

Executive Advisory Board Meeting

Wednesday, December 5, 2018 9:00 AM

Mid-Valley Special Education Cooperative, 1304 Ronzheimer Avenue, St.
Charles, IL 60174

1. Call to Order

2. Approval of the Agenda

3. Public Comment

4. Consent Agenda

1. Approval of Minutes, Executive Board Meeting,
November 7, 2018

2. Approval of the Minutes, Board Closed Session,
November 7, 2018

3. Approval of Bills, November, 2018

4. Approval of Payroll, November, 2018

5. Approval of Financial Report, November, 2018

6. Approval of Revised Board Policy 2:105:
Cooperative Board: Ethics and Gifts Ban

7. Approval of Board Policy 4:40: Operational
Services: Incurring Debt

8. Approval of Board Policy 7:330: Students: Student
User of Buildings-Equal Access

5. Information

1. Student and Staff Enrollment, November, 2018

2. Safe School Report

3. Holiday Hours

4. 2018-2019 Multi-District Needs Assessment

6. For Discussion

1. Draft Calendar

7. For Action

1. Approval of the Personnel Report, November, 2018

2. Approval of FY18 Audit Report

8. New Business

9. Adjournment



Mid-Valley Special Education Cooperative

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

Executive Advisory Board Meeting

November 7, 2018

9:00 AM

The Mid-Valley Special Education Cooperative Board met in Regular Session on Wednesday, November 7, 2018 at the Mid-Valley Special Education Cooperative, Administration Building.

Call to Order

Dr. Stirn, Superintendent D301, called the meeting to order at 9:12 a.m. Absent was Dr. Pearson, Superintendent D303 Board Chairman.

Roll Call

Upon roll call the following members were also present: Dr. Hichens, Superintendent D101; Dr. Leden, Superintendent D302; Dr. Mutchler, Superintendent D304;

Also present: Dr. Marianne Fidishin, Mid-Valley Executive Director; Special Education Administrative Liaisons/Designees from the member districts; Mrs. Nancy Sporer, Mid-Valley Director of Business and Human Resources; and Mrs. Brandi Pedersen, Recording Secretary.

Approval of the Agenda

Dr. Stirn called for the Approval of the Agenda. Dr. Mutchler moved and Dr. Leden seconded the motion. Approval of the Agenda was confirmed by unanimous vote.

Public Comment

Public comment was made by Angela Bateman regarding staffing for the Mid-Valley Special Education Cooperative ABLE program.

Consent Agenda

- 4.1** Approval of the Minutes, Executive Board Meeting, October 3, 2018
- 4.2** Approval of the Executive Advisory Special Board Meeting Open Minutes, October 22, 2018
- 4.3** Approval of Minutes from Closed Session, October, 22, 2018
- 4.4** Approval of Bills, October, 2018
- 4.5** Approval of Payroll, October, 2018
- 4.6** Approval of Financial Report, October, 2018
- 4.7** Approval of Board Policy 2:170 Cooperative Board: Procurement of Architectural, Engineering, and Land Surveying Services
- 4.8** Approval of Board Policy 4:140 Operational Services: Waiver of Student Fees
- 4.9** Approval of Board Policy 6:30 Instruction: Organization of Instruction and Curriculum Development
- 4.10** Approval of Board Policy 6:120, Instruction: Education of Children with Disabilities
- 4.11** Approval of Board Policy 6:190, Instruction: Extracurricular and Co-Curricular Activities
- 4.12** Approval of Board Policy 8:25, Community Relations: Advertising and Distributing Materials in Schools Provided by Non-School-Related Entities
- 4.13** Approval of Board Policy 4:80, Operational Services: Accounting and Audits

- 4.14** Approval of Board Policy 6:240, Instruction: Field Trips
- 4.15** Approval of Board Policy 6:250, Instruction: Community Resource Persons and Volunteers
- 4.16** Approval of Board Policy 7:50 School Admissions and Eligibility for Services
- 4.17** Approval of Board Policy 5:20-E, Resolution to Prohibit Sexual Harassment

Dr. Stirn called for Approval of the Consent Agenda. Dr. Mutchler moved and Dr. Hichens seconded the motion. Approval of the Consent Agenda was confirmed by unanimous vote.

Information

5.1 Student and Staff Enrollment, October 2018

Dr. Fidishin reported on the October Student and Staff enrollment and the comparison from 2017.

5.2 Illinois CPA Audit

Dr. Fidishin reported that the Illinois CPA Society has randomly selected Mid-Valley Special Education Cooperative's 2018 financial statements to review.

5.3 FY 2018 Funding Notification and Single Audit Responsibilities and Guidance Letter

Dr. Fidishin shared the federal funds claimed for MVSEC during fiscal year 2018 from the Illinois Department of Healthcare and Family Services.

5.4 IDEA Grant Update

Dr. Fidishin shared an update about the IDEA Grant allocations.

For Discussion

6.1 Extended School Year (ESY) Location, 2019

A location for ESY will be needed for 2019 since Capital Improvement projects are taking place at MJC and MVSEC. Discussion tabled to next meeting.

6.2 Waubensee Community College Update

Dr. Fidishin reported that at this point she has been unsuccessful trying to secure a meeting with the President of Waubensee to discuss the future of the SAIL program. She will continue reaching out.

6.3 Draft Calendars for 2019-2020

Dr. Fisishin asked as a gentle reminder to try and bring draft calendars to the December meeting however districts are waiting on guidance from ISBE to get the calendars in place.

For Action

7.1 Approval of the Personnel Report, October 2018 (Revised presented at meeting)

Dr. Hichens motioned, seconded by Dr. Leden for Approval of the revised Personnel Report, October 2018

7.2 Approval for Canvas Contract

Dr. Mutchler motioned, seconded by Dr. Hichens for Approval for the Canvas Contract

7.3 Approval of FE Moran System Purchase, Service, Monitoring Agreement

Dr. Hichens motioned, seconded by Dr. Leden for Approval of FE Moran System Purchase, Service, Monitoring Agreement

New Business

None

Motion to Adjourn to Closed Session by Roll Call Vote for the Purpose of

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

Motion made by Dr. Hichens and seconded by Dr. Leden for Approval to Adjourn to Closed Session . By consensus the motion was passed with unanimous roll call vote.

Time Adjourned to Closed Session 9:45 AM

Closed Session

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

Dr. Stirn called the Closed Session to order at 9:50 AM

Adjournment to Open Session

Motion made by Dr. Mutchler and seconded by Dr. Stirn for Approval to Adjourn to Open Session . By consensus the motion was passed with unanimous roll call vote.

Time Adjourned back to Open Session 10:15 AM

For Action

12.1 ACTION ITEM: Approval of Executive Director's Professional Goals for 2018-2019

Dr. Leden motioned, seconded by Dr. Mutchler for Approval of Executive Director's Professional Goals for 2018-2019.

Adjournment

Motion made by Dr. Hichens and seconded by Dr. Leden. By consensus the motion carried 4-0 Ayes.

The meeting adjourned at 10:15 AM

Chair of the Mid-Valley Board

The next Regular Mid-Valley Executive Advisory Board Meeting will be Wednesday, December 5, 2018, 9:00 AM at the Mid-Valley Administration Offices, 1304 Ronzheimer Avenue. St. Charles, IL 60174

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|------------------------|------------|-----------------------|---------------------------------------|--------------------|--------------------------|----------------------------|--------------|
| Bank Name: HARRIS BANK | | Bank Account: 3445079 | | | | | |
| 10058 | 11/28/2018 | 1104 | ADERMAN, ANN | REIMB NURSE SUPPL | 10.0000.2130.412.000.111 | CLASSROOM SUPPLIES | \$163.04 |
| | | | | | | | Check Total: |
| 10059 | 11/28/2018 | 1104 | ARAMARK CHICAGO LOCKBOX | 8294-189 & 191 | 10.0000.2560.315.000.219 | FOOD SERVICE | \$2,891.80 |
| | | | | | | | Check Total: |
| 10060 | 11/28/2018 | 1104 | ARMSTRONG TORSETH SKOLD & RYDEEN INC | 13006-15 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$2,375.37 |
| | | | | | | | Check Total: |
| 10061 | 11/28/2018 | 1104 | AUGMENTATIVE RESOURCES | 12390 | 10.0000.1200.415.000.028 | INSTRUCTIONAL SUPPLIES | \$85.75 |
| | | | | | | | Check Total: |
| NCB | 11/15/2018 | 1101 | AXA EQUITABLE | V348995 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$450.00 |
| NCB | 11/30/2018 | 1112 | AXA EQUITABLE | V367314 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$450.00 |
| | | | | | | | Check Total: |
| 10034 | 11/16/2018 | 1102 | BATAVIA ENTERPRISES | DECEMBER 2018 | 10.0000.1200.325.000.919 | FACILITY RENTAL | \$3,398.55 |
| | | | | | | | Check Total: |
| 10062 | 11/28/2018 | 1104 | BELICH, KAREN | OCT/19 MILEAGE | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$185.14 |
| 10062 | 11/28/2018 | 1104 | BELICH, KAREN | REIM MILE SEPT/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$116.90 |
| 10062 | 11/28/2018 | 1104 | BELICH, KAREN | REIMB MILE AUG/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$133.85 |
| | | | | | | | Check Total: |
| 10042 | 11/27/2018 | 1103 | BENJAMIN SCHOOL DIST #25 | FY18 TUITION REIMB | 10.0000.4120.662.025.000 | D25 PAYMENT TO DISTRICT | \$792.61 |
| 10042 | 11/27/2018 | 1103 | BENJAMIN SCHOOL DIST #25 | FY18 TUITION REIMB | 20.0000.4120.662.025.000 | D25 PAYMENT TO DISTRICT | \$78.39 |
| | | | | | | | Check Total: |
| 10063 | 11/28/2018 | 1104 | BINGHAM, MEG | REIM MILE OCT/18 | 10.0000.1200.332.000.079 | STAFF TRAVEL | \$166.73 |
| 10063 | 11/28/2018 | 1104 | BINGHAM, MEG | REIM MILE OCT/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$41.68 |
| | | | | | | | Check Total: |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.331.000.011 | FIELD TRIPS/STUDENT TRAVEL | \$374.00 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.331.000.078 | FIELD TRIPS/STUDENT TRAVEL | \$406.80 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$186.45 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

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Date Range: 11/01/2018 - 11/30/2018

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---------------------------------------|------------------|--------------------------|------------------------|----------|
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$77.06 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$277.98 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$70.56 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$35.98 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$13.63 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$200.09 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$59.96 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.028 | INSTRUCTIONAL SUPPLIES | \$84.58 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.078 | INSTRUCTIONAL SUPPLIES | \$39.17 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.080 | INSTRUCTIONAL SUPPLIES | \$96.87 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.415.000.109 | INSTRUCTIONAL SUPPLIES | \$24.95 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.470.000.132 | SOFTWARE | \$49.95 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.1200.470.000.132 | SOFTWARE | \$20.00 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2139.410.000.130 | SUPPLIES/MATERIALS | \$11.67 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2190.418.000.114 | EQUIPMENT < \$500 | \$67.60 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2190.470.000.114 | SOFTWARE/SUBSCRIPTIONS | \$15.00 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2320.310.000.140 | PROFESSIONAL SERVICES | \$128.00 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2320.340.000.140 | POSTAGE | \$22.39 |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2320.410.000.140 | SUPPLIES/MATERIALS | \$25.19 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

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Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|---------------------------------------|--------------------|--------------------------|-------------------------------|--------------|-------------|
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2320.410.000.140 | SUPPLIES/MATERIALS | \$74.38 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 10.0000.2320.414.000.140 | FOOD/COOKING SUPPLIES | \$107.83 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.1250.310.000.010 | PROFESSIONAL SERVICES | \$30.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.1250.415.000.010 | INSTRUCTIONAL SUPPLIES | \$209.30 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.001.319 | STAFF DEV COORDINATORS | \$395.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.002.319 | STAFF DEV BUS MGR | \$20.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.004.319 | STAFF DEV HEARING/VISION/ECHI | \$45.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.004.319 | STAFF DEV HEARING/VISION/ECHI | \$45.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.004.319 | STAFF DEV HEARING/VISION/ECHI | \$45.00 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.312.140.319 | STAFF DEV EXECUTIVE DIRECTOR | \$584.65 | |
| 10064 | 11/28/2018 | 1104 | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 11/05/2018 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$21.66 | |
| | | | | | | | Check Total: | \$3,865.70 |
| 10012 | 11/02/2018 | 1091 | BRIGHTSTAR KANE COUNTY | 4290126 | 10.0000.1200.314.000.014 | CONSULTANTS | \$612.64 | |
| | | | | | | | Check Total: | \$612.64 |
| 10021 | 11/09/2018 | 1092 | BRIGHTSTAR KANE COUNTY | IVC4301248 | 10.0000.1200.314.000.028 | CONSULTANTS | \$389.81 | |
| | | | | | | | Check Total: | \$389.81 |
| 10043 | 11/27/2018 | 1103 | CENTRAL COMMUNITY DIST #301 | FY18 TUITION REIMB | 10.0000.4120.662.301.000 | D301 PAYMENT TO | \$15,306.20 | |
| 10043 | 11/27/2018 | 1103 | CENTRAL COMMUNITY DIST #301 | FY18 TUITION REIMB | 20.0000.4120.662.301.000 | D301 PAYMENT TO | \$1,513.80 | |
| | | | | | | | Check Total: | \$16,820.00 |
| 10130 | 11/29/2018 | 1116 | CENTRAL COMMUNITY DIST #301 | IDEA FT OCT FY19 | 14.0000.4120.662.301.319 | IDEA FT PMNT DIST 301 | \$15,762.00 | |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
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Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names **Exclude Voided Checks** **Exclude Manual Checks** **Include Non Check Batches**

