

Board of Education Meeting
Tuesday, May 19, 2026 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. Superintendent/Administrative Report
 - IV.A. Superintendent Snapshot
- V. Business Agenda
 - V.A. Administrative: Approve Omnibus Vote Agenda **ACTION**
 - V.B. Administrative: Approve Personnel Report **ACTION**
 - V.B.1. Resignation(s):
523871; WOMS; 7th Grade ELA Teacher
376289; WOIS; 5th Grade Teacher
 - V.C. Administrative: Approve 2026-27 Insurance Rates **ACTION**
 - V.D. Administrative: Approve Appointment of Treasurer and Approval of Treasurer Bond **ACTION**
 - V.E. Administrative: Approve Public Hearing for Interfund Transfer **ACTION**
 - V.F. Administrative: Approve Diamond Lake School Concrete Project **ACTION**
 - V.G. Administrative: Approve Diamond Lake School Sewer Project **ACTION**
 - V.H. Administrative: Approve West Oak Intermediate Playground Project **ACTION**
 - V.I. Administrative: Review Resolution to Designate Interest Earnings for the Fiscal Year 2025-2026 **REVIEW**
- VI. Freedom of Information Requests (3)
- VII. Notices and Communications
 - VII.A. D76 Highlights:
- VIII. Public Comments and Petitions (Non-Agenda Items)
- IX. Others:
 - Triple I Registration (Opens June 1st)
 - June 16th Board of Education Meeting
- X. 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).

XI. Adjournment




Diamond Lake School District 76

Superintendent Spring Spotlight

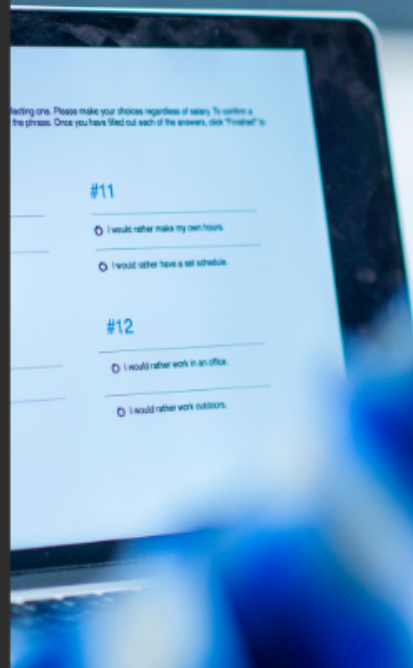


Lake County Teacher of the Year



The title "STAR Testing" is centered on a dark grey background. The word "STAR" is in a smaller, white, serif font, and "Testing" is in a larger, white, serif font. Two clusters of bright, multi-pointed starburst graphics are positioned on either side of the text.

STAR Testing



2nd Grade
Fly Up





5th Grade
Fly Up



Incoming 6th Grade
Parent Night



Spring Band and Choir Concerts





McTeacher Night

End of Year
Celebration



D76 RETIREES



Chuck
Cereghinio



Elva
Garcia



Patricia
Rudd



Sparkling On to the End of the Year

World Kindness Day - May 22nd

Field Day - May 26th and May 28th

8th Grade Graduation - May 28th

High 5 Friday - May 29th



BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-A

Administrative: Approve Omnibus Vote Agenda *ACTION*

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

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

- | | |
|------------------------------|------------------------|
| A. Approval of Minutes | |
| Board of Education Meeting | 04.21.26 |
| Executive Session | 04.21.26 |
| Board of Education Meeting | 05.05.26 |
| Executive Session | 05.05.26 |
| B. Approval of Treasurer's: | 04.2026 |
| C. Approval of Payrolls | 06.15.2026 & 06.30.26* |
| D. Approval of Current Bills | ATTACHED |


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

DIAMOND LAKE SCHOOL DISTRICT # 76
Treasurer's Report
April, 2026

Fund	Cash Bal. 03/31/2026	Receipts	Disbursements	Cash Bal. 04/30/2026	Investments at Cost 04/30/2026	Fund Totals
Education	\$ 743,406.28	\$ (239,337.86)	\$ 1,147,805.12	\$ (643,736.70)	11,481,194.91	10,837,458.21
Cafeteria Plan	1,231,889.58	197,113.12	171,893.81	1,257,108.89		1,257,108.89
Total Education Fund	1,975,295.86	(42,224.74)	1,319,698.93	613,372.19	11,481,194.91	12,094,567.10
Building	18,042.63	1,555.00	97,748.49	(78,150.86)	1,758,108.18	1,679,957.32
Transportation	11,207.65	240,675.86	181,693.17	70,190.34	1,044,635.99	1,114,826.33
FICA/Medicare	284.02	0.00	0.00	284.02	140,570.15	140,854.17
I. M. R. F.	39,900.23	0.00	0.00	39,900.23	340,372.79	380,273.02
Debt Service Fund	85,503.25	0.00	0.00	85,503.25	(27,637.99)	57,865.26
Working Cash	51,767.38	0.00	0.00	51,767.38	2,132,974.38	2,184,741.76
Capital Projects Fund	7,377.65	10,361.14	0.00	17,738.79	3,869,790.57	3,887,529.36
Tort Fund	240.06	0.00	0.00	240.06	191,163.84	191,403.90
Life Safety	3,297.77	0.00	0.00	3,297.77	499,566.93	502,864.70
Diamond Lake Activity	30,144.39	0.00	470.07	29,674.32	0.00	29,674.32
West Oak Intermediate Activity	54,322.98	0.00	168.29	54,154.69	0.00	54,154.69
West Oak Middle Activity	52,803.30	1,287.38	1,008.54	53,082.14	0.00	53,082.14
	0.00			0.00	0.00	0.00
Total	\$ 2,330,187.17	211,654.64	1,600,787.49	941,054.32	21,430,739.75	22,371,794.07
Imprest Fund				2,500.00		2,500.00
Education-Flex Account	91,680.69	9,135.94	10,315.91	90,500.72	8,920.46	99,421.18
Insurance Coop- District Share				182,217.45		182,217.45
Petty Cash				750.00		750.00
Grand Total				1,217,022.49	21,439,660.21	22,656,682.70

As of April 2026 the School's undistributed invested funds were as follows:

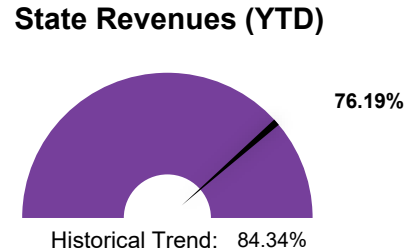
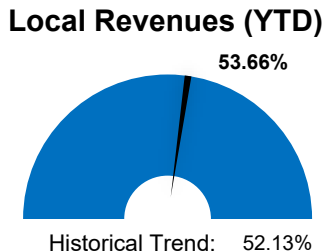
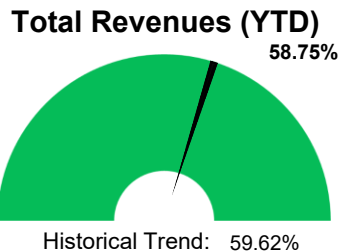
	At Cost	Maturity Value	
1	18,786,933.02	18,786,933.02	PMA-Illinois School District Liquid Asset Fund
2	335,867.74	335,867.74	PMA-Illinois School District Liquid Asset Fund- Fairhaven Proceeds
3	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2018 Bonds (Closed)
4	0.00	0.00	PMA-Illinois School District Liquid Asset Fund-Series 2020 Bonds (Closed)
5	2,048,419.65	2,048,419.65	Illinois Institutional Investors Trust (at cost)
6	8,920.46	8,920.46	Illinois Institutional Investors Trust-Flex Account
7	259,519.34	259,519.34	Illinois Funds/NBI Bank
	21,439,660.21		Total Investments at cost

Treasurer 

Revenue Summary

For the Period Ending April 30, 2026

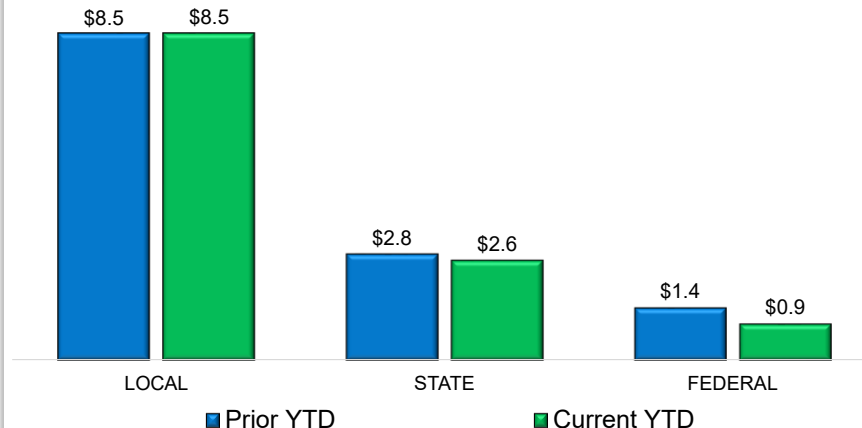
Educational | Operations and Maintenance | Transportation | IMRF/SS | Working Cash | Tort



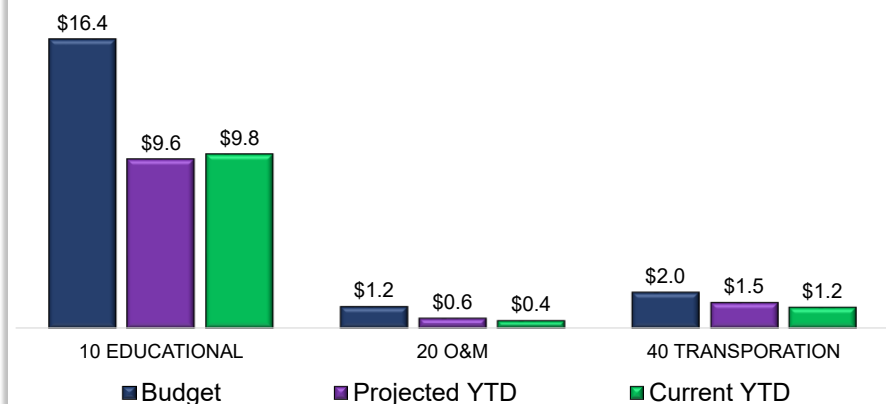
Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$7,647,170
Unrestricted Grants-in-Aid	\$1,673,128
State Transportation Reimbursement	\$729,353
Earnings on Investments	\$642,106
Food Service	\$374,834
Federal Special Education	\$235,687
Title I	\$201,502
Payments in Lieu of Taxes	\$139,843
3700s	\$136,728
Restricted Grants-In-Aid Received from the Federal Govt Thru tl	\$118,095
Percent of Total Revenues Year-to-Date	102.20%

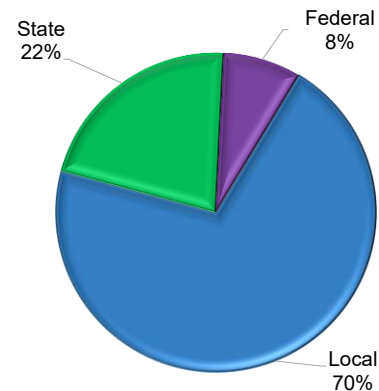
Revenues by Source (Millions)



Revenues by Major Fund (Millions)



YTD Revenues by Source

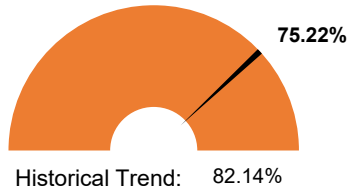


Expense Summary

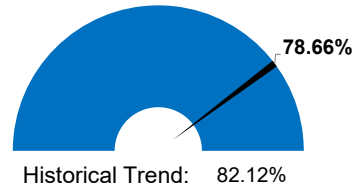
For the Period Ending April 30, 2026

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

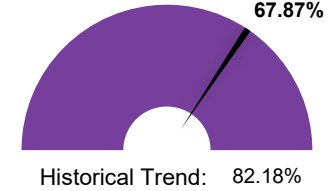
Total Expenses (YTD)



Salaries & Benefits (YTD)



All Other Objects (YTD)

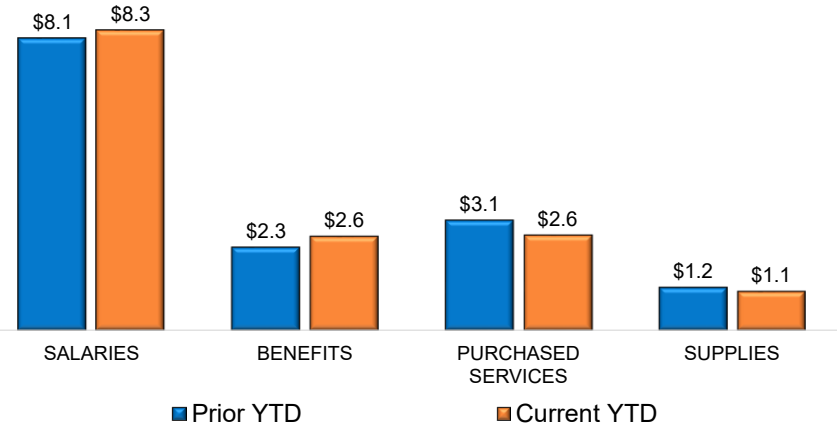


Top 10 Expenses YTD

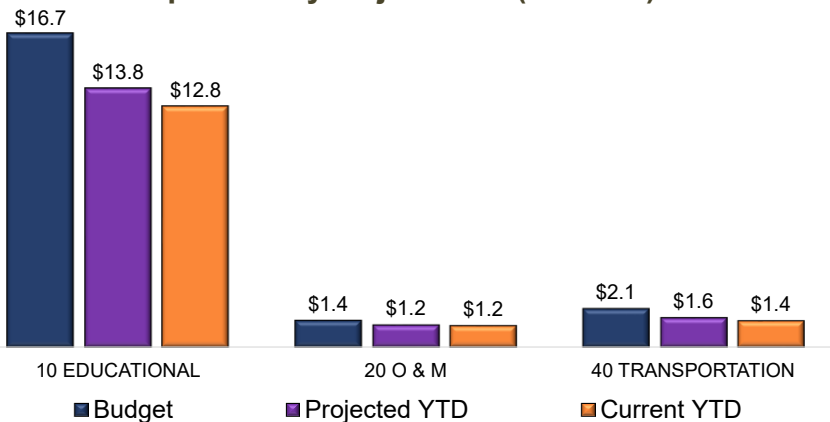
Regular Programs	\$4,763,564
Support Services - Business	\$3,352,411
Special Education/Remedial Programs	\$1,741,943
Bilingual Programs	\$1,329,843
Support Services - Pupils	\$901,137
Support Services - General Administration	\$825,891
Support Services - Instructional Staff	\$738,535
Support Services - School Administration	\$689,652
Payments to Other Govt. Units - Tuition (In-State)	\$448,245
Support Services - Central	\$323,320

Percent of Total Expenses Year-to-Date: 97.12%

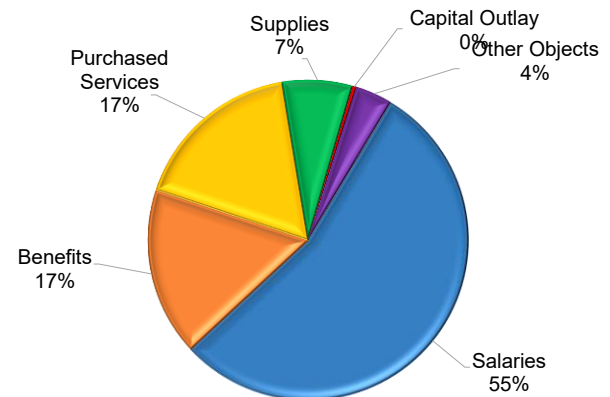
Expenditures by Object (Millions)



Expenses by Major Fund (Millions)



YTD Expenses by Object



Fund Balance Summary

For the Period Ending April 30, 2026

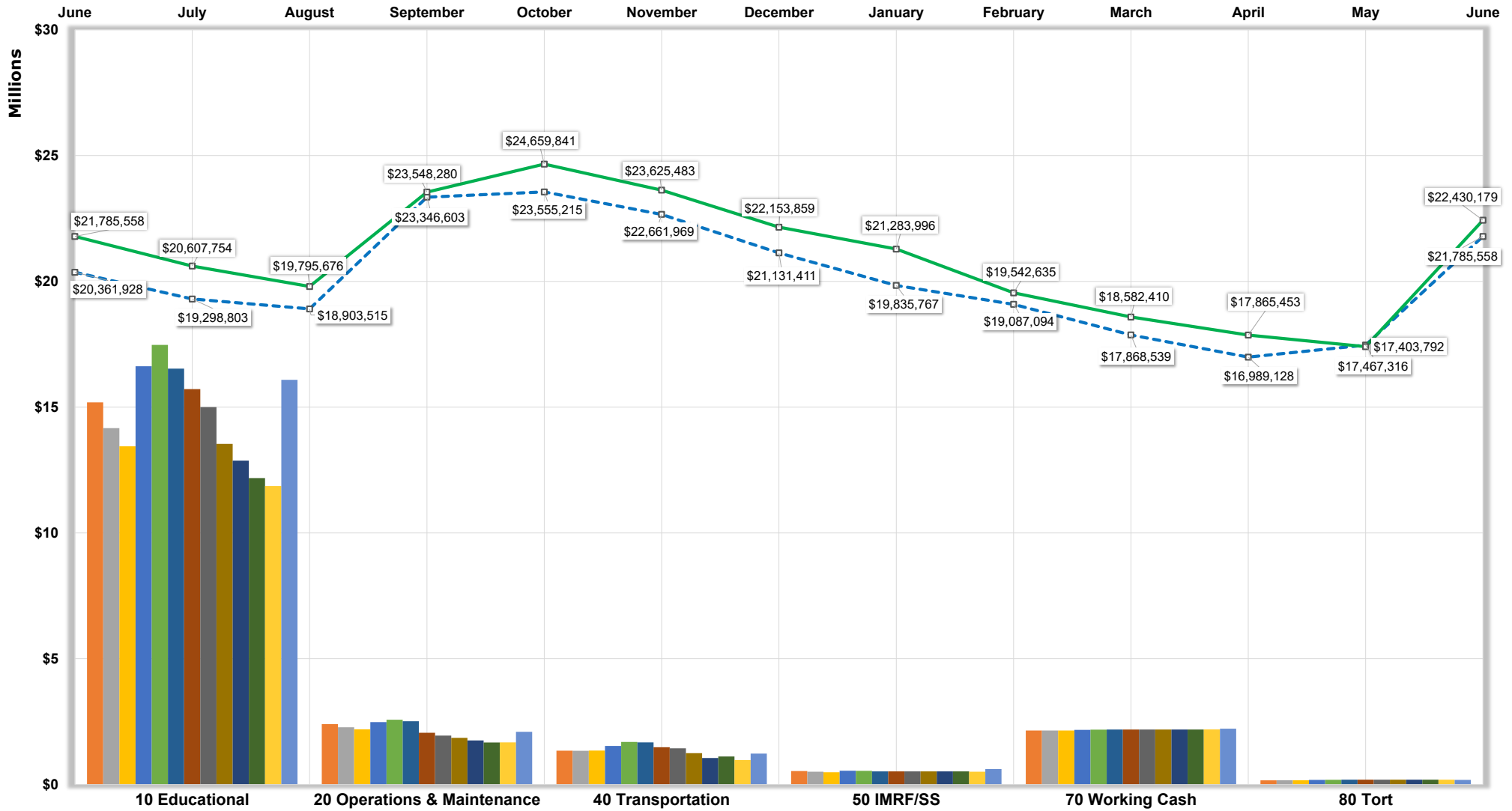
Fund Balances - MTD					
	Fund Balance March 31, 2026	Revenues	Expenditures	Other Sources/(Uses)	Fund Balance April 30, 2026
Operating Funds:					
Educational	\$12,875,060	\$429,765	\$1,124,443	\$0	\$12,180,382
Operations and Maintenance	1,754,234	16,486	97,748	0	1,672,971
Transportation	1,055,844	240,676	181,693	0	1,114,826
IMRF/SS	521,127	0	0	0	521,127
Working Cash	2,184,742	0	0	0	2,184,742
Tort	191,404	0	0	0	191,404
Total Operating Funds	\$18,582,410	\$686,927	\$1,403,884	\$0	\$17,865,453
Non-Operating Funds:					
Debt Service	\$57,865	\$0	\$0	\$0	\$57,865
Capital Projects	3,877,168	10,361	0	0	3,887,529
Fire Prevention and Safety	502,865	0	0	0	502,865
Total Non-Operating Funds	\$4,437,898	\$10,361	\$0	\$0	\$4,448,259
TOTAL ALL FUNDS	\$23,020,308	\$697,288	\$1,403,884	\$0	\$22,313,712

Fund Balances - YTD					
	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources/(Uses)	Fund Balance April 30, 2026
Operating Funds:					
Educational	\$15,190,404	\$9,826,088	\$12,668,989	(\$167,121)	\$12,180,382
Operations and Maintenance	2,400,910	833,285	1,157,034	(404,190)	1,672,971
Transportation	1,345,559	1,181,386	1,412,119	0	1,114,826
IMRF/SS	535,259	142,878	157,010	0	521,127
Working Cash	2,145,025	39,716	0	0	2,184,742
Tort	168,400	23,004	0	0	191,404
Total Operating Funds	\$21,785,558	\$12,046,357	\$15,395,152	(\$571,311)	\$17,865,453
Non-Operating Funds:					
Debt Service	\$498,446	\$436,775	\$1,448,667	\$571,311	\$57,865
Capital Projects	4,012,337	86,749	211,557	0	3,887,529
Fire Prevention and Safety	502,162	702	0	0	502,865
Total Non-Operating Funds	\$5,012,945	\$524,226	\$1,660,224	\$571,311	\$4,448,259
TOTAL ALL FUNDS	\$26,798,504	\$12,570,584	\$17,055,375	\$0	\$22,313,712

