$ 1,131,489</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
 DEBT SERVICES FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	\$ 426,934	\$ 422,299
	\$ 426,934	\$ 422,299
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	\$ 1,019,058	\$ 1,059,080
	\$ 1,019,058	\$ 1,059,080
Debt Services - Other		
Other Objects	\$ 2,200	\$ 5,675
	\$ 2,200	\$ 5,675
Total Debt Services	\$ 1,448,192	\$ 1,487,054
Total Direct Expenditures	\$ 1,448,192	\$ 1,487,054

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Pupil Transportation Services		
Salaries	\$ 12,324	\$ 12,824
Employee Benefits	800	1,879
Purchased Services	1,398,147	1,548,082
Supplies and Materials	65,000	77,495
	\$ 1,476,271	\$ 1,640,280
Total Support Services - Business	\$ 1,476,271	\$ 1,640,280
Total Support Services	\$ 1,476,271	\$ 1,640,280
Provision for Contingencies	\$ 8,000	\$ -
Total Direct Expenditures	\$ 1,484,271	\$ 1,640,280

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Employee Benefits	\$ 55,807	\$ 54,963
Pre-K Programs		
Employee Benefits	6,963	6,105
Special Education Programs		
Employee Benefits	68,047	73,328
Special Education Programs - Pre-K		
Employee Benefits	5,274	4,692
Remedial and Supplemental Programs - K-12		
Employee Benefits	8,809	6,698
Interscholastic Programs		
Employee Benefits	1,799	2,491
Summer School Programs		
Employee Benefits	997	2,397
Gifted Programs		
Employee Benefits	1,073	206
Bilingual Programs		
Employee Benefits	15,938	15,514
Total Instruction	\$ 164,707	\$ 166,394
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	\$ 2,239	\$ 1,157
Health Services		
Employee Benefits	22,773	27,402
Psychological Services		
Employee Benefits	1,117	823
Speech Pathology and Audiology Services		
Employee Benefits	3,320	3,741
Other Support Services - Pupils		
Employee Benefits	1,714	-
Total Supports Services - Pupils	\$ 31,163	\$ 33,123
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	\$ 15,223	\$ 16,480
Educational Media Services		
Employee Benefits	1,049	-
Total Support Services - Instructional Staff	\$ 16,272	\$ 16,480
General Administration		
Executive Administration Services		
Employee Benefits	\$ 13,710	\$ 14,629
Special Area Administrative Services		
	1,696	1,663
Total Support Services - General Administration	\$ 15,406	\$ 16,292

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	\$ 50,831	\$ 46,366
Total Support Services - School Administration	\$ 50,831	\$ 46,366
Business		
Direction of Business Support Services		
Employee Benefits	\$ 1,644	\$ 1,663
Fiscal Services		
Employee Benefits	22,809	22,981
Operation and Maintenance of Plant Services		
Employee Benefits	35,849	29,696
Pupil Transportation Services		
Employee Benefits	846	179
Food Services		
Employee Benefits	21,896	9,898
Total Support Services - Business	\$ 83,044	\$ 64,417
Central		
Direction of Central Support Services		
Employee Benefits	\$ -	\$ 15,739
Information Services		
Employee Benefits	-	8,242
Total Support Services - Central	\$ -	\$ 23,981
Total Support Services	\$ 196,716	\$ 200,659
Community Services		
Employee Benefits	\$ 12,785	\$ 11,252
Total Community Services	\$ 12,785	\$ 11,252
Payments to Other Districts and Governmental Units		
Payments for Special Education Programs		
Employee Benefits	\$ 18,571	\$ 8,787
Total Payments to Other Districts and Governmental Units	\$ 18,571	\$ 8,787
Total Direct Expenditures	\$ 392,779	\$ 387,092

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	\$ 500	\$ -
Capital Outlay	1,458,451	1,269,345
Total Support Services - Business	\$ 1,458,951	\$ 1,269,345
Total Support Services	\$ 1,458,951	\$ 1,269,345
Total Direct Expenditures	\$ 1,458,951	\$ 1,269,345

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
General Administration		
Risk Management and Claims Services Payments		
Purchased Services	\$ 48,500	\$ -
	\$ 48,500	\$ -
Total Support Services - General Administration	\$ 48,500	\$ -
Total Support Services	\$ 48,500	\$ -
Total Direct Expenditures	\$ 48,500	\$ -

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, 2023

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Purchased Services	\$ 500	\$ -
	\$ 500	\$ -
Total Support Services - Business	\$ 500	\$ -
Total Support Services	\$ 500	\$ -
Total Direct Expenditures	\$ 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, 2023

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.

This fund also includes student activity funds held and controlled by the district, under the direction of district personnel, and administrative involvement of the board of education.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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 20, 2022.

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, 2023.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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, if over \$2,000, 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. 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. *Lease Arrangements*

The District is a lessee for noncancellable leases of equipment.

The District recognizes a right-to-use liability and asset for various lease right-to-use assets (right-to-use asset) in the financial statements.

At the commencement of a lease, the District initially measures the right-to-use liability at the total of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the lease payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the lease or subscription-based IT agreement.

The term includes the noncancellable period of the lease. Payments included in the measurement of the lease or subscription-based IT agreement are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-to-use liability. Right-to-use assets are reported with the General Fixed Asset account group and right-to-use liabilities are reported with the General Long-Term Debt account group in the Statement of Assets, Liabilities, and Fund Balances.

J. *Governmental Fund Balances*

Governmental fund balances are reported as "reserved" because they are legally segregated/restricted for a specific future use. The remaining balances are "unreserved" fund balances.

NOTES TO FINANCIAL STATEMENTS (Continued)

K. 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 2022 tax levy was passed by the Board on December 13, 2022. 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.