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|-----------------------------|----------------------|--------------------------|-------------------------------|--------------|
| 10130 | 11/29/2018 | 1116 | CENTRAL COMMUNITY DIST #301 | IDEA PRE-K OCT FY19 | 14.0000.4120.662.301.719 | IDEA PREK PMNTS TO DIST 301 | \$386.00 |
| Check Total: | | | | | | | \$16,148.00 |
| 10035 | 11/16/2018 | 1102 | CHALLENGER LEARNING CENTER | DEP/50%-2/15/19 EVEN | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$350.00 |
| Check Total: | | | | | | | \$350.00 |
| 10013 | 11/02/2018 | 1091 | CITY OF ST CHARLES | 9/18-10/18/18 120917 | 20.0000.2540.466.000.078 | ELECTRICITY-SHELBY | \$150.97 |
| 10013 | 11/02/2018 | 1091 | CITY OF ST CHARLES | 9/18-10/18/18 912091 | 20.0000.2540.466.000.078 | ELECTRICITY-SHELBY | \$159.30 |
| Check Total: | | | | | | | \$310.27 |
| 10044 | 11/27/2018 | 1103 | CITY OF ST CHARLES | 10/04-11/06 0-050901 | 20.0000.2540.370.000.000 | WATER/SEWER | \$68.79 |
| 10044 | 11/27/2018 | 1103 | CITY OF ST CHARLES | 10/04-11/06 0-820518 | 20.0000.2540.370.000.000 | WATER/SEWER | \$134.94 |
| 10044 | 11/27/2018 | 1103 | CITY OF ST CHARLES | 10/04-11/06 0-820518 | 20.0000.2540.466.000.000 | ELECTRICITY | \$4,543.09 |
| 10044 | 11/27/2018 | 1103 | CITY OF ST CHARLES | 10/18-11/14 7-120917 | 20.0000.2540.466.000.078 | ELECTRICITY-SHELBY | \$127.75 |
| 10044 | 11/27/2018 | 1103 | CITY OF ST CHARLES | 10/18-11/14 9-120917 | 20.0000.2540.466.000.078 | ELECTRICITY-SHELBY | \$120.11 |
| Check Total: | | | | | | | \$4,994.68 |
| 10065 | 11/28/2018 | 1104 | CLAESON, NICOLE | REIM MILE OCT/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$131.35 |
| Check Total: | | | | | | | \$131.35 |
| 10045 | 11/27/2018 | 1103 | COMCAST CABLE | 11/16/2018 BILLINING | 20.0000.2540.319.000.078 | CABLE/INTERNET-SHELBY | \$203.01 |
| Check Total: | | | | | | | \$203.01 |
| 10046 | 11/27/2018 | 1103 | CUSD #101 | FY18 TUITION REIMB | 10.0000.4120.662.101.000 | D101 PAYMENT TO | \$386,518.86 |
| 10046 | 11/27/2018 | 1103 | CUSD #101 | FY18 TUITION REIMB | 20.0000.4120.662.101.000 | D101 PAYMENT TO | \$38,227.14 |
| Check Total: | | | | | | | \$424,746.00 |
| 10131 | 11/29/2018 | 1116 | CUSD #101 | IDEA FT OCT FY19 | 14.0000.4120.662.101.319 | IDEA FT PMNT DIST 101 | \$27,700.00 |
| 10131 | 11/29/2018 | 1116 | CUSD #101 | IDEA PRE-K OCT FY19 | 14.0000.4120.662.101.719 | IDEA PREK PMNTS TO DIST 101 | \$411.00 |
| Check Total: | | | | | | | \$28,111.00 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V100473 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,493.07 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V100473 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$38.21 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V167555 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$119.70 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2018 - 11/30/2018

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---------------------------|---------|--------------------------|-------------------------------|-------------|
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V167555 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$5.22 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V288328 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$13,768.49 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V288328 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$783.57 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V413563 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$7,386.24 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V432389 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$5,998.38 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V432389 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$55.03 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V562819 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$668.47 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V61210 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$8,995.23 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V61210 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$489.53 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V630876 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,079.20 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V641569 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$698.51 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V754690 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$570.62 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V776947 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$13,594.17 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V776947 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$50.54 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V815903 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$642.53 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V815903 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$27.49 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V87976 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,010.24 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V919503 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$313.09 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V919503 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$6.61 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V922910 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$7,310.69 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V94984 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$467.66 |
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V985732 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$529.10 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2018 - 11/30/2018

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---------------------------|---------|--------------------------|-------------------------------|-------------|
| 10031 | 11/15/2018 | 1094 | CUSD #303 EMP HEALTH FUND | V985732 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$6.36 |
| Check Total: | | | | | | | \$69,107.95 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V139627 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$668.47 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V16371 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$5,998.38 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V16371 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$55.03 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V178252 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$7,310.69 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V188714 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$119.70 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V188714 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$5.22 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V208832 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,493.07 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V208832 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$38.21 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V238864 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$642.53 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V238864 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$27.49 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V417527 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$8,995.23 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V417527 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$489.53 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V420633 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$698.51 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V529860 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$13,594.17 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V529860 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$50.54 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V541953 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$7,386.24 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V5558 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$13,768.49 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V5558 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$783.57 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V596037 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$529.10 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---------------------------|---------------------|--------------------------|-------------------------------|--------------|
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V596037 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$6.36 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V664411 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,079.20 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V792959 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$2,010.24 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V856217 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$313.09 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V856217 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$6.61 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V921342 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$570.62 |
| 10127 | 11/30/2018 | 1105 | CUSD #303 EMP HEALTH FUND | V929061 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS | \$467.66 |
| Check Total: | | | | | | | \$69,107.95 |
| 10066 | 11/28/2018 | 1104 | CUSD #303_1777 | CHASSE/ROWE NOV/18 | 10.0000.2310.225.000.144 | INSURANCE STIPEND | \$1,271.24 |
| Check Total: | | | | | | | \$1,271.24 |
| 10067 | 11/28/2018 | 1104 | CUSD #303_1777 | 1066 | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$233.31 |
| 10067 | 11/28/2018 | 1104 | CUSD #303_1777 | 1067 | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$181.38 |
| Check Total: | | | | | | | \$414.69 |
| 10132 | 11/29/2018 | 1116 | CUSD #303_1777 | IDEA PRE-K OCT FY19 | 14.0000.4120.662.303.719 | IDEA PREK PMNTS TO DIST 303 | \$4,285.00 |
| Check Total: | | | | | | | \$4,285.00 |
| 10133 | 11/29/2018 | 1116 | CUSD #304 | IDEA FT OCT FY19 | 14.0000.4120.662.304.319 | IDEA FT PMNT DIST 304 | \$157,378.00 |
| 10133 | 11/29/2018 | 1116 | CUSD #304 | IDEA PRE-K OCT FY19 | 14.0000.4120.662.304.719 | IDEA PREK PMNTS TO DIST 304 | \$205.00 |
| Check Total: | | | | | | | \$157,583.00 |
| 10068 | 11/28/2018 | 1104 | DIORIO, MICHELLE | REIM OUTINGS | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$62.74 |
| Check Total: | | | | | | | \$62.74 |
| 10069 | 11/28/2018 | 1104 | DOMARACKI, MARY ANN | REIM MILE OCT/18 | 10.0000.2110.332.000.110 | STAFF TRAVEL | \$99.24 |
| 10069 | 11/28/2018 | 1104 | DOMARACKI, MARY ANN | REIM MILE-AUG-SEPT | 10.0000.2110.332.000.110 | STAFF TRAVEL | \$68.89 |
| Check Total: | | | | | | | \$168.13 |
| 10070 | 11/28/2018 | 1104 | ENABLING DEVICES | 0443581-IN | 10.0000.2190.418.000.114 | EQUIPMENT <\$500 | \$99.95 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2018 - 11/30/2018