Month-End Fund Balances

For the Period Ending April 30, 2026

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



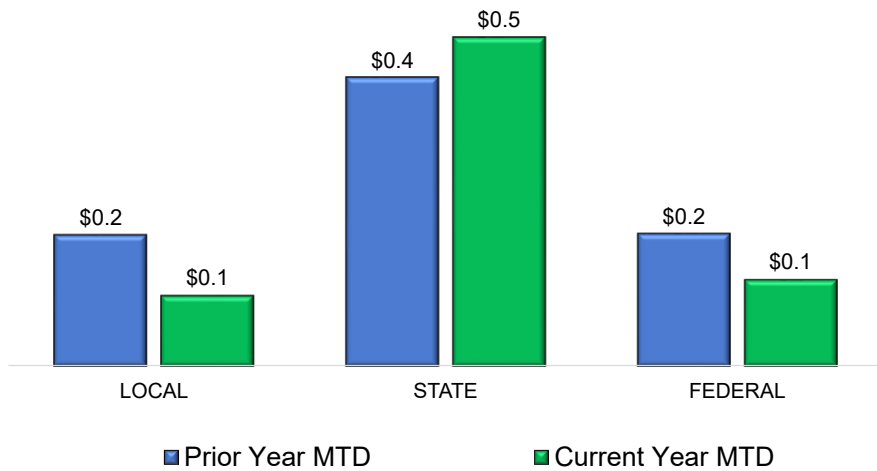
2025-06 2025-07 2025-08 2025-09 2025-10 2025-11 2025-12 2026-01 2026-02 2026-03 2026-04 2026-05 2026-06 Prior Year Current Year / Projected

Current Month Summary

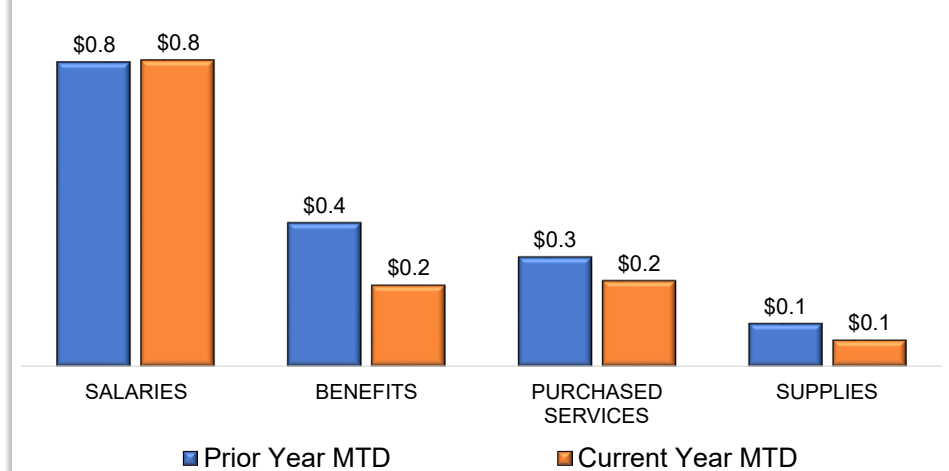
For the Month Ending April 30, 2026

	Prior Year MTD	Current Year MTD	% Change	Educational	Operations & Maintenance	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	Fire Prev. & Safety
REVENUES												
Local	\$187,935	\$101,345	(46.07%)	\$74,498	\$16,486	\$0	\$0	\$0	\$10,361	\$0	\$0	\$0
State	413,206	471,880	14.20%	231,204	0	0	240,676	0	0	0	0	0
Federal	189,790	124,063	(34.63%)	124,063	0	0	0	0	0	0	0	0
Other	0	0		0	0	0	0	0	0	0	0	0
TOTAL REVENUES	\$790,931	\$697,288	(11.84%)	\$429,765	\$16,486	\$0	\$240,676	\$0	\$10,361	\$0	\$0	\$0
EXPENDITURES												
Salaries	\$826,419	\$832,396	0.72%	\$815,413	\$15,653	\$0	\$1,331	\$0	\$0	\$0	\$0	\$0
Benefits	390,331	220,148	(43.60%)	213,288	6,678	0	182	0	0	0	0	0
Purchased Services	297,106	232,616	(21.71%)	23,670	47,853	0	161,093	0	0	0	0	0
Supplies	115,986	70,767	(38.99%)	24,115	27,565	0	19,087	0	0	0	0	0
Capital Outlay	0	0		0	0	0	0	0	0	0	0	0
Other Objects	40,975	47,957	17.04%	47,957	0	0	0	0	0	0	0	0
Non-Cap Equipment	0	0		0	0	0	0	0	0	0	0	0
Termination Benefits	0	0		0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,670,818	\$1,403,884	(15.98%)	\$1,124,443	\$97,748	\$0	\$181,693	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$879,886)	(\$706,596)	(19.69%)	(\$694,678)	(\$81,263)	\$0	\$58,983	\$0	\$10,361	\$0	\$0	\$0
SOURCES / (USES)												
Other Financing Sources	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES / (USES)	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$879,886)	(\$706,596)		(\$694,678)	(\$81,263)	\$0	\$58,983	\$0	\$10,361	\$0	\$0	\$0
Beginning of Month Fund Balance	\$21,476,717	\$23,020,308	7.19%	\$12,875,060	\$1,754,234	\$57,865	\$1,055,844	\$521,127	\$3,877,168	\$2,184,742	\$191,404	\$502,865
End of Month Fund Balance	\$20,596,831	\$22,313,712	8.34%	\$12,180,382	\$1,672,971	\$57,865	\$1,114,826	\$521,127	\$3,887,529	\$2,184,742	\$191,404	\$502,865

Revenues by Source (Millions)



Expenditures by Object (Millions)

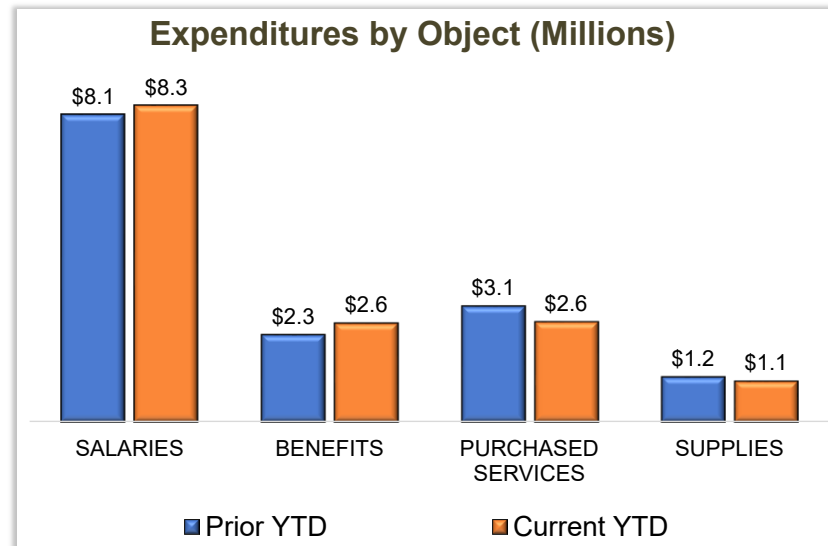
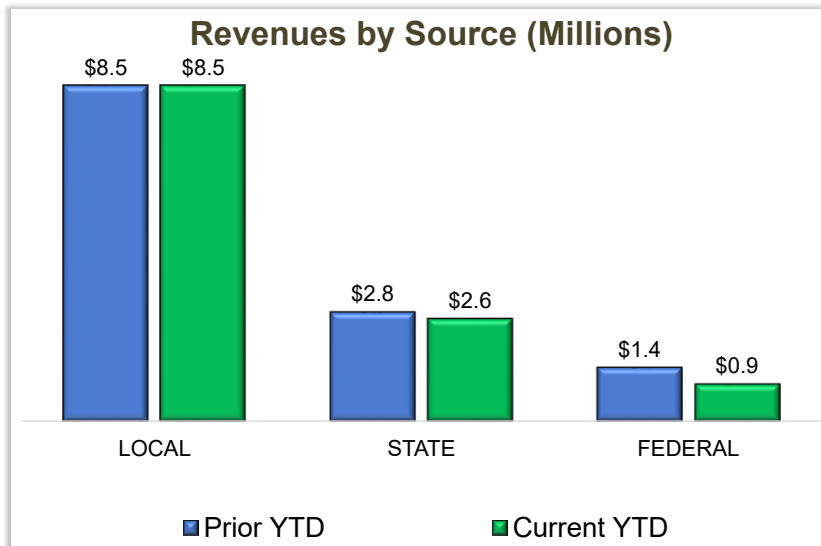


Prior YTD vs Current YTD

For the Period Ending April 30, 2026

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

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$8,490,996	\$15,605,311	54.41%	\$8,503,459	\$15,846,889	53.66%
State	2,758,778	3,452,617	79.90%	2,601,072	3,413,711	76.19%
Federal	1,358,562	1,567,356	86.68%	941,827	1,244,046	75.71%
Other	0	0		0	0	
TOTAL REVENUE	\$12,608,336	\$20,625,283	61.13%	\$12,046,357	\$20,504,646	58.75%
EXPENDITURES						
Salaries	\$8,110,458	\$9,997,252	81.13%	\$8,347,729	\$10,847,871	76.95%
Benefits	2,307,756	2,574,407	89.64%	2,613,507	3,086,907	84.66%
Purchased Services	3,060,473	3,776,944	81.03%	2,649,425	3,694,447	71.71%
Supplies	1,193,871	1,461,764	81.67%	1,082,209	1,594,427	67.87%
Capital Outlay	81,966	81,966	100.00%	63,777	117,520	54.27%
Other Objects	627,431	710,139	88.35%	574,427	1,105,247	51.97%
Non-Cap Equipment	31,426	31,426	100.00%	64,077	21,000	305.13%
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$15,413,381	\$18,633,898	82.72%	\$15,395,152	\$20,467,419	75.22%
SURPLUS / (DEFICIT)	(\$2,805,045)	\$1,991,385		(\$3,348,794)	\$37,227	
OTHER SOURCES / (USES)						
Other Financing Sources	(\$400,634)	(\$400,634)		(\$404,190)	(\$404,190)	
Other Financing Uses	(\$167,121)	(\$167,121)		(\$167,121)	(\$167,121)	
TOTAL OTHER SOURCES / (USES)	(\$567,755)	(\$567,755)		(\$571,311)	(\$571,311)	
SURPLUS / (DEFICIT)	(\$3,372,800)	\$1,423,630		(\$3,920,106)	(\$534,084)	
ENDING FUND BALANCE	\$16,989,128	\$21,785,558		\$17,865,453	\$21,251,474	



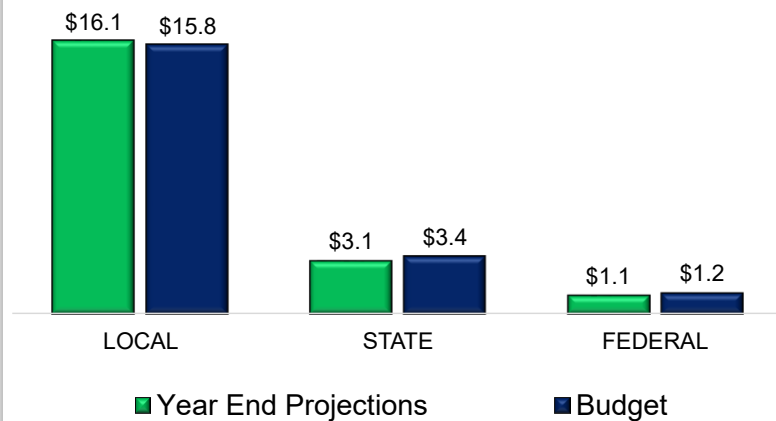
Year End Projections

For the Period Ending April 30, 2026

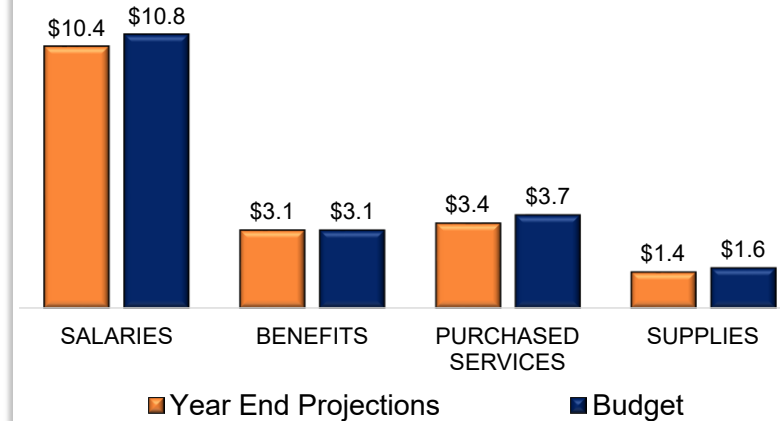
Educational | Operations and Maintenance | Transportation | IMRF/SS | Working Cash | Tort

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$8,490,996	\$8,503,459	\$7,585,630	\$16,089,089	\$15,846,889	\$242,200
State	2,758,778	2,601,072	534,427	3,135,499	3,413,711	(278,212)
Federal	1,358,562	941,827	160,645	1,102,472	1,244,046	(141,574)
Other	0	0	0	0	0	0
TOTAL REVENUES	\$12,608,336	\$12,046,357	\$8,280,702	\$20,327,060	\$20,504,646	(\$177,586)
EXPENDITURES						
Salaries	\$8,110,458	\$8,347,729	\$2,019,093	\$10,366,822	\$10,847,871	\$481,049
Benefits	2,307,756	2,613,507	472,112	3,085,618	3,086,907	1,289
Purchased Services	3,060,473	2,649,425	711,336	3,360,762	3,694,447	333,685
Supplies	1,193,871	1,082,209	344,744	1,426,953	1,594,427	167,474
Capital Outlay	81,966	63,777	(48,358)	15,419	117,520	102,101
Other Objects	627,431	574,427	155,969	730,397	1,105,247	374,851
Non-Cap Equipment	31,426	64,077	527	64,604	21,000	(43,605)
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$15,413,381	\$15,395,152	\$3,655,423	\$19,050,575	\$20,467,419	\$1,416,844
SURPLUS / (DEFICIT)	(\$2,805,045)	(\$3,348,794)	\$4,625,279	\$1,276,485	\$37,227	\$1,239,258
OTHER SOURCES / (USES)						
Other Financing Sources	(\$400,634)	(\$404,190)	\$0	(\$404,190)	(\$404,190)	\$0
Other Financing Uses	(\$167,121)	(\$167,121)	(\$60,553)	(\$227,674)	(\$167,121)	(\$60,553)
TOTAL OTHER SOURCES / (USES)	(\$567,755)	(\$571,311)	(\$60,553)	(\$631,864)	(\$571,311)	(\$60,553)
SURPLUS / (DEFICIT)	(\$3,372,800)	(\$3,920,106)		\$644,621	(\$534,084)	\$1,178,705
ENDING FUND BALANCE	\$16,989,128	\$17,865,453		\$22,430,179	\$21,251,474	\$1,178,705

Revenues by Source (Millions)



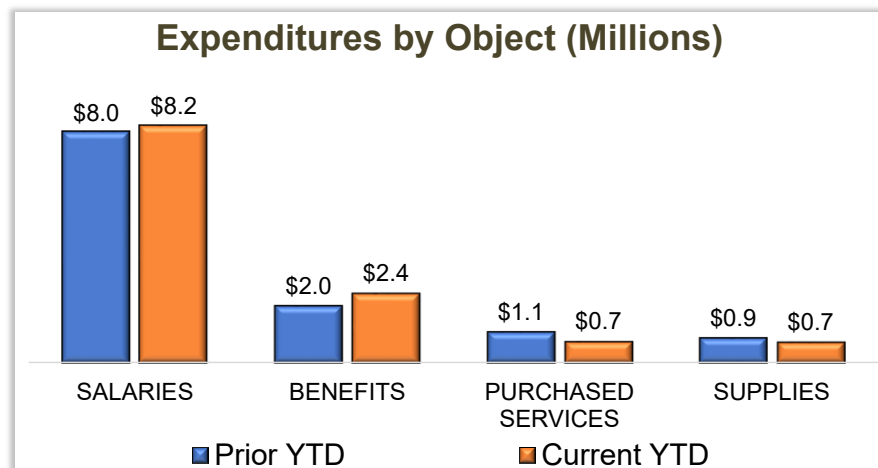
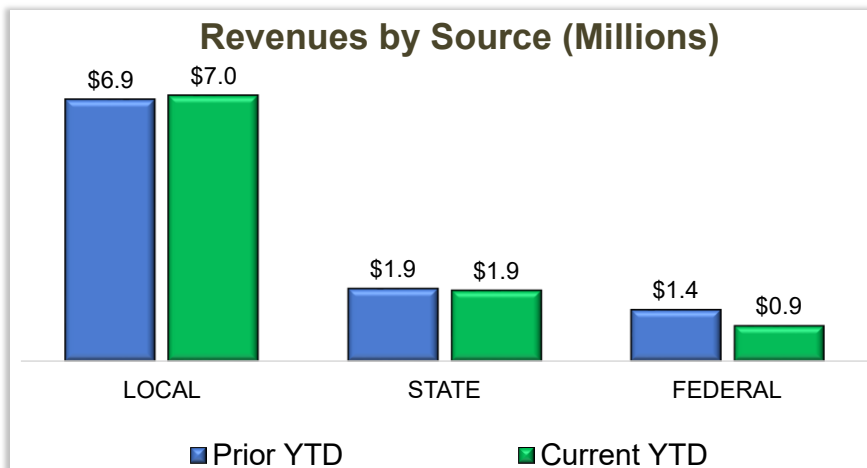
Expenditures by Object (Millions)



Educational Fund | Prior vs Current Year

For the Period Ending April 30, 2026

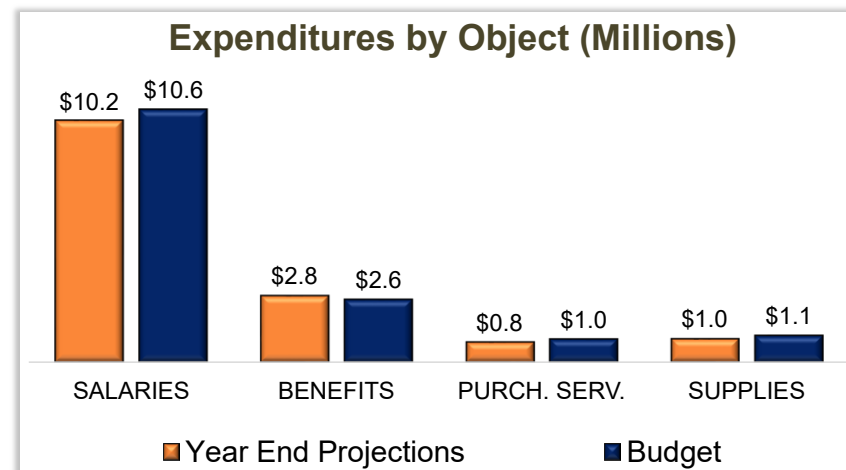
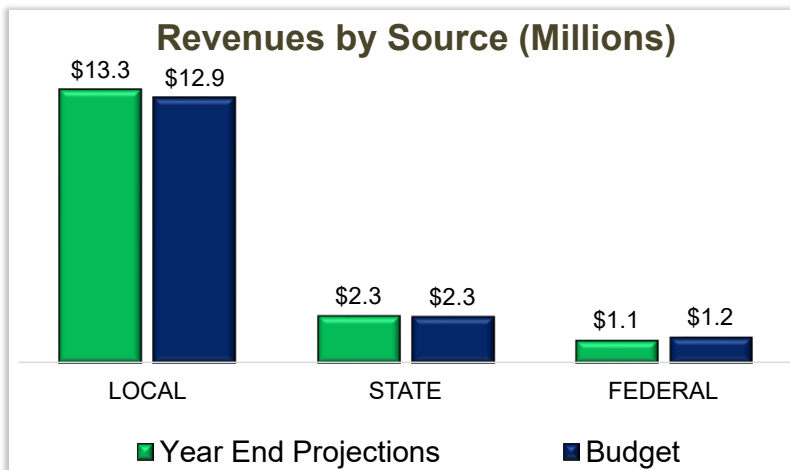
	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$6,914,428	\$12,571,001	55.00%	\$7,020,693	\$12,880,291	54.51%
State	1,918,416	2,349,834	81.64%	1,871,719	2,253,668	83.05%
Federal	1,358,562	1,567,356	86.68%	933,677	1,244,046	75.05%
Other	0	0		0	0	
TOTAL REVENUE	\$10,191,406	\$16,488,191	61.81%	\$9,826,088	\$16,378,005	60.00%
EXPENDITURES						
Salaries	\$7,954,356	\$9,807,350	81.11%	\$8,180,655	\$10,645,473	76.85%
Benefits	1,968,175	2,157,590	91.22%	2,398,973	2,640,574	90.85%
Purchased Services	1,074,799	1,231,874	87.25%	739,505	971,974	76.08%
Supplies	867,814	1,082,963	80.13%	717,716	1,124,927	63.80%
Capital Outlay	32,563	32,563	100.00%	11,022	117,520	9.38%
Other Objects	589,037	671,745	87.69%	560,607	1,009,685	55.52%
Non-Cap Equipment	16,043	16,043	100.00%	60,510	16,000	378.19%
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$12,502,788	\$15,000,128	83.35%	\$12,668,989	\$16,526,153	76.66%
SURPLUS / (DEFICIT)	(\$2,311,382)	\$1,488,063		(\$2,842,901)	(\$148,148)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	(\$167,121)	(\$167,121)		(\$167,121)	(\$167,121)	
TOTAL OTHER SOURCES / (USES)	(\$167,121)	(\$167,121)		(\$167,121)	(\$167,121)	
SURPLUS / (DEFICIT)	(\$2,478,503)	\$1,320,942		(\$3,010,022)	(\$315,269)	
ENDING FUND BALANCE	\$11,390,960	\$15,190,404		\$12,180,382	\$14,875,135	