L. Total Memorandum Only

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

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

NOTE 2 - DEPOSITS, 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. 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.

A. Deposits

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of June 30, 2023, deposits with financial institutions are fully insured or collateralized by securities held in the District’s name.

B. Investments

As of June 30, 2023, 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	\$ 8,190,103	\$ -	\$ -	\$ 8,190,103
U.S. Treasury Securities	Not Rated	Less than 1 year	5,892,644	5,892,644	-	-
Certificates of Deposit	NA	Less than 1 year	5,142,221	-	5,142,221	-
Total Debt Securities			<u>\$ 19,224,968</u>	<u>\$ 5,892,644</u>	<u>\$ 5,142,221</u>	<u>\$ 8,190,103</u>
Total Investments			<u>\$ 19,224,968</u>	<u>\$ 5,892,644</u>	<u>\$ 5,142,221</u>	<u>\$ 8,190,103</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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$60,594 representing the amount the District has invested in the Self-Insurance Cooperative (Lake Region Schools Benefit Cooperative) at June 30, 2023. 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, 2022	Additions	Deletions	Balance June 30, 2023
Land (non-depreciable)	\$ 113,791	\$ -	\$ -	\$ 113,791
Building and Building Improvements	34,331,764	1,461,347	59,646	35,733,465
Capitalized Equipment	3,026,445	284,322	-	3,310,767
Construction in Progress (non-depreciable)	208,256	12,123	208,256	12,123
Total Capital Assets at historical cost	<u>\$ 37,680,256</u>	<u>\$ 1,757,792</u>	<u>\$ 267,902</u>	<u>\$ 39,170,146</u>
Less Accumulated Depreciation/Amortization				
Building and Building Improvements	\$ 12,380,393	\$ 1,017,919	\$ 88,053	\$ 13,310,259
Capitalized Equipment	2,288,222	217,233	6,803	2,498,652
Total Accumulated Depreciation/Amortization	<u>\$ 14,668,615</u>	<u>\$ 1,235,152</u>	<u>\$ 94,856</u>	<u>\$ 15,808,911</u>
Capital Assets, net	<u>\$ 23,011,641</u>	<u>\$ 522,640</u>	<u>\$ 173,046</u>	<u>\$ 23,361,235</u>

NOTE 5 - CHANGES IN LONG-TERM DEBT AND RIGHT-TO-USE LIABILITIES

Changes in general long-term debt and right-to-use liabilities are summarized as follows:

	Balance July 1, 2022	Additions	Retirement	Balance June 30, 2023	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	2,255,000	-	505,000	1,750,000	530,000
General Obligation Bonds					
Dated 02/13/2020	2,975,000	-	350,000	2,625,000	355,000
Total Bonds Payable	<u>\$ 13,000,000</u>	<u>\$ -</u>	<u>\$ 855,000</u>	<u>\$ 12,145,000</u>	<u>\$ 885,000</u>
Financed Purchase					
America Capital - MacBooks	\$ -	\$ 192,024	\$ 50,048	\$ 141,976	\$ 45,599
Total Financed Purchase	<u>\$ -</u>	<u>\$ 192,024</u>	<u>\$ 50,048</u>	<u>\$ 141,976</u>	<u>\$ 45,599</u>
Right-to-Use Liabilities					
Equipment	\$ 252,451	\$ 201,600	\$ 154,032	\$ 300,019	\$ 155,539
Total Right-To-Use Liabilities	<u>\$ 252,451</u>	<u>\$ 201,600</u>	<u>\$ 154,032</u>	<u>\$ 300,019</u>	<u>\$ 155,539</u>
Total	<u>\$ 13,252,451</u>	<u>\$ 201,600</u>	<u>\$ 1,009,032</u>	<u>\$ 12,586,995</u>	<u>\$ 1,086,138</u>

Bonds payable, financed purchases and right-to use liabilities consisted of the following at June 30, 2023:

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	1,750,000
General Obligation Bonds Dated 02/13/2020	2030	1.790%	3,660,000	2,625,000
Financed Purchase - MacBook	2026	3.677%	192,024	141,976
Right-to-Use Liabilities	2028	Varies	450,199	300,019

At June 30, 2023, the annual debt service requirements to service bonds payable are:

Year Ending June 30	Principal	Interest	Total
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	270,472	3,425,472
	<u>\$ 12,145,000</u>	<u>\$ 2,739,034</u>	<u>\$ 14,884,034</u>

At June 30, 2023, the annual debt service requirements to service financed purchases are:

Year Ending June 30	Principal	Interest	Total
2024	\$ 45,599	\$ 5,310	\$ 50,909
2025	47,304	3,604	50,908
2026	49,073	1,835	50,908
	<u>\$ 141,976</u>	<u>\$ 10,749</u>	<u>\$ 152,725</u>

At June 30, 2023, the annual debt service requirements to service right-to-use liabilities are:

Year Ending June 30	Principal	Interest	Total
2024	\$ 155,539	\$ -	\$ 155,539
2025	40,320	-	40,320
2026	40,320	-	40,320
2027	40,320	-	40,320
2028	23,520	-	23,520
	<u>\$ 300,019</u>	<u>\$ -</u>	<u>\$ 300,019</u>

Bonds payable, financed purchases and right-to-use obligations are being liquidated from the Debt Services Fund.

NOTE 6 - INTERFUND LOANS

There are no interfund loans at June 30, 2023.

NOTE 7 - SPECIAL TAX LEVIES AND RESTRICTED EQUITY

A. Lake Region Schools Benefit Cooperative

A portion, \$60,594, of the Educational Fund's equity is restricted due to restricted cash amounts related to the District's Self-Insurance Cooperative as noted in Note 3.