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|-----------------------------|--------------------|--------------------------|-------------------------|------------|
| 10070 | 11/28/2018 | 1104 | ENABLING DEVICES | 0443581-IN | 10.0000.2190.418.000.114 | EQUIPMENT <\$500 | \$72.95 |
| Check Total: | | | | | | | \$172.90 |
| 10071 | 11/28/2018 | 1104 | ESPECIAL NEEDS | 218961 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$69.65 |
| 10071 | 11/28/2018 | 1104 | ESPECIAL NEEDS | 218961 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$5.95 |
| 10071 | 11/28/2018 | 1104 | ESPECIAL NEEDS | 218961 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$18.18 |
| Check Total: | | | | | | | \$93.78 |
| 10072 | 11/28/2018 | 1104 | FEINER SUPPLY | 114972 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$36.00 |
| 10072 | 11/28/2018 | 1104 | FEINER SUPPLY | 114972 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$48.90 |
| Check Total: | | | | | | | \$84.90 |
| 10073 | 11/28/2018 | 1104 | FIDISHIN, MARIANNE J | REIM MILE OCT/18 | 10.0000.2320.332.000.140 | STAFF TRAVEL (DIRECTOR) | \$255.50 |
| Check Total: | | | | | | | \$255.50 |
| 10047 | 11/27/2018 | 1103 | FOX VALLEY CHRISTIAN CHURCH | NOVEMBER 2018 RENT | 10.0000.1200.325.000.079 | FACILITY RENTAL | \$400.00 |
| Check Total: | | | | | | | \$400.00 |
| 10022 | 11/09/2018 | 1092 | FOX VALLEY FITNESS | 20283 | 14.0000.1250.415.000.010 | INSTRUCTIONAL SUPPLIES | \$150.00 |
| Check Total: | | | | | | | \$150.00 |
| 10074 | 11/28/2018 | 1104 | Georgeson, Lori | REIM MILE OCT/18 | 10.0000.1200.332.000.079 | STAFF TRAVEL | \$15.26 |
| Check Total: | | | | | | | \$15.26 |
| 10075 | 11/28/2018 | 1104 | GLABINSKI, MICHAEL | REIMB MILE OCT/18 | 10.0000.1200.332.000.115 | STAFF TRAVEL | \$432.73 |
| Check Total: | | | | | | | \$432.73 |
| 10076 | 11/28/2018 | 1104 | GORSKI, JENNIFER, PH.D., PC | 164 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$3,000.00 |
| Check Total: | | | | | | | \$3,000.00 |
| 10077 | 11/28/2018 | 1104 | GRAINGER | 9936017624 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$88.30 |
| Check Total: | | | | | | | \$88.30 |
| 10078 | 11/28/2018 | 1104 | Greene, Emily | REIM MILE SEPT/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$10.79 |
| Check Total: | | | | | | | \$10.79 |
| 10079 | 11/28/2018 | 1104 | GSF USA, Inc. | INR050682 | 20.0000.2540.322.000.000 | CUSTODIAL SERVICES | \$4,023.54 |
| Check Total: | | | | | | | \$4,023.54 |
| 10080 | 11/28/2018 | 1104 | HAMMACK-COTE MANDY | REIM MILE NOV/18 | 10.0000.2138.332.000.129 | STAFF TRAVEL | \$66.87 |
| 10080 | 11/28/2018 | 1104 | HAMMACK-COTE MANDY | REIM MILE OCT/18 | 10.0000.2138.332.000.129 | STAFF TRAVEL | \$79.35 |
| Check Total: | | | | | | | \$146.22 |
| 10081 | 11/28/2018 | 1104 | HAWKINSON, MATTIE J | REIM MILE NOV/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$3.27 |
| 10081 | 11/28/2018 | 1104 | HAWKINSON, MATTIE J | REIM MILE SEPT/18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$16.30 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|---------------------------------|----------------------|--------------------------|----------------------------|--------------|-------------|
| | | | | | | | Check Total: | \$19.57 |
| 10023 | 11/09/2018 | 1092 | ILL.DEPT OF EMPLOYMENT SECURITY | DC 684001509-3RD QTR | 10.0000.2310.381.000.143 | UNEMPLOYMENT COMP | \$3,135.00 | |
| | | | | | | | Check Total: | \$3,135.00 |
| 10082 | 11/28/2018 | 1104 | ILLINOIS CENTRAL SCHOOL BUS | 572-03579 | 10.0000.1200.331.000.078 | FIELD TRIPS/STUDENT TRAVEL | \$350.00 | |
| | | | | | | | Check Total: | \$350.00 |
| NCB | 11/30/2018 | 1107 | ILLINOIS DEPT OF REVENUE | V207663 | 10.0487.0000.000.000.000 | SIT | \$11,518.80 | |
| NCB | 11/30/2018 | 1107 | ILLINOIS DEPT OF REVENUE | V207663 | 14.0487.0000.000.000.000 | SIT | \$336.84 | |
| NCB | 11/15/2018 | 1096 | ILLINOIS DEPT OF REVENUE | V395452 | 10.0487.0000.000.000.000 | SIT | \$11,644.31 | |
| NCB | 11/15/2018 | 1096 | ILLINOIS DEPT OF REVENUE | V395452 | 14.0487.0000.000.000.000 | SIT | \$351.02 | |
| NCB | 11/30/2018 | 1113 | ILLINOIS DEPT OF REVENUE | V851427 | 10.0487.0000.000.000.000 | SIT | \$11.37 | |
| NCB | 11/30/2018 | 1111 | IMRF | V23795 | 10.0485.0000.000.000.000 | IMRF | \$270.65 | |
| NCB | 11/30/2018 | 1111 | IMRF | V23795 | 14.0485.0000.000.000.000 | IMRF | \$24.91 | |
| NCB | 11/30/2018 | 1115 | IMRF | V56537 | 10.0485.0000.000.000.000 | IMRF | \$95.61 | |
| NCB | 11/15/2018 | 1100 | IMRF | V757259 | 10.0485.0000.000.000.000 | IMRF | \$12,900.97 | |
| NCB | 11/15/2018 | 1100 | IMRF | V757259 | 14.0485.0000.000.000.000 | IMRF | \$102.98 | |
| NCB | 11/15/2018 | 1100 | IMRF | V845464 | 10.0485.0000.000.000.000 | IMRF | \$270.65 | |
| NCB | 11/15/2018 | 1100 | IMRF | V845464 | 14.0485.0000.000.000.000 | IMRF | \$24.91 | |
| NCB | 11/30/2018 | 1111 | IMRF | V90967 | 10.0485.0000.000.000.000 | IMRF | \$12,802.35 | |
| NCB | 11/30/2018 | 1111 | IMRF | V90967 | 14.0485.0000.000.000.000 | IMRF | \$56.72 | |
| | | | | | | | Check Total: | \$50,412.09 |
| 10083 | 11/28/2018 | 1104 | INDUSTRIAL APPRAISAL COMPANY | 4-867-960 VAL-6/30 | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES | \$100.00 | |
| | | | | | | | Check Total: | \$100.00 |
| NCB | 11/15/2018 | 1101 | ING | V107260 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$25.00 | |
| NCB | 11/15/2018 | 1101 | ING | V107260 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.00 | |
| NCB | 11/30/2018 | 1112 | ING | V426144 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$25.00 | |
| NCB | 11/30/2018 | 1112 | ING | V426144 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.00 | |
| | | | | | | | Check Total: | \$100.00 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|--------------------------|---------------------|--------------------------|----------------------------------|-------------|
| 10084 | 11/28/2018 | 1104 | INSTRUCTURE, INC | INV333334 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$7,000.00 |
| Check Total: | | | | | | | \$7,000.00 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V250279 | 10.0483.0000.000.000.000 | MEDICARE | \$7,252.12 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V250279 | 14.0483.0000.000.000.000 | MEDICARE | \$209.44 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V411155 | 10.0482.0000.000.000.000 | FICA SS | \$9,896.32 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V411155 | 14.0482.0000.000.000.000 | FICA SS | \$38.74 |
| NCB | 11/30/2018 | 1114 | Internal Revenue Service | V419309 | 10.0483.0000.000.000.000 | MEDICARE | \$17.98 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V564068 | 10.0481.0000.000.000.000 | FIT | \$21,877.41 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V564068 | 14.0481.0000.000.000.000 | FIT | \$716.80 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V569600 | 10.0483.0000.000.000.000 | MEDICARE | \$7,338.28 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V569600 | 14.0483.0000.000.000.000 | MEDICARE | \$218.14 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V638465 | 10.0482.0000.000.000.000 | FICA SS | \$10,149.66 |
| NCB | 11/15/2018 | 1097 | Internal Revenue Service | V638465 | 14.0482.0000.000.000.000 | FICA SS | \$75.94 |
| NCB | 11/30/2018 | 1114 | Internal Revenue Service | V785852 | 10.0482.0000.000.000.000 | FICA SS | \$76.88 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V817714 | 10.0481.0000.000.000.000 | FIT | \$21,863.89 |
| NCB | 11/30/2018 | 1108 | Internal Revenue Service | V817714 | 14.0481.0000.000.000.000 | FIT | \$689.27 |
| Check Total: | | | | | | | \$80,420.87 |
| 10085 | 11/28/2018 | 1104 | IXL LEARNING | S340840 | 10.0000.1200.470.000.080 | SOFTWARE | \$699.00 |
| Check Total: | | | | | | | \$699.00 |
| 10086 | 11/28/2018 | 1104 | JACKSON, MELISSA | REIM MILE OCT/18 | 10.0000.2320.332.001.140 | STAFF TRAVEL | \$74.23 |
| Check Total: | | | | | | | \$74.23 |
| 10087 | 11/28/2018 | 1104 | JENKINS, SHARON M | REIM CONF 11/2/2018 | 14.0000.2210.312.004.319 | STAFF DEV HEARING/VISION/ECHI | \$85.70 |
| 10087 | 11/28/2018 | 1104 | JENKINS, SHARON M | REIM MILE OCT/18 | 10.0000.1200.332.000.132 | STAFF TRAVEL | \$145.52 |
| Check Total: | | | | | | | \$231.22 |
| 10088 | 11/28/2018 | 1104 | JORNS, LINDSAY | REIM MILE SEPT/18 | 10.0000.2138.332.000.129 | STAFF TRAVEL | \$132.82 |
| 10088 | 11/28/2018 | 1104 | JORNS, LINDSAY | REIMB MILE AUG/18 | 10.0000.2138.332.000.129 | STAFF TRAVEL | \$51.78 |
| Check Total: | | | | | | | \$184.60 |
| 10089 | 11/28/2018 | 1104 | KANE COUNTY ROE #31 | 10213 | 14.0000.2210.312.006.319 | STAFF DEV VOC/APE | \$75.00 |
| 10089 | 11/28/2018 | 1104 | KANE COUNTY ROE #31 | 10245 | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES | \$80.00 |
| Check Total: | | | | | | | \$155.00 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|-------------------------------|------------------------|--------------------------|--------------------------------|--------------|--------------|
| 10048 | 11/27/2018 | 1103 | KANELAND C U S D #302 | FY18 TUITION REIMB | 10.0000.4120.662.302.000 | D302 PAYMENT TO | \$148,012.41 | |
| 10048 | 11/27/2018 | 1103 | KANELAND C U S D #302 | FY18 TUITION REIMB | 20.0000.4120.662.302.000 | D302 PAYMENT TO | \$14,638.59 | |
| | | | | | | | Check Total: | \$162,651.00 |
| 10134 | 11/29/2018 | 1116 | KANELAND C U S D #302 | IDEA FT OCT FY19 | 14.0000.4120.662.302.319 | IDEA FT PMNT DIST 302 | \$22,069.00 | |
| 10134 | 11/29/2018 | 1116 | KANELAND C U S D #302 | IDEA PRE-K OCT FY19 | 14.0000.4120.662.302.719 | IDEA PREK PMNTS TO DIST 302 | \$54.00 | |
| | | | | | | | Check Total: | \$22,123.00 |
| 10090 | 11/28/2018 | 1104 | KELLY, BRENNAN | REIM MILE OCT/18 | 10.0000.1200.332.000.131 | STAFF TRAVEL | \$295.12 | |
| | | | | | | | Check Total: | \$295.12 |
| 10091 | 11/28/2018 | 1104 | KIZIOR, REESA | REIM MILE OCT/18 | 10.0000.2110.332.000.110 | STAFF TRAVEL | \$47.96 | |
| 10091 | 11/28/2018 | 1104 | KIZIOR, REESA | REIM SCARECROW FEST | 14.0000.1250.415.000.010 | INSTRUCTIONAL SUPPLIES | \$46.58 | |
| | | | | | | | Check Total: | \$94.54 |
| 10092 | 11/28/2018 | 1104 | Klein, Danny | REIM CONF 11/15-16 | 14.0000.2210.312.006.319 | STAFF DEV VOC/APE | \$36.28 | |
| 10092 | 11/28/2018 | 1104 | Klein, Danny | REIMB CONF REG 11/15 | 14.0000.2210.312.006.319 | STAFF DEV VOC/APE | \$190.00 | |
| | | | | | | | Check Total: | \$226.28 |
| 10093 | 11/28/2018 | 1104 | LEARNING A-Z | 2037722 | 10.0000.1200.470.000.080 | SOFTWARE | \$99.95 | |
| 10093 | 11/28/2018 | 1104 | LEARNING A-Z | 2039214 | 10.0000.1200.470.000.028 | SOFTWARE | \$109.95 | |
| | | | | | | | Check Total: | \$209.90 |
| 10036 | 11/16/2018 | 1102 | LEGOLAND DISCOVERY CENTER | MCC3723539/12/20/18 | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$322.50 | |
| | | | | | | | Check Total: | \$322.50 |
| 10094 | 11/28/2018 | 1104 | LEONAS, LISA | REIM MILE OCT/18 | 10.0000.2130.332.000.111 | STAFF TRAVEL | \$44.69 | |
| | | | | | | | Check Total: | \$44.69 |
| 10095 | 11/28/2018 | 1104 | LINNING TRACY | REIM MILE OCT/18 | 10.0000.2140.332.000.112 | STAFF TRAVEL | \$45.24 | |
| | | | | | | | Check Total: | \$45.24 |
| 10096 | 11/28/2018 | 1104 | LMC - LOWERY MCDONNELL CO. | IN0002032 | 20.0000.2540.530.000.000 | CAPITAL IMPROVEMENTS | \$1,055.00 | |
| | | | | | | | Check Total: | \$1,055.00 |
| 10049 | 11/27/2018 | 1103 | MAXIM HEALTHCARE SERVICES | 6076860366 | 10.0000.1200.314.000.028 | CONSULTANTS | \$350.00 | |
| | | | | | | | Check Total: | \$350.00 |
| 10097 | 11/28/2018 | 1104 | MCCUE, TINA M | REIMB CONF 10/26/18 | 14.0000.2210.312.007.319 | STAFF DEV SPEECH/SWOK/PSYCH | \$280.60 | |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|--|---------------------|--------------------------|----------------------------|------------|
| 10097 | 11/28/2018 | 1104 | MCCUE, TINA M | REIMB LAM SHEETS | 10.0000.2110.415.000.110 | INSTRUCTIONAL SUPPLIES | \$29.88 |
| Check Total: | | | | | | | \$310.48 |
| 10098 | 11/28/2018 | 1104 | MECHANICAL INC. | CHI172608 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$540.00 |
| Check Total: | | | | | | | \$540.00 |
| NCB | 11/30/2018 | 1112 | MG TRUST COMPANY | V387716 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$150.00 |
| NCB | 11/30/2018 | 1112 | MG TRUST COMPANY | V387716 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.00 |
| NCB | 11/15/2018 | 1101 | MG TRUST COMPANY | V570475 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$150.00 |
| NCB | 11/15/2018 | 1101 | MG TRUST COMPANY | V570475 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.00 |
| Check Total: | | | | | | | \$350.00 |
| 10032 | 11/15/2018 | 1094 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V117822 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$920.65 |
| 10032 | 11/15/2018 | 1094 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V117822 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$1.96 |
| 10032 | 11/15/2018 | 1094 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V247605 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$2,360.83 |
| 10032 | 11/15/2018 | 1094 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V247605 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$100.62 |
| Check Total: | | | | | | | \$3,384.06 |
| 10128 | 11/30/2018 | 1105 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V205529 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$2,360.83 |
| 10128 | 11/30/2018 | 1105 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V205529 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$100.62 |
| 10128 | 11/30/2018 | 1105 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V79682 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$920.65 |
| 10128 | 11/30/2018 | 1105 | MID VALLEY SPECIAL EDUCATION ASSOCIATION | V79682 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$1.96 |
| Check Total: | | | | | | | \$3,384.06 |
| 10099 | 11/28/2018 | 1104 | MILLS, MELISSA | REIM MILE OCT/18 | 10.0000.2210.332.000.120 | STAFF TRAVEL | \$70.25 |
| Check Total: | | | | | | | \$70.25 |
| 10100 | 11/28/2018 | 1104 | Mittman, Valerie | REIM COOKING/CRAFTS | 10.0000.1200.415.000.028 | INSTRUCTIONAL SUPPLIES | \$34.09 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names **Exclude Voided Checks** **Exclude Manual Checks** **Include Non Check Batches**

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|------------------------------|---------------------|--------------------------|----------------------------|--------------|--------------|
| 10100 | 11/28/2018 | 1104 | Mittman, Valerie | REIM MILE SEPT-NOV | 10.0000.2150.332.000.113 | STAFF TRAVEL | \$78.64 | |
| | | | | | | | Check Total: | \$112.73 |
| 10101 | 11/28/2018 | 1104 | MOLIDOR KEVIN | REIM MILE SEPT | 14.0000.1250.332.000.010 | STAFF TRAVEL | \$50.14 | |
| | | | | | | | Check Total: | \$50.14 |
| 10050 | 11/27/2018 | 1103 | MUSEUM OF SCIENCE & INDUSTRY | FIELD TRIP 11/28/18 | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$195.00 | |
| | | | | | | | Check Total: | \$195.00 |
| 10102 | 11/28/2018 | 1104 | MUSIC IS ELEMENTARY | 262175 | 10.0000.1200.415.000.080 | INSTRUCTIONAL SUPPLIES | \$12.50 | |
| 10102 | 11/28/2018 | 1104 | MUSIC IS ELEMENTARY | 262175 | 14.0000.1250.415.000.010 | INSTRUCTIONAL SUPPLIES | \$12.50 | |
| | | | | | | | Check Total: | \$25.00 |
| NCB | 11/30/2018 | 1106 | MVSE - DIRECT DEPOSIT | V200664 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$635.00 | |
| NCB | 11/15/2018 | 1095 | MVSE - DIRECT DEPOSIT | V218329 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$183,296.76 | |
| NCB | 11/15/2018 | 1095 | MVSE - DIRECT DEPOSIT | V218329 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$5,876.30 | |
| NCB | 11/15/2018 | 1095 | MVSE - DIRECT DEPOSIT | V232506 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$635.00 | |
| NCB | 11/30/2018 | 1106 | MVSE - DIRECT DEPOSIT | V268657 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$182,951.37 | |
| NCB | 11/30/2018 | 1106 | MVSE - DIRECT DEPOSIT | V268657 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$5,654.46 | |
| NCB | 11/15/2018 | 1095 | MVSE - DIRECT DEPOSIT | V365657 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$972.40 | |
| NCB | 11/15/2018 | 1095 | MVSE - DIRECT DEPOSIT | V365657 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.60 | |
| NCB | 11/30/2018 | 1106 | MVSE - DIRECT DEPOSIT | V365956 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$972.40 | |
| NCB | 11/30/2018 | 1106 | MVSE - DIRECT DEPOSIT | V365956 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$25.60 | |
| NCB | 11/30/2018 | 1110 | MVSE - DIRECT DEPOSIT | V51102 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$616.68 | |
| NCB | 11/15/2018 | 1099 | MVSE - DIRECT DEPOSIT | V842249 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$616.68 | |
| | | | | | | | Check Total: | \$382,278.25 |
| 10033 | 11/15/2018 | 1094 | NCPERS - IL IMRF | V194779 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$31.20 | |
| 10033 | 11/15/2018 | 1094 | NCPERS - IL IMRF | V194779 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$0.80 | |
| | | | | | | | Check Total: | \$32.00 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2018 - 11/30/2018