Educational Fund | Year End Projections

For the Period Ending April 30, 2026

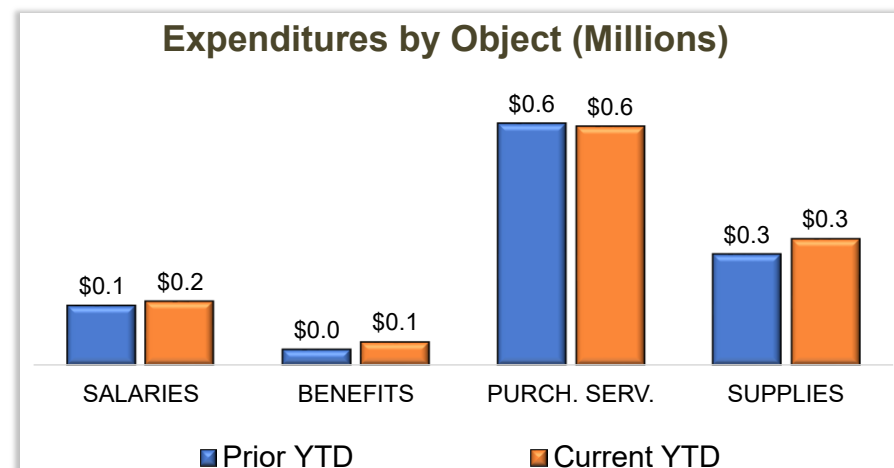
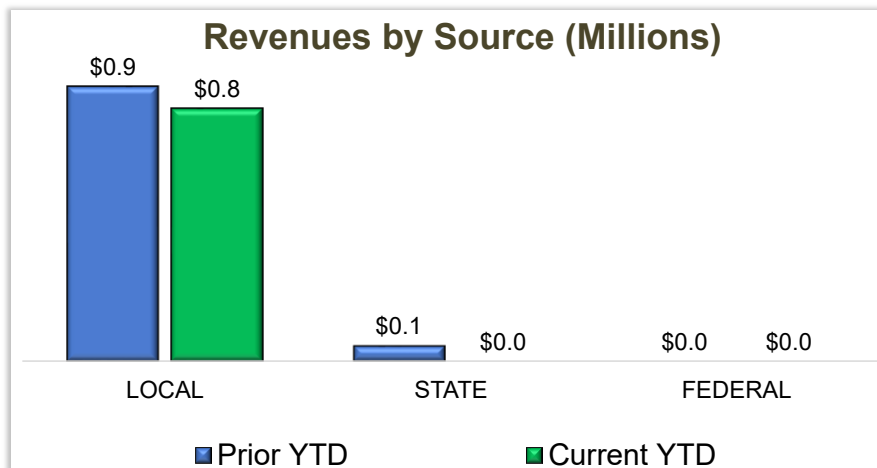
	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$6,914,428	\$7,020,693	\$6,234,224	\$13,254,917	\$12,880,291	\$374,626
State	1,918,416	1,871,719	410,377	2,282,095	2,253,668	28,427
Federal	1,358,562	933,677	160,645	1,094,322	1,244,046	(149,724)
Other	0	0	0	0	0	0
TOTAL REVENUE	\$10,191,406	\$9,826,088	\$6,805,246	\$16,631,334	\$16,378,005	\$253,329
EXPENDITURES						
Salaries	\$7,954,356	\$8,180,655	\$1,981,698	\$10,162,353	\$10,645,473	\$483,120
Benefits	1,968,175	2,398,973	395,863	2,794,836	2,640,574	(154,262)
Purchased Services	1,074,799	739,505	103,816	843,321	971,974	128,653
Supplies	867,814	717,716	260,561	978,277	1,124,927	146,650
Capital Outlay	32,563	11,022	(48,358)	(37,336)	117,520	154,856
Other Objects	589,037	560,607	147,636	708,243	1,009,685	301,442
Non-Cap Equipment	16,043	60,510	530	61,041	16,000	(45,041)
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$12,502,788	\$12,668,989	\$2,841,747	\$15,510,736	\$16,526,153	\$1,015,418
SURPLUS / (DEFICIT)	(\$2,311,382)	(\$2,842,901)	\$3,963,499	\$1,120,598	(\$148,148)	\$1,268,747
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	(\$167,121)	(\$167,121)	(\$60,553)	(\$227,674)	(\$167,121)	(\$60,553)
TOTAL OTHER SOURCES / (USES)	(\$167,121)	(\$167,121)	(\$60,553)	(\$227,674)	(\$167,121)	(\$60,553)
SURPLUS / (DEFICIT)	(\$2,478,503)	(\$3,010,022)		\$892,924	(\$315,269)	\$1,208,194
ENDING FUND BALANCE	\$11,390,960	\$12,180,382		\$16,083,328	\$14,875,135	\$1,208,193



Operations and Maintenance Fund | Prior vs Current Year

For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$906,050	\$1,639,212	55.27%	\$833,285	\$1,585,332	52.56%
State	50,000	50,000	100.00%	0	50,000	0.00%
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$956,050	\$1,689,212	56.60%	\$833,285	\$1,635,332	50.96%
EXPENDITURES						
Salaries	\$143,227	\$173,715	82.45%	\$153,761	\$186,298	82.54%
Benefits	37,963	45,750	82.98%	55,799	47,122	118.41%
Purchased Services	580,669	710,724	81.70%	573,862	730,426	78.57%
Supplies	266,663	299,223	89.12%	303,470	372,000	81.58%
Capital Outlay	49,403	49,403	100.00%	52,755	0	
Other Objects	38,394	38,394	100.00%	13,820	95,562	14.46%
Non-Cap Equipment	15,383	15,383	100.00%	3,567	5,000	71.34%
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$1,131,702	\$1,332,592	84.92%	\$1,157,034	\$1,436,408	80.55%
SURPLUS / (DEFICIT)	(\$175,652)	\$356,620		(\$323,749)	\$198,924	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(\$400,634)	(\$400,634)		(\$404,190)	(\$404,190)	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	(\$400,634)	(\$400,634)		(\$404,190)	(\$404,190)	
SURPLUS / (DEFICIT)	(\$576,286)	(\$44,014)		(\$727,939)	(\$205,266)	
ENDING FUND BALANCE	\$1,868,638	\$2,400,910		\$1,672,971	\$2,195,644	

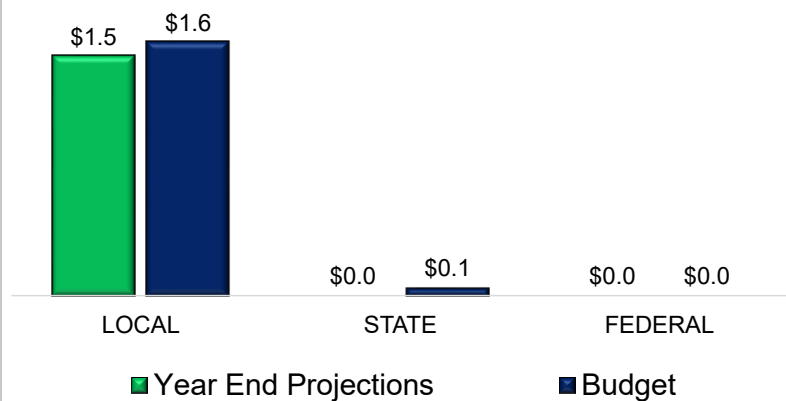


Operations and Maintenance Fund | Year End Projections

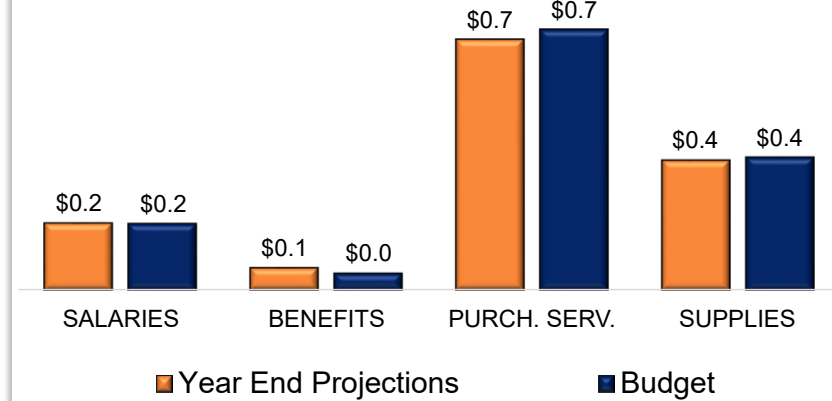
For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$906,050	\$833,285	\$664,896	\$1,498,180	\$1,585,332	(\$87,152)
State	50,000	0	0	0	50,000	(50,000)
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$956,050	\$833,285	\$664,896	\$1,498,180	\$1,635,332	(\$137,152)
EXPENDITURES						
Salaries	\$143,227	\$153,761	\$34,448	\$188,210	\$186,298	(\$1,912)
Benefits	37,963	55,799	7,000	62,799	47,122	(15,677)
Purchased Services	580,669	573,862	129,903	703,765	730,426	26,661
Supplies	266,663	303,470	61,349	364,819	372,000	7,181
Capital Outlay	49,403	52,755	0	52,755	0	(52,755)
Other Objects	38,394	13,820	8,333	22,153	95,562	73,409
Non-Cap Equipment	15,383	3,567	(3)	3,564	5,000	1,436
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,131,702	\$1,157,034	\$241,030	\$1,398,064	\$1,436,408	\$38,343
SURPLUS / (DEFICIT)	(\$175,652)	(\$323,749)	\$423,865	\$100,116	\$198,924	(\$98,809)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	(\$400,634)	(\$404,190)	\$0	(\$404,190)	(\$404,190)	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	(\$400,634)	(\$404,190)	\$0	(\$404,190)	(\$404,190)	\$0
SURPLUS / (DEFICIT)	(\$576,286)	(\$727,939)		(\$304,074)	(\$205,266)	(\$98,809)
ENDING FUND BALANCE	\$1,868,638	\$1,672,971		\$2,096,836	\$2,195,644	(\$98,808)

Revenues by Source (Millions)



Expenditures by Object (Millions)

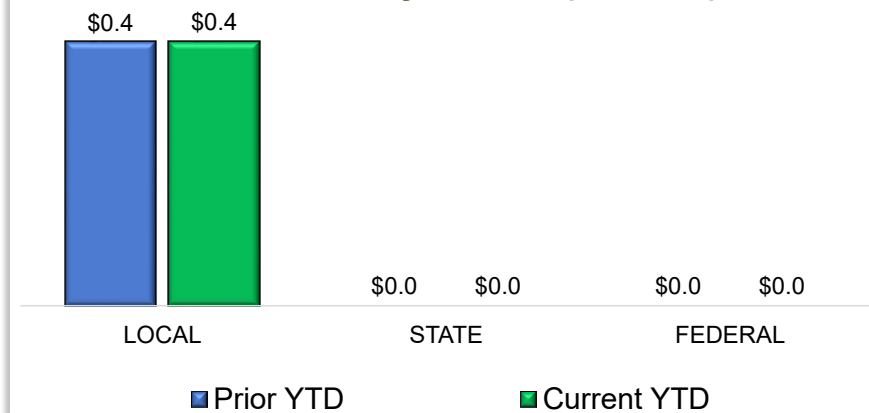


Debt Service Fund | Prior vs Current Year

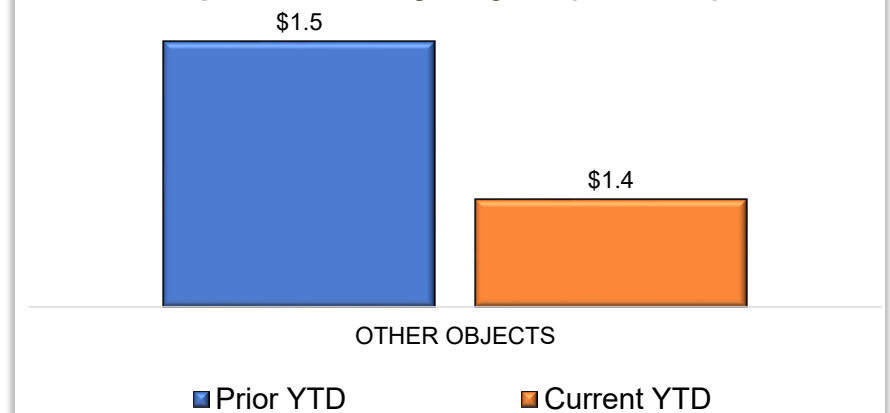
For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$435,748	\$879,362	49.55%	\$436,775	\$883,984	49.41%
State	0	0		0	0	
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$435,748	\$879,362	49.55%	\$436,775	\$883,984	49.41%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	0	0		0	0	
Purchased Services	0	0		0	0	
Supplies	0	0		0	0	
Capital Outlay	0	0		0	0	
Other Objects	1,458,431	1,458,433	100.00%	1,448,667	1,448,267	100.03%
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$1,458,431	\$1,458,433	100.00%	\$1,448,667	\$1,448,267	100.03%
SURPLUS / (DEFICIT)	(\$1,022,683)	(\$579,070)		(\$1,011,892)	(\$564,283)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$567,755	\$567,755		\$571,311	\$571,311	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$567,755	\$567,755		\$571,311	\$571,311	
SURPLUS / (DEFICIT)	(\$454,927)	(\$11,315)		(\$440,580)	\$7,028	
ENDING FUND BALANCE	\$54,833	\$498,446		\$57,865	\$505,474	

Revenues by Source (Millions)



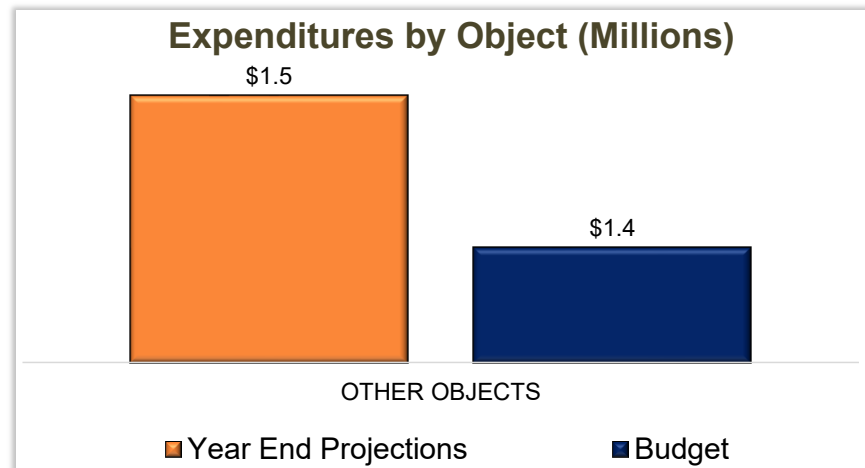
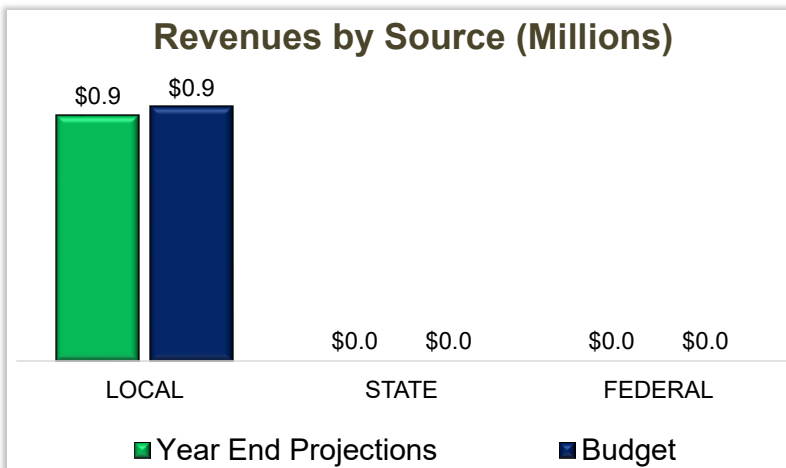
Expenditures by Object (Millions)



Debt Service Fund | Year End Projections

For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$435,748	\$436,775	\$416,449	\$853,224	\$883,984	(\$30,760)
State	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$435,748	\$436,775	\$416,449	\$853,224	\$883,984	(\$30,760)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	1,458,431	1,448,667	37,176	1,485,842	1,448,267	(37,575)
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,458,431	\$1,448,667	\$37,176	\$1,485,842	\$1,448,267	(\$37,575)
SURPLUS / (DEFICIT)	(\$1,022,683)	(\$1,011,892)	\$379,274	(\$632,618)	(\$564,283)	(\$68,335)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$567,755	\$571,311	\$44,826	\$616,138	\$571,311	\$44,827
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$567,755	\$571,311	\$44,826	\$616,138	\$571,311	\$44,827
SURPLUS / (DEFICIT)	(\$454,927)	(\$440,580)		(\$16,481)	\$7,028	(\$23,508)
ENDING FUND BALANCE	\$54,833	\$57,865		\$481,965	\$505,474	(\$23,509)

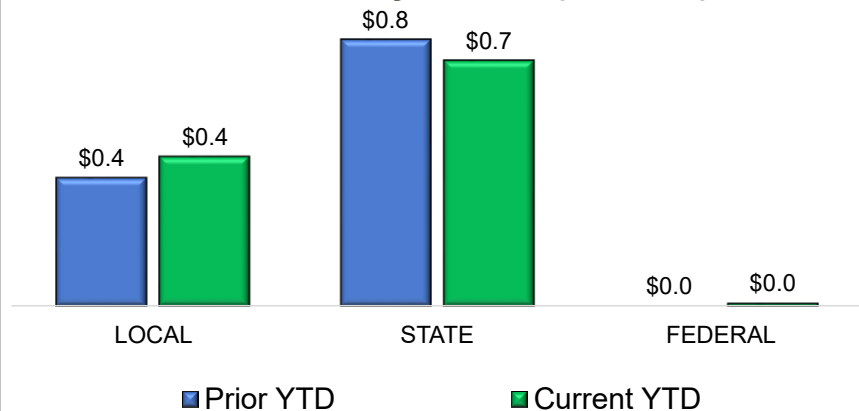


Transportation Fund | Prior vs Current Year

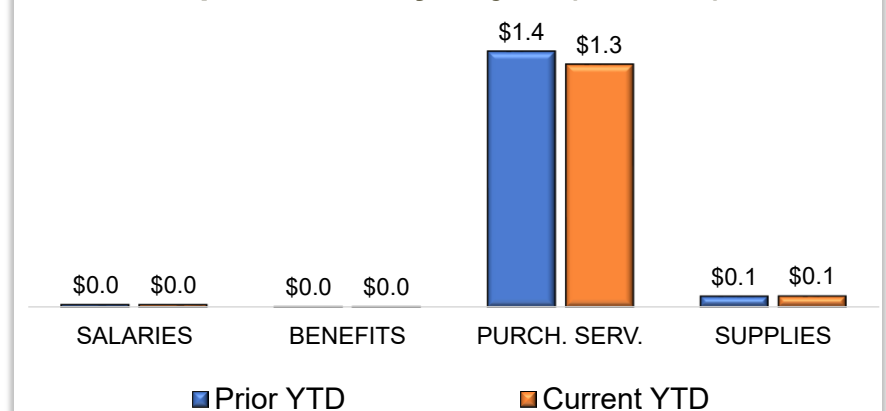
For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$380,673	\$896,352	42.47%	\$443,883	\$935,836	47.43%
State	790,362	1,052,782	75.07%	729,353	1,110,043	65.70%
Federal	0	0		8,150	0	
Other	0	0		0	0	
TOTAL REVENUE	\$1,171,035	\$1,949,135	60.08%	\$1,181,386	\$2,045,879	57.74%
EXPENDITURES						
Salaries	\$12,875	\$16,187	79.54%	\$13,313	\$16,100	82.69%
Benefits	1,578	1,983	79.54%	1,725	2,043	84.41%
Purchased Services	1,405,006	1,834,346	76.59%	1,336,059	1,943,047	68.76%
Supplies	59,393	79,578	74.64%	61,023	97,500	62.59%
Capital Outlay	0	0		0	0	
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$1,478,852	\$1,932,094	76.54%	\$1,412,119	\$2,058,690	68.59%
SURPLUS / (DEFICIT)	(\$307,817)	\$17,040		(\$230,733)	(\$12,811)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	(\$307,817)	\$17,040		(\$230,733)	(\$12,811)	
ENDING FUND BALANCE	\$1,020,702	\$1,345,559		\$1,114,826	\$1,332,748	

Revenues by Source (Millions)



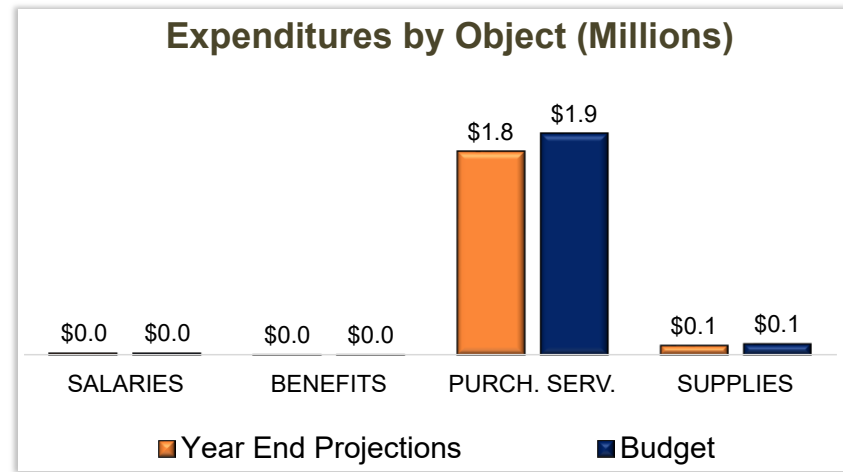
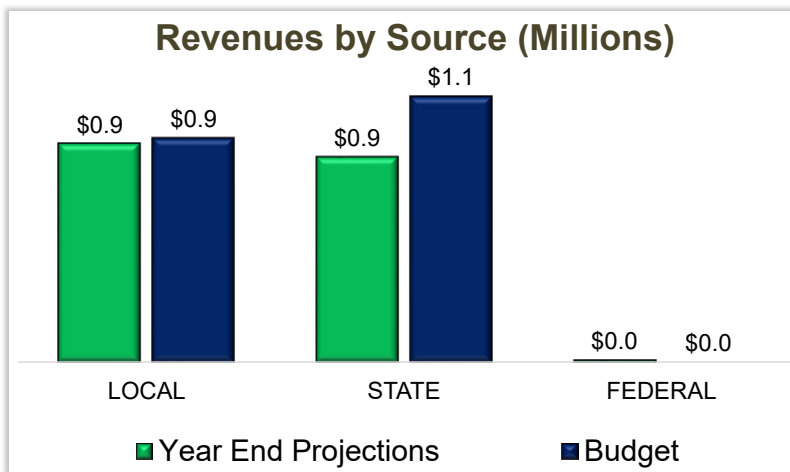
Expenditures by Object (Millions)