B. Social Security Tax Levy

Cash receipts and the related expenditures of this restricted tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion of this fund's equity, \$292,852, represents the excess of cumulative receipts over cumulative disbursements which is restricted for future Social Security expenditures in accordance with the Illinois State Board of Education.

NOTES TO FINANCIAL STATEMENTS (Continued)

C. SEDOL IMRF Tax Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion, \$2,690, of this fund’s equity represents the excess of cumulative receipts over cumulative disbursements which is restricted for future SEDOL Illinois Municipal Retirement disbursements.

NOTE 8 - DEFICIT FUND BALANCE

No District fund had a deficit fund balance at June 30, 2023.

NOTE 9 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2022 levy (\$7,033,471) and 2021 and prior levies (\$7,733,187). A summary of the assessed valuations and extensions for tax year 2020, 2021, and 2022 is as follows:

TAX YEAR ASSESSED VALUATION	2022 \$317,955,772		2021 \$308,839,357		2020 \$304,160,841	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.4521	\$ 10,976,262	3.3075	\$ 10,214,741	3.2220	\$ 9,800,053
Fire Prevention and Safety	0.0004	1,307	0.0003	886	0.0003	882
IMRF	0.0493	156,803	0.0802	247,717	0.0694	211,155
Operations and Maintenance	0.4216	1,340,374	0.4012	1,239,116	0.4024	1,223,812
Debt Service	0.2771	880,979	0.2853	881,233	0.2894	880,223
SEDOL IMRF	0.0052	16,575	0.0057	17,576	0.0058	17,763
Social Security	0.0493	156,803	0.0802	247,717	0.0694	211,155
Special Education	0.2007	638,274	0.2025	625,486	0.2012	611,905
Tort Immunity	0.0205	65,286	0.0100	30,967	0.0151	45,892
Transportation	0.2208	702,100	0.2005	619,294	0.3018	917,857
Working Cash	0.0233	73,988	0.0221	68,124	0.0201	61,191
Revenue Recapture	0.0169	53,827	0.0267	82,392	-	-
	<u>4.7373</u>	<u>\$ 15,062,578</u>	<u>4.6222</u>	<u>\$ 14,275,249</u>	<u>4.5969</u>	<u>\$ 13,981,888</u>

NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2023, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Debt Services	\$ 1,448,192	\$ 1,487,054	\$ 38,862
Transportation	1,484,271	1,640,280	156,009

The Debt Services Fund exceeded the budget due to the addition of a financed purchase which added an additional payment of principal. The Transportation Fund exceeded the budget due to more special education students needing transportation than anticipated as well as the initiation of an additional regular bus route.

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 benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all

NOTES TO FINANCIAL STATEMENTS (Continued)

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/acfrs/fy2022>; 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 twenty 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.

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. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II 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, 2023 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, 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 \$4,409,203 in pension contributions from the State of Illinois.

NOTES TO FINANCIAL STATEMENTS (Continued)

2.2 Formula Contributions. Districts 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, 2023, were \$46,835.

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, 2023, the District pension contribution was 10.49% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$196,879 were paid from federal and special trust funds that required District contributions of \$20,653.

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, 2023, the District paid \$10,057 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).

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2022, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	63
Inactive plan members entitled to but not yet receiving benefits	146
Active plan members	42
Total	<u>251</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 2022 and 2023 were 11.28% and 8.86%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$150,855 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

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

Contributions

For the fiscal year ended June 30, 2023, 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 .58% of each teacher's salary. For the fiscal year ended June 30, 2023, 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

NOTES TO FINANCIAL STATEMENTS (Continued)

of employees by the employer, is submitted to TRS by the employer. Total employer contributions for the fiscal year ended June 30, 2023 were \$46,852.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2023, 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 \$71,977 in benefit contributions from the State of Illinois.

NOTE 13 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2023:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
Educational Fund	Debt Services Fund	\$ 175,548
Educational Fund	Debt Services Fund	5,310
Operations and Maintenance Fund	Debt Services Fund	350,000
Operations and Maintenance Fund	Debt Services Fund	26,626

The purpose of all transfers was to move funds for bond, finance purchase, and right-to-use lease payments to the Debt Services Fund.

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, 2022 (most recent information available) is as follows:

Assets	\$ 80,706,449
Deferred Outflow s of Resources	1,684,836
	<u>\$ 82,391,285</u>
Liabilities	\$ 26,072,335
Deferred Inflow s of Resources	22,917,725
Net Position	33,401,225
	<u>\$ 82,391,285</u>
Revenues	\$ 60,038,859
Expenses	53,139,707
Net Increase/(Decrease) in Net Position	<u>\$ 6,899,152</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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023, 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, 2023, there were no significant adjustments in premiums based on actual experience.

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, 2023 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, 2023 is as follows:

Claims Liabilities - Beginning of Year	\$ 45,692
Incurred Claims	1,401,130
Payments on Claims	(1,410,101)
Claims Liabilities - End of Year	<u>\$ 36,721</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:

NOTES TO FINANCIAL STATEMENTS (Continued)

2022 EAV	\$ 328,782,155
Rate	6.90%
Debt Margin	<u>\$ 22,685,969</u>
Current Debt	12,586,955
Remaining Debt Margin	<u><u>\$ 10,099,014</u></u>

NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB 96, *Subscription-Based Information Technology Arrangements*. This statement establishes financial reporting standards related to subscription-based information technology arrangements. 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 audited financial statements which would be 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, 2023

OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 14,032,576
O&M	Expenditures 16-24, L155	Total Expenditures	1,131,489
DS	Expenditures 16-24, L178	Total Expenditures	1,487,054
TR	Expenditures 16-24, L214	Total Expenditures	1,640,280
MR/SS	Expenditures 16-24, L299	Total Expenditures	387,092
Total Expenditures			\$ 18,678,491