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|--|----------------------|--------------------------|----------------------------|------------|
| 10129 | 11/30/2018 | 1105 | NCPERS - IL IMRF | V660597 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$31.20 |
| 10129 | 11/30/2018 | 1105 | NCPERS - IL IMRF | V660597 | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$0.80 |
| Check Total: | | | | | | | \$32.00 |
| 10014 | 11/02/2018 | 1091 | NICOR GAS. | 9/21-10/24/18 110006 | 20.0000.2540.465.000.000 | NATURAL GAS | \$1,378.86 |
| 10014 | 11/02/2018 | 1091 | NICOR GAS. | 9/24-10/24/18 095247 | 20.0000.2540.465.000.078 | NATURAL GAS - SHELBY | \$39.04 |
| Check Total: | | | | | | | \$1,417.90 |
| 10051 | 11/27/2018 | 1103 | NICOR GAS. | 10/24-11/21 51-10006 | 20.0000.2540.465.000.000 | NATURAL GAS | \$1,390.71 |
| 10051 | 11/27/2018 | 1103 | NICOR GAS. | 10/24-11/26/2018 | 20.0000.2540.465.000.078 | NATURAL GAS - SHELBY | \$66.61 |
| Check Total: | | | | | | | \$1,457.32 |
| 10103 | 11/28/2018 | 1104 | NORTHWESTERN IL ASSOC | 190151 | 10.0000.1200.314.000.132 | CONSULTANTS | \$1,949.00 |
| Check Total: | | | | | | | \$1,949.00 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595126001 | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$9.32 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595126001 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$9.33 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595126001 | 10.0000.2130.412.000.111 | CLASSROOM SUPPLIES | \$9.35 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595127001 | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$15.16 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595127001 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$15.12 |
| 10104 | 11/28/2018 | 1104 | OFFICE DEPOT | 206595127001 | 10.0000.2130.412.000.111 | CLASSROOM SUPPLIES | \$15.12 |
| Check Total: | | | | | | | \$73.40 |
| 10105 | 11/28/2018 | 1104 | PANNELL, TIM | REIM FIELD TRIP PIZZ | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$41.50 |
| Check Total: | | | | | | | \$41.50 |
| 10106 | 11/28/2018 | 1104 | PHILLIPS, JENNIFER | REIM 11/12-14 CONF | 14.0000.2210.312.001.319 | STAFF DEV COORDINATORS | \$1,253.16 |
| 10106 | 11/28/2018 | 1104 | PHILLIPS, JENNIFER | REIM SOLUTION TREE | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$127.92 |
| Check Total: | | | | | | | \$1,381.08 |
| 10015 | 11/02/2018 | 1091 | PITNEY BOWES GLOBAL FINANCIAL SERVICES | 3102318596 | 10.0000.2320.325.000.140 | COPIER/POSTAGE LEASE | \$36.18 |
| Check Total: | | | | | | | \$36.18 |
| 10107 | 11/28/2018 | 1104 | POWELL, LORI | REIM MILE SEPT/OCT18 | 10.0000.1200.332.000.109 | STAFF TRAVEL | \$8.18 |
| Check Total: | | | | | | | \$8.18 |
| 10108 | 11/28/2018 | 1104 | POWER UP BATTERIES, LLC | P7760285 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$55.80 |
| Check Total: | | | | | | | \$55.80 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---|--------------------|--------------------------|------------------------|------------|
| 10109 | 11/28/2018 | 1104 | PROSHRED | 100118937 | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE | \$70.00 |
| Check Total: | | | | | | | \$70.00 |
| 10016 | 11/02/2018 | 1091 | PURCHASE POWER - PITNEY BOWES | REFILL OCT 30 2014 | 10.0000.2320.340.000.140 | POSTAGE | \$500.00 |
| Check Total: | | | | | | | \$500.00 |
| 10110 | 11/28/2018 | 1104 | PushCoin | 98659658140180 | 10.0000.2560.315.000.219 | FOOD SERVICE | \$8.25 |
| Check Total: | | | | | | | \$8.25 |
| 10052 | 11/27/2018 | 1103 | RICOH USA, INC | 32711454 | 10.0000.2320.325.000.140 | COPIER/POSTAGE LEASE | \$624.72 |
| 10052 | 11/27/2018 | 1103 | RICOH USA, INC | 32711454 | 10.0000.2410.325.000.140 | COPIER LEASE | \$115.60 |
| Check Total: | | | | | | | \$740.32 |
| 10024 | 11/09/2018 | 1092 | RICOH USA, INC 1 | 5054940600 | 10.0000.2320.323.000.140 | COPIER MAINT | \$954.69 |
| 10024 | 11/09/2018 | 1092 | RICOH USA, INC 1 | 5054940600 | 10.0000.2410.323.000.140 | COPIER MAINT | \$4.55 |
| 10024 | 11/09/2018 | 1092 | RICOH USA, INC 1 | 5054940600 | 14.0000.1250.323.000.010 | REPAIR AND MAINTENANCE | \$165.02 |
| Check Total: | | | | | | | \$1,124.26 |
| 10025 | 11/09/2018 | 1092 | RICOH USA, INC 1 | 5054901150 | 14.0000.1250.323.000.010 | REPAIR AND MAINTENANCE | \$474.99 |
| Check Total: | | | | | | | \$474.99 |
| 10111 | 11/28/2018 | 1104 | ROBBINS SCHWARTZ NICHOLAS LIFTON TAYLOR | 284210 | 10.0000.2310.318.000.143 | LEGAL FEES | \$9,034.72 |
| Check Total: | | | | | | | \$9,034.72 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$19.10 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$12.74 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$26.02 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$8.02 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$50.02 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$13.94 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121919870 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$14.99 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121933414 | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$13.94 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 208121933414 | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$50.02 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$46.56 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$4.42 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$16.12 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$12.67 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|---------------------------|-------------------|--------------------------|----------------------------------|------------|
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$6.29 |
| 10112 | 11/28/2018 | 1104 | SCHOOL SPECIALITY, INC. | 308103218692 | 10.0000.1200.415.000.014 | INSTRUCTIONAL SUPPLIES | \$38.99 |
| Check Total: | | | | | | | \$333.84 |
| NCB | 11/15/2018 | 1101 | SECURITY BENEFITS | V257542 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$2,946.95 |
| NCB | 11/30/2018 | 1112 | SECURITY BENEFITS | V475450 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT | \$2,946.95 |
| Check Total: | | | | | | | \$5,893.90 |
| 10113 | 11/28/2018 | 1104 | SMITH, YOLANDA | REIM CONF 11/2/18 | 14.0000.2210.312.004.319 | STAFF DEV HEARING/VISION/ECHI | \$56.68 |
| 10113 | 11/28/2018 | 1104 | SMITH, YOLANDA | REIM MILE OCT/18 | 10.0000.1200.332.000.132 | STAFF TRAVEL | \$262.15 |
| Check Total: | | | | | | | \$318.83 |
| 10017 | 11/02/2018 | 1091 | SOLIANT HEALTH | 10040931 | 10.0000.2139.314.000.130 | CONSULTANTS | \$2,812.50 |
| Check Total: | | | | | | | \$2,812.50 |
| 10026 | 11/09/2018 | 1092 | SOLIANT HEALTH | 10044554 | 10.0000.2139.314.000.130 | CONSULTANTS | \$34.66 |
| Check Total: | | | | | | | \$34.66 |
| 10037 | 11/16/2018 | 1102 | SOLIANT HEALTH | 10058540 | 10.0000.2139.314.000.130 | CONSULTANTS | \$2,901.67 |
| 10037 | 11/16/2018 | 1102 | SOLIANT HEALTH | 10075750 | 10.0000.2139.314.000.130 | CONSULTANTS | \$2,630.66 |
| Check Total: | | | | | | | \$5,532.33 |
| 10053 | 11/27/2018 | 1103 | SOLIANT HEALTH | 10087896 | 10.0000.2139.314.000.130 | CONSULTANTS | \$2,812.50 |
| Check Total: | | | | | | | \$2,812.50 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5073 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$70.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5076 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$105.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5077 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$70.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5199 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$140.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5200 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$70.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT #5690 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$70.00 |
| 10027 | 11/09/2018 | 1092 | ST. CHARLES PARK DISTRICT | PERMIT 5074 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$105.00 |
| Check Total: | | | | | | | \$630.00 |
| 10038 | 11/16/2018 | 1102 | ST. CHARLES PARK DISTRICT | PERMIT #5078 | 14.0000.2210.314.000.319 | STAFF DEV CO-OP WIDE | \$105.00 |
| Check Total: | | | | | | | \$105.00 |
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 10.0000.1200.470.000.011 | SOFTWARE | (\$64.85) |
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 10.0000.1200.470.000.011 | SOFTWARE | \$149.50 |
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 10.0000.1200.470.000.011 | SOFTWARE | \$604.38 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|-----------------------|---------------------|--------------------------|------------------------|--------------|------------|
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 14.0000.1250.470.000.010 | SOFTWARE | \$690.72 | |
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 14.0000.1250.470.000.010 | SOFTWARE | \$149.50 | |
| 10114 | 11/28/2018 | 1104 | STAR AUTISM SUPPORT | 20379 | 14.0000.1250.470.000.010 | SOFTWARE | (\$64.75) | |
| | | | | | | | Check Total: | \$1,464.50 |
| 10115 | 11/28/2018 | 1104 | STEINER ELECTRIC CO | S006200369.001 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$14.46 | |
| | | | | | | | Check Total: | \$14.46 |
| 10116 | 11/28/2018 | 1104 | STROCK, JAMIE L | REIM COOKING | 10.0000.1200.415.000.011 | INSTRUCTIONAL SUPPLIES | \$15.11 | |
| | | | | | | | Check Total: | \$15.11 |
| 10018 | 11/02/2018 | 1091 | SUNBELT STAFFING | 10043053 | 10.0000.2130.314.000.111 | CONSULTANTS | \$1,321.88 | |
| | | | | | | | Check Total: | \$1,321.88 |
| 10039 | 11/16/2018 | 1102 | SUNBELT STAFFING | 10061158 | 10.0000.2130.314.000.111 | CONSULTANTS | \$1,321.88 | |
| 10039 | 11/16/2018 | 1102 | SUNBELT STAFFING | 10077732 | 10.0000.2130.314.000.111 | CONSULTANTS | \$1,454.06 | |
| | | | | | | | Check Total: | \$2,775.94 |
| 10054 | 11/27/2018 | 1103 | SUNBELT STAFFING | 10092701 | 10.0000.2130.314.000.111 | CONSULTANTS | \$1,527.50 | |
| | | | | | | | Check Total: | \$1,527.50 |
| 10055 | 11/27/2018 | 1103 | SYCAMORE CUSD #427 | FY 18 Reimb Tuition | 10.0000.4120.662.427.000 | D427 PAYMENT TO | \$1,937.39 | |
| 10055 | 11/27/2018 | 1103 | SYCAMORE CUSD #427 | FY 18 Reimb Tuition | 20.0000.4120.662.427.000 | D427 PAYMENT TO | \$191.61 | |
| | | | | | | | Check Total: | \$2,129.00 |
| 10117 | 11/28/2018 | 1104 | TeachTown, Inc. | 5954 | 10.0000.1200.470.000.011 | SOFTWARE | \$5,358.00 | |
| | | | | | | | Check Total: | \$5,358.00 |
| 10118 | 11/28/2018 | 1104 | THE FLOLO CORPORATION | 436984 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$14.21 | |
| | | | | | | | Check Total: | \$14.21 |
| 10119 | 11/28/2018 | 1104 | TOBII DYNAVOX | 5639-OMII-00050046 | 10.0000.2190.470.000.114 | SOFTWARE/SUBSCRIPTIONS | \$44.00 | |
| | | | | | | | Check Total: | \$44.00 |
| NCB | 11/30/2018 | 1109 | TRS | V110633 | 10.0484.0000.000.000.000 | TRS | \$1,084.68 | |
| NCB | 11/30/2018 | 1109 | TRS | V110633 | 14.0484.0000.000.000.000 | TRS | \$50.63 | |
| NCB | 11/30/2018 | 1109 | TRS | V182516 | 10.0484.0000.000.000.000 | TRS | \$4,039.62 | |
| NCB | 11/30/2018 | 1109 | TRS | V182516 | 14.0484.0000.000.000.000 | TRS | \$188.49 | |
| NCB | 11/15/2018 | 1098 | TRS | V267701 | 10.0484.0000.000.000.000 | TRS | \$1,555.11 | |
| NCB | 11/30/2018 | 1109 | TRS | V269356 | 10.0484.0000.000.000.000 | TRS | \$1,724.14 | |
| NCB | 11/15/2018 | 1098 | TRS | V396444 | 10.0484.0000.000.000.000 | TRS | \$17,378.97 | |
| NCB | 11/15/2018 | 1098 | TRS | V396444 | 14.0484.0000.000.000.000 | TRS | \$785.35 | |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names Exclude Voided Checks Exclude Manual Checks Include Non Check Batches

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount |
|--------------|------------|---------|-----------------------|----------------------|--------------------------|------------------------|-------------|
| NCB | 11/30/2018 | 1109 | TRS | V538926 | 10.0484.0000.000.000.000 | TRS | \$413.81 |
| NCB | 11/15/2018 | 1098 | TRS | V55397 | 10.0484.0000.000.000.000 | TRS | \$375.72 |
| NCB | 11/30/2018 | 1109 | TRS | V684212 | 10.0484.0000.000.000.000 | TRS | \$111.06 |
| NCB | 11/30/2018 | 1109 | TRS | V788403 | 10.0484.0000.000.000.000 | TRS | \$16,831.88 |
| NCB | 11/30/2018 | 1109 | TRS | V788403 | 14.0484.0000.000.000.000 | TRS | \$785.36 |
| NCB | 11/15/2018 | 1098 | TRS | V846636 | 10.0484.0000.000.000.000 | TRS | \$100.22 |
| NCB | 11/15/2018 | 1098 | TRS | V891940 | 10.0484.0000.000.000.000 | TRS | \$1,119.93 |
| NCB | 11/15/2018 | 1098 | TRS | V891940 | 14.0484.0000.000.000.000 | TRS | \$50.63 |
| NCB | 11/15/2018 | 1098 | TRS | V964042 | 10.0484.0000.000.000.000 | TRS | \$4,170.91 |
| NCB | 11/15/2018 | 1098 | TRS | V964042 | 14.0484.0000.000.000.000 | TRS | \$188.49 |
| Check Total: | | | | | | | \$50,955.00 |
| 10040 | 11/16/2018 | 1102 | TRUGREEN | 94405015 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE | \$776.00 |
| Check Total: | | | | | | | \$776.00 |
| 10120 | 11/28/2018 | 1104 | UNIQUE PRODUCTS | 355002 | 20.0000.2540.410.000.000 | SUPPLIES/MATERIALS | \$192.50 |
| Check Total: | | | | | | | \$192.50 |
| 10028 | 11/09/2018 | 1092 | VERIZON WIRELESS_4469 | 9817268865 | 10.0000.2320.341.000.140 | TELEPHONE | \$1,587.40 |
| Check Total: | | | | | | | \$1,587.40 |
| 10121 | 11/28/2018 | 1104 | VIERECKL, CAROLYN | REIM MILE OCT/18 | 10.0000.1200.332.000.132 | STAFF TRAVEL | \$149.77 |
| Check Total: | | | | | | | \$149.77 |
| 10041 | 11/16/2018 | 1102 | VOCO VISION | 10058676 | 10.0000.1200.314.000.131 | CONSULTANTS | \$3,056.25 |
| 10041 | 11/16/2018 | 1102 | VOCO VISION | 10075528 | 10.0000.1200.314.000.131 | CONSULTANTS | \$3,056.25 |
| Check Total: | | | | | | | \$6,112.50 |
| 10056 | 11/27/2018 | 1103 | VOCO VISION | 10087880 | 10.0000.1200.314.000.131 | CONSULTANTS | \$3,056.25 |
| Check Total: | | | | | | | \$3,056.25 |
| 10122 | 11/28/2018 | 1104 | WALGREEN CO. | 500037282 | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES | \$352.42 |
| Check Total: | | | | | | | \$352.42 |
| 10123 | 11/28/2018 | 1104 | WALLIN, MARK | REIM WALKIE TALKIE/P | 10.0000.1200.415.000.080 | INSTRUCTIONAL SUPPLIES | \$39.07 |
| Check Total: | | | | | | | \$39.07 |
| 10029 | 11/09/2018 | 1092 | WASTE MANAGEMENT | 3850702-2011-1 | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE | \$430.89 |
| Check Total: | | | | | | | \$430.89 |
| 10124 | 11/28/2018 | 1104 | WATERS, ANNE | REIM FOOD/COOKING | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$16.70 |
| Check Total: | | | | | | | \$16.70 |

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2018 - 11/30/2018
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2018-2019