Transportation Fund | Year End Projections

For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$380,673	\$443,883	\$466,107	\$909,990	\$935,836	(\$25,846)
State	790,362	729,353	124,051	853,404	1,110,043	(256,639)
Federal	0	8,150	0	8,150	0	8,150
Other	0	0	0	0	0	0
TOTAL REVENUE	\$1,171,035	\$1,181,386	\$590,157	\$1,771,544	\$2,045,879	(\$274,335)
EXPENDITURES						
Salaries	\$12,875	\$13,313	\$2,946	\$16,259	\$16,100	(\$159)
Benefits	1,578	1,725	347	2,072	2,043	(29)
Purchased Services	1,405,006	1,336,059	448,522	1,784,581	1,943,047	158,466
Supplies	59,393	61,023	22,834	83,857	97,500	13,643
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,478,852	\$1,412,119	\$474,650	\$1,886,769	\$2,058,690	\$171,921
SURPLUS / (DEFICIT)	(\$307,817)	(\$230,733)	\$115,508	(\$115,225)	(\$12,811)	(\$102,414)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$307,817)	(\$230,733)		(\$115,225)	(\$12,811)	(\$102,414)
ENDING FUND BALANCE	\$1,020,702	\$1,114,826		\$1,230,334	\$1,332,748	(\$102,414)

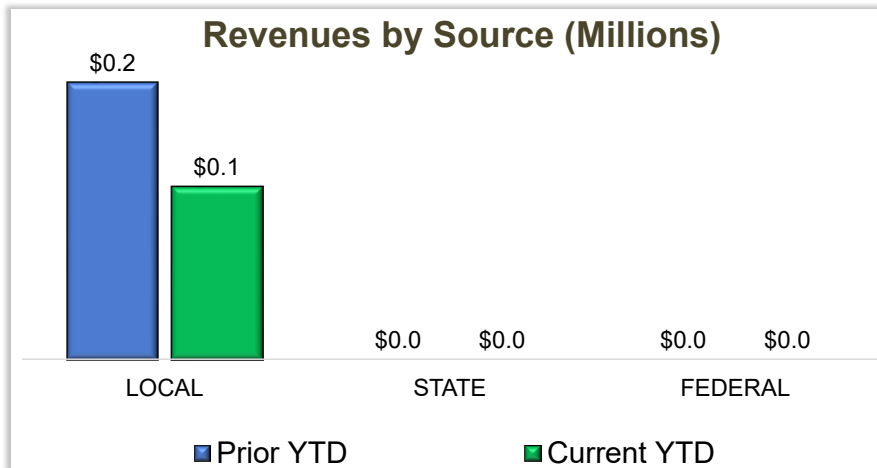


IMRF / SS Fund | Prior vs Current Year

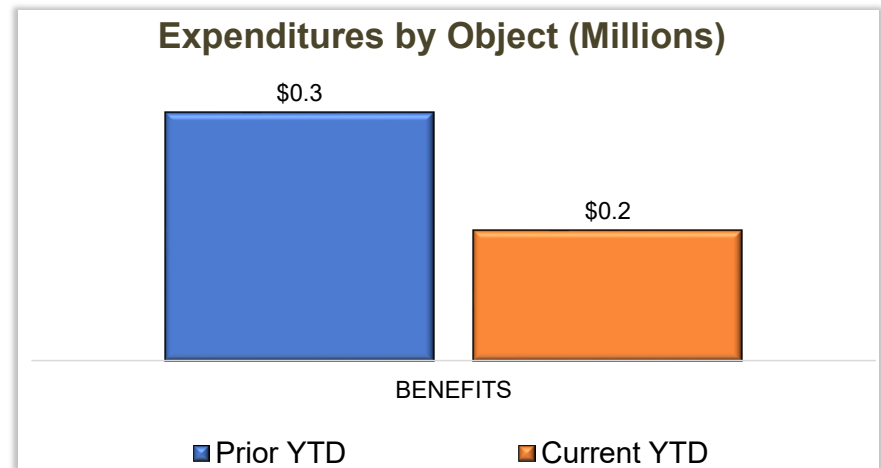
For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$228,612	\$373,815	61.16%	\$142,878	\$314,850	45.38%
State	0	0		0	0	
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$228,612	\$373,815	61.16%	\$142,878	\$314,850	45.38%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	300,040	369,083	81.29%	157,010	397,168	39.53%
Purchased Services	0	0		0	0	
Supplies	0	0		0	0	
Capital Outlay	0	0		0	0	
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$300,040	\$369,083	81.29%	\$157,010	\$397,168	39.53%
SURPLUS / (DEFICIT)	(\$71,428)	\$4,731		(\$14,132)	(\$82,318)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	(\$71,428)	\$4,731		(\$14,132)	(\$82,318)	
ENDING FUND BALANCE	\$459,100	\$535,259		\$521,127	\$452,941	

Revenues by Source (Millions)



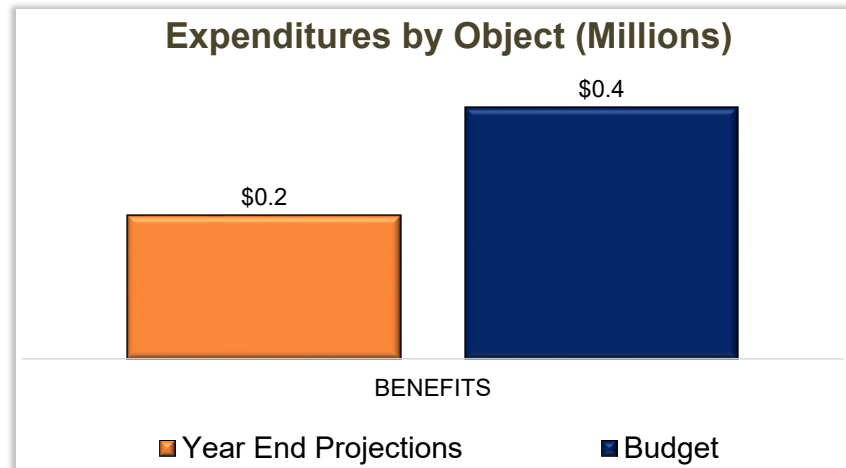
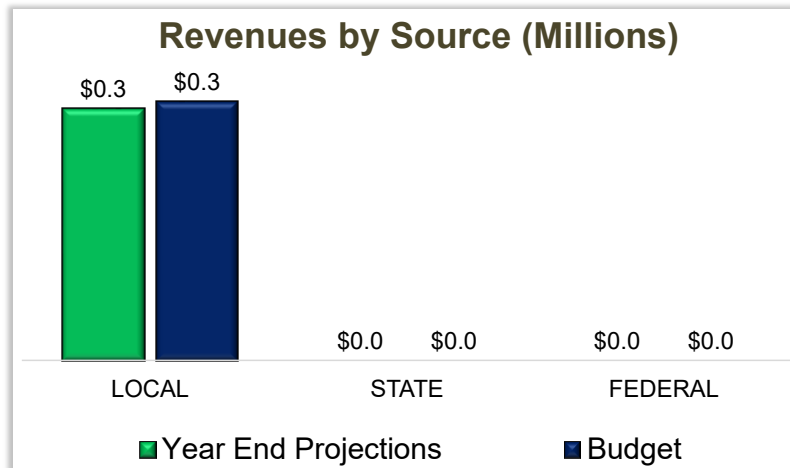
Expenditures by Object (Millions)



IMRF / SS Fund | Year End Projections

For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$228,612	\$142,878	\$163,720	\$306,598	\$314,850	(\$8,252)
State	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$228,612	\$142,878	\$163,720	\$306,598	\$314,850	(\$8,252)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	300,040	157,010	68,901	225,911	397,168	171,257
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$300,040	\$157,010	\$68,901	\$225,911	\$397,168	\$171,257
SURPLUS / (DEFICIT)	(\$71,428)	(\$14,132)	\$94,819	\$80,687	(\$82,318)	\$163,005
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$71,428)	(\$14,132)		\$80,687	(\$82,318)	\$163,005
ENDING FUND BALANCE	\$459,100	\$521,127		\$615,946	\$452,941	\$163,005

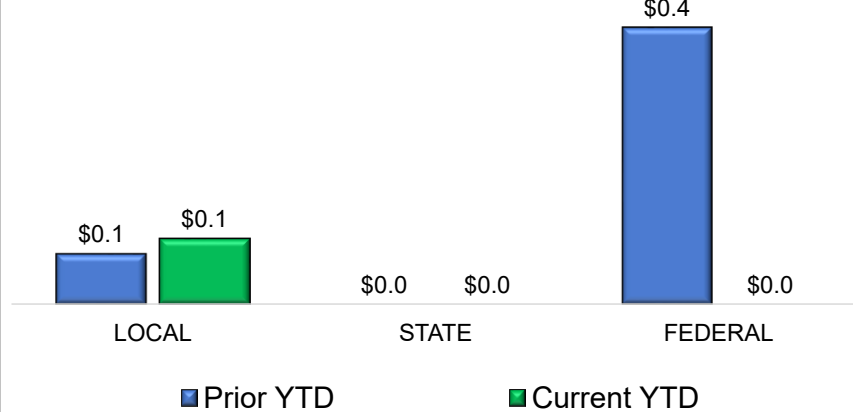


Capital Projects Fund | Prior vs Current Year

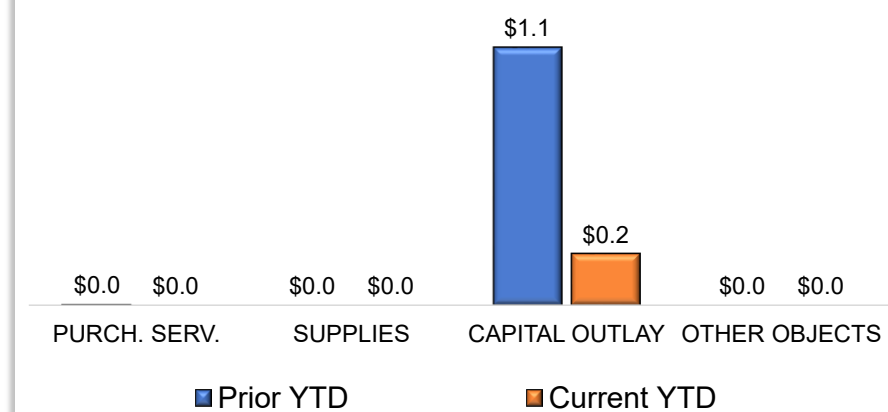
For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$66,412	\$1,027,329	6.46%	\$86,749	\$155,000	55.97%
State	0	0		0	0	
Federal	365,250	365,250	100.00%	0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$431,662	\$1,392,579	31.00%	\$86,749	\$155,000	55.97%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	0	0		0	0	
Purchased Services	1,328	1,328	100.00%	0	1,000	0.00%
Supplies	0	0		0	0	
Capital Outlay	1,062,665	1,062,665	100.00%	211,557	550,000	38.46%
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$1,063,993	\$1,063,993	100.00%	\$211,557	\$551,000	38.40%
SURPLUS / (DEFICIT)	(\$632,331)	\$328,586		(\$124,808)	(\$396,000)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	(\$632,331)	\$328,586		(\$124,808)	(\$396,000)	
ENDING FUND BALANCE	\$3,051,420	\$4,012,337		\$3,887,529	\$3,616,337	

Revenues by Source (Millions)



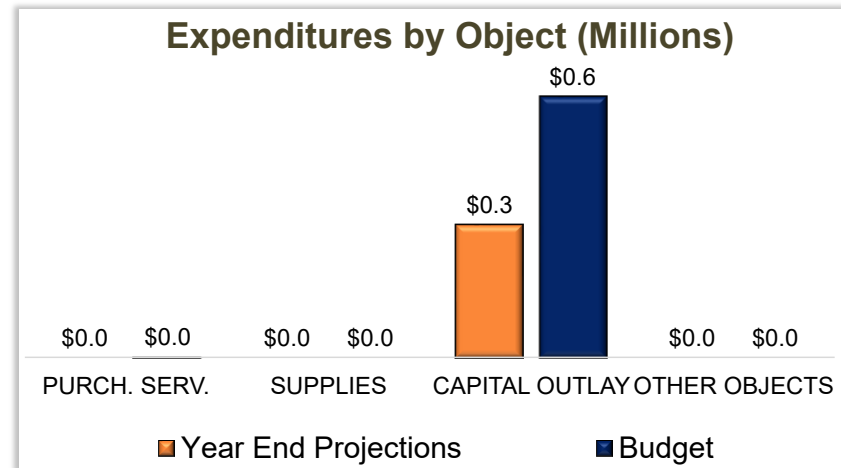
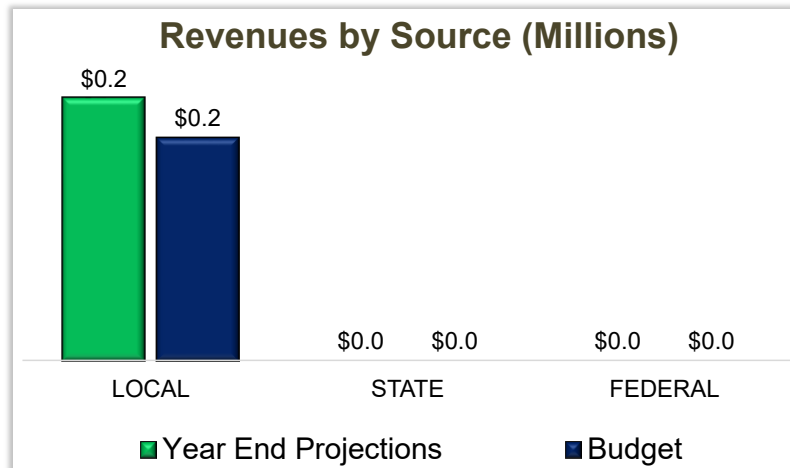
Expenditures by Object (Millions)



Capital Projects Fund | Year End Projections

For the Period Ending April 30, 2026

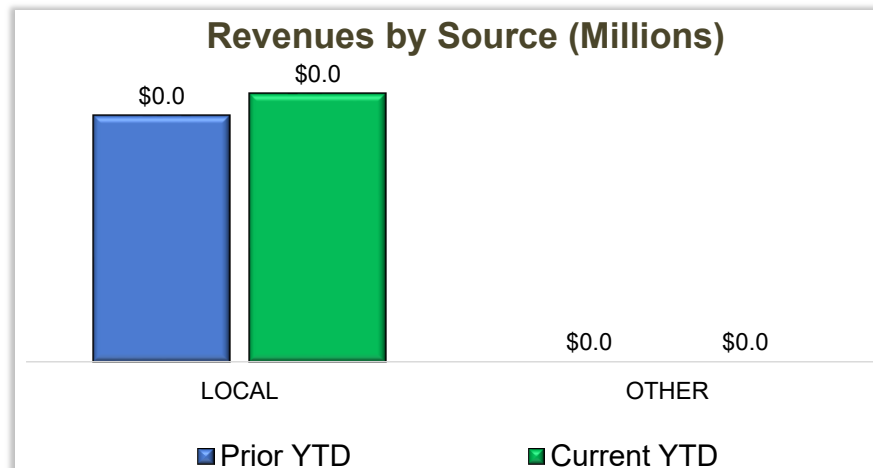
	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variances Favorable (Unfavorable)
REVENUES						
Local	\$66,412	\$86,749	\$95,900	\$182,649	\$155,000	\$27,649
State	0	0	0	0	0	0
Federal	365,250	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$431,662	\$86,749	\$95,900	\$182,649	\$155,000	\$27,649
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Purchased Services	1,328	0	0	0	1,000	1,000
Supplies	0	0	0	0	0	0
Capital Outlay	1,062,665	211,557	69,244	280,801	550,000	269,199
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,063,993	\$211,557	\$69,244	\$280,801	\$551,000	\$270,199
SURPLUS / (DEFICIT)	(\$632,331)	(\$124,808)	\$26,656	(\$98,152)	(\$396,000)	\$297,848
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	(\$632,331)	(\$124,808)		(\$98,152)	(\$396,000)	\$297,848
ENDING FUND BALANCE	\$3,051,420	\$3,887,529		\$3,914,185	\$3,616,337	\$297,848



Working Cash Fund | Prior vs Current Year

For the Period Ending April 30, 2026

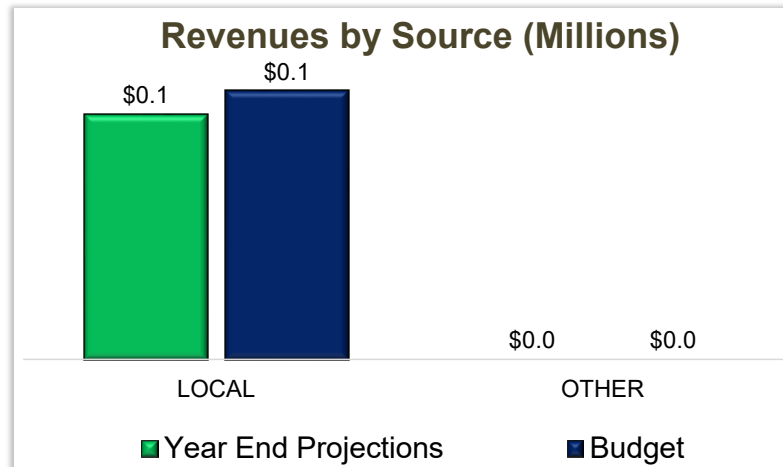
	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$36,408	\$76,741	47.44%	\$39,716	\$84,154	47.19%
State	0	0		0	0	
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$36,408	\$76,741	47.44%	\$39,716	\$84,154	47.19%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	0	0		0	0	
Purchased Services	0	0		0	0	
Supplies	0	0		0	0	
Capital Outlay	0	0		0	0	
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$36,408	\$76,741		\$39,716	\$84,154	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$36,408	\$76,741		\$39,716	\$84,154	
ENDING FUND BALANCE	\$2,104,693	\$2,145,025		\$2,184,742	\$2,229,179	



Working Cash Fund | Year End Projections

For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$36,408	\$39,716	\$37,065	\$76,781	\$84,154	(\$7,373)
State	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$36,408	\$39,716	\$37,065	\$76,781	\$84,154	(\$7,373)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$36,408	\$39,716	\$37,065	\$76,781	\$84,154	(\$7,373)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$36,408	\$39,716		\$76,781	\$84,154	(\$7,373)
ENDING FUND BALANCE	\$2,104,693	\$2,184,742		\$2,221,806	\$2,229,179	(\$7,373)

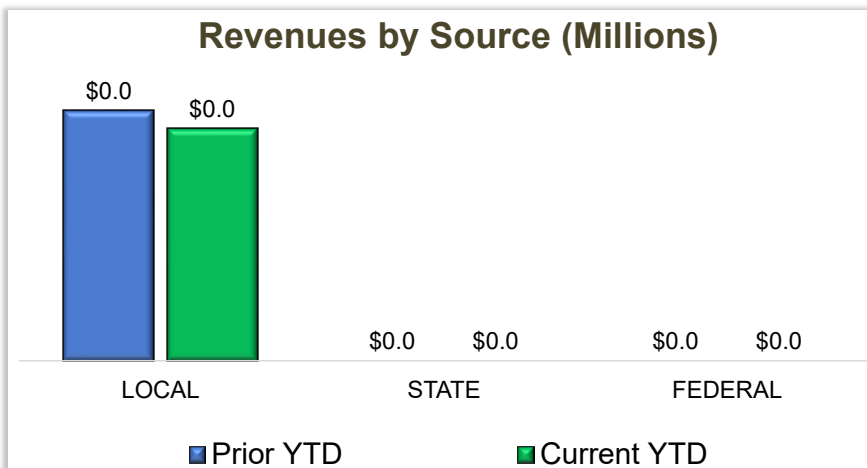


Tort Fund | Prior vs Current Year

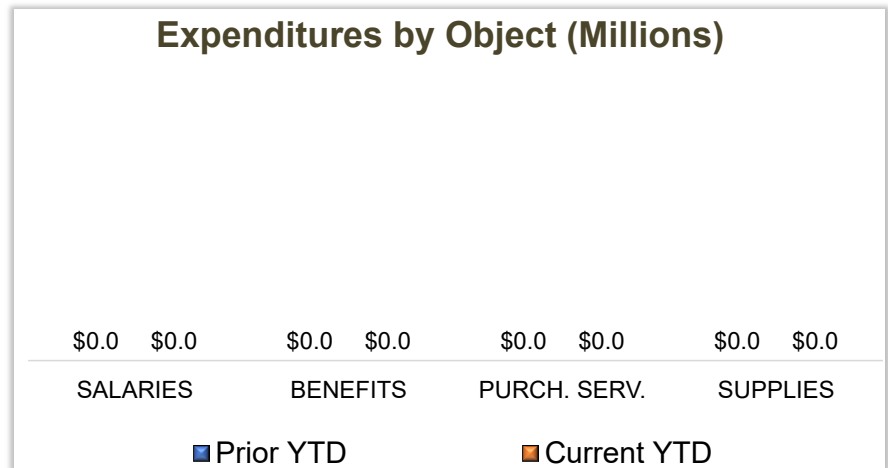
For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$24,825	\$48,190	51.51%	\$23,004	\$46,426	49.55%
State	0	0		0	0	
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$24,825	\$48,190	51.51%	\$23,004	\$46,426	49.55%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	0	0		0	0	
Purchased Services	0	0		0	49,000	0.00%
Supplies	0	0		0	0	
Capital Outlay	0	0		0	0	
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$0	\$0		\$0	\$49,000	0.00%
SURPLUS / (DEFICIT)	\$24,825	\$48,190		\$23,004	(\$2,574)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$24,825	\$48,190		\$23,004	(\$2,574)	
ENDING FUND BALANCE	\$145,034	\$168,400		\$191,404	\$165,826	

Revenues by Source (Millions)