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	\$ 222,620
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	35,733
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	118,611
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	250,248
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	78,934
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	622,298
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	14,160
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	24,731
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	62,857
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	2,795
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	1,059,080
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	6,105
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	4,692
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	2,397
MR/SS	Expenditures 16-24, L284, Col K	3000 Community Services	11,252
MR/SS	Expenditures 16-24, L289, Col K	4000 Total Payments to Other Govt Units	8,787
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 2,525,300
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			16,153,191
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			760.63
Estimated OEPP (Line 97 divided by Line 98)			\$ 21,236.59

PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	\$ 496
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	42,932
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	29,143
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	93,918
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	7,359
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	32,476
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	2,488
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	800,481
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	621,664
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	191,523
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	8,250
ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	278,185
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	51,250
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932 Title II - Teacher Quality	18,369
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	34,787
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	60,171
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	301,830
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY 21, or FY22 revenue received in FY23 for FY20, FY21 or FY22 Expenses	(124,078)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	369,071
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	172,038
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 3,042,353
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			13,110,838
Total Depreciation Allowance (from page 32, Line 18, Col I)			1,231,102
Total Allowance for PCTC Computation (Line 196 plus Line 197)			14,341,940
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			760.63
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 18,855.34

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, 2023. 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, 2023.

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

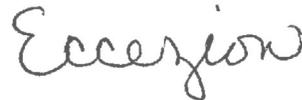
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated December 2, 2022 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements as a whole.

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.



Eccezion
Consulting • CPAs • Technology

McHenry, Illinois
December 14, 2023

DIAMOND LAKE SD 76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
CHILD NUTRITION CLUSTER										0	
US Department of Agriculture										0	
Passed Through Department of Defense										0	
Food Donation Program (Non-cash Commodities)	10.555	23-4299-00		27,387				27,387		27,387	N/A
Passed Through Illinois State Board of Education										0	
Food Donation Program (Non-cash Commodities)	10.555	23-4299-00		8,034				8,034		8,034	N/A
National School Lunch*	10.555	22-4210-00	294,535	119,331	353,318			60,548		413,866	N/A
COVID-19 ARP Supply Chain Assistance*	10.555	22-4210-SC	0	20,357	20,357					20,357	N/A
COVID-19 ARP National School Lunch*	10.555	22-4210-BT		628				628		628	N/A
National School Lunch*	10.555	23-4210-00		300,427				304,931		304,931	N/A
COVID-19 ARP Supply Chain Assistance*	10.555	23-4210-SC		31,775				31,775		31,775	N/A
Subtotal CFDA 10.555			294,535	507,939	373,675	0		433,303	0	806,978	
										0	
School Breakfast Program*	10.553	22-4220-00	116,302	42,905	138,298			20,909		159,207	N/A
School Breakfast Program*	10.553	23-4220-00		106,240				110,482		110,482	N/A
Subtotal CFDA 10.553			116,302	149,145	138,298	0		131,391	0	269,689	
Total Child Nutrition Cluster			410,837	657,084	511,973	0		564,694	0	1,076,667	
Subtotal CFDA "10"			410,837	657,084	511,973	0		564,694	0	1,076,667	
										0	
Title I - Low Income+	84.010	22-4300-00	214,562	48,804	249,128			14,238		263,366	270,923
Title I - Low Income+	84.010	23-4300-00		142,719				235,931		235,931	239,297
Subtotal CFDA 84.010			214,562	191,523	249,128	0		250,169	0	499,297	
										0	
Title IVA Student Support & Academic Enrichment+	84.424A	23-4400-00		8,250				16,500		16,500	22,392
Subtotal CFDA 84.425A			0	8,250	0	0		16,500	0	16,500	
										0	

DIAMOND LAKE SD 76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)			
Title III - LIPLEP+	84.365	22-4909-00	32,845	500	32,845		500			33,345	33,736
Title III - LIPLEP+	84.365	22-4909-PD		15,000	15,000		0			15,000	15,000
Title III - LIPLEP+	84.365	23-4909-00		35,750			37,890			37,890	38,391
Subtotal CFDA 84.365			32,845	51,250	47,845	0	38,390	0	0	86,235	
										0	
Title II - Teacher Quality+	84.367	22-4932-00	24,382	14,495	38,877					38,877	42,497
Title II - Teacher Quality+	84.367	23-4932-00		3,874			8,962			8,962	42,013
Subtotal CFDA 84.367			24,382	18,369	38,877	0	8,962	0	0	47,839	
										0	
SPECIAL EDUCATION CLUSTER										0	
Special Education Pre-School Flow Through+	84.173	22-4600-00	13,104	1,461	14,565					14,565	14,565
Special Education Pre-School Flow Through	84.173	23-4600-00		11,917			14,811			14,811	14,811
COVID ARP Preschool #	84.173X	22-4998-PS		0			4,696			4,696	4,696
Subtotal CFDA 84.173			13,104	13,378	14,565	0	19,507	0	0	34,072	
I.D.E.A -Part B Flow Through+	84.027	22-4620-00	257,086	9,404	266,490					266,490	270,596
I.D.E.A -Part B Flow Through	84.027	23-4620-00		268,781			275,791			275,791	277,081
COVID ARP -IDEA	84.027X	22-4998-ID		27,106			47,605			47,605	47,605
Subtotal CFDA 84.027			257,086	305,291	266,490	0	323,396	0	0	589,886	
Total Special Education Cluster			270,190	318,669	281,055	0	342,903	0	0	623,958	
										0	
COVID -19 ARP ESSER - Community Partnership Grant (M)	84.425	22-4998-CP		323,529	124,078		199,451			323,529	323,529
COVID -19 ARP LEA and COOP American Rescue Plan (M)	84.425U	22-4998-E3	716,670	825,647	536,670		1,114,103			1,650,773	1,833,378
COVID-19 ARP Homeless (M)	84.425W	23-4998-HL		0			7,734			7,734	7,734
Subtotal CFDA 84.425			716,670	1,149,176	660,748	0	1,321,288	0	0	1,982,036	
Subtotal CFDA "84"			1,258,649	1,737,237	1,277,653	0	1,978,212	0	0	3,255,865	
										0	