Print Employee Vendor Names **Exclude Voided Checks** **Exclude Manual Checks** **Include Non Check Batches**

| Check Number | Date | Voucher | Payee | Invoice | Account | Description | Amount | |
|--------------|------------|---------|------------------------------------|---------------------|--------------------------|----------------------------------|--------------|----------------|
| 10057 | 11/27/2018 | 1103 | WEST AURORA SCHOOL DIST 129 | FY18 TUITION REIMB | 10.0000.4120.662.129.000 | D129 PAYMENT TO | \$10,195.64 | |
| 10057 | 11/27/2018 | 1103 | WEST AURORA SCHOOL DIST 129 | FY18 TUITION REIMB | 20.0000.4120.662.129.000 | D129 PAYMENT TO | \$1,008.36 | |
| | | | | | | | Check Total: | \$11,204.00 |
| 10125 | 11/28/2018 | 1104 | West Valley Graphics & Print, Inc. | 17615 | 10.0000.2320.360.000.140 | PRINTING AND BINDING | \$453.60 | |
| | | | | | | | Check Total: | \$453.60 |
| 10126 | 11/28/2018 | 1104 | WESTBERG, SARAH E | REIM MILE OCT/18 | 14.0000.2210.332.000.319 | STAFF TRAVEL BEHAVIOR COACHES | \$86.39 | |
| | | | | | | | Check Total: | \$86.39 |
| 10019 | 11/02/2018 | 1091 | WEX BANK | 56395244 | 14.0000.1250.464.000.010 | GASOLINE | \$178.72 | |
| | | | | | | | Check Total: | \$178.72 |
| 10020 | 11/02/2018 | 1091 | WILDER, JILL | PETTY CASH SAIL-OCT | 10.0000.1200.331.000.078 | FIELD TRIPS/STUDENT TRAVEL | \$20.00 | |
| 10020 | 11/02/2018 | 1091 | WILDER, JILL | PETTY CASH SAIL-OCT | 10.0000.1200.414.000.078 | FOOD/COOKING SUPPLIES | \$258.70 | |
| 10020 | 11/02/2018 | 1091 | WILDER, JILL | PETTY CASH SAIL-OCT | 10.0000.1200.415.000.078 | INSTRUCTIONAL SUPPLIES | \$40.75 | |
| | | | | | | | Check Total: | \$319.45 |
| | | | | | | | Bank Total: | \$1,667,371.43 |

| <u>Fund</u> | <u>Amount</u> |
|---------------------|-----------------------|
| 10 | \$1,329,560.03 |
| 14 | \$264,134.26 |
| 20 | \$73,677.14 |
| Fund Totals: | \$1,667,371.43 |

End of Report

Disbursements Grand Total: \$1,667,371.43

MID VALLEY SPECIAL EDUCATION COOP

Payroll Journal Totals

Fiscal Year: 2018-2019

| Pay Cycle: | Pay Period: | Start Date: | End Date: | Pay Date: | |
|--|-------------|--------------|------------|------------|--|
| Semi-Monthly | 9 | 10/16/2018 | 10/31/2018 | 11/15/2018 | |
| Semi-Monthly | 10 | 11/01/2018 | 11/15/2018 | 11/30/2018 | |
| Semi-Monthly | 10.1 | 11/01/2018 | 11/15/2018 | 11/30/2018 | |
| Item | Amount | Match-Amount | Wage Basis | Payee | |
| Bank Account: 3445079 HARRIS BANK | | | | | |
| GROSS PAY: | 544,902.88 | | | | |
| OVERTIME: | 0.00 | | | | |
| American Funds | 350.00 | 0.00 | 15,255.82 | | MG TRUST COMPANY |
| Axa Equitable | 900.00 | 0.00 | 20,784.50 | | AXA EQUITABLE |
| BCBS CDHP Employee + Child(ren) | 63.72 | 871.60 | 1,807.58 | | CUSD #303 EMP HEALTH FUND |
| BCBS CDHP Employee + Spouse | 101.06 | 1,040.18 | 1,752.82 | | CUSD #303 EMP HEALTH FUND |
| BCBS CDHP Employee + Spouse + Child(ren) | 382.12 | 3,776.28 | 6,703.12 | | CUSD #303 EMP HEALTH FUND |
| BCBS HMOI Employee | 729.60 | 3,290.88 | 24,306.26 | | CUSD #303 EMP HEALTH FUND |
| BCBS HMOI Employee + Child(ren) | 2,519.22 | 9,587.60 | 40,772.27 | | CUSD #303 EMP HEALTH FUND |
| BCBS HMOI Employee + Spouse | 0.00 | 1,336.94 | 9,245.38 | | CUSD #303 EMP HEALTH FUND |
| BCBS HMOI Employee + Spouse + Child(ren) | 2,743.80 | 11,877.58 | 27,327.66 | | CUSD #303 EMP HEALTH FUND |
| BCBS PPO Employee | 1,903.20 | 17,066.32 | 105,523.90 | | CUSD #303 EMP HEALTH FUND |
| BCBS PPO Employee + Child(ren) | 3,478.00 | 23,811.42 | 107,591.65 | | CUSD #303 EMP HEALTH FUND |
| BCBS PPO Employee + Spouse | 2,290.32 | 12,482.16 | 41,108.03 | | CUSD #303 EMP HEALTH FUND |
| BCBS PPO Employee + Spouse + Child(ren) | 4,207.68 | 24,896.44 | 57,011.44 | | CUSD #303 EMP HEALTH FUND |
| Dental Family | 4,296.96 | 765.60 | 224,667.04 | | CUSD #303 EMP HEALTH FUND |
| Dental Single | 1,077.68 | 262.36 | 141,292.92 | | CUSD #303 EMP HEALTH FUND |
| Direct Deposit Net Pay | 377,778.89 | 0.00 | 0.00 | | MVSE - DIRECT DEPOSIT |
| Direct Deposit Other Checking | 1,270.00 | 0.00 | 18,346.48 | | MVSE - DIRECT DEPOSIT |
| Direct Deposit Other Savings | 1,996.00 | 0.00 | 18,512.52 | | MVSE - DIRECT DEPOSIT |
| FED TAX W/H | 45,147.37 | 0.00 | 493,715.91 | | Internal Revenue Service |
| FICA - SOC SEC | 10,118.77 | 10,118.77 | 163,203.83 | | Internal Revenue Service |
| Flex Spending Medical | 1,397.02 | 0.00 | 37,970.79 | | CUSD #303 EMP HEALTH FUND |
| Health Savings Account | 1,233.36 | 0.00 | 10,524.76 | | MVSE - DIRECT DEPOSIT |
| ILLINOIS STATE TAX W/H | 23,862.34 | 0.00 | 493,715.91 | | ILLINOIS DEPT OF REVENUE |
| IMRF | 7,575.55 | 18,383.08 | 168,343.07 | | IMRF |
| IMRF Additional | 591.12 | 0.00 | 5,911.34 | | IMRF |
| Ing | 100.00 | 0.00 | 5,170.70 | | ING |
| Life Insurance | 0.00 | 639.40 | 485,279.30 | | CUSD #303 EMP HEALTH FUND |
| Life Insurance Over \$50K | 220.56 | 0.00 | 51,433.64 | | CUSD #303 EMP HEALTH FUND |
| MEDICARE | 7,517.98 | 7,517.98 | 518,479.14 | | Internal Revenue Service |
| MVSEA CERTIFIED UNION DUES | 4,922.90 | 0.00 | 312,325.46 | | MID VALLEY SPECIAL EDUCATION ASSOCIATION |
| MVSEA NON-CERT UNION DUES | 1,845.22 | 0.00 | 93,179.65 | | MID VALLEY SPECIAL EDUCATION ASSOCIATION |
| Security Benefits | 5,893.90 | 0.00 | 46,103.06 | | SECURITY BENEFITS |
| THIS (21 Pays) | 4,929.89 | 3,657.62 | 397,572.84 | | TRS |
| THIS (24 Pays) | 453.23 | 336.30 | 36,550.00 | | TRS |
| TRS (21 Pays) | 3,975.75 | 31,805.81 | 397,572.84 | | TRS |
| TRS (24 Pays) | 364.35 | 2,914.90 | 36,435.87 | | TRS |
| TRS Employer (21 Pays) | 0.00 | 2,305.87 | 397,572.84 | | TRS |

| Item | Amount | Match-Amount | Wage Basis | Payee |
|--------------------------|------------|--------------|------------|---------------------------|
| TRS Employer (24 Pays) | 0.00 | 211.28 | 36,435.87 | TRS |
| Vision Family | 0.00 | 1,070.92 | 293,319.95 | CUSD #303 EMP HEALTH FUND |
| Vision Single | 0.00 | 249.84 | 129,830.16 | CUSD #303 EMP HEALTH FUND |
| Voluntary Life Insurance | 64.00 | 0.00 | 14,232.04 | NCPERS - IL IMRF |
| Deductions Total: | 526,301.56 | 190,277.13 | | |
| Employee Net: | 18,601.32 | | | |
| Bank Acct Total: | 735,180.01 | | | |

Grand Total: 735,180.01

End of Report



Mid-Valley Special Education Cooperative

Dr. Marianne Fidishin, Executive Director
1304 Ronzheimer Avenue
St. Charles, IL 60174
Phone: 331-228-4873
Fax: 331-228-4874

MEMO TO: Executive Advisory Board

FROM: Nancy Sporer
Director of Business & Human Resources

DATE: December 5, 2018

RE: **MONTHLY FINANCIAL REPORT – November 2018**

Attached for your review is the financial report for the month ending November 30, 2018.

Revenue received to date is 46.76% of the budget compared to 29.86% at this same time period last year. The report shows us trending higher in tuition, earnings on investments, and flow through sources. We are a little behind in our funding from the state this year compared to last year but right now there are no major concerns.

Actual expenditures to date are 36.18% of budget, also higher than this same period last year. This is mostly due to the timelier processing of the IDEA flow through and preschool payments to the districts.

Current cash balances as of November 30, 2017 are \$3,322,641.

Please feel free to call me at 331-228-4928 should you have questions or concerns.

**Mid-Valley Special Education
Financial Summary
November 30, 2018**

| | PRIOR YEAR | | | CURRENT YEAR | | |
|---------------------------------------|-----------------------------|--------------------------------|---------------------------------------|---|--------------------------------|---------------------------------------|
| | Budget Amount 2017-18 | Received to Date 2017-18 | % of Actual Received 2017-18 | Original Budgeted Amount 2018-19 | Received to Date 2018-19 | % of Budget Received 2018-19 |
| Revenues | | | | | | |
| Tuition (including ESY) | 9,769,434 | 3,406,337 | 34.87% | 9,418,923 | 5,414,275 | 55.42% |
| Earnings on Investments | 10,000 | 5,920 | 59.20% | 15,000 | 13,749 | 137.49% |
| Other local/Refund of Prior Year/Food | 25,500 | 10,948 | 42.93% | 21,500 | 6,106 | 23.94% |
| State Sources | 986,000 | 821,552 | 83.32% | 1,054,170 | 353,711 | 35.87% |
| ALOP | 500,000 | 53,406 | 10.68% | 400,000 | 33,916 | 6.78% |
| Flow Through Sources | 5,794,273 | 1,228,035 | 21.19% | 6,004,121 | 3,105,186 | 53.59% |
| Fed Grant (IDEA- MV only) | 105,650 | 42,622 | 40.34% | 115,340 | 22,078 | 20.90% |
| Fed Grant (DORS & Medicaid) | 83,000 | (19,624) | -23.64% | 105,000 | 37,916 | 45.68% |
| On-Behalf TRS | 1,850,000 | 0 | 0.00% | 2,065,000 | 0 | 0.00% |
| O&M Fund | 252,431 | 237,469 | 94.07% | 375,056 | 165,985 | 65.75% |
| Total | 19,376,288 | 5,786,665 | 29.86% | 19,574,110 | 9,152,921 | 46.76% |

| | PRIOR YEAR | | | CURRENT YEAR | | | | | |
|---|-----------------------------|--------------------------------|---------------------------------------|---|--------------------------------|---------------------------------------|-------------------------------------|------------------------------|---|
| | Budget Amount 2017-18 | Expended to Date 2017-18 | % of Actual Expended 2017-18 | Original Budgeted Amount 2018-19 | Expended to Date 2018-19 | % of Budget Expended 2018-19 | Expended & Encumbered 2018-19 | Budget Balance 2018-19 | % of Budget Expended & Encumbered 2018-19% |
| Expenditures | | | | | | | | | |
| Programs (including ESY & SafeSchools and MV IDEA grant) | 6,831,141 | 2,049,325 | 30.00% | 6,504,060 | 1,993,774 | 30.65% | 5,809,467 | 694,593 | 89.32% |
| Flow Through Payments to Districts (IDEA, MBF, Tuition refun) | 6,691,108 | 2,384,781 | 35.64% | 6,973,291 | 3,667,949 | 52.60% | 3,667,949 | 3,305,342 | 52.60% |
| ALOP | 533,011 | 172,089 | 32.29% | 407,314 | 45,926 | 11.28% | 120,759 | 286,555 | 29.65% |
| Student Support | 1,331,780 | 402,543 | 30.23% | 1,385,113 | 426,348 | 30.78% | 1,277,658 | 107,455 | 92.24% |
| Instructional Support | 471,238 | 164,499 | 34.91% | 498,107 | 153,422 | 30.80% | 384,988 | 113,119 | 77.29% |
| Executive & General Administration | 1,191,523 | 401,247 | 33.68% | 1,177,276 | 394,763 | 33.53% | 1,035,719 | 141,557 | 87.98% |
| Board of Ed Services | 256,112 | 167,091 | 65.24% | 168,893 | 144,087 | 85.31% | 144,087 | 24,806 | 85.31% |
| Contingency | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% | 0 | 20,000 | 0.00% |
| On-Behalf TRS | 1,850,000 | 0 | 0.00% | 2,065,000 | 0 | 0.00% | 0 | 2,065,000 | 0.00% |
| O&M Fund | 251,231 | 125,435 | 49.93% | 375,056 | 255,384 | 68.09% | 255,384 | 119,672 | 68.09% |
| Debt Service | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total | 19,427,144 | 5,867,010 | 30.20% | 19,574,110 | 7,081,653 | 36.18% | 12,696,012 | 6,878,098 | 64.86% |
| Excess (deficiency) of rev. over exp. | (50,856) | (80,345) | | - | 2,071,269 | | | | |
| Beginning Fund Balance | | 1,009,332 | | | 893,559 | | | | |
| Current liabilities | | 1,240,289 | | | 357,814 | | | | |
| Ending Fund Balance | | <u>2,169,276</u> | | | <u>3,322,641</u> | | | | |
| Cash Balance @ End of Month | | <u>2,169,276</u> | | | <u>3,322,641</u> | | | | |



Mid-Valley Special Education Cooperative

Dr. Marianne Fidishin, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Marianne Fidishin, PhD, Executive Director

DATE: December 5, 2018

RE: Updated Revised Policies

The Executive Director recommends approval of the updated policies.

Attached are the policies updated in the Issue 98 of the Illinois Association of School Boards PRESS Plus. All policies have been reviewed in accordance with the Mid-Valley Special Education Association Collective Bargaining Agreement. Further, the Cooperative attorney has been consulted as to any additional protections, in addition to those outlined, that may be necessary. Any comments and recommended edits are included and as indicated.

Document Status: 5-Year-Review-Needs Review

COOPERATIVE BOARD

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by Cooperative employees and Advisory Board members:

1. No employee shall intentionally perform any "political activity" during any "compensated time," as those terms are defined herein.
2. No Board member or employee shall intentionally use any Cooperative property or resources in connection with any political activity.
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any "gift" from any "prohibited source," as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.