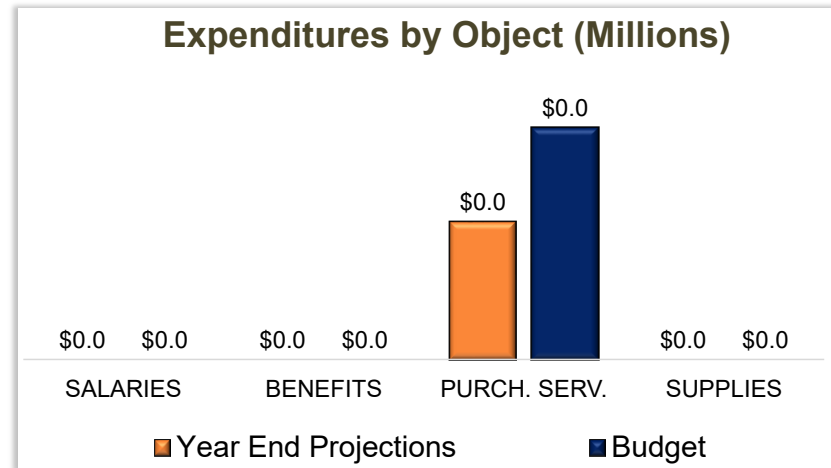
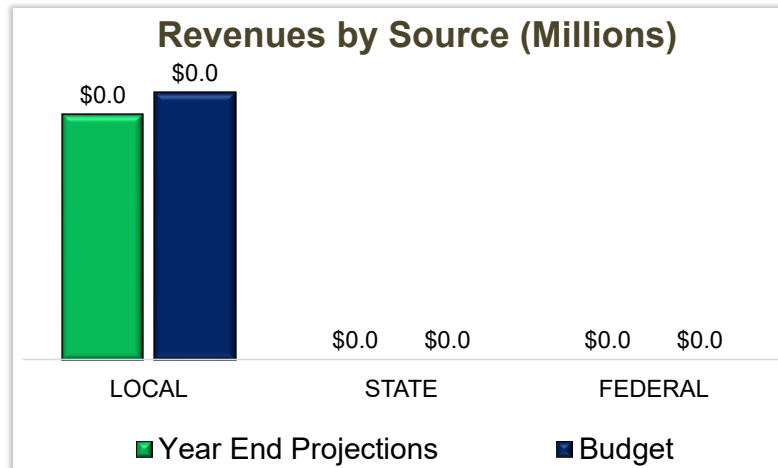
Expenditures by Object (Millions)



Tort Fund | Year End Projections

For the Period Ending April 30, 2026

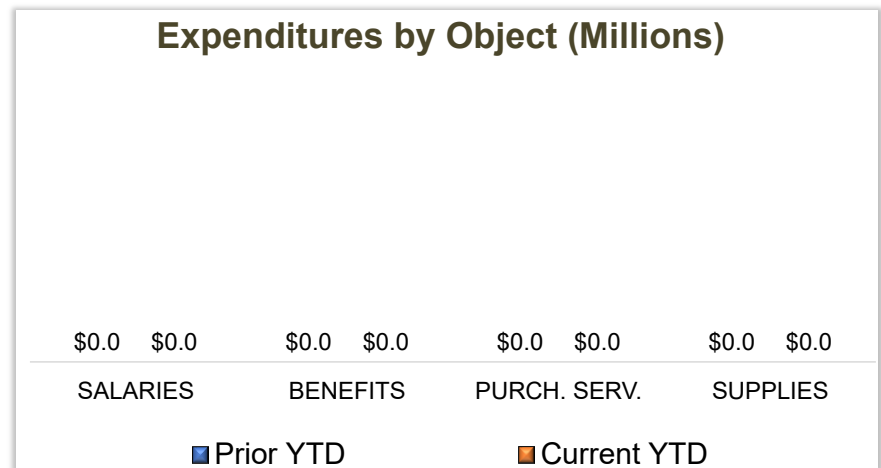
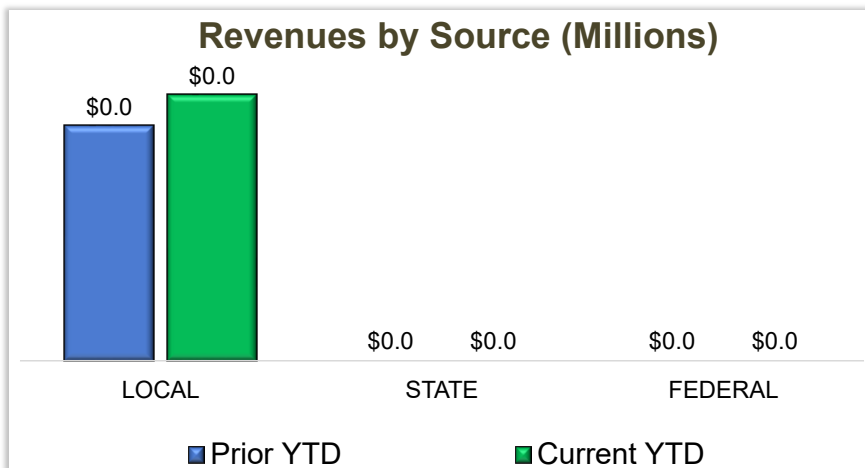
	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variances Favorable (Unfavorable)
REVENUES						
Local	\$24,825	\$23,004	\$19,619	\$42,623	\$46,426	(\$3,803)
State	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$24,825	\$23,004	\$19,619	\$42,623	\$46,426	(\$3,803)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	29,095	29,095	49,000	19,905
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$29,095	\$29,095	\$49,000	\$19,905
SURPLUS / (DEFICIT)	\$24,825	\$23,004	(\$9,476)	\$13,528	(\$2,574)	\$16,102
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$24,825	\$23,004		\$13,528	(\$2,574)	\$16,102
ENDING FUND BALANCE	\$145,034	\$191,404		\$181,928	\$165,826	\$16,102



Fire Prevention & Safety Fund | Prior vs Current Year

For the Period Ending April 30, 2026

	Prior			Current		
	YTD Actuals	Fiscal Year Actuals	YTD % of Actual	YTD Actuals	Fiscal Year Budget	YTD % of Budget
REVENUES						
Local	\$620	\$1,333	46.52%	\$702	\$1,418	49.52%
State	0	0		0	0	
Federal	0	0		0	0	
Other	0	0		0	0	
TOTAL REVENUE	\$620	\$1,333	46.52%	\$702	\$1,418	49.52%
EXPENDITURES						
Salaries	\$0	\$0		\$0	\$0	
Benefits	0	0		0	0	
Purchased Services	0	0		0	0	
Supplies	0	0		0	0	
Capital Outlay	0	0		0	100,000	0.00%
Other Objects	0	0		0	0	
Non-Cap Equipment	0	0		0	0	
Termination Benefits	0	0		0	0	
TOTAL EXPENDITURES	\$0	\$0		\$0	\$100,000	0.00%
SURPLUS / (DEFICIT)	\$620	\$1,333		\$702	(\$98,582)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	\$0	\$0		\$0	\$0	
TOTAL OTHER SOURCES / (USES)	\$0	\$0		\$0	\$0	
SURPLUS / (DEFICIT)	\$620	\$1,333		\$702	(\$98,582)	
ENDING FUND BALANCE	\$501,450	\$502,162		\$502,865	\$403,580	

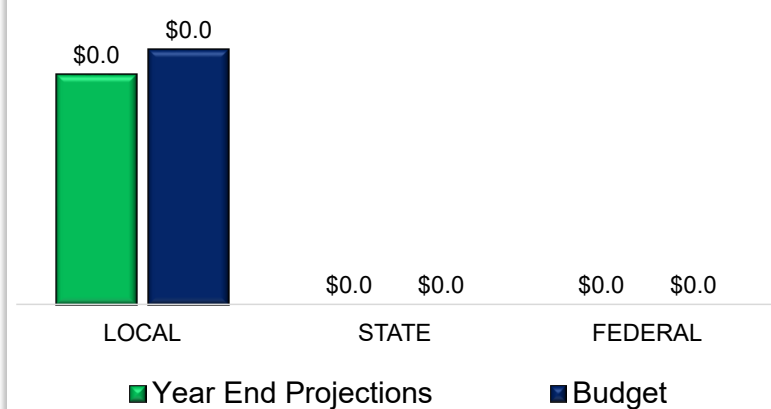


Fire Prevention & Safety Fund | Year End Projections

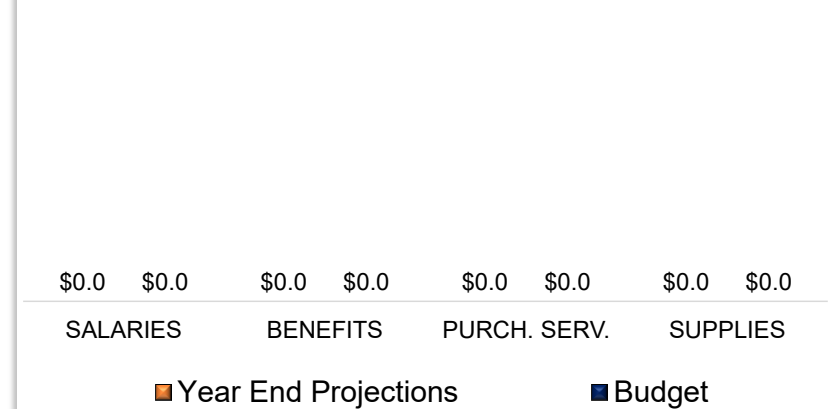
For the Period Ending April 30, 2026

	Prior Actuals YTD	Current Actuals YTD	Remaining Months Projections	Year End Projections	Current Year Budget	Variance Favorable (Unfavorable)
REVENUES						
Local	\$620	\$702	\$578	\$1,281	\$1,418	(\$138)
State	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Other	0	0	0	0	0	0
TOTAL REVENUE	\$620	\$702	\$578	\$1,281	\$1,418	(\$138)
EXPENDITURES						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0
Purchased Services	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Capital Outlay	0	0	197,824	197,824	100,000	(97,824)
Other Objects	0	0	0	0	0	0
Non-Cap Equipment	0	0	0	0	0	0
Termination Benefits	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$197,824	\$197,824	\$100,000	(\$97,824)
SURPLUS / (DEFICIT)	\$620	\$702	(\$197,246)	(\$196,544)	(\$98,582)	(\$97,962)
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES / (USES)	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS / (DEFICIT)	\$620	\$702	(\$196,544)	(\$196,544)	(\$98,582)	(\$97,962)
ENDING FUND BALANCE	\$501,450	\$502,865		\$305,619	\$403,580	(\$97,962)

Revenues by Source (Millions)



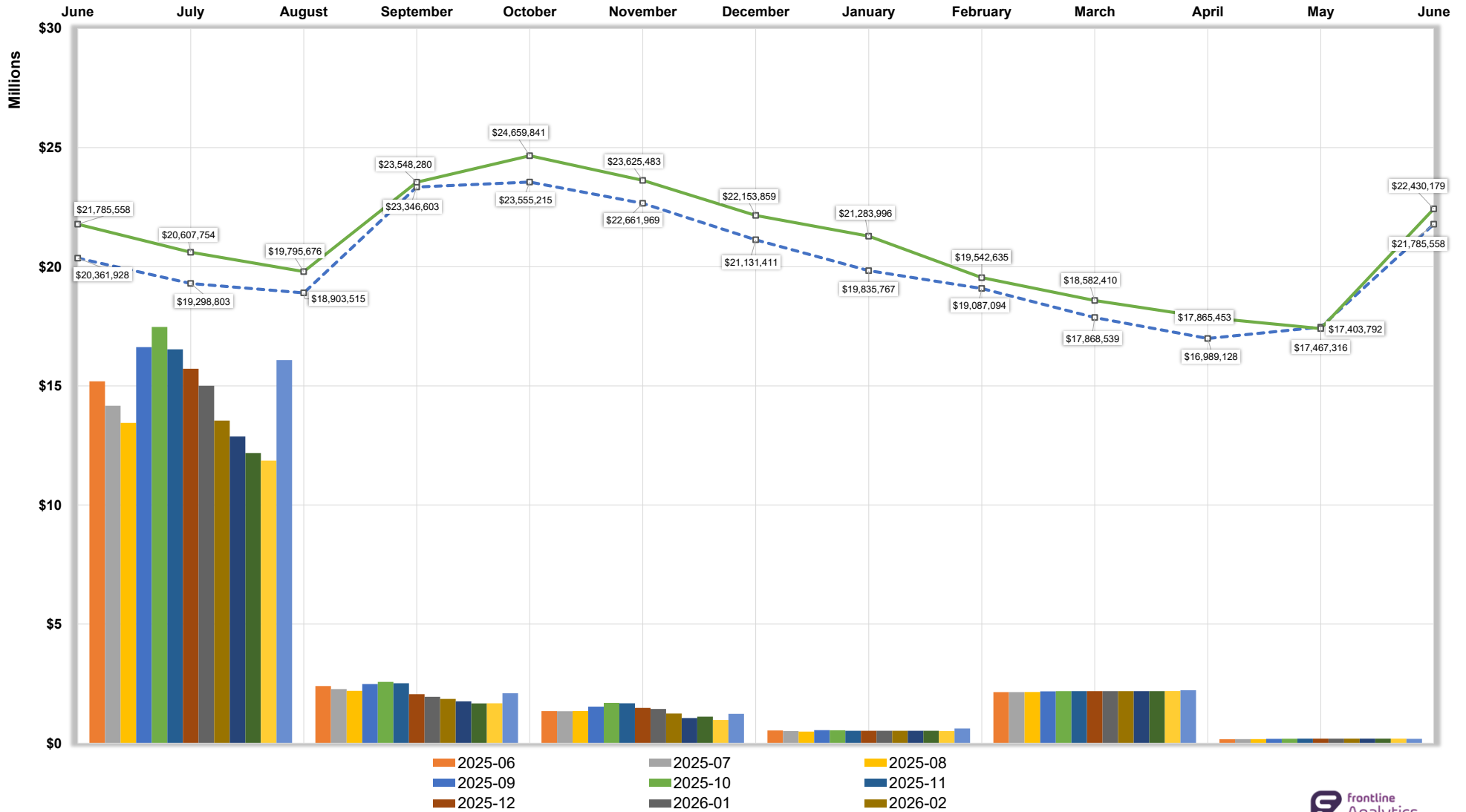
Expenditures by Object (Millions)



Month-End Fund Balances

For the Period Ending April 30, 2026

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

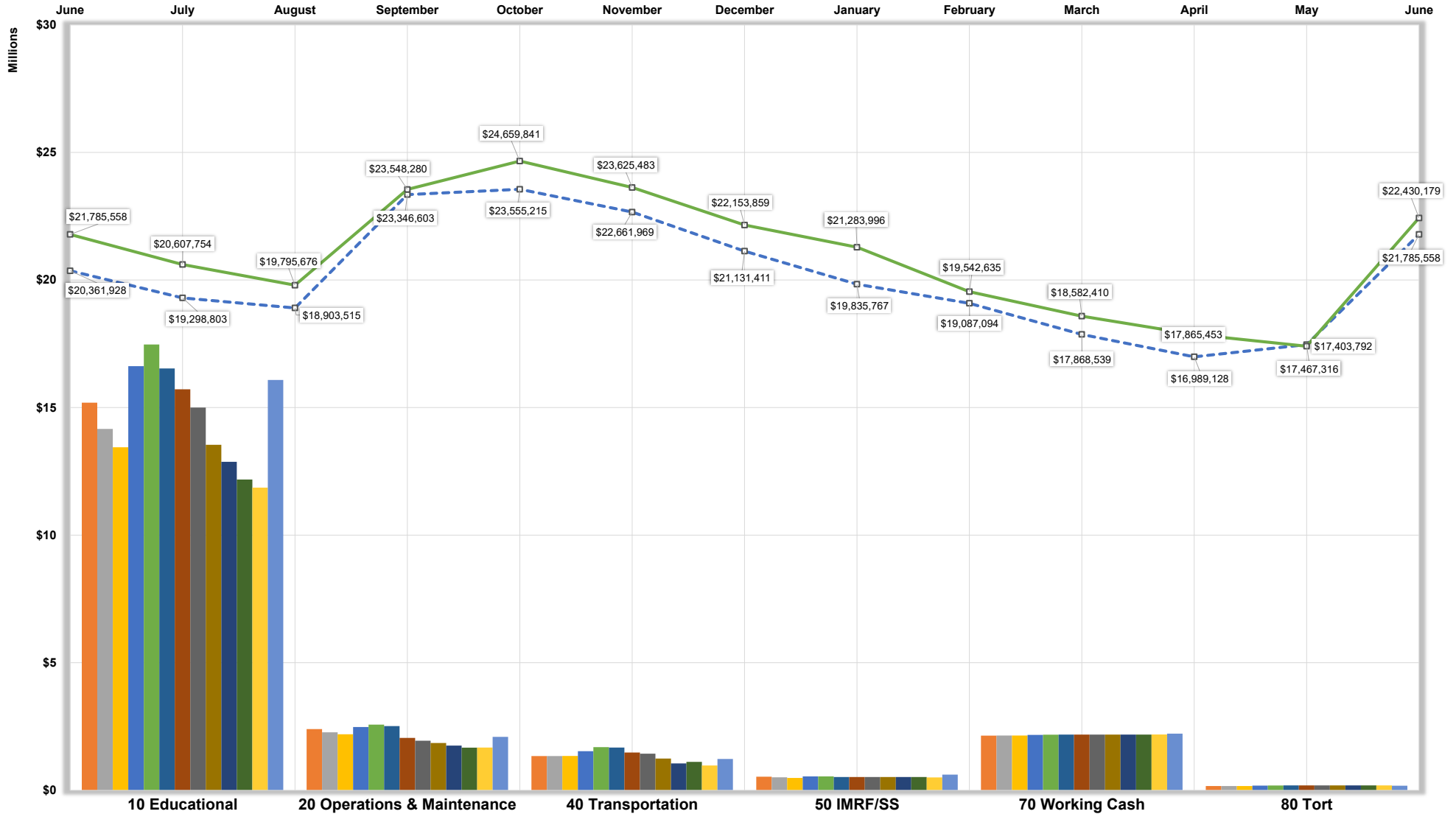


Month-End Fund Balances

For the Period Ending April 30, 2026

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

Month-End Fund Balances



2025-06 2025-07 2025-08 2025-09 2025-10 2025-11 2025-12 2026-01 2026-02 2026-03 2026-04 2026-05 2026-06 - - Prior Year - - Current Year / Projected



BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-C

Administrative: Approve 2026-27 Insurance Rates *ACTION*

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the 2026-27 Insurance Rates as presented.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

TO: Board of Education
FROM: Eric Rogers
RE: FY27 Health Insurance Rates

The Insurance Committee met on April 22, 2026 to discuss the financial status of the health/dental insurance plan for the FY26 school year, as well as to review the FY27 insurance rate recommendation from our consultant, USI. In attendance were Eric Rogers, Deanna Fischer, Diana Enriquez, Hope Sohn, Katie Levy, and Carly Sklar, and Erin Knoll.

This year has marked a significant period of transition for the Lake Region Benefits Cooperative, of which Diamond Lake is a participating member. The cooperative is concluding its second year under a new third-party administrator, USI, which has been instrumental in evaluating the district's medical, dental, prescription, and vision plans with the goal of modernizing the overall benefits platform. One major improvement has been the implementation of a new open enrollment portal, enabling employees to make benefit elections online. This system enhances transparency around pricing and consolidates plan information in a single, user-friendly location. Another key initiative has been the reassessment of the district's insurance offerings to support greater consolidation across the cooperative and bring cost efficiencies.

Because we are self-insured, the insurance rates are primarily a product of the actual claims the district experiences year to year. The cooperative uses the Blue Cross/Blue Shield network which has some of the most aggressive discounts as compared to other networks.

As part of the underwriting, the claims experience from the current year and last year were blended in order to estimate a projected claims experience for next year. The district currently has an 116% loss ratio YTD compared to a 101.9% from the prior year. This rise in claims has been realized by insurance programs across the country and because of this, the recommended increase to the D76 insurance program was 22.89%. The district has historically seen between 3-6% increases. After reviewing current insurance reserve balances, the proposal was to set rates at a 12% increase and take the remaining balance from the reserve balance.

To help mitigate future insurance increases, the committee also discussed several plan design changes. The first would be to convert the current \$0 PPO plan to be a \$0 PPO Blue Choice Option plan. This would bring about an estimated 7.5% cost savings by requiring providers to offer a larger discount if they would like to be part of that Blue Cross network. The second proposed change would be to sunset the \$0 PPO Blue Choice Option plan for any new hires. This would mean that any new hires after October 1, 2026 would have the choice between the current \$700 PPO plan and then a new \$3,400 High Deductible Health Plan. This will ensure less expensive plan options for the district in the future, while also bringing down the premium cost of family coverage for employees.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

At the final insurance committee meeting on May 13, 2026, the recommendation from the committee was for a 12% increase to premium costs and to switch to the \$0 PPO Blue Choice Option plan. Additionally, the recommendation is to sunset the \$0 PPO BCO plan and offer just the \$700 PPO and the \$3,400 HDHP after October 1, 2026. Dental rates are locked in until 6/30/2027 so no increase is proposed at this time.

The recommendation from the insurance committee is on the following page:



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

	BCBS Effective 7-1-25 – 6-30-26 Monthly 25-26	BCBS Effective 7-1-25 - 6-30-26 Annual 25-26	BCBS Effective July 1, 2026 Monthly 26-27	BCBS Effective July 1, 2026 Annual 26-27
Regular PPO Plan				
\$700 PPO				
Single	793.86	9,526.32	889.12	10,669.44
Single+Child(ren)	1,706.45	20,477.40	1,911.22	22,934.64
Single+Spouse	1,807.83	21,693.96	2,024.77	24,297.24
Family	2,281.03	27,372.36	2,554.75	30,657.00
High Option PPO Plan				
\$0 PPO/\$0 PPO BCO				
Single	962.86	11,554.32	1,078.40	12,940.80
Single+Child(ren)	1,983.70	23,804.40	2,221.74	26,660.88
Single+Spouse	2,230.34	26,764.08	2,497.98	29,975.76
Family	2,821.83	33,861.96	3,160.45	37,925.40
High Deductible PPO Plan				
\$3,400 PPO				
Single			777.98	9,335.76
Single+Child(ren)			1,672.32	20,067.84
Single+Spouse			1,771.67	21,260.04
Family			2,235.41	26,824.92
Dental - Regular				
Single	34.42	413.04	34.42	413.04
Single+Child(ren)	78.61	943.68	78.64	943.68
Single+Spouse	68.84	826.08	68.84	826.08
Family	113.52	1,362.24	113.52	1,362.24
Dental - High Option				
Single	48.80	585.60	48.80	585.60
Single+Child(ren)	121.48	1,457.76	121.48	1,457.76
Single+Spouse	97.60	1,171.20	97.60	1,171.20
Family	170.73	2,048.76	170.73	2,048.76

Diamond Lake School
District #76

Benchmarking

Introduction: Your Benchmark Groups

We benchmarked your plans against groupings of other participants that we thought you would be most interested in seeing.