DIAMOND LAKE SD 76
34-049-0760-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
MEDICAID CLUSTER										0	
US Department of Health and Human Services										0	
Passed Through Illinois Department of Healthcare and Family Services										0	
Medicaid Administrative Outreach	93.778	22-4991-00	17,376	8,779	26,155		0			26,155	N/A
Medicaid Administrative Outreach	93.778	23-4991-00		27,457				39,171		39,171	N/A
Subtotal CFDA 93.778			17,376	36,236	26,155	0	39,171	0	0	65,326	
Total Medicaid Cluster			17,376	36,236	26,155	0	39,171	0	0	65,326	
Subtotal CFDA "93"			17,376	36,236	26,155	0	39,171	0	0	65,326	
										0	
Federal Communications Commission											
COVID-19 Emergency Connectivity Fund Program	32.009	22-4998-00						10,800		10,800	N/A
Subtotal CFDA 32.009			0	0	0	0	10,800		0	10,800	
Subtotal CFDA "32"			0	0	0	0	10,800	0	0	10,800	
Total Federal Assistance			1,686,862	2,430,557	1,815,781	0	2,592,877	0	0	4,408,658	
										0	
*-9/30 Year End										0	
+8/31 Year End										0	
#-3/31 Year End										0	
										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, 2023

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, 2023. 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, 2023.

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, 2023

- 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 ARP – ESSER – Community Partnership Grant, CFDA 84.425; COVID-19 ARP – LEA and COOP American Rescue Plan (ESSER III), CFDA 84.425U; and COVID-19 ARP Homeless, CFDA 84.425W.
 - 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 SD 76
34-049-0760-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - 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 **2021** would be assigned a reference number of **2021-001, 2021-002**, 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.

DIAMOND LAKE SD 76
34-049-0760-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2023 - 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 SD 76
34-049-0760-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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



Valerie M. Donnan, Ed.D.
Superintendent

Executive Board Meeting Summary
Thursday, January 25, 2024

CONSENT AGENDA

Regular minutes, policy, and financial matters were approved along with the following personnel items:

- ~ Request for Contracts for 12 educational support personnel (ESP) and 4 licensed staff
- ~ Resignations/retirements by 7 ESP and 1 licensed staff
- ~ Increase in Contract for 1 staff
- ~ 2 Contract Staff

SPECIAL RECOGNITION

STARS Student

The Board recognized a student from Ms. Tracy McMahon's classroom from the Grayslake North High School DHH program as the STARS Student for January. This student is hard working, great at advocating for herself, and very responsible. She achieved her goal of obtaining A's and B's to be able to attend Tech Campus her junior year.

Employee of the Month

The Board recognized Mr. Alex Letto, Behavior Specialist Asst/NCI Trainer, as January's Employee of the Month. Alex's calm and patient personality when working with students is amazing. He easily connects with students redirecting them in a positive manner. When providing staff training, he is clear, concise, and extremely engaging.

PUBLIC COMMENT

There was no Public Comment.

OLD BUSINESS

FY23 Audit Update

Mr. Kevin Smith, Eccezion Consulting, updated the Board on the FY23 audit. The finalized audit is expected to be presented to the Board for approval at the February or March meeting.

SEDOL Program Update

Dr. Donnan updated the Board on the following:

- Exceptional Learning Solutions is onsite monitoring at the time of the meeting. They are meeting with Principals, Supervisors, and SEDOL staff.
- The Steering Committee is exploring a partnership with TrueNorth Education Cooperative for a possible collaboration on low incidence programs and services.
- Administration along with Mr. Jim Arie, SEDOL Crisis and Safety Specialist, are in the process of creating a 5-year Safety and Security Plan.

Transportation Bid Approval

The Board approved the 3-year transportation contract with Lakeside Transportation in the amount of \$610,728.40 per year. This was the lowest bid submit.

HVAC Bid Approval

The Board approved the Administration Building HVAC contract with Happ Builders in the amount of \$3,043,500.00. This project will begin this summer and run into the fall. This was the lowest bid submit. Renewable energy credits will be used to help fund this project.

Lawn Care Bid Approval

The Board approved the 3-year lawn care contract with Balanced Environments in the amount of \$30,731.00 per year. This was the lowest bid submit.

Sale of South

The Board approved recommending the contract of sale for South to Mundelein D75 in the amount of \$630,000.00 to the Governing Board for approval at the March 6, 2024 meeting.

NEW BUSINESS

Policy Revisions

Proposed revisions to the following policies were reviewed by the Board. Approval will be requested at the February 15, 2024 meeting.

- 04:10 Fiscal/Business Management
- 04:60 Purchases/Contracts
- 7:165 Reserved School Uniforms
- 7:270 Admin Meds to Students

FOIA

Dr. Wojcik provided the Board with the following information:

- On January 17, 2024, Dr. Donnan received an email from Nathan Mihelich, Illinois Retired Teachers Association, requesting the name and email address of any certified staff (teachers, admin, nurses, counselors, etc.) retiring this year.
- On January 18, 2024, Dr. Wojcik provided the information requested.

CLOSED SESSION

The Board entered into closed session to discuss:

1. The appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.
2. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal.
3. Collective bargaining matters, collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
4. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property.

OTHER BUSINESS

IMRF Authorization

The Board did not approve the IMRF out of state credit authorization request by staff member Dr. Heather Maynard.