3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. "Catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.
10. Intra-governmental and inter-governmental gifts. "Intra-governmental gift" means any gift given to a Board member or employee from another Board member or employee, and "inter-governmental gift" means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code.

Enforcement

The Board Chairperson and Executive Director shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws.

Written complaints alleging a violation of this policy shall be filed with the Executive Director or Board Chairperson. If attempts to correct any misunderstanding or problem do not resolve the matter, the Executive Director or Board Chairperson shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, 5 ILCS 430/1-5.

"Political activity" means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective

office or on behalf of a political organization for political purposes or for or against any referendum question.

6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is on premises under the control of the Cooperative and any other time when the employee is executing his or her official duties, regardless of location.

"Prohibited source" means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or

6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

"Gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

LEGAL REF.:5 ILCS 430/, State Officials and Employees Ethics Act.

10 ILCS 5/9-25.1, Election Interference Prohibition Act.

CROSS REF.:5:120 (Employee Ethics; Conduct; and Conflict of Interest)

ADOPTED:November 6, 2013

Document Status: 5-Year-Review - Needs Review

COOPERATIVE BOARD

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by Cooperative employees and Advisory Board members:

1. No employee shall intentionally perform any "political activity" during any "compensated time," as those terms are defined herein.
2. No Board member or employee shall intentionally use any Cooperative property or resources in connection with any political activity.
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts^{PRESSPlus1}

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any "gift" from any "prohibited source," as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day, provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. "Catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities

(or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.

10. Intra-governmental and inter-governmental gifts. "Intra-governmental gift" means any gift given to a Board member or employee from another Board member or employee, and "inter-governmental gift" means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code.

Enforcement

The Board Chairperson and Executive Director shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws.

Written complaints alleging a violation of this policy shall be filed with the Executive Director or Board Chairperson. If attempts to correct any misunderstanding or problem do not resolve the matter, the Executive Director or Board Chairperson shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, 5 ILCS 430/1-5.

"Political activity" means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.

15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is on premises under the control of the Cooperative and any other time when the employee is executing his or her official duties, regardless of location.

"Prohibited source" means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

"Gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

LEGAL REF.:5 ILCS 430/, State Officials and Employees Ethics Act.

10 ILCS 5/9-25.1, Election Interference Prohibition Act.

CROSS REF.:2:100 (Board Member Conflict of Interest), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Conduct; and Conflict of Interest)

ADOPTED:November 6, 2013

PRESSPlus Comments

PRESSPlus 1. This policy is unchanged. A footnote is updated in response to 30 ILCS 708/, the Grant Accountability Transparency Act (GATA) and federal procurement standards, and the text is provided here for informational purposes.

5 ILCS 430/10-10 through 10-30 (Gift Ban); 30 ILCS 708/ (Grant Accountability Transparency Act (GATA)); and 2 C.F.R. §200.318(c)(1)(uniform federal procurement standards prohibit board members from soliciting or accepting gratuities, favors, or anything of monetary value from contractor performing work under a contract supported by a federal grant award). GATA adopts the uniform federal rules for State agencies' administration of eligible State and federal grants.

Generally, 2 C.F.R. §200.318(c)(1) prohibits employees, officers, or agents of a school district from participating in the selection, award, or administration of a contract supported by a federal award if they have a real or apparent *conflict of interest*. For more discussion on conflict of interest, see sample policy 2:100, *Board Member Conflict of Interest*. Specifically, 2 C.F.R. §200.318(c)(1) requires school districts to "set standards for situations in which the gift is an unsolicited item of nominal value (*standards*)," along with "disciplinary actions to be applied for violations (*disciplinary actions*)" without defining *nominal value*.

To avoid confusion and because 2 C.F.R. §200.318(c)(1) provides flexibility to school boards regarding setting *standards* and *disciplinary actions*, sample policy 2:100, *Board Member Conflict of Interest*, refers to this sample policy's subheads: **Limitations on Receiving Gifts** in the Ethics Act at 5 ILCS 430/10-10 – 10-30 (for the federal regulation's *standards*), and **Enforcement** at 5 ILCS 430/50-5 (discussing the specific penalties available under the Ill. Ethics Act for the federal regulation's *disciplinary actions*).

If a board wishes to develop further *standards* and *disciplinary actions* than the Gift Ban section of the SOEEA requires, consult the board attorney.

For further discussion, see the *Grant Accountability and Conflicts of Interest* section in the Ill. Council of School Attorneys' publication, **Answers to FAQs, Conflict of Interest and Incompatible Offices** at: www.iasb.com/law/COI_FAQ.pdf.

Issue 98, May/June 2018

Document Status: Draft Update

OPERATIONAL SERVICES

4:40 Incurring Debt

The Executive Director shall provide early notice to the Advisory Board and the Administrative Agent Boards of the Cooperative's need to borrow money. The Executive Director should accompany any recommendation to borrow money with a statement describing the need for a loan and a plan for accomplishing the loan which includes the preparation of all necessary documents.

Board Issue Obligations

In connection with the Board's issuance of bonds, the executive Director shall be responsible for ensuring Cooperative is in compliance with federal securities laws, including the anti-fraud provisions of the Securities Act of 1933, as amended and, if applicable, the continuing disclosure obligations under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended.

Additionally, in connection with the Board's issuance of bonds, the interest which is excludable from gross income for federal income tax purposes, or which enable the Cooperative or bond holder to receive other federal tax benefits, the Board authorizes the Executive Director to establish written procedures for post-issuance compliance monitoring for such bonds to protect their tax exempt (or tax advantaged status)

LEGAL REF.:30 ILCS 305/2.

105 ILCS 5/10-22.31, 5/18-20.

ADOPTED:February 1, 2012

Document Status: Draft Update

OPERATIONAL SERVICES



4:40 Incurring Debt

The Executive Director shall provide early notice to the Advisory Board and the Administrative Agent Boards of the Cooperative's need to borrow money. The Executive Director should accompany any recommendation to borrow money with a statement describing the need for a loan and a plan for accomplishing the loan which includes the preparation of all necessary documents. PRESSPlus1

Bond Issue Obligations PRESSPlus2

In connection with the Board's issuance of bonds, the Executive Director shall be responsible for ensuring the Cooperative's compliance with federal securities laws, including the anti-fraud provisions of the Securities Act of 1933, as amended and, if applicable, the continuing disclosure obligations under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended.

Additionally, in connection with the Board's issuance of bonds, the interest on which is excludable from *gross income* for federal income tax purposes, or which enable the Cooperative or bond holder to receive other federal tax benefits, the Board authorizes the Executive Director to establish written procedures for post-issuance compliance monitoring for such bonds to protect their tax-exempt (or tax-advantaged) status.

The Board may contract with outside professionals, such as bond counsel and/or a qualified financial consulting firm, to assist it in meeting the requirements of this subsection. PRESSPlus3

LEGAL REF.: 30 ILCS 305/2.

105 ILCS 5/10-22.31, 5/18-20.

ADOPTED: February 1, 2012

Question 1. See Comment PRESSPlus 1. What title would the Board like to list in this policy as the person who performs the duties described? You may enter Superintendent, Business Manager, Chief School Business Official, or another locally-equivalent title.

Answer:

Attorney recommends Option 2

Question 2. See Comment PRESSPlus 2. Has the Board adopted the new, optional subsection Bond Issue Obligations? Type yes to adopt this language, or type no if the Board did not adopt the Bond Issue Obligations subsection.

Answer:

Question 3. See Comment PRESSPlus 3. If the Board has adopted the optional Bond Issue Obligations section, the final paragraph is optional. Type yes to adopt the final paragraph, or type no if the Board did not adopt the Bond Issue Obligations subsection.

Answer:

PRESSPlus Comments

PRESSPlus 1. Boards that employ business managers may want to substitute "Business Manager", "Chief School Business Official", or another locally-equivalent title for "Superintendent or designee" and "Superintendent" as they appear throughout this policy; the business manager most commonly performs the duties described in this policy. Please see **Question 1** to indicate the appropriate title for your district. **Issue 97, January/February 2018**

PRESSPlus 2. For continuous improvement purposes, a new, optional section has been added to expressly address districts' obligations to comply with federal securities laws in connection with bond issues, and to authorize the creation of written procedures to protect the status of tax-exempt (or otherwise tax-advantaged) bonds issued by a board. As a matter of best practice and to reduce potential future liabilities, many attorneys recommend that board policy address these obligations. Consult the board attorney and/or bond counsel for guidance.

The Internal Revenue Service strongly encourages, but does not currently require, issuers of tax-exempt bonds to establish written post-issuance compliance monitoring procedures. For guidance regarding the recommended content of such procedures, see *IRS Publication 4079, Tax-Exempt Governmental Bonds*, at: www.irs.gov/pub/irs-pdf/p4079.pdf. Such

procedures may be included in a written bond resolution for a specific bond issue, and/or they may be established more generally. Consult the board attorney and/or bond counsel regarding the establishment of such procedures for tax-exempt bonds.

For a detailed set of sample procedures designed to facilitate a district's compliance with disclosure requirements of federal securities laws, see 4:40-AP, *Preparing and Updating Disclosures*, available by logging in to PRESS Online at www.iasb.com.

Please see **Question 2** to indicate whether your Board has adopted this new, optional section. **Issue 97, January/February 2018**

PRESSPlus 3. The final paragraph in this subsection is optional. Boards that regularly utilize outside professionals to assist them in meeting bond disclosure requirements may want to include this language to memorialize their current practice. Contracts for the services of individuals possessing a high degree of professional skill, such as attorneys and financial consultants, are exempt from competitive bidding requirements, 105 ILCS 5/10-20.21(a)(i). See **Question 3** to delete the last paragraph of this subsection if the board does not want to include a sentence in this policy that addresses the use of outside professionals for assistance with compliance. **Issue 97, January/February 2018**

STUDENTS

7:330 Student Use of Buildings - Equal Access

Student groups or clubs that are not school sponsored are granted free use of school premises for a meeting or series of meetings under the following conditions:

1. The meeting is held during those noninstructional times identified by the Executive Director or designee for noncurricular student groups, clubs, or organizations to meet. "Noninstructional time" means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends. "Noncurricular student groups" are those student groups, clubs, or organizations that do not directly relate to the curriculum.
2. All noncurriculum related student groups that are not Cooperative sponsored receive substantially the same treatment.
3. The meeting is student-initiated, meaning that the request is made by a student.
4. Attendance at the meeting is voluntary.
5. The school will not sponsor the meeting.
6. School employees are present at religious meetings only in a non-participatory capacity.
7. The meeting and/or any activities during the meeting do not materially or substantially interfere with the orderly conduct of educational activities.
8. Non-school persons do not direct, conduct, control, or regularly attend the meetings.
9. The school retains its authority to maintain order and discipline.
10. A school staff member or other responsible adult is present in a supervisory capacity.
11. The Executive Director or designee approves the meeting or series of meetings.

The Executive Director or designee shall develop administrative procedures to implement this policy.

LEGAL REF.:Equal Access Act, 20 U.S.C. §4071 et seq.

Board of Education of Westside Community School Dist. v. Mergens, 496 U.S. 226, 110 S.Ct. 2356, 110 L.Ed.2d 191 (1990).

Gernetzke v. Kenosha Unified School Dist. No. 1, 274 F.3d 464 (7th Cir. 2001), *cert. denied*, 122 S.Ct. 1606.

CROSS REF.:7:10 (Equal Education Opportunities), 8:20 (Community Use of School Facilities)

ADOPTED:May 2, 2012

Document Status: 5-Year-Review - Needs Review

STUDENTS

7:330 Student Use of Buildings - Equal Access

Student groups or clubs that are not school sponsored are granted free use of school premises for a meeting or series of meetings under the following conditions:

1. The meeting is held during those noninstructional times identified by the Executive Director or designee for noncurricular student groups, clubs, or organizations to meet. "Noninstructional time" means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends. "Noncurricular student groups" are those student groups, clubs, or organizations that do not directly relate to the curriculum.
2. All noncurriculum related student groups that are not Cooperative sponsored receive substantially the same treatment.
3. The meeting is student-initiated, meaning that the request is made by a student.
4. Attendance at the meeting is voluntary.
5. The school will not sponsor the meeting.
6. School employees are present at religious meetings only in a non-participatory capacity.
7. The meeting and/or any activities during the meeting do not materially or substantially interfere with the orderly conduct of educational activities.
8. Non-school persons do not direct, conduct, control, or regularly attend the meetings.
9. The school retains its authority to maintain order and discipline.
10. A school staff member or other responsible adult is present in a supervisory capacity.
11. The Executive Director or designee approves the meeting or series of meetings.

The Executive Director or designee shall develop administrative procedures to implement this policy.

LEGAL REF.:

Equal Access Act, 20 U.S.C. §4071 et seq.

Board of Education of Westside Community School Dist. v. Mergens, 496 U.S. 226, 110 S.Ct. 2356, 110 L.Ed.2d 191 (1990).

Gemetzke v. Kenosha Unified School Dist. No. 1, 274 F.3d 464 (7th Cir. 2001), *cert. denied*, 122 S.Ct. 1606.