Industry

**School Districts
(elementary or secondary)**

296 Participants

Group Size

100-250 Employees

3,151 Participants

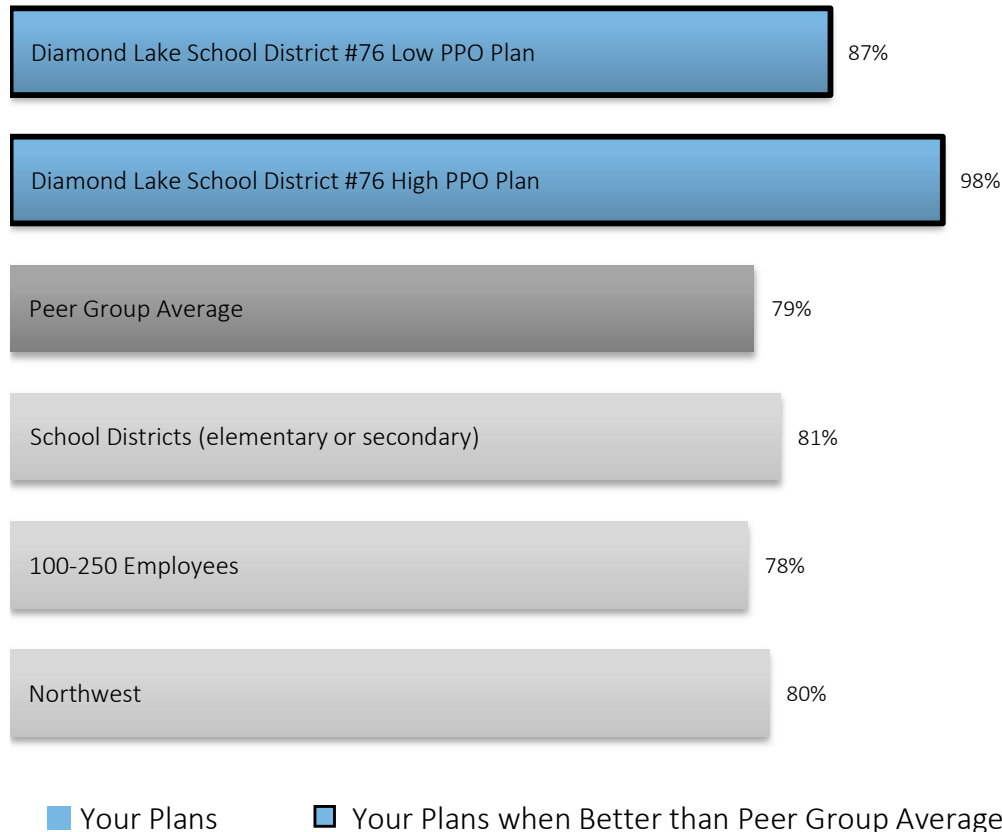
Region


Northwest


877 Participants

Plan Design Value – Plan Richness

Plan Design Value



 **GOAL:** Offer at least one plan that's richer than the Peer Group Average.

 **RESULT:** You have met or exceeded this goal; you have 2 plans that are higher than the benchmark.

Employees want access to at least one medical plan that covers as much or more than what they can find at an average employer in their industry or geography.

Plan design value calculations reflect the average amount of total healthcare spend covered by the plan.

It includes the benefit of employer-funded accounts, such as HSAs or HRAs which can offset out-of-pocket spend.

Note: Plan design values may not be an exact match to estimates from USI's Actuarial Value Calculator.

Both of DL76's plan offerings have higher actuarial value (are richer) than all benchmarks.

Note: "ID" means there was insufficient data to calculate the benchmarks for that data point.

Plan Design Value, Details by Plan Type

Employees want to have access to at least one medical plan that covers as much or more than what they can find at an average employer in their industry or geography.

	Deductible	Out-of-Pocket Maximum	Coinsurance*	HRA/HSA Funding*	Average % of Cost Paid by the Plan
Traditional National Network Plans					
Diamond Lake School District #76 Low PPO Plan	\$700	\$2000	15%	\$0	87%
Diamond Lake School District #76 High PPO Plan	\$0	\$300	0%	\$0	98%
School Districts (elementary or secondary)	\$1000	\$4500	20%	\$1000	84%
100-250 Employees	\$1500	\$5000	20%	\$1250	80%
Northwest	\$1500	\$4500	20%	\$1000	81%
Regional or Performance Network Plans					
School Districts (elementary or secondary)	\$1000	\$4500	20%	ID	89%
100-250 Employees	\$1000	\$4000	20%	\$1500	87%
Northwest	\$750	\$3500	20%	ID	85%
Qualified High Deductible Plans					
School Districts (elementary or secondary)	\$3500	\$5000	20%	\$1000	74%
100-250 Employees	\$3300	\$5000	20%	\$750	73%
Northwest	\$2500	\$5000	20%	\$825	75%

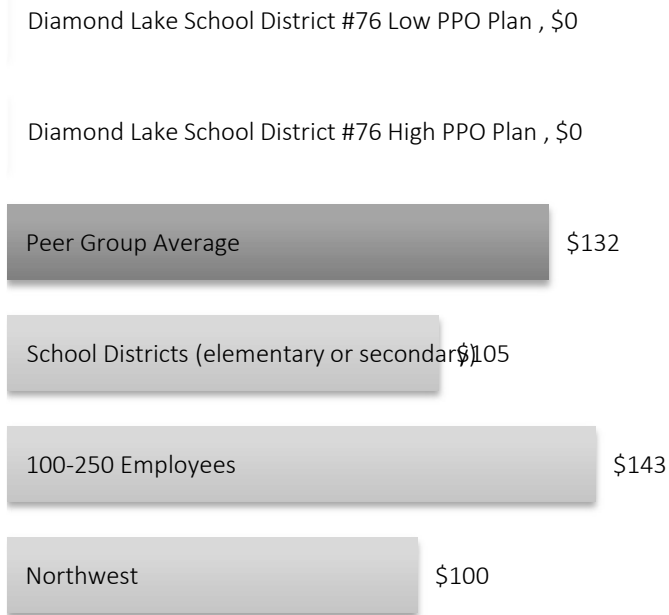
Both of DL76's plan offerings have substantially lower out of pocket costs than all benchmarks.

* Amounts, when offered. HRA Funding may pay first (front-end) or after deductible (back-end).
 Note: "ID" means there was insufficient data to calculate the benchmarks for that peer group.

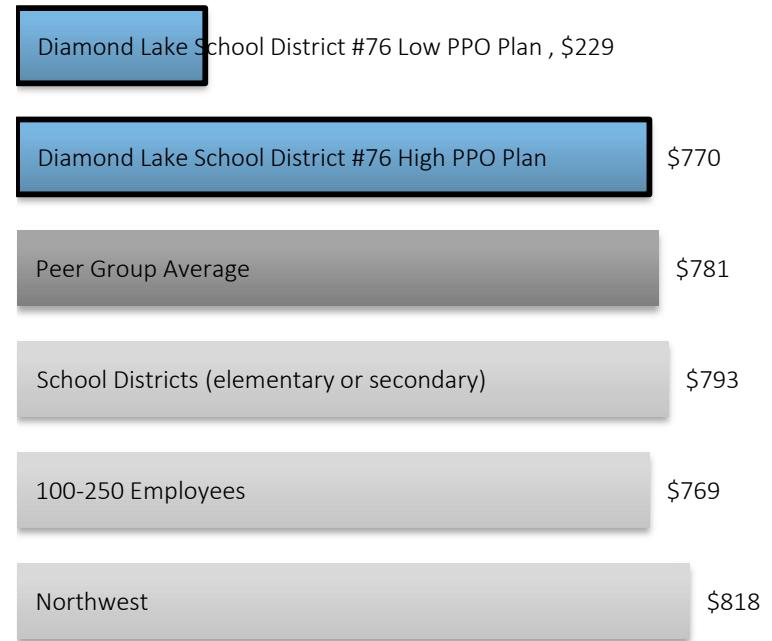
Employee Payroll Contributions

Both of DL76's plan offerings have lower monthly payroll contributions than all benchmarks for both Singles & Families.

Monthly Contributions – Individual Coverage



Monthly Contributions – Family Coverage



■ Your Plans ■ Your Plans when Better than Peer Group Average

GOAL: Offer at least one plan that is priced lower than the Peer Group Average for singles, families.

RESULT: One or more plans are competitive for both singles and families.

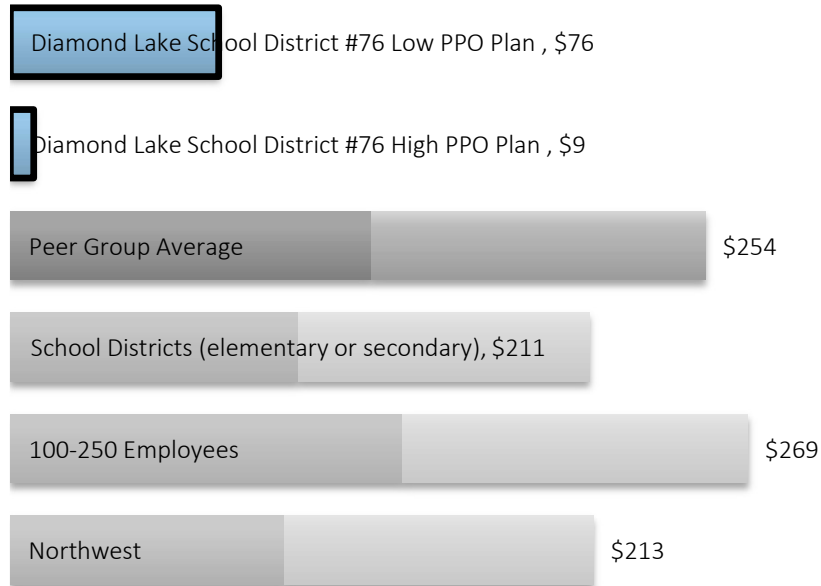
Note: "ID" means there was insufficient data to calculate the benchmarks for that data point. Benchmark contributions are for a 40-year-old non-smoker, making \$65,000 a year, meeting all wellness requirements.

Total Employee Cost

Plan richness determines the employees' out-of-pocket costs. Combined with the payroll contributions, you get the **total expected cost of healthcare for your average employee**.

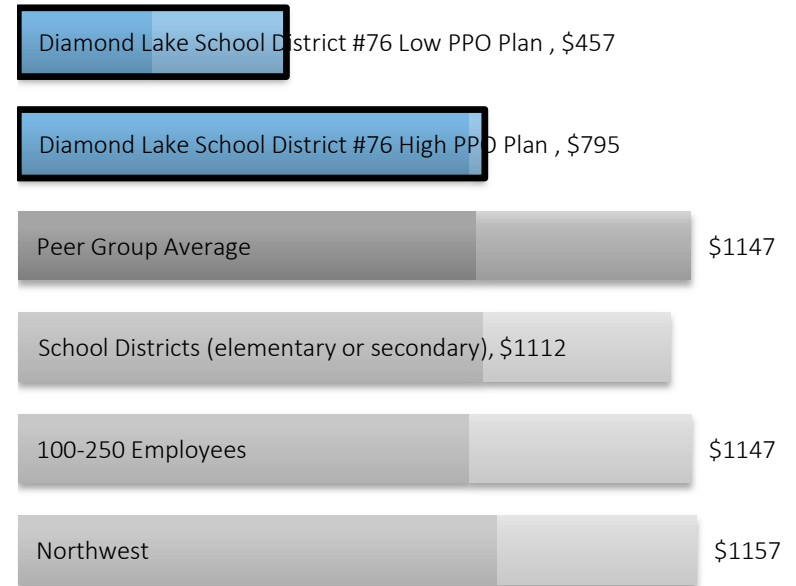
Both of DL76's plan offerings have substantially lower total employee cost (on average) than all benchmarks for both Singles & Families.

Average Total Monthly Cost **Individual Coverage**



- Employee Payroll Contribution
- Employee Out-of-Pocket Cost (deductible, copay, coinsurance)

Average Total Monthly Cost **Family Coverage**



- Your Plans
- Your Plans when Better than Peer Group Average

GOAL: Offer at least one plan with a Total Employee Cost lower than the Peer Group Average for singles and for families.

RESULT: One or more plans meet or exceed the goal for both singles and families.

Note: "ID" means there was insufficient data to calculate the benchmarks for that data point.

Benchmark Commentary

- We have room to increase deductibles / out-of-pocket maxes and/or increase payroll contributions
 - We could take both of these steps and still show favorably vs. any/all benchmarks
- Increasing deductibles / out-of-pocket maxes would decrease what the district spends on healthcare as some of that cost would shift onto employees
- Increasing payroll contributions would create some additional cashflow to help fund our very generous offerings

Blue Insight Reporting

Utilization Over Time & Claim Stratification

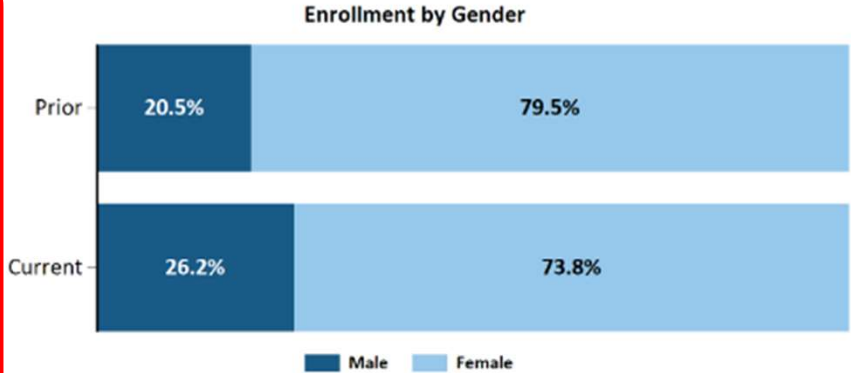
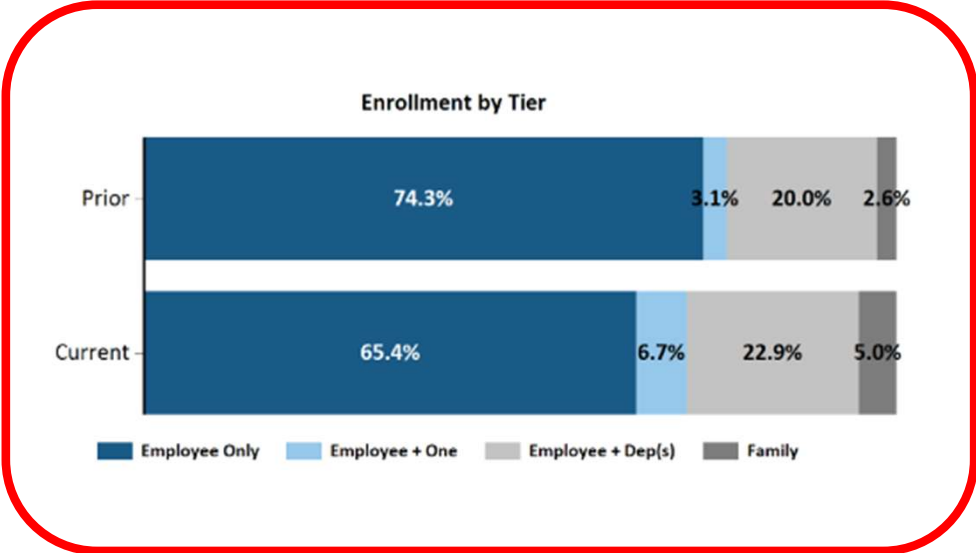
Enrollment Breakdown

\$0 PPO

Month	Medical Subscribers	Medical Members
Jul 2025	81	102
Aug 2025	79	100
Sep 2025	80	101
Oct 2025	81	102
Nov 2025	79	100
Dec 2025	78	100
Jan 2026	78	100
Feb 2026	77	99
Mar 2026		
Apr 2026		
May 2026		
Jun 2026		

The \$0 EE Only payroll contribution for this plan is driving a disproportionate amount of EE Only Enrollment.

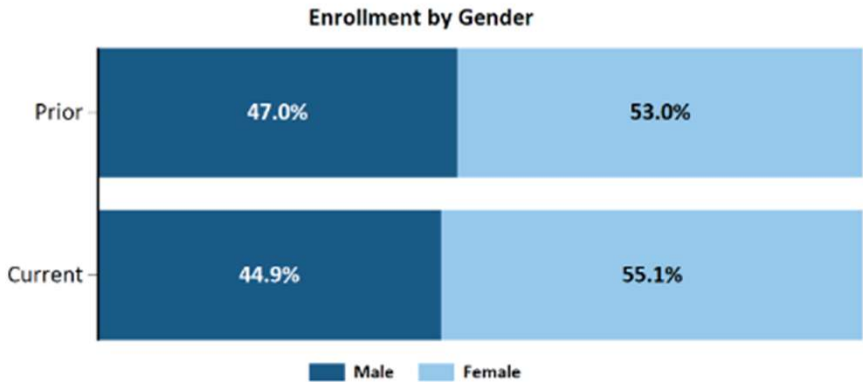
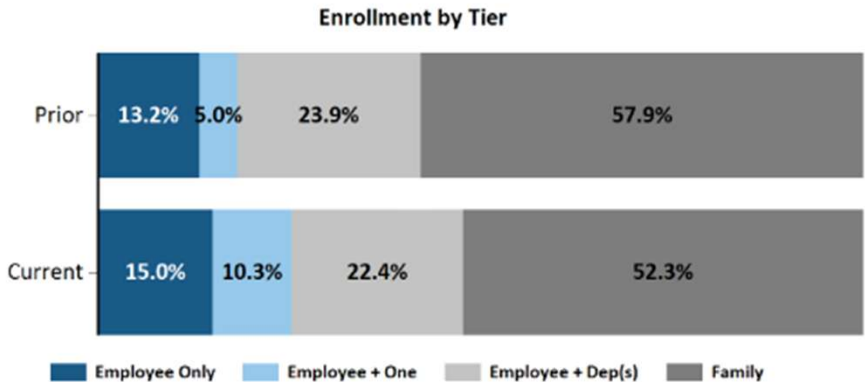
For the current plan year, we fund \$962.86 into the co-op pool for each of these EE Only subscribers vs. \$793.86 for EE Only subscribers on the \$700 PPO plan.



Enrollment Breakdown

\$700 PPO

Month	Medical Subscribers	Medical Members
Jul 2025	48	121
Aug 2025	48	108
Sep 2025	48	108
Oct 2025	48	110
Nov 2025	49	112
Dec 2025	51	116
Jan 2026	52	117
Feb 2026	52	117
Mar 2026		
Apr 2026		
May 2026		
Jun 2026		



Plan YTD **Medical** Out of Pocket Stratification

\$0 PPO – Jul 2025 through Feb 2026

Claimant Distribution by Out of Pocket Expense Bands

Out of Pocket Band	Jul 2024 - Feb 2025				Jul 2025 - Feb 2026			
	Claimants	Claimants %	Out of Pocket	Out of Pocket %	Claimants	Claimants %	Out of Pocket	Out of Pocket %
Less than \$100	72	67.3%	\$2,536	27.1%	78	78.0%	\$3,134	45.7%
\$101 - \$200	22	20.6%	\$3,091	33.1%	15	15.0%	\$2,051	29.9%
\$201 - \$300	8	7.5%	\$2,006	21.5%	6	6.0%	\$1,350	19.7%
\$301 - \$400	5	4.7%	\$1,715	18.3%	1	1.0%	\$330	4.8%
\$401 - \$500								
\$501 - \$750								
\$751 - \$1,000								
\$1,001 - \$1,500								
\$1,501 - \$2,000								
\$2,001 - \$2,500								
\$2,501 - \$3,000								
\$3,001 - \$4,000								
\$4,001 - \$5,000								
\$Greater than \$5,001								
Summary	107	100%	\$9,348	100%	100	100%	\$6,865	100%

Many members would feel little effect if the deductible were increased slightly as their out of pocket spend indicates that they are low utilizers.

Plan YTD Medical Out of Pocket Stratification

\$700 PPO – Jul 2025 through Feb 2026

Claimant Distribution by Out of Pocket Expense Bands

Out of Pocket Band	Jul 2024 - Feb 2025				Jul 2025 - Feb 2026			
	Claimants	Claimants %	Out of Pocket	Out of Pocket %	Claimants	Claimants %	Out of Pocket	Out of Pocket %
Less than \$100	63	50.4%	\$1,964	3.9%	60	48.8%	\$354	0.8%
\$101 - \$200	12	9.6%	\$1,902	3.8%	8	6.5%	\$1,370	3.1%
\$201 - \$300	3	2.4%	\$665	1.3%	10	8.1%	\$2,359	5.4%
\$301 - \$400	6	4.8%	\$2,132	4.2%	5	4.1%	\$1,690	3.8%
\$401 - \$500	5	4.0%	\$2,221	4.4%	2	1.6%	\$914	2.1%
\$501 - \$750	8	6.4%	\$5,163	10.3%	13	10.6%	\$8,144	18.5%
\$751 - \$1,000	9	7.2%	\$8,193	16.3%	11	8.9%	\$9,677	22.0%
\$1,001 - \$1,500	13	10.4%	\$15,950	31.8%	11	8.9%	\$13,829	31.5%
\$1,501 - \$2,000	4	3.2%	\$7,298	14.5%	3	2.4%	\$5,633	12.8%
\$2,001 - \$2,500	1	0.8%	\$2,037	4.1%				
\$2,501 - \$3,000	1	0.8%	\$2,686	5.3%				
\$3,001 - \$4,000								
\$4,001 - \$5,000								
\$Greater than \$5,001								
Summary	125	100%	\$50,211	100%	123	100%	\$43,970	100%

Many members would feel little effect if the deductible were increased slightly as their out of pocket spend indicates that they are low utilizers.

Utilization Uptick (Medical Claims) \$0 PPO - YoY

Group Liability Breakdown

Paid Month	Feb 2026	Jul 2024 - Feb 2025	Jul 2025 - Feb 2026	% Change
Medical Paid	\$31,866	\$501,635	\$587,560	17.1%
VBC Payments	\$82	\$114	\$478	320.1%
Total Paid Claims	\$31,948	\$501,749	\$588,039	17.2%
Recoveries	\$0	\$0	\$0	0.0%
Total Paid Claims + Recoveries	\$31,948	\$501,749	\$588,039	17.2%
Fees & Credits	\$12,241	\$81,607	\$101,055	23.8%
HCA Draft Amount	\$0	\$0	\$0	0.0%
Group Liability	\$44,189	\$583,355	\$689,094	18.1%

Referencing the table above, total Medical spend has increased 17.2% from the same time period (Jul – Feb) from a year ago.

This also occurred YoY from plan year 7.1.23 to plan year 7.1.24 as seen in the table below.