Appeal of Uniform Grievance Decision

The Board did not approve the uniform grievance decision appeal for employee #01252024-2.

Contracts for Interim Superintendents

The Board approved recommending the 1-year contracts for SEDOL Interim Superintendents to the Governing Board for final approval at the March 6, 2024 meeting. If approved by the Governing Board, Dr. Judy Hackett and Dr. Tim Thomas would begin July 1, 2024 in the amount of \$1,450.00 per diem.

Termination

The Board approved terminating support staff member Joseph Petrancosta due to job abandonment.

Insurance Settlement

The Board approved to not object to insurer payment to resolve the civil rights and personal injury litigation filed by a former student in federal court.

Planning for March Governing Board

The Board reviewed a draft agenda for the March 6, 2024 Governing Board meeting.

COMMITTEE REPORT

- Finance Committee meeting- February 1, 2024 at 1:30 p.m.
- Personnel Committee meeting- February 5, 2024 at 1:00 p.m.
- Policy Committee meeting- to be determined

PROGRAM/SCHOOL REPORTS

1. Cyd Lash Academy volleyball season just concluded. Congratulations for making the Elite 8!
2. American Sign Language classes this fall were a success and the next session is starting.
3. Leadership team has completed or is scheduled to give a SEDOL update to all staff.
4. Vocational Partnerships continue to grow and has extended their hours.

EXECUTIVE BOARD MEMBER COMMENTS

There were no comments

ADJOURNMENT

With no other items to discuss, the meeting was adjourned.

2023-24 Executive Board Meeting Schedule *SEDOL Office Bay Room*

Thursday, February 15, 2024 – 9:30 a.m.

Thursday, March 21, 2024 – 9:30 a.m.

Thursday, April 4, 2024 – 9:30 a.m. *Special Meeting to Review Tentative Budget Meeting*

Thursday, April 25, 2024 – 9:30 a.m.

Thursday, May 23, 2024 – 9:30 a.m.

Thursday, June 27, 2024 – 9:30 a.m.

Thursday, July 25, 2024 – 9:30 a.m.

2023-24 Governing Board Meeting Schedule

Wednesday, March 6, 2024 – 7:00 p.m.

Wednesday, June 5, 2024 – 7:00 p.m.

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

18160 W Gages Lake Road, Gages Lake, Illinois 60030-1819

847-548-8470 Fax 847-548-8472 VP 224-207-8476

www.sedol.us



Valerie M. Donnan, Ed.D.
Superintendent

***Important Reminder: Board Members, if you cannot attend,
please send an alternate to the meeting.***

SEDOL Governing Board Meeting

Date: Wednesday, March 6, 2024

Time: 6:45 P.M. Open House of SEDOL Programs
7:00 P.M. Regular Meeting

Place: Gages Lake School Community Room
18180 W. Gages Lake Road
Gages Lake, Illinois

AGENDA

- I. CALL TO ORDER/ROLL CALL (Ms. McHugh)
Once a quorum is present, President McHugh will call the meeting to order.
- II. PLEDGE OF ALLEGIANCE (Ms. McHugh)
- III. ACCEPTANCE OF AGENDA — ***ACTION NEEDED*** (Ms. McHugh)
Motion to Accept/Amend Agenda — *VOICE VOTE*
Move the agenda be accepted/amended as presented/recommended.
- IV. APPROVAL OF MINUTES — ***ACTION NEEDED*** (Ms. McHugh)
Public session minutes from the December 6, 2023 meeting are included in the Board member electronic agenda packet.
Motion to Approve Minutes — *ROLL CALL VOTE*
Move approval of the minutes as presented.
- V. PUBLIC COMMENT (Ms. McHugh)
President McHugh will recognize any visitors at the meeting. The Governing Board is always interested in hearing from anyone who has a concern or issue regarding SEDOL programs and services. In order to ensure that everyone is heard, and at the same time, conduct the meeting properly and efficiently, those wishing to address the Board are asked to observe the policy guidelines.

VI. APPOINTMENT OF NOMINATING COMMITTEE FOR GOVERNING BOARD OFFICERS –
INFORMATIONAL (Ms. McHugh)

In accordance with Governing Board Policy 2:42, at the February/March meeting, the President of the Governing Board shall appoint at least three Governing Board Members to a nominating committee to develop recommendations for President and Secretary. The President may not be one of the members of the committee. The committee shall make its recommendations known to the Governing Board members 30 days prior to the June Governing Board meeting.

VII. APPOINTMENT OF NOMINATING COMMITTEE FOR EXECUTIVE BOARD MEMBERS –
INFORMATIONAL (Ms. McHugh)

In accordance with Governing Board Policy 2:42, at the February/March meeting, the President of the Governing Board shall establish a nominating committee to recommend appointments to the Executive Board. The committee shall consist of one Governing Board member, two Executive Board members, and the Superintendent of the Lake County ROE. The committee shall make its recommendations known to Governing Board members 30 days prior to the June Governing Board meeting.

VIII. POST-ISSUANCE TAX COMPLIANCE REPORT FOR THE SERIES 2015-B BONDS —
INFORMATIONAL (Ms. Peterson)

Ms. Peterson will report on the procedures completed to comply with federal tax rules related to the tax-exempt status of the outstanding bond. A copy of the Post-Issuance Tax Compliance Report for the Series 2015-B Bonds is attached to this agenda.

IX. FILING FINANCIAL INFORMATION WITH EMMA FOR THE SERIES 2015-B BONDS —
INFORMATIONAL (Ms. Peterson)

Ms. Peterson will report on the filing of financial information with the Electronic Municipal Marketing Access (EMMA) pursuant to the continuing disclosure undertaking for Series 2015 Bonds.