CROSS REF.:7:10 (Equal Education Opportunities), 8:20 (Community Use of School Facilities)

ADOPTED:May 2, 2012



STAFF PROFILE

November 30, 2018

| ADMINISTRATION | FTE | CERTIFIED STAFF | FTE | LICENSED STAFF | FTE | SUPPORT STAFF | FTE |
|-------------------------------|-------------|------------------------|--------------|------------------------------|-------------|----------------------------|---------------|
| Executive Director | 1.00 | Adapted PE | 2.00 | OT | 3.10 | 1:1 Assistants | 15.00 |
| Director of Bus/HR | 1.00 | HI Teachers | 4.00 | PT | 1.60 | Vision Asst. - Teleservice | 2.00 |
| Principal | 1.00 | Instructional Coach | 1.00 | Certified Nurse - Contracted | 0.60 | Teaching Assistants | 47.00 |
| Program Supervisors | 2.90 | Psychologist | 0.60 | Registered Nurses | 3.50 | Job Coaches | 5.10 |
| Dir. of Prof Learning | 1.00 | Speech Pathologist | 6.00 | Asst.Tech Specialist | 0.50 | MJC Assistant | 1.00 |
| | | Teachers | 34.80 | | | MV Assistants | 2.50 |
| | | Vision Teachers | 3.00 | | | HR-Payroll/PD Assistant | 0.80 |
| | | Vocational Specialists | 4.00 | | | | |
| | | Social Workers | 5.40 | | | | |
| | | Behavior Coach | 2.00 | | | | |
| | | Elective Teacher | 1.00 | | | | |
| Total | 6.90 | Total | 63.80 | Total | 9.30 | Total | 73.40 |
| TOTAL MID-VALLEY STAFF | | | | | | | 153.40 |

November 30, 2017

| ADMINISTRATION | FTE | CERTIFIED STAFF | FTE | LICENSED STAFF | FTE | SUPPORT STAFF | FTE |
|-------------------------------|-------------|------------------------|--------------|------------------------------|-------------|-------------------------|---------------|
| Executive Director | 1.00 | Adapted PE | 2.00 | OT | 3.10 | 1:1 Assistants | 16.00 |
| Director of Bus/HR | 1.00 | HI Teachers | 4.00 | PT | 1.40 | Vision Assistant 1:1 | 1.00 |
| Principal | 1.00 | Instructional Coach | 0.90 | Certified Nurse - Contracted | 0.60 | Teaching Assistants | 51.00 |
| Program Supervisors | 2.85 | Psychologist | 0.60 | Registered Nurses | 3.60 | Job Coaches | 5.00 |
| Dir. of Prof Learning | 1.00 | Speech Pathologist | 6.00 | Asst.Tech Specialist | 0.50 | MJC Assistant | 1.00 |
| | | Teachers | 36.00 | | | MV Assistants | 2.50 |
| | | Vision Teachers | 6.00 | | | HR-Payroll/PD Assistant | 0.80 |
| | | Vocational Specialists | 3.75 | | | | |
| | | Social Workers | 5.65 | | | | |
| | | Behavior Coach | 0.75 | | | | |
| | | Behavior Consultant | 0.35 | | | | |
| | | Elective Teacher | 1.00 | | | | |
| Total | 6.85 | Total | 67.00 | Total | 9.20 | Total | 77.30 |
| TOTAL MID-VALLEY STAFF | | | | | | | 160.35 |

Mid-Valley Enrollment-Staffing Profile
November 2018

2018

| PROGRAM | LOCATION | STUDENTS | 101 | 301 | 302 | 303 | 304 | 25 | 131 | 427 | 428 | 129 | U46 | NET CHANGE | REFERRALS | TEACHER | ASSIST | 1-1 Assist | DISTRICT | RN |
|-----------------------|----------------------|--------------|-----------|-----------|-----------|-------------|-----------|----------|----------|----------|----------|----------|-----|-------------------------|-----------|-------------|-----------|------------|------------------|------------|
| Little Hands & Voices | Fabyan | 4 | | | | 1 | | | 1 | | 2 | | | | | 1 | 1 | | | |
| New Pathways | Fabyan K-1 | 5 | | 2 | | | 3 | | | | | | | | | 1 | 1 | 1 | D301 1 | |
| New Pathways | Norton Creek 3-5 | 8 | | | | 5 | 3 | | | | | | | | | 1 | 3 | | | |
| New Pathways | Wasco 1-2 | 6 | | 2 | | 1 | 3 | | | | | | | | | 1 | 2 | | | |
| New Pathways | Wasco 5 | 7 | | | | 5 | 2 | | | | | | | | | 1 | 2 | 2 | D303 1 D304 1 | |
| New Pathways | John Stewart K-3 | 7 | | 1 | 6 | | | | | | | | | | | 1 | 2 | | | |
| New Pathways | John Stewart 3-5 | 7 | | 3 | 2 | | 2 | | | | | | | | | 1 | 2 | 1 | D302 1 | |
| New Pathways | GMS-S 6-8 (Giese) | 8 | | 3 | 1 | 3 | 1 | | | | | | | | | 1 | 2 | 1 | D303 1 | |
| New Pathways | GMS-S 6-8 (Asencio) | 6 | | 2 | | 1 | 3 | | | | | | | | | 1 | 2 | | | |
| New Pathways | GHS 9-12 | 9 | | 2 | 2 | 2 | 3 | | | | | | | | | 1 | 3 | | | |
| ELS | Blackberry Creek K-1 | 5 | | 1 | 1 | | 3 | | | | | | | | | 1 | 1 | 1 | D304 1 | 0.5 |
| ELS | Blackberry Creek 2-3 | 5 | | 1 | 1 | | 3 | | | | | | | | | 1 | 1 | 1 | D304 1 | |
| ELS | John Stewart 3-5 | 5 | | 1 | 1 | | 3 | | | | | | | | | 1 | 1 | 1 | D301 1 | |
| ELS | Prairie Knolls 6-8 | 4 | 1 | 3 | | | | | | | | | | D301 -1 | | 1 | 1 | 1 | D301 1 | |
| ELS | Prairie Knolls 6-8 | 4 | | 3 | | | 1 | | | | | | | | | 1 | 1 | | | |
| ELS | GHS 9-12 | 5 | 1 | | 1 | | 3 | | | | | | | | | 1 | 2 | | | |
| ABLE | Mill Creek K-6 | 8 | 2 | 1 | 3 | | 2 | | | | | | | | | 1 | 1 | 3 | D302 2 D304 1 | 1 |
| ABLE | BHS 9-12 | 6 | 1 | 2 | | | 3 | | | | | | | | | 1 | 2 | 1 | D101 1 | 1 |
| New Directions | MJC K-2 | 9 | 1 | 1 | 2 | 2 | | | | 1 | 2 | | | D301 +1 D428 +1 | | 1 | 1 | | | |
| New Directions | MJC 2-3 | 3 | | | | 3 | | | | | | | | D301 +1 D303 +1 D428 +1 | | 1 | 1 | | | |
| New Directions | MJC 4-5 | 4 | 1 | | 1 | 1 | | | | | 1 | | | D427 -1 | | 1 | 1 | | | |
| New Directions | MJC 4-5 | 6 | | | 2 | 2 | 1 | | | 1 | | | | | | 1 | 1 | | | |
| New Directions | MJC 6-7 | 6 | 1 | 1 | 1 | 2 | | | | | 1 | | | | | 1 | 1 | | | |
| New Directions | MJC 7-8 | 4 | | | 2 | 2 | | | | | | | | D101 -1 D25 1 | | 1 | 1 | | | |
| New Directions | MJC 9-10 | 10 | | 1 | 3 | 3 | 2 | | | 1 | | | | D303 +1 D304 +1 | | 1 | 1 | | | |
| New Directions | MJC 10-12 | 8 | 1 | | 1 | 5 | | | | | 1 | | | D302 +1 D428 -1 | | 1 | 1 | | | |
| New Directions | MJC 9-12 | 6 | | 2 | | 2 | | | | 1 | 1 | | | D303 -1 | D304 +1 | 1 | 1 | | | 1 |
| Safe Schools | MJC 9-12 | 10 | | | 2 | 6 | 2 | | | | | | | D302+1 D303+2 D303-1 | D303 +2 | 1 | | | | |
| Transition | Shelby | 10 | 4 | 2 | 1 | 1 | 2 | | | | | | | D304 -1 | | 1 | 2 | 2 | | |
| Transition | 12+ | 16 | 4 | | 2 | | 10 | | | | | | | | | 1.8 | | | | |
| Transition | ECC | 19.4 | | 5 | 1 | 13.4 | | | | | | | | D303 -1 | | 2 | 2 | | | |
| Transition | WCC | 16 | 3 | | 8 | | 5 | | | | | | | D302 +1 | | 2 | 2 | | | |
| Vision | | | | | | | | | | | | | | | | | 2 | | | |
| Totals | | 236.4 | 20 | 39 | 44 | 60.4 | 60 | 0 | 1 | 4 | 8 | 0 | | 3 | 3 | 34.8 | 47 | 15 | | 3.5 |

Mid-Valley Enrollement-Staffing Profile

December 2017

(November 2017 count)

2017

| PROGRAM | LOCATION | STUDENTS | 101 | 301 | 302 | 303 | 304 | 25 | 131 | 427 | 428 | 129 | U46 | NET CHANGE | REFERRALS | TEACHER | ASSIST | 1-1 Asslst | DISTRICT | RN |
|----------------|----------------------|--------------|-----------|-----------|-----------|-------------|-----------|----------|----------|----------|----------|----------|-----|------------|-------------------------------|-----------|-----------|------------|------------------|------------|
| ECHI | Fabyan ECHI | 4 | 1 | | | 1 | | | | 2 | | | | | | 1 | 1 | | | |
| New Pathways | Fox Ridge EC-K | 6 | | 1 | 4 | | 1 | | | | | | | | | 1 | 2 | | | |
| New Pathways | Wasco K-1 | 7 | | 1 | | 3 | 3 | | | | | | | | | 1 | 3 | | | |
| New Pathways | Wasco 4 | 7 | | | | 5 | 2 | | | | | | | | | 1 | 1 | 2 | D303 1 D304 1 | |
| New Pathways | Munhall 2 | 7 | | | | 4 | 3 | | | | | | | | | 1 | 2 | | | |
| New Pathways | John Stewart K-3 | 7 | | 1 | 6 | | | | | | | | | | | 1 | 2 | | | |
| New Pathways | John Stewart 3-5 | 7 | | 4 | 1 | | 2 | | | | | | | | | 1 | 2 | 1 | D302 1 | |
| New Pathways | GMS-S 6-8 (Gliese) | 7 | 2 | 1 | 1 | 2 | 1 | | | | | | | | | 1 | 1 | 2 | D101 1 D301 1 | |
| New Pathways | GMS-S 6-8 | 7 | 1 | 2 | | 2 | 2 | | | | | | | | | 1 | 2 | | | |
| New Pathways | GHS 9-12 | 8 | | 2 | 2 | 1 | 3 | | | | | | | | | 1 | 2 | | | |
| ELS | Blackberry Creek K-1 | 8 | | 3 | 1 | | 4 | | | | | | | D301 +1 | | 1 | 3 | | | 0.4 |
| ELS | Blackberry Creek 2-5 | 7 | | | 1 | 1 | 5 | | | | | | | | | 1 | 2 | 1 | D304 1 | 0.3 |
| ELS | John Stewart 4-5 | 5 | | 3 | | 2 | | | | | | | | | | 1 | 1 | 1 | D303 1 | 0.3 |
| ELS | Prairie Knolls 6-8 | 7 | 1 | 5 | | | 1 | | | | | | | | | 1 | 1 | 1 | D301 1 | |
| ELS | GHS 9-12 | 7 | | 2 | 1 | | 4 | | | | | | | | | 1 | 2 | | | |
| CLASS | Western Ave. 3-5 | 7 | | 1 | 2 | | 4 | | | | | | | | D304 +1 | 1 | 2 | | | |
| CLASS | Western Ave. K-2 | 6 | | 2 | 1 | | 3 | | | | | | | | | 1 | 3 | 1 | | |
| ABLE | Mill Creek K-6 | 8 | 2 | 1 | 3 | 1 | 1 | | | | | | | | | 1 | 1 | 3 | D302 2 D304 1 | 1 |
| ABLE | BHS 9-12 | 6 | 1 | 1 | | 4 | | | | | | | | D10 -1 | | 1 | 2 | 1 | D101 1 | 1 |
| New Directions | MJC K-2 | 5 | | 1 | 1 | | 1 | | | 1 | 1 | | | | D302 +3 | 1 | 1 | | | |
| New Directions | MJC 3-4 | 9 | 1 | | 1 | 3 | 2 | | | 1 | 1 | | | | U46 +1 | 1 | 1 | | | |
| New Directions | MJC 4-5 | 7 | 1 | 2 | 1 | 3 | | | | | | | | | D302 +2 D427 +1 | 1 | 1 | | | |
| New Directions | MJC 6 | 3 | | 1 | 1 | | 1 | | | | | | | | D302 +1 | 1 | 1 | | | |
| New Directions | MJC 7-8 | 4 | 1 | | 1 | | 1 | 1 | | | | | | D302 +1 | | 1 | 1 | | | |
| New Directions | MJC 9-12 | 8 | 2 | | 2 | 2 | 1 | | | | 1 | | | D428 +1 | | 1 | 1 | | | |
| New Directions | MJC 9-12 | 8 | | 1 | 1 | 4 | | | | | 2 | | | | | 1 | 2 | | | |
| New Directions | MJC 9-12 | 10 | 2 | 1 | 1 | 3 | 2 | | | | | 1 | | D101 +1 | | 1 | 2 | | | 0.6 |
| Safe Schools | MJC 9-12 | 8 | | 2 | 1 | 3 | 2 | | | | | | | | D301 -1 D303 -1 D304 +1 | 1 | | | | |
| Transition | Shelby | 11 | 5 | 1 | 1 | 1 | 3 | | | | | | | D101 -1 | | 1 | 2 | 3 | D101 2 D304 1 | |
| Transition | 12+ | 21 | 4 | 3 | 2 | 0 | 12 | | | | | | | D304 -1 | | 2 | | | | |
| Transition | ECC | 18.6 | | 5 | | 13.6 | | | | | | | | D303+1 | | 2 | 2 | | | |
| Transition | WCC | 21 | 8 | | 7 | | 6 | | | | | | | D302 -1 | | 2 | 2 | | | |
| | VI-Kaneland | | | | | | | | | | | | | | | | 1 | | D302 1 | |
| ALOP | Geneva HS | | | | | | | | | | | | | | | 1 | | | | |
| Totals | | 261.6 | 32 | 47 | 43 | 58.6 | 70 | 1 | 0 | 4 | 5 | 1 | | | | 36 | 52 | 16 | | 3.6 |

Mid-Valley Enrollement-Staffing Profile
 December 2017
 (November 2017 count)

2017

Student Related Services

| | RELATED SERVICE | STUDENT | 101 | 301 | 302 | 303 | 304 | 25 | 131 | 427 | 428 | 129 | U46 | NET CHANGE | REFERRALS | TEACHER |
|--|--|----------------|------------|--------------|--------------|--------------|--------------|-------------|----------|-------------|-------------|----------|-----|--------------------|--------------------|---------|
| | VI Students | 82 | 14 | 12 | 16 | 26 | 14 | | | | | | | D301 +1 D302 +1 | D101 +1 D301 +2 | 6.0 |
| | HI Students | 72 | 10 | 9 | 3 | 31 | 19 | | | | | | | D303 -1 D304 -1 | | 4.0 |
| | OT Students | 46 | 9 | 8 | 7 | 7 | 12 | 1 | | 1 | 1 | | | | | 3.10 |
| | PT Students | 48 | 8 | 8 | 9 | 4 | 18 | | | | | 1 | | | | 1.4 |
| | O&M Students | 10 | 2 | 1 | 4 | | 3 | | | | | | | | | |
| | Total Students with Related Service | 258 | 43 | 38 | 39 | 68 | 66 | 1 | 0 | 1 | 1 | 1 | | | | |
| | VI Days | 627.2 | 44.3 | 55.7 | 247.9 | 145.1 | 134.2 | | | | | | | | | |
| | HI Days | 361.2 | 53.2 | 38.4 | 6.4 | 156.1 | 107.1 | | | | | | | | | |
| | OT Days | 153.26 | 22.4 | 25.9 | 30 | 12 | 48.16 | 2.70 | | 6.60 | 5.50 | | | | | |
| | PT Days | 156.53 | 27.5 | 26.3 | 33.33 | 12.5 | 56.9 | | | | | | | | | |
| | O&M Days | 24.96 | 4.6 | 1.27 | 11.6 | | 2 | | | | | | | | | |
| | Total Minutes with Related Service | 1323.15 | 152 | 147.6 | 329.2 | 325.7 | 348.4 | 2.70 | | 6.60 | 5.50 | | | | | |
| | Non-IEP Students | | | | | | | | | | | | | | | |
| | VI | | | | | | | | | | | | | | | |
| | HI | | | | | | | | | | | | | | | |



Mid-Valley Special Education Cooperative

Dr. Marianne Fidishin, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Marianne Fidishin, PhD, Executive Director

DATE: December 5, 2018

RE: Mid-Year Safe Schools Update

The Safe School's Update indicates there are currently ten (10) students enrolled as of November 30, 2018. This includes the following school district enrollment:

- Kaneland 302: 2
- St. Charles 303: 6
- Geneva 304: 2

Of those ten students, four (4) from St. Charles 303 will be exiting in January, 2019.