Group Liability Breakdown

Paid Month	Jun 2025	Jul 2023 - Jun 2024	Jul 2024 - Jun 2025	% Change
Medical Paid	\$90,403	\$657,027	\$890,337	35.5%
VBC Payments	\$63	\$445	\$365	-17.9%
Total Paid Claims	\$90,466	\$657,471	\$890,702	35.5%
Recoveries	\$0	\$0	\$0	0.0%
Total Paid Claims + Recoveries	\$90,466	\$657,471	\$890,702	35.5%
Fees & Credits	\$0	\$126,139	\$119,032	-5.6%
HCA Draft Amount	\$0	\$0	\$0	0.0%
Group Liability	\$90,466	\$783,611	\$1,009,734	28.9%

Utilization Uptick (Medical Claims) \$700 PPO - YoY

Group Liability Breakdown

Paid Month	Feb 2026	Jul 2024 - Feb 2025	Jul 2025 - Feb 2026	% Change
Medical Paid	\$41,851	\$345,179	\$487,522	41.2%
VBC Payments	\$105	\$205	\$515	150.9%
Total Paid Claims	\$41,956	\$345,384	\$488,037	41.3%
Recoveries	\$0	\$0	\$0	0.0%
Total Paid Claims + Recoveries	\$41,956	\$345,384	\$488,037	41.3%
Fees & Credits	\$8,368	\$45,122	\$63,718	41.2%
HCA Draft Amount	\$0	\$0	\$0	0.0%
Group Liability	\$50,324	\$390,506	\$551,755	41.3%

Referencing the table above, total Medical spend has increased 41.3% from the same time period (Jul – Feb) from a year ago.

This did not occur YoY from plan year 7.1.23 to plan year 7.1.24 as seen in the table below.

Group Liability Breakdown

Paid Month	Jun 2025	Jul 2023 - Jun 2024	Jul 2024 - Jun 2025	% Change
Medical Paid	\$66,537	\$725,012	\$595,536	-17.9%
VBC Payments	\$71	\$586	\$490	-16.4%
Total Paid Claims	\$66,608	\$725,598	\$596,026	-17.9%
Recoveries	\$0	\$0	\$0	0.0%
Total Paid Claims + Recoveries	\$66,608	\$725,598	\$596,026	-17.9%
Fees & Credits	\$0	\$68,547	\$68,362	-0.3%
HCA Draft Amount	\$0	\$0	\$0	0.0%
Group Liability	\$66,608	\$794,145	\$664,387	-16.3%

Claims Experience Reporting & Funding Deficit Commentary

Monthly Funding

7.1.25 – 3.31.26

Monthly Funding Calculation

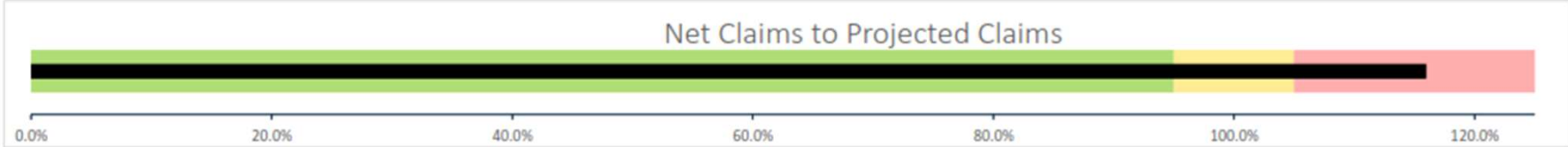
		1-Jul	1-Aug	1-Sep	1-Oct	1-Nov	1-Dec	1-Jan	1-Feb	1-Mar
DL Low PPO (P21889)										
	Rate	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
EE	\$793.86	15	18	18	18	18	18	17	17	17
EESP	\$1,807.83	5	4	5	5	5	5	7	7	7
EECH	\$1,706.45	11	10	10	10	10	10	10	13	13
FAM	\$2,281.03	17	15	15	15	15	15	16	15	15
DL High PPO (P21890)										
	Rate	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount	Headcount
EE	\$962.86	68	65	66	66	66	67	65	64	63
EESP	\$2,230.34	3	3	3	3	3	3	4	4	4
EECH	\$1,983.70	9	9	9	9	9	9	9	9	9
FAM	\$2,821.83	1	1	1	1	1	1	1	1	1
Total Subscribers		129	125	127	127	127	128	129	130	129

Funded Amount vs. Actual Cost

Running Deficit / Surplus
DL \$96,832.18

		1-Jul	1-Aug	1-Sep	1-Oct	1-Nov	1-Dec	1-Jan	1-Feb
Total Funding									
DL		\$171,336.14	\$162,752.80	\$165,523.49	\$165,523.49	\$165,523.49	\$166,486.35	\$171,893.80	\$173,769.26
Actual Net MedRx Cost Including Rebates									
DL		\$249,437.00	\$227,824.00	\$165,447.00	\$192,648.00	\$230,304.00	\$176,612.00	\$117,431.00	\$79,938.00
Deficit / Surplus									
DL		\$78,100.86	\$65,071.20	-\$76.49	\$27,124.51	\$64,780.51	\$10,125.65	-\$54,462.80	-\$93,831.26

Claims Dashboard



Projected Claims vs. Net Claims

2025 - 2026

- Projected Claims
- Net Claims

Proj Claims PEPE vs. Net Claims PEPE

2025 - 2026

- Proj Claims PEPE
- Net Claims PEPE

	2023 - 2024	2024 - 2025	2025 - 2026
Net Claims	\$ 1,730,593	\$ 1,784,812	\$ 1,393,240
Projected Claims	\$ 1,817,166	\$ 1,750,983	\$ 1,201,471
Net Claims / Projected	95.2%	101.9%	116.0%
Net Plan Costs	\$ 1,923,681	\$ 1,985,721	\$ 1,439,641
Projected Costs	\$ 2,010,254	\$ 1,951,892	\$ 1,363,065
Net / Proj Costs	95.7%	101.7%	114.1%
Rx % of Gross Claims	15.7%	11.7%	14.5%
Net Claims PEPE	\$ 12,979	\$ 14,054	\$ 16,248
Average Employees	133	127	129

Large Claimants as a % of Total Claims

0%

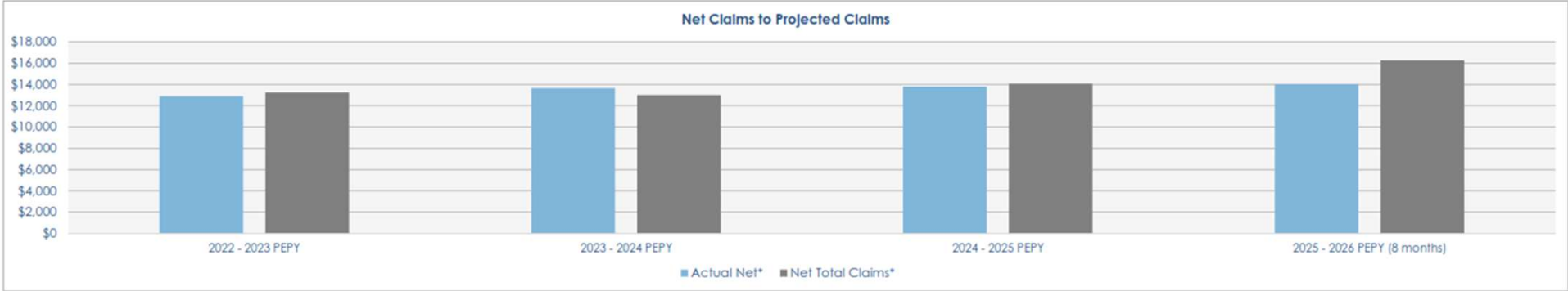
100%

- Large Claimants
- Other Claims

	2023 - 2024	2024 - 2025	2025 - 2026
SSL Deductible	\$ 275,000	\$ 275,000	\$ 275,000
# of Claimants >= Threshold	0	0	0
Total Claims >= Threshold	\$ -	\$ -	\$ -
# of Claimants over SSL	0	0	0
Claims over SSL	\$ -	\$ -	\$ -
Δ from Prior Month			\$ -
New Claimants			0

- Net Claims reflects total claims paid less any adjustments for SSL overages, including aggregating specific offsets and individual laser payments
- Net Costs include fixed fees.
- PEPE = Per Employee Per Year

Claims Dashboard



Time Period	Average Total Subscribers	Projected Claims	Gross Medical Claims	Gross Rx Claims	Claims Over SSL	Net Total Claims*	Net Claims/Projected	Admin Fee	Stop Loss Premium	Total Fixed Costs	Non-Agg Claims	Actual Net*
2022 - 2023	129	1,657,516	1,419,992	282,457	0	1,702,449	102.7%	73,850	102,043	175,892	(80,067)	1,878,341
2023 - 2024	133	1,817,166	1,382,751	347,842	0	1,730,593	95.2%	77,760	115,328	193,088	(76,698)	1,923,681
2024 - 2025	127	1,750,983	1,486,580	298,232	0	1,784,812	101.9%	75,225	125,684	200,909	(90,274)	1,985,721
2025 - 2026 YTD (8 months)	129	1,201,471	1,076,555	316,685	0	1,393,240	116.0%	52,376	109,218	161,594	(115,193)	1,439,641

	Average Total Subscribers	Δ from prior year	Projected Claims	Δ from prior year	Gross Medical Claims	Δ from prior year	Gross Rx Claims	Δ from prior year	Claims Over SSL	Δ from prior year	Net Total Claims*	Δ from prior year	Admin Fee	Δ from prior year	Stop Loss Premium	Δ from prior year	Total Fixed Costs	Δ from prior year	Non-Agg Claims	Δ from prior year	Actual Net*	Δ from prior year
2022 - 2023 PEPY	129		12,882		11,036		2,195		0		13,231		574		793		1,367		(622)		14,599	
2023 - 2024 PEPY	133	+4%	13,629	+6%	10,371	-6%	2,609	+19%	0		12,979	-2%	583	+2%	865	+9%	1,448	+6%	(575)	-8%	14,428	-1%
2024 - 2025 PEPY	127	-5%	13,787	+1%	11,705	+13%	2,348	-10%	0		14,054	+8%	592	+2%	990	+14%	1,582	+9%	(711)	+24%	15,636	+8%
2025 - 2026 PEPY (8 months)	129	+1%	14,011	+2%	12,555	+7%	3,693	+57%	0		16,248	+16%	611	+3%	1,274	+29%	1,884	+19%	(1,343)	+89%	16,789	+7%

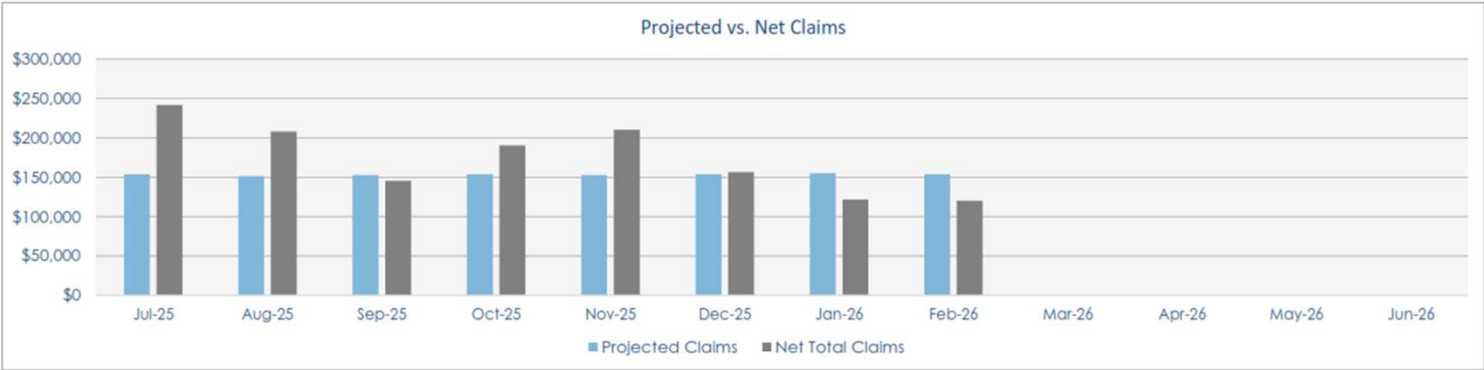
Notes
 1. 2025 - 2026 includes 8 month(s) of data.
 2. PEPY = Per Employee Per Year
 Net Total Claims includes all additional "Other" costs from subsequent "Cost Summary" page, not explicitly illustrated on this page.
 Actual Net includes all Non-Agg Claims not included in *Net Total Claims*

Actual net costs are not terribly out of line with benchmark (~\$16.5K).
 So while cost control measures, like plan design change, are prudent, part of the conversation is also that we may need to increase our budget.

Monthly Claims Experience

Current Plan Year

- Claims Over SSL
- 1,393,240**
Net Total Claims
- 16,248**
Net Claims PEPY
- 116.0%**
Net Claims / Projected



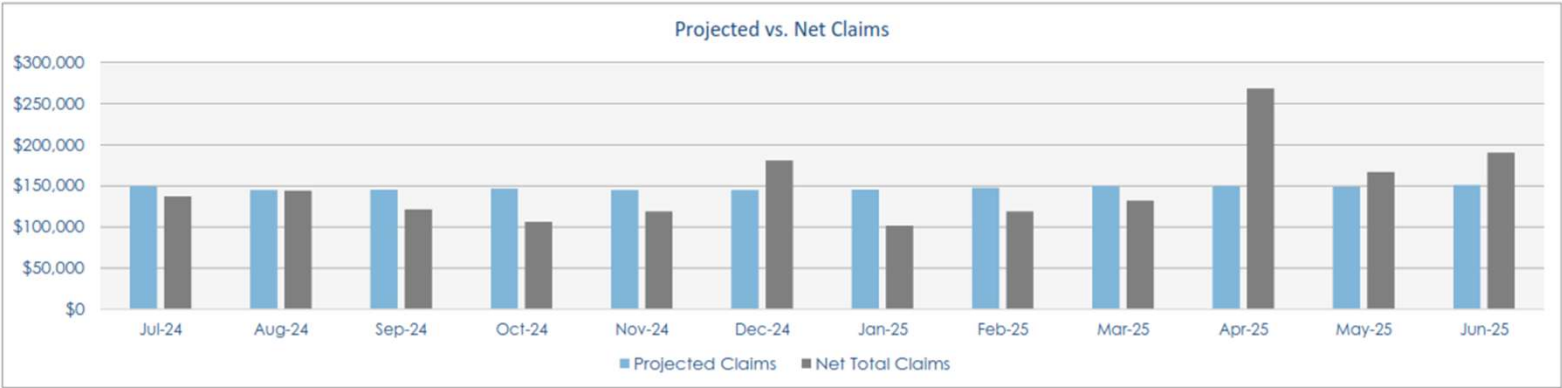
A	Enrollment					F	Fixed Costs			Claims					"Other"	Total Plan Costs		Loss Ratio	
	B	C	D	E	H		I	H+I	M	N	O	U	SUM(N-U)	Budget		Actual Net	Net Claims/ Projected	Projected to Net	
	EE	EE + Sp	EE + Ch	Fam	Admin Fee		Stop Loss Premium	Total Fixed Costs	Projected Claims	Gross Medical Claims	Gross Rx Claims	Claims Over SSL	Net Total Claims	Rx Rebates					
Jul-25	83	8	20	18	129	6,566	13,692	20,258	151,078	204,685	36,824	-	241,510	(12,331)	171,336	249,437	159.9%	(90,432)	
Aug-25	84	8	19	16	127	6,464	13,480	19,944	145,871	161,444	46,436	-	207,880	-	165,815	227,824	142.5%	(62,009)	
Sep-25	85	8	19	16	128	6,515	13,586	20,101	146,646	104,950	40,396	-	145,346	-	166,747	165,447	99.1%	1,300	
Oct-25	85	8	19	17	129	6,566	13,692	20,258	148,800	156,378	33,758	-	190,136	(17,746)	169,058	192,648	127.8%	(41,336)	
Nov-25	83	9	19	17	128	6,515	13,586	20,101	149,059	181,480	28,723	-	210,203	-	169,160	230,304	141.0%	(61,144)	
Dec-25	81	11	20	17	129	6,566	13,692	20,258	152,801	113,696	42,657	-	156,353	-	173,059	176,612	102.3%	(3,552)	
Jan-26	81	11	22	16	130	6,617	13,798	20,415	153,995	80,099	41,623	-	121,723	(24,707)	174,411	117,431	79.0%	32,273	
Feb-26	80	11	22	16	129	6,566	13,692	20,258	153,220	73,822	46,267	-	120,089	(60,409)	173,478	79,938	78.4%	33,131	
Mar-26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun-26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	662	74	160	133	1,029	52,376	109,218	161,594	1,201,471	1,076,555	316,685	-	1,393,240	(115,193)	1,363,065	1,439,641	116.0%	(191,769)	
PEPY	83	9	20	17	129	611	1,274	1,884	14,011	12,555	3,693	-	16,248	(1,343)	15,896	16,789		(2,236)	

- Notes**
- PEPY = Per Employee Per Year
 - Aggregate corridor is 100%. Specific stop loss is \$275,000.

Monthly Claims Experience

Prior Plan Year

- Claims Over SSL
- 1,784,812**
Net Total Claims
- 14,054**
Net Claims PEPY
- 101.9%**
Net Claims / Projected



	Enrollment				Total Subscribers	Fixed Costs			Claims					"Other"	Total Plan Costs		Loss Ratio	
	EE	EE + Sp	EE + Ch	Fam		Admin Fee	Stop Loss Premium	Total Fixed Costs	Projected Claims	Gross Medical Claims	Gross Rx Claims	Claims Over SSL	Net Total Claims		Rx Rebates	Budget	Actual Net	Net Claims/ Projected
Jul-24	89	4	20	17	130	6,417	10,721	17,138	147,801	122,811	14,320	-	137,131	(24,153)	164,939	130,115	92.8%	10,670
Aug-24	90	4	17	17	128	6,318	10,556	16,874	143,596	120,076	23,791	-	143,867	-	160,470	160,742	100.2%	(272)
Sep-24	88	4	18	17	127	6,269	10,474	16,742	143,699	94,029	27,175	-	121,204	-	160,441	137,946	84.3%	22,495
Oct-24	87	4	18	18	127	6,269	10,474	16,742	145,138	88,053	18,163	-	106,216	-	161,880	122,958	73.2%	38,922
Nov-24	87	4	17	18	126	6,219	10,391	16,611	143,476	85,485	33,176	-	118,661	(22,949)	160,087	112,322	82.7%	24,816
Dec-24	87	4	17	18	126	6,219	10,391	16,611	143,476	157,457	23,213	-	180,670	-	160,087	197,281	125.9%	(37,194)
Jan-25	83	4	19	18	124	6,121	10,226	16,347	143,683	82,129	19,445	-	101,574	(22,919)	160,030	95,002	70.7%	42,109
Feb-25	84	6	18	18	126	6,219	10,391	16,611	146,561	96,948	21,871	-	118,819	-	163,172	135,430	81.1%	27,742
Mar-25	84	6	19	18	127	6,269	10,474	16,742	148,222	112,707	19,082	-	131,789	-	164,965	148,532	88.9%	16,433
Apr-25	84	6	19	18	127	6,269	10,474	16,742	148,222	232,562	35,487	-	268,049	(20,252)	164,965	264,539	180.8%	(119,826)
May-25	86	6	19	17	128	6,318	10,556	16,874	147,563	137,252	29,490	-	166,742	-	164,437	183,616	113.0%	(19,179)
Jun-25	84	7	20	17	128	6,318	10,556	16,874	149,546	157,072	33,018	-	190,091	-	166,420	206,965	127.1%	(40,544)
Totals	1,033	59	221	211	1,524	75,225	125,684	200,909	1,750,983	1,486,580	298,232	-	1,784,812	(90,274)	1,951,892	1,895,447	101.9%	(33,829)
PEPY	86	5	18	18	127	592	990	1,582	13,787	11,705	2,348	-	14,054	(711)	15,369	14,925		(266)

- Notes**
1. PEPY = Per Employee Per Year
 2. Aggregate corridor is 100%. Specific stop loss is \$275,000.

Commentary

There are two levers we can pull to get us back to an appropriate funding level, **where the amount we are budgeting for the health plan is equal to or exceeds the actual cost of the plan:**

1. Increase funding rates.

- Annual increases to budgeted rates are a common feature in self-funded plans across all industry groups. Medical inflation makes it so that the cost of a procedure or drug today will be higher for the same procedure/drug one year from now.
- We have room to increase employee contributions to help offset some of the cost of budget increases.

2. Take measures, such as plan design change, to decrease claims cost.

- Our plans are very “rich” (i.e. they pay more on members’ behalf) than all benchmarks. To that end, we have room to make plan design changes or increase contributions while still offering a very competitive health insurance package.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-D

Administrative: Approve Appointment of Treasurer *ACTION*

WHEREAS, the School Code (105 ILCS 5/8-1) instructs the trustees of schools to appoint a treasurer who shall be the custodian of school funds and responsible for all receipts, disbursements, and investments of the school funds, and pays orders issued by the School Board;

AND WHEREAS, Mr. Eric Rogers, will assume the position of Director of Finance and Operation on **07/01/26** and possesses the qualifications set forth in Section 5-1(b) of the School Code;

THEREFORE, BE IT RESOLVED, the Diamond Lake School District Board of Education appoints Mr. Eric Rogers to serve as Treasurer for Diamond Lake School District 76 for a one-year period, beginning on **07/01/26** for the annual compensation of \$3,000.00.

Resolution Appointing School Treasurer

WHEREAS, pursuant to the School Code (105 ILCS 5/5-1), the Board of Education may appoint a non-School Board Member to Serve as School Treasurer; and,

WHEREAS, the Board of Education has determined that the responsibilities of “School Treasurer” shall be met by the Chief Financial Officer.