X. SOUTH PROPOSED SALE AGREEMENT – ACTION NEEDED (Ms. Peterson/Dr. Donnan)

The Executive Board recommends the Board approve the Real Estate Sale agreement between the SEDOL Governing Board and the Board of Education of Mundelein School District 75 to sell South in the amount of \$630,000.00.

Motion to Approve Sale Agreement — ROLL CALL VOTE

Move approval of the South sale agreement between SEDOL and Mundelein District 75 as presented.

XI. RECOMMENDATION TO EMPLOY INTERIM SUPERINTENDENTS —
ACTION NEEDED (Ms. McHugh)

The Executive Board recommends the Board approve 1-year contracts for SEDOL Interim Superintendents Dr. Judy Hackett and Dr. Tim Thomas effective July 1, 2024 in the amount of \$1450.00 per diem.

Motion to Approve Contracts — ROLL CALL VOTE

Move the Governing Board accept the Executive Board's recommendation to approve the 1-year contracts for Interim Superintendents Dr. Judy Hackett and Dr. Tim Thomas as presented.

XII. PROGRAM REPORTS – **INFORMATIONAL** (Dr. Donnan)

SEDOL Administration will update the Governing Board on Strategic Planning, SES team updates and SEDOL financial planning for the future.

XIII. OPEN FORUM — **INFORMATIONAL** (Ms. McHugh)

Governing Board members are encouraged to suggest agenda items for the next regular meeting. Governing Board members are invited to make whatever comments they feel appropriate.

XIV. ADJOURNMENT – (Ms. McHugh)

:sm Enclosures

2023-24 Executive Board Meeting Schedule *SEDOL Office Bay Room*

Thursday, March 21, 2024 – 9:30 a.m.

Thursday, April 4, 2024 – 9:30 a.m.

Special Meeting to Review Tentative Budget

Thursday, April 25, 2024 – 9:30 a.m.

Thursday, May 23, 2024 – 9:30 a.m.

Thursday, June 27, 2024 – 9:30 a.m.

2023-24 Governing Board Meeting Schedule

Wednesday, June 5, 2024 – 7:00 p.m.

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

POST-ISSUANCE TAX COMPLIANCE REPORT

To: Governing Board of Special Education District of Lake County, Special Education District Number 825, Lake and McHenry Counties, Illinois,

Pursuant to my responsibilities as the Compliance Officer as set forth in a Bond Recordkeeping Policy (the “*Policy*”) adopted by the Governing Board (the “*Board*”) of Special Education District of Lake County, Special Education District Number 825, Lake and McHenry Counties, Illinois (the “*District*”), on the 4th day of March, 2015, I have prepared a report reviewing the District’s contracts and records to determine whether the Tax Advantaged Obligations (as defined in the Policy), comply with the applicable federal tax requirements. In accordance with the proceedings and agreements under which the Tax Advantaged Obligations were issued, the District has covenanted generally to take all action necessary to comply with the applicable federal tax rules and regulations relating to the Tax Advantaged Obligations, including covenants necessary to preserve the excludability of interest on the Tax Advantaged Obligations from gross income for federal income taxation purposes. The following sets forth a summary demonstrating the District’s compliance with such covenants and expectations.

(a) *Records.* I have in my possession all of the records required under the Policy.

(b) *Arbitrage Rebate Liability.* I have reviewed the agreements of the District with respect to each issue of the Tax Advantaged Obligations. At this time, the District does not have any rebate liability to the U.S. Treasury.

(c) *Contract Review.* I have reviewed copies of all contracts and agreements of the District, including any leases, with respect to the use of any property owned by the District and acquired, constructed or otherwise financed or refinanced with the proceeds of the Tax Advantaged Obligations and other records. At this time, each issue of the Tax Advantaged Obligations complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

(d) *IRS Examinations or Inquiries.* The Internal Revenue Service (the “*IRS*”) has not commenced an examination of any issue of the Tax Advantaged Obligations. The IRS has not requested a response to a compliance check, questionnaire or other inquiry.

Based upon the foregoing, I believe that the District is currently in compliance with the applicable tax law requirements and no further action is necessary at this time. This report will be entered into the records of the District and made available to all members of the Board at the next regular meeting thereof.

Respectfully submitted this 6th day of March, 2024.

By _____
Suzana Peterson
Compliance Officer

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY

18160 W Gages Lake Road, Gages Lake, Illinois 60030-1819

847-548-8470 Fax 847-548-8472 VP 224-207-8476

www.sedol.us



Valerie M. Donnan, Ed.D.
Superintendent

***Important Reminder: Board Members, if you cannot attend,
please send an alternate to the meeting.***

SEDOL Governing Board Meeting

REVISED 02/05/2024- added item XI. Superintendent's Retirement.

Date: Wednesday, March 6, 2024

Time: 6:45 P.M. Open House of SEDOL Programs
7:00 P.M. Regular Meeting

Place: Gages Lake School Community Room
18180 W. Gages Lake Road
Gages Lake, Illinois

AGENDA

- I. CALL TO ORDER/ROLL CALL (Ms. McHugh)
Once a quorum is present, President McHugh will call the meeting to order.
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Motion to Approve Sale Agreement — ROLL CALL VOTE

Move approval of the South sale agreement between SEDOL and Mundelein District 75 as presented.

XI. SUPERINTENDENT'S RETIREMENT – ACTION NEEDED (Ms. McHugh)

On December 14, 2023, the Executive Board approved recommending Dr. Donnan, SEDOL Superintendent's intent to retire on June 30, 2024 to the Governing Board for approval at the March 6, 2024 meeting.

Motion to Approve the Intent to Retire – ROLL CALL VOTE

Move approval of the Superintendent's intent to retire on June 30, 2024 as presented.