NOW, THEREFORE, Be It Resolved by the Board of Education of School District No. 76, Lake County, Illinois, that Eric Rogers be appointed as School Treasurer effective 07/01/2026.
Member _____ moved and Member _____ seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the members voted as follows:

AYE: _____

NAY: _____

ABSENT/ABSTAIN: _____

Whereupon the President declared the motion carried and said resolution adopted _____, 2026

BOARD OF EDUCATION OF DIAMOND LAKE
SCHOOL DISTRICT NO. 76 LAKE COUNTY,
ILLINOIS

By: _____ (Board President)

Attest: _____ (Board Secretary)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "Board") of Diamond Lake School District Number 76 Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

APPOINTMENT OF SCHOOL TREASURER

Which resolution was adopted at a meeting of the Board held on the 19 day of May 2026.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the Board has complied with all the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 19 day of May 2026

Secretary, Board of Education
Diamond Lake School District
76

DIAMOND LAKE SCHOOL DISTRICT 76
RESOLUTION APPROVING SURETY BOND OF
TREASURER

WHEREAS, the attached School Treasurer’s Surety Bond (“Surety Bond”) was executed by the authorized agent of Diamond Lake School District 76, as surety on or about July 1, 2026;

WHEREAS, the Surety Bond was executed under oath by _____ as Principal on May 19, 2026;

WHEREAS, the Surety Bond was fully executed at the time this Board passed a resolution on May 19, 2026, confirming ~~Eric Rogers~~ appointment as District Treasurer, effective _____,

NOW, THEREFORE, Be It Resolved by the Board of Education of Diamond Lake School District 76, Lake County, Illinois, as follows:

Section 1: This Board adopts as findings of fact all of the recitals above and incorporates them herein by reference.

Section 2: A majority of the members of this Board hereby expressly approves the Surety Bond.

Adopted this May 19, 2026, by the following roll call vote:

AYES: _____
NAYS: _____
ABSTAIN/ABSENT: _____

BOARD OF EDUCATION OF Diamond Lake
School District 76 _____
LAKE COUNTY, ILLINOIS

By: _____ (Board President)

Attest: _____ (Board Secretary)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified acting Secretary of the Board of Education (the "School Board") of Diamond Lake School District 76, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

RESOLUTION APPROVING SURETY BOND OF TREASURER

Which said resolution was adopted at a meeting of the Board held on the 19 day of May, 2026.

I do further certify that the deliberations of the Board on adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, the School Code of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 19 day of May, 2026.

Secretary, Board of Education
Diamond Lake School District 76

State of Illinois)
)SS
County of LAKE)

No Petition Certificate

I, the undersigned, do hereby certify that I am the duly qualified and acting Regional Superintendent of Schools for the Regional Office of Education serving the Educational Service Region including Lake County, Illinois, and as such official I do further certify that the records of my office do evidence that School District Number 76, Lake County, Illinois (the "District"), or any part thereof, is not involved in any manner whatsoever in any proceedings for the conversion or combination of the District or the formation of a combined elementary district, a combined high school district, a combined unit district, a unit district, a combined high school-unit district, a new elementary district or an optional elementary unit district or to dissolve and establish a new school district or districts or become part of an optional elementary unit district pursuant to the provisions of Article 11E of the School Code of the State of Illinois, as amended, or of any other provision of said Code.

I do further certify that as such Regional Superintendent I am also ex-officio Secretary of the Regional Board of School Trustees of said Region (including said County), and as such official I do further certify that the records of my office do evidence that there has not been filed in my office nor is there now pending any petition or petitions affecting in any manner whatsoever the present boundaries of the District as the District is now constituted.

In Witness Whereof, I hereunto affix my official signature, this ____ day of _____, 2026

Regional Superintendent of Schools and
Ex-officio Secretary of the Regional Board
of School Trustees

DIAMOND LAKE SCHOOL DISTRICT 76
RESOLUTIONS APPROVING TREASURER SPECIAL SURETY BOND FOR SERIES
2022 GENERAL OBLIGATION BONDS

WHEREAS, on _____, 2026, this Board adopted a Resolution providing for the issue of not to exceed \$ _____ in General Obligation School Building Bonds and \$ _____ in Taxable General Obligation Refunding School Bonds (the “Bonds”) of _____ School District Number _____, Lake County, Illinois, for the purposes of improving the site of and building and equipping a new school building and refunding outstanding bonds of the District, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bond to the purchaser thereof (“Bond Resolution”);

WHEREAS, in Section 8 of the Bond resolution, this Board provided that the special surety bond executed by the School Treasurer in connection with the issuance of the Bonds as required by Section 19-6 of the School Code “is hereby approved”;

WHEREAS, the attached School Treasurer’s Bond Covering Special Bond Issue (“Special Surety Bond”) was executed by the authorized agent of Underwriter’s at - _____, as surety on or about _____, 2026;

WHEREAS, the Special Surety Bond was executed under oath by _____ as Principal on May 19, 2026

NOW, THEREFORE, Be It Resolved by the Board of Education of Diamond Lake School District 76, Lake County, Illinois, as follows:

Section 1: This Board adopts as findings of fact all of the recitals above and incorporates them herein reference.

Section 2: This Board hereby ratifies its approval of the Special Surety Bond on 2025 and hereby approves the Special Surety Bond.

Adopted this 19 day of May 2026, by the following roll call vote:

AYES: _____

NAYS: _____

ABSTAIN/ABSENT: _____

BOARD OF EDUCATION OF Diamond Lake
SCHOOL DISTRICT NO. 76
LAKE COUNTY, ILLINOIS

By: _____ (Board President)

Attest: _____ (Board Secretary)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Diamond Lake School District 76, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I do further certify that the foregoing is a full, true and complete copy of a resolution entitled:

**RESOLUTION APPROVING TREASURER SPECIAL SURETY BOND FOR SERIES
2022 GENERAL OBLIGATION BONDS**

Which said resolution was adopted at a meeting of the Board held 19 day of May, on the 2026

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all the new media requesting such notice, that said meeting was called an held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended and that the Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this 19 day of May, 2026.

Secretary, Board of Education
Diamond Lake School District 76



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-E

Administrative: Approve Public Hearing Date for Interfund Transfer ACTION

BE IT RESOLVED, the Diamond Lake School District 76 Board of Education approves to set a public hearing date for a \$1,500,000 interfund transfer from the Education Fund to the Operations & Maintenance Fund on June 2nd, 2026 and publish said notice in a newspaper of general circulation



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

May 19, 2026

TO: Board of Education
FROM: Eric Rogers
SUBJECT: Interfund Transfer

After analyzing the district's end of year spending projections, I am requesting the board approve an end of year transfer of \$1,500,000 from the Education Fund to the Operations & Maintenance Fund to fund future capital projects. This transfer will be used to fund several Air Handler Unit replacements at West Oak Campus, Building Automation System (BAS) upgrades, and West Oak Campus exterior work as outlined in our [summer projects memo](#) and our [5-year Facility Plan](#). As the Education Fund is trending towards an estimated \$600k surplus, this would leave a reduction in the the Operating Funds for FY26.

The interfund transfer will be presented at the May 19th board meeting and approval will be needed to set a public hearing. If approved, a notice will be posted in the Daily Herald for at least 7 days prior to the hearing and the transfer will be presented at the June 2nd meeting for action. If you have any questions please don't hesitate to contact me.

RESOLUTION
OF THE BOARD OF EDUCATION OF
DIAMOND LAKE SCHOOL DISTRICT NO. 76
LAKE COUNTY, ILLINOIS

SETTING A HEARING TO DISCUSS AN INTERFUND TRANSFER

WHEREAS, pursuant to Section 17-2A of the *School Code* (105 ILCS 5/17-2A), the Board of Education (“Board”) of the Diamond Lake School District No. 76, Lake County, Illinois (“School District”), by proper resolution, may authorize the Treasurer of the School District to make interfund transfers between the Education, Operations and Maintenance, and Transportation Funds, and from the Tort Immunity to the Operations and Maintenance Fund; and

WHEREAS, the adoption of such resolution must follow a public hearing set by the Board or Board President that is preceded by 1) at least one notice, over the name of the Board Secretary or Clerk, published at least seven (7) days and not more than thirty (30) days prior to the hearing in a newspaper of general circulation within the School District, and 2) a notice, over the name of the Board Secretary or Clerk, posted at least forty-eight (48) hours before the hearing at the principal office of the School Board, or the building where the hearing is to be held *if a principal office does not exist*, with both notices setting forth the time, date, place and subject matter of the hearing; and

WHEREAS, the Board has determined that it is in the best interests of the School District to transfer money currently in the Educational Fund to the Operations and Maintenance Fund.

NOW, THEREFORE, It Is Hereby Resolved by the Board of Education of Diamond Lake School District No. 76 as follows:

Section 1. The Board has determined that it is in the best interests of the School District to transfer the following amount between the following funds:

<u>Amount</u>	<u>Transfer From</u>	<u>Transfer To</u>
\$1,500,000	Educational Fund	Operations and Maintenance Fund

Section 2. A hearing shall be held on June 2, 2026 at 7:00 p.m., at Diamond Lake Elementary School, 25807 Diamond Lake Road, Mundelein IL 60060 to discuss the proposed transfer.

Section 3. The Secretary is authorized and directed to publish notice of said hearing at least seven (7) days and not more than thirty (30) days prior to the hearing in a newspaper of general circulation within the School District, and to post a notice, at least forty-eight (48) hours before the hearing, at the principal office of the School Board or at the building where the

hearing is to be held (if a principal office of the School Board does not exist). Both notices shall be in substantially the following form:

NOTICE OF HEARING

DIAMOND LAKE SCHOOL DISTRICT NO. 76
COUNTY OF LAKE
STATE OF ILLINOIS

NOTICE IS HEREBY GIVEN that a hearing will be held on June 2, 2026, at 7:00 p.m., at Diamond Lake Elementary School, 25807 Diamond Lake Road, Mundelein IL 60060 to discuss the intention of the Board of Education of Diamond Lake School District No. 76, Lake County, Illinois, to transfer One Million Five-Hundred Thousand Dollars (\$1,500,000) from the Educational Fund to the Operations and Maintenance Fund pursuant to Section 17-2A of the *School Code* (105 ILCS 5/17-2A).

Dated this 19th day of May, 2026.

Secretary, Board of Education

Section 4. This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED this 19th day of May, 2026, by the following roll call vote:

AYE:

NAY:

ABSENT:

President, Board of Education

ATTEST:

Secretary, Board of Education



BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-F

Administrative: Approve Diamond Lake School Concrete Project *ACTION*

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the Diamond Lake School Concrete Project as presented.



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

May 19, 2026

TO: Board of Education
FROM: Chris Thibadeau
SUBJECT: Diamond Lake School Front Sidewalk

The remaining original sidewalk sections at Diamond Lake School have reached the end of their useful life, and continued patching is no longer a practical or cost-effective solution. Replacing these deteriorated sections will improve pedestrian safety, reduce ongoing maintenance costs, align with sidewalk improvements already completed at DLS, and help limit future liability exposure.

The scope of work includes replacement of the remaining original sidewalk sections and installation of new detectable warning surfaces at accessible ramps to improve safety and ADA compliance.

Bids for this project were due on May 12, 2026. The District received four proposals from Tor Construction, Abbey, Chadwick, and Dale Inc., with Dale Inc. identified as the apparent low bidder in the amount of \$47,765.

Recommendation

After review of the submitted proposals and completion of the vetting process, it is my recommendation that the Board of Education award the project to Dale Inc. in the amount of \$47,765 as the lowest responsible bidder.



May 15, 2026

Eric Rogers, Director of Finance and Operations
Diamond Lake School District No. 76
26156 North Acorn Lane
Mundelein, Illinois 60060

Re: Diamond Lake School District No. 76
Diamond Lake Elementary School Exterior Concrete Replacement
Commission No. 260301056

Dear Eric:

We recommend the following be presented to the Board of Education.

On Tuesday, May 12, 2026 at 2:00 p.m., bids were received from four (4) companies for the Diamond Lake Elementary School Exterior Concrete Replacement project. A bid tabulation is attached for your review. Dale Inc. from New Lenox, Illinois submitted the low base bid in the amount of \$47,765.00.

The budget for this project is:

	Pre-Design Budget April 3, 2026	Bid Award May 12, 2026
Construction Cost	\$52,500	\$47,765
Fees, Testing, Printing	\$ 5,250	\$ 5,250
Contingency	\$ 5,250	\$ 5,250
TOTAL PROJECT COST	\$63,000	\$58,265

We recommend awarding the contract to Dale, Inc. as follows:

Base Bid	\$47,765
TOTAL CONTRACT	\$47,765

Upon Board approval, we will forward contracts to Dale, Inc. to allow them to begin the project. The Contractor is ready to proceed to meet the project's schedule.

Sincerely,

Wold Architects and Engineers

Justin Wendt | AIA
Associate

Enclosures

cc: Chris Thibadeau, Diamond Lake 76
Mike Eichhorn, Wold
Manuel Ocon, Wold

CM/EDU-IL-DiamondLake/Diamond Lake Elementary/260301056/Admin/Letters/2026.05.14 Letter to Eric Rogers

Wold Architects and Engineers
220 North Smith Street, Suite 310
Palatine, IL 60067
woldae.com | 847 241 6100

PLANNERS
ARCHITECTS
ENGINEERS



**Project Name: 2026 Diamond Lake Elementary School
Exterior Concrete Replacement**

BID TABULATION

Commission No.: 260301056

Wold Architects and Engineers
220 North Smith Street, Suite 310
Palatine, IL 60067
T: 847.241.6100

Date: May 12, 2026
Time: 2:00 PM

Bidders Name	Bid Bond	Base Bid	Remarks
Abbey Construction Co., Inc. 1949 County Line Rd. Aurora, IL. 60502 (630) 585-7200	X	\$93,965.00	
Chadwick Contracting Company 12 Prospect Ct. Lake in the Hills, IL. 60156 (847) 854-0044	X	\$79,300.00	
Dale Inc. 12410 W. Horseshoe Dr., #8 New Lenox, IL 60451 (708) 931-7600	X	\$47,765.00	Apparent Low Bidder
TOR Construction Co., Inc. 301 Sundown Road South Elgin, IL 60177 (847) 697-5505	X	\$123,900.00	



BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-G

Administrative: Approve Diamond Lake School Sewer Project *ACTION*

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the Diamond Lake School Sewer Project as presented.



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

May 19, 2026

TO: Board of Education
FROM: Chris Thibadeau
SUBJECT: DLS Cast Iron Sewer Pipe Replacement

The DLS Cast Iron Sewer Pipe Replacement project was issued for bid, with proposals originally due on May 12, 2026. An addendum was issued to extend the due date to May 14, 2026 to accommodate bidders. The District received two bids from Ernie Peterson Plumbing and Algat Industries.

The scope of work includes abandonment of the existing south sanitary main and installation of a new sanitary main routed through the crawlspace beneath the hallway, along with associated connections, fittings, and restoration of affected surfaces as required.

This project will be funded through the Health Life Safety Fund.

Recommendation

After review of the submitted proposals, including scope, pricing, and prior experience, it is my recommendation that the Board of Education award the project to Ernie Peterson Plumbing in the amount of \$73,914 as the lowest responsible bidder. The District has had a strong and successful working relationship with Ernie Peterson Plumbing. They previously served as the plumbing contractor for the District's bathroom renovations and have consistently stood behind their work, including timely response to warranty items.



May 15, 2026

Eric Rogers, Director of Finance and Operations
Diamond Lake School District No. 76
26156 North Acorn Lane
Mundelein, Illinois 60060

Re: Diamond Lake School District No. 76
Diamond Lake Elementary School Sanitary Replacement
Commission No. 260301041

Dear Eric:

We recommend the following be presented to the Board of Education.

On Thursday, May 14, 2026 at 10:00 a.m., bids were received from two (2) companies for the Diamond Lake Elementary School Sanitary Replacement project. A bid tabulation is attached for your review. Ernie Peterson Plumbing, Inc. From Waukegan, Illinois submitted the low base bid in the amount of \$73,914.00.

The budget for this project is:

	Pre-Design Budget March 13, 2026	Bid Award May 14, 2026
Construction Cost	\$52,500	\$73,914
Fees, Testing, Printing	\$ 5,250	\$ 5,250
Contingency	\$ 5,250	\$ 5,250
TOTAL PROJECT COST	\$63,000	\$84,414

We recommend awarding the contract to Dale, Inc. as follows:

Base Bid	\$73,914
TOTAL CONTRACT	\$73,914

Upon Board approval, we will forward contracts to Ernie Peterson Plumbing, Inc. to allow them to begin the project. The Contractor is ready to proceed to meet the project's schedule.

Sincerely,

Wold Architects and Engineers

Justin Wendt | AIA
Associate

Enclosures

cc: Chris Thibadeau, Diamond Lake 76
Mike Eichhorn, Wold
Manuel Ocon, Wold

CM/EDU-IL-DiamondLake/Diamond Lake ES/260301056/Admin/Letters/2026.05.14 Letter to Eric Rogers (Sanitary)

Wold Architects and Engineers
220 North Smith Street, Suite 310
Palatine, IL 60067
woldae.com | 847 241 6100

PLANNERS
ARCHITECTS
ENGINEERS



Project Name: Diamond Lake Elementary School Sanitary Replacement

BID TABULATION

Commission No.: 260301041

Wold Architects and Engineers
220 North Smith Street, Suite 310

Date: May 14, 2026

Palatine, IL 60067

Time: 10:00 AM

T: 847.241.6100

Bidders Name	Addendum	Bid Bond	Base Bid	Remarks
Algat Enterprises Group Co Inc. 5234 W. Diversey Ave. Chicago, IL. 60639 (773) 899-0888	X	X	\$187,777.00	
Ernie Peterson Plumbing, Inc. 2421 N. Delany Rd. Waukegan, IL. 60087 (847) 244-4234	X	X	\$73,914.00	Apparent Low Bidder



BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-G

Administrative: Approve West Oak Intermediate Playground Project *ACTION*

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the West Oak Intermediate Playground Project as presented.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

May 19, 2026

TO: Board of Education
FROM: Eric Rogers
SUBJECT: Playground Renovation Project - WOIS

The current playground is situated along the western edge of the property, directly adjacent to the school's main parking lot. While the existing equipment serves our students, the proximity to active vehicular traffic creates ongoing safety concerns. Staff responsible for recess supervision must divide their attention between monitoring student activity and being vigilant of vehicle movement in and out of the lot. Following discussions with faculty and administrative staff, it has become clear that a more suitable location exists on the southwest corner of the property. This area offers ample open space, natural boundaries, and improved sightlines for supervising staff.

The proposed new location for the playground is the southwest corner of the West Oak Intermediate School property. Key features of this proposal include:

- Greater distance from the parking lot and vehicular traffic areas, significantly reducing safety risks during drop-off, pick-up, and throughout the school day.
- Open, unobstructed sightlines that allow supervising staff to monitor the entire play area from a single vantage point.
- Natural separation from high-traffic pedestrian paths, reducing the likelihood of unauthorized access to the play area.
- Adequate square footage to accommodate existing play structures and allow for the addition of several pieces of new playground equipment.
- Improved access from primary classroom wings, reducing transition time and congestion in hallways.

The recommendation from the district is to approve the West Oak Intermediate School playground project and enter into a contract with PerfectTurf at a cost of \$97,580.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

BOARD OF EDUCATION MEETING
Tuesday, May 19th, 2026

The resolution is being submitted for approval on May 19th, 2026.

AGENDA ITEM V-H

Administrative: Review Resolution to Designate Interest Earnings for the Fiscal Year 2025-2026 **REVIEW**

BE IT RESOLVED, that the Diamond Lake 76 Board of Education accepts and approves the Resolution to Designate Interest Earnings for the Fiscal Year 2025-2026 as presented.



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

May 19, 2026

TO: Board of Education
FROM: Eric Rogers
SUBJECT: Resolution to Designate Interest Earnings for the Fiscal Year 2025-2026

Due to a high amount of interest accrued during the 2025-26 fiscal year, the District would like the option of repurposing monies from fund to fund if necessary. Once all property tax revenue is accounted for, a final tabulation of any interfund transfer will be reported to the Board, but the attached resolution gives the authority to make any necessary transfers.

As of the April 2026 Treasurer's Report, the District has received \$642,105.78 in interest revenue in the Education Fund vs. \$778,042.60 in the prior fiscal year.

This resolution will be presented for action at the June 2, 2026 BOE meeting.

**RESOLUTION TO
DESIGNATE INTEREST EARNINGS
FOR THE FISCAL YEAR 2025-2026**

WHEREAS, by regulation (23 Ill. Administrative Code 100.5(a)(4)), the Illinois State Board of Education now specifies that, unless a statute or school board resolution provides otherwise, interest earnings on school district funds shall be added to and become part of principal as of June 30 of each fiscal year;

WHEREAS, this Board of Education of DIAMOND LAKE SCHOOL DISTRICT 76, Lake County, State of Illinois, wishes to retain the option of later transferring some or all of the interest earned during the fiscal year and previous fiscal years under Section 10-22.44 of the School Code (105 ILCS 5/10-22.44);

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of DIAMOND LAKE SCHOOL DISTRICT 76, Lake County, State of Illinois, as follows:

- Section 1.** All interest earned in each fund of this School District during the current fiscal year is hereby designated as interest and not as the principal balance in that fund for the fiscal year beginning July 1, 2025, and is subject to being transferred as interest to the extent permitted by law.
- Section 2.** All interest earned in each fund of this School District during any prior fiscal year and retained in the School District fund for which it accrued is hereby designated as interest and not as part of the principal balance in that fund for the fiscal year beginning July 1, 2025, and is subject to being transferred as interest to the extent permitted by law.
- Section 3.** The School Treasurer is directed to maintain a record of the total of all interest earnings so designated for each School District fund as of July 1, 2025, and to provide a report of that record to the Board.
- Section 4.** This Resolution shall be in full force and effect immediately and forthwith upon its passage.

Section 5: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 2nd day of June, 2026, upon motion, a second, and a roll call vote taken and the members voted as follows:

	Motion	2 nd	Members Voting Aye	Members Voting Nay	Members Abstaining	Members Absent
Joy Hail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nicole Sullivan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elisa Bailis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elizabeth Reyes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tina Holland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emily Crutchfield	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Becker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ATTEST:

Joy Hail , President | Board of Education
Diamond Lake School District 76

Elisa Bailis , Secretary | Board of Education
Diamond Lake School District 76

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATE

I, the undersigned, duly elected, qualified and acting Secretary of the Board of Education of DIAMOND LAKE SCHOOL DISTRICT 76, Lake County, State of Illinois, do further certify that on the 2nd day of June, 2026, there was a resolution entitled:

**RESOLUTION TO
DESIGNATE INTEREST EARNINGS
FOR THE FISCAL YEAR 2025-2026**

duly adopted by the Board of Education of DIAMOND LAKE SCHOOL DISTRICT 76, Lake County, State of Illinois, on the 2nd day of June, 2026, at an official meeting of the Board of Education.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all the procedural rules of the Board in conduct of said meeting and in the adoption of said resolution.

Dated this the 2nd day of June, 2026.

Elisa Bailis, Secretary | Board of Education
Diamond Lake School District 76



Moment *of the* Month APRIL