XII. RECOMMENDATION TO EMPLOY INTERIM SUPERINTENDENTS —

ACTION NEEDED (Ms. McHugh)

The Executive Board recommends the Board approve 1-year contracts for SEDOL Interim Superintendents Dr. Judy Hackett and Dr. Tim Thomas effective July 1, 2024 in the amount of \$1450.00 per diem.

Motion to Approve Contracts — ROLL CALL VOTE

Move the Governing Board accept the Executive Board's recommendation to approve the 1-year contracts for Interim Superintendents Dr. Judy Hackett and Dr. Tim Thomas as presented.

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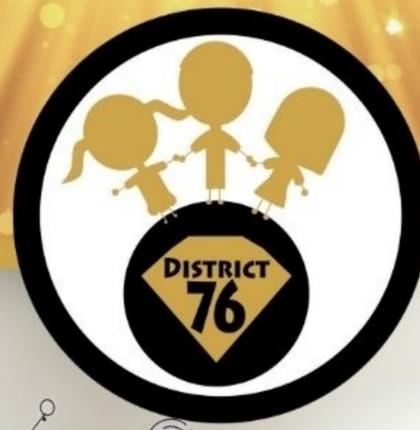
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Respectfully submitted this 6th day of March, 2024.

By _____
Suzana Peterson
Compliance Officer



JANUARY SPARKLE SPOTLIGHT

KINDNESS



JANUARY
**MOMENT
OF THE MONTH**

#SparkleOn



Hiram Carrero <hcarrero@dist76.org>

January Diamond Edge Newsletter

1 message

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

Wed, Jan 24, 2024 at 6:00 PM

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

To: hcarrero@dist76.org

January Edition



**DIAMOND LAKE
SCHOOL DISTRICT 76**



Hello D76 Families and Staff,

We're excited to present our January Diamond Edge Newsletter! In this edition, we'll be covering various important updates and information in areas such as Teaching and Learning, Finance, Instructional Technology, and Student Services. Highlights include standard-based report cards, a new method for accessing food menus, valuable Common Sense Media resources for parents, and details about the DESSA assessment.

Also, don't miss out on the details of our upcoming events and various opportunities to engage and stay in touch with us here at District 76!

View Our Newsletter

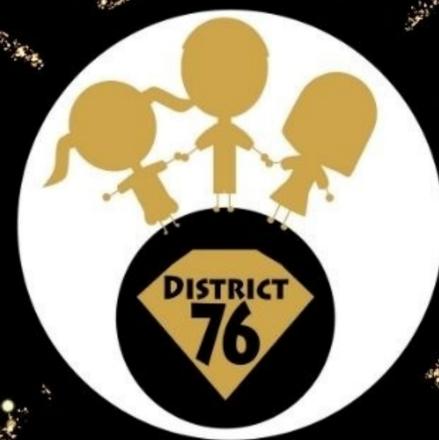


#SparkleOn

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](#)

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.

**YOU ARE
INVITED!**



**DIAMOND LAKE
END OF THE YEAR
STAFF RECOGNITION
CELEBRATION 2024**

**FRIDAY, MAY 17, 2024 AT 5:00 PM
THE GROVE COUNTRY CLUB:
3217 IL-53,
LONG GROVE, IL 60047**

Sparkle On

Culture and Climate Survey

1 message

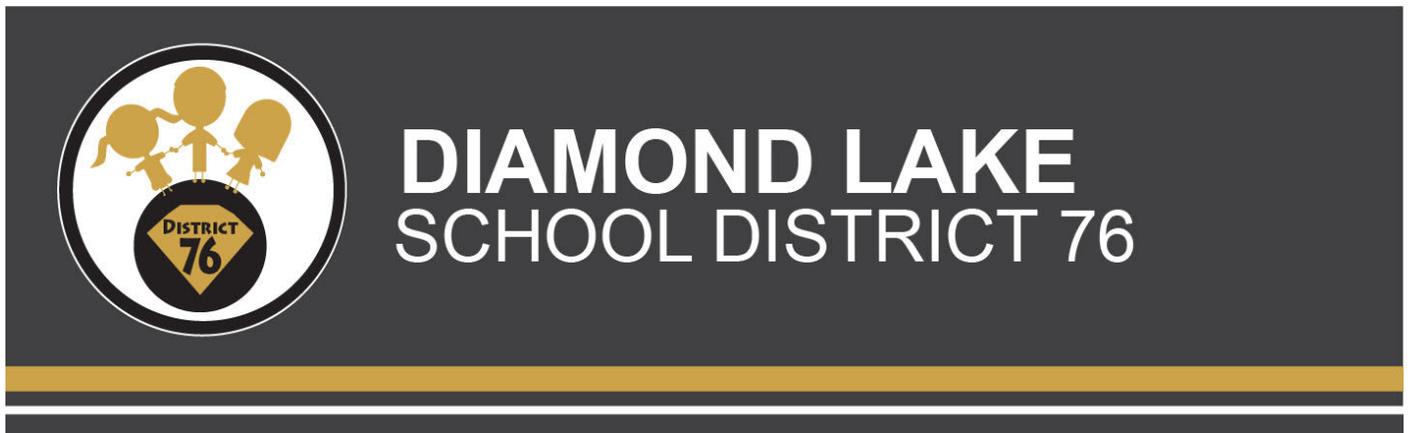
Diamond Lake School District 76 <broadcasts@schoolmessengermail.com>

Mon, Feb 5, 2024 at 7:50
AM

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

To: hcarrero@dist76.org

A Message From



Greeting D76 Staff,

Join us by participating in the [2023-2024 Culture and Climate Survey](#). Your feedback is key to providing us with an overall understanding of our workplace environment. By sharing your feedback, you are directly contributing to the ongoing development of a positive culture and climate at D76.

Please note, this survey will close on **Thursday, February 8th**.

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.



Carmel High School
**MIDDLE SCHOOL
MATH COMPETITION**