SAFE SCHOOLS- Report November 2018

D302

| Name | IEP | Grade | Home School | Start Date | End/Exit Date | Absences | Infractions/Notes |
|------|-----|-------|-------------|------------|---------------|---------------|----------------------------|
| DP | N | 11 | KHS | 4/10/2018 | 1/1/2020 | 8 (3 Excused) | 1 Behavior 1 Attendance |
| KW | N | 9 | KHS | 11/12/2018 | 6/1/2019 | 0 | 0 |

D303

| Name | IEP | Grade | Home School | Start Date | End/Exit Date | Absences | Infractions/Notes |
|-----------|----------|----------|--------------------|------------------|------------------|-----------------|--|
| CW | Y | 12 | STC East | 1/10/2018 | 1/19/2019 | 19 (15 Excused) | 1 Attendance |
| KC | N | 10 | STC North | 3/1/2018 | 1/19/2019 | 2 | 0 |
| MW | N | 9 | STC North | 4/18/2018 | 1/1/2019 | 2 | 0 |
| GM | N | 12 | STC N | 10/9/2018 | 1/19/2019 | 0 | 0 |
| JA | N | 12 | STC North | 10/18/2018 | 4/1/2019 | 0 | 0 |
| LF | N | 7 | Thompson MS | 11/2/2018 | 11/6/2018 | | Refused program after signing agreement |
| PK | N | 12 | STC N | 11/8/2018 | 6/1/2019 | 0 | 0 |

D304

| Name | IEP | Grade | Home School | Start Date | End/Exit Date | Absences | Infractions/Notes |
|-----------|----------|-----------|-------------|-------------------|-------------------|---------------|--------------------------------|
| AA | N | 10 | GHS | 9/26/2018 | 9/20/2020 | 5 (1 Excused) | 1 Attendance |
| TC | N | 11 | GHS | 10/11/2018 | 10/22/2018 | | Withdrawn to homeschool |
| AD | N | 11 | GHS | 10/16/2018 | 6/19/2019 | 2 | 0 |



Mid-Valley Special Education Cooperative

Dr. Marianne Fidishin, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Marianne Fidishin, PhD, Executive Director

DATE: December 5, 2018

RE: Holiday Hours

The Winter Break days and hours of operation are as follows:

| | |
|------------------------------|----------------------|
| Monday, December 24, 2018 | Closed |
| Tuesday, December 25, 2018 | Closed |
| Wednesday, December 26, 2018 | 8:00 AM – 3:00 PM |
| Thursday, December 27, 2018 | 8:00 AM – 3:00 PM |
| Friday, December 28, 2018 | 8:00 AM – 3:00 PM |
| Monday, December 31, 2018 | Closed |
| Tuesday, January 1, 2019 | Closed |
| Wednesday, January 2, 2019 | Resume Regular Hours |



MID-VALLEY SPECIAL EDUCATION COOPERATIVE

Multi-District Needs Assessment 2018-2019

Special Education Annual Needs Assessment

As a recipient of federal funds, Mid-Valley Special Education Cooperative (MVSEC) and its member districts, Batavia, Geneva, St. Charles, Central and Kaneland, conduct an annual needs assessment of general and special education staff, administrators, and parents. The results of the needs assessment may be used to improve the delivery of service to students who receive special education services and their families, and to provide direction for support and professional development.

We would like your feedback regarding how well we address the special education needs of students and how we can support and improve our professional development efforts. Your input is important. All surveys are anonymous. The survey information will be collected by MVSEC and the results will be shared with individual districts.

The survey is organized into 3 parts: Information about your position and your students; professional development topics; and, special education programs and services.

The survey window will be open from January 9th, 2019 through February 6th, 2019. Please take about 5 minutes of your valuable time to provide us with your input and ideas.

Thank you!

* 1. My Employer is:

MVSEC D101 D301 D302 D303 D304

* 2. Age Range of Students (Check all that apply.)

- Preschool Elementary Primary Elementary Intermediate Middle School High School
- Post High School

* 3. My position is (Primary responsibility):

- | | | |
|--|---|---|
| <input type="radio"/> Inclusion Facilitator | <input type="radio"/> School Counselor | <input type="radio"/> Paraprofessional – General Education |
| <input type="radio"/> Resource Special Education Teacher | <input type="radio"/> Speech & Language Pathologist | <input type="radio"/> Paraprofessional – Special Education |
| <input type="radio"/> Self-Contained Special Education Teacher | <input type="radio"/> Occupational Therapist | <input type="radio"/> Hearing Itinerant |
| <input type="radio"/> General Education Teacher | <input type="radio"/> Physical Therapist | <input type="radio"/> Vision Itinerant |
| <input type="radio"/> General Education Administrator | <input type="radio"/> Registered/Certified School Nurse | <input type="radio"/> Instructional Coach |
| <input type="radio"/> Special Education Administrator | <input type="radio"/> Assistive Technology Facilitator | <input type="radio"/> Position not listed (please specify in other) |
| <input type="radio"/> School Psychologist | <input type="radio"/> Interpreter/Translator | |
| <input type="radio"/> School Social Worker | <input type="radio"/> RTI Coach/Interventionist | |

Other (please specify)



MID-VALLEY SPECIAL EDUCATION COOPERATIVE

Multi-District Needs Assessment 2018-2019

Professional Development Topics

In order to create a comprehensive professional development plan, please provide us with information about your professional learning interests and needs.

* 4. Please select your top 3 professional learning priorities:

- Assessment and Data
- Autism Spectrum Disorders
- Behavior/Social Emotional Development
- Curriculum Materials for use with a variety of learners
- Supporting English Language Learners
- Best Practice Instructional Strategies
- Multi-Tiered Systems of Support
- Integration of Technology into Classroom Instruction
- Technology Tools (intervention or assistive technology tools)
- Secondary Transition Planning and Programming
- IEP's/Student Records/Procedures/Legal Updates/Compliance
- Collaboration and Teaming
- Working with Families
- Preschool Programming
- Planning for Inclusion

5. If applicable, please list any additional topics of interest (not available in the previous question) for your professional learning.

6. I prefer to engage in professional learning that are (select all that apply):

- In-person
- Blended
- Online
- Book Study Format
- Self-paced
- During the school day
- Evenings
- During the summer



MID-VALLEY SPECIAL EDUCATION COOPERATIVE

Multi-District Needs Assessment 2018-2019

Special Education Programs and Services

Please consider the programs and services in your district or Mid-Valley Special Education Cooperative and mark the following areas as additional program need, current level of support is sufficient or no opinion.

At the end of the section, you may provide suggestions or comments for any of the related questions.

7. A continuum of services (consultation, resource, self-contained, day schools).

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

8. Consultative and/or technical assistance services to teachers from direct one-to-one services to services on a group basis.

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

9. Information on new trends, issues, legislation, and legal information relative to special education.

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

10. Career education and vocational training programs.

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

11. Training and technical support for paraprofessional staff

- Improved programming/services needed
 Current level of programming/services sufficient
 Not Applicable

12. Programs to support parent education.

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

13. Coordination of community networks as identified in the school's transition planning process.

- Improved programming/services needed Current level of programming/services sufficient Not Applicable

14. Other comments or suggestions for programs and services:

Mid Valley Special Education Cooperative
 Regular Meeting Wednesday, December 5, 2018

SUBJECT: Personnel Report

Classified Staff

| A. Classified Staff Resignations, Retirements and/or Terminations for School Year 2018-2019. | | | | |
|---|-----------------|---------------------------------------|---------------|-----------------------|
| <i>Name</i> | <i>Position</i> | <i>Location</i> | <i>Reason</i> | <i>Effective Date</i> |
| Angone, Rachel | Nurse Assistant | ELS – John Stewart & Blackberry Creek | Resignation | 12/10/2018 |
| | | | | |
| | | | | |
| | | | | |

| B. Classified Staff Request for Personal or Parental Leave of Absence for School Year 2018-2019. | | | |
|---|-----------------|--------------------|------------------------|
| <i>Name</i> | <i>Position</i> | <i>Location</i> | <i>Effective Dates</i> |
| Therriault, Mary | Job Coach | Mid-Valley Various | 01/07/19-2/13/19 |

| C. Classified Staff Recommended for Employment for School Year 2018-2019. | | | | |
|--|-----------------|-----------------|---------------|-----------------------|
| <i>Name</i> | <i>Position</i> | <i>Location</i> | <i>Salary</i> | <i>Effective Date</i> |
| | | | | |
| | | | | |
| | | | | |

| D. Classified Staff Recommended for Transfer for School Year 2018-2019. | | | | |
|--|-----------------|----------------------|--------------------|-----------------------|
| <i>Name</i> | <i>Position</i> | <i>Transfer From</i> | <i>Transfer To</i> | <i>Effective Date</i> |
| | | | | |

Licensed Certified Staff

| E. Licensed Certified Staff Resignations, Retirements and/or Terminations for School Year 2018-2019. | | | | |
|---|-----------------|-----------------|---------------|-----------------------|
| <i>Name</i> | <i>Position</i> | <i>Location</i> | <i>Reason</i> | <i>Effective Date</i> |
| | | | | |

| F. Licensed Certified Educator Request for Personal or Parental Leave of Absence for School Year 2018-2019. | | | |
|--|---------------------|--------------------|------------------------|
| <i>Name</i> | <i>Position</i> | <i>Location</i> | <i>Effective Dates</i> |
| Mills, Melissa | Instructional Coach | Mid-Valley Various | 1/8/2019 – 3/8/2019 |

| G. Background Data on Licensed Educators Recommended for Employment for School Year 2018-19 | |
|--|--|
| Name | |
| License Endorsements | |
| Education | |
| Relevant Experience | |
| Name | |
| License Endorsements | |
| Education | |
| Relevant Experience | |

RECOMMENDATION: Approval.



Mid-Valley Special Education Cooperative

Dr. Marianne Fidishin, Executive Director
1304 Ronzheimer Avenue
St. Charles, IL 60174
Phone: 331-228-4873
Fax: 331-228-4874

MEMO TO: Mid-Valley Executive Advisory Board

FROM: Nancy Sporer
Director of Business and Human Resources

DATE: December 5, 2018

RE: **FY18 AUDIT REPORT**

The 2018 audit report of Mid Valley is complete and a copy of the AFR has been filed electronically with the State. A copy of the audit report is included in the December Board packet and a hard copy of the audit report will be available at the Board meeting on December 5, 2018.

The auditors completed their audit report on October 9, 2018. As noted in the management discussion letter, no material weaknesses were identified. One recommendation for improvement was made in regards to outstanding checks that date back to 2010. We are implementing this recommendation by investigating these checks to see if they can be written off.

Audit adjustments have been made and the ending FY18 audited fund balance matches the beginning fund balance of FY19.

Fund Balance Reconciliation FY18

| | <u>Ed Fund</u> | <u>O & M Fund</u> | <u>Total</u> |
|---------------------------|----------------|-----------------------|--------------|
| Audited Fund Balance | 422,490 | 471,069 | 893,559 |
| FY18 Tuition Overpayments | (562,763) | (55,658) | (618,421) |
| FY18 Tuition Due | 189,031 | 18,695 | 207,726 |
| Adjusted Fund Balance | 48,758 | 434,106 | 482,864 |

Please feel free to call me if you have any questions.

Recommendation

It is recommended that the MVSEC Executive Advisory Board approve and accept the audit report for fiscal year end 2018.

**Mid-Valley Special Education
Joint Agreement**

Required Communication Letters

Year Ended June 30, 2018

Table of Contents

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*
2. Management Letter
3. Communication with Those Charged with Governance



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Phone 630.898.5578 | Fax 630.225.5128
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Mid-Valley Special Education Joint Agreement
St. Charles, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Valley Special Education Joint Agreement, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Mid-Valley Special Education Joint Agreement's basic financial statements, and have issued our report thereon dated October 2, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mid-Valley Special Education Joint Agreement's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Valley Special Education Joint Agreement's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-Valley Special Education Joint Agreement's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mid-Valley Special Education Joint Agreement's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Handwritten signature in cursive script that reads "Klein Hall CPAs".

Klein Hall CPAs
Aurora, Illinois
October 2, 2018



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MANAGEMENT LETTER

Board of Directors
Mid-Valley Special Education Joint Agreement
St. Charles, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Valley Special Education Joint Agreement as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Mid-Valley Special Education Joint Agreement's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Valley Special Education Joint Agreement's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-Valley Special Education Joint Agreement's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Additionally, we wish to make the following recommendations for improvement:

Outstanding Checks

During our audit we noted outstanding checks on the bank reconciliation that date back to 2010. If no action is taken, these checks will remain on the bank reconciliation in perpetuity. We recommend that the Agreement investigate these checks to see if they should be written off, reissued or sent to the State of Illinois as unclaimed property.

Positive Attributes

Although the general purpose of this letter is to cover only matters needing consideration, we believe it is also important to point out that there are many positive attributes of the Mid-Valley Special Education Joint Agreement's financial management systems, which are not specifically covered herein.

We would like to take this opportunity to thank the Mid-Valley Special Education Joint Agreement and their personnel for the cooperation and courtesies extended to us during our audit.

This communication is intended solely for the information and use of management, the Board of Directors, and others within Mid-Valley Special Education Joint Agreement, and is not intended to be, and should not be, used by anyone other than these specified parties.

Handwritten signature in cursive script that reads "Klein Hall CPAs".

Klein, Hall CPAs
Aurora, Illinois
October 2, 2018



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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 2, 2018

Board of Directors
Mid-Valley Special Education Joint Agreement
St. Charles, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Valley Special Education Joint Agreement for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Grant Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 31, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mid-Valley Special Education Joint Agreement are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by Mid-Valley Special Education Joint Agreement during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Mid-Valley Special Education Joint Agreement's financial statements was (were):

Management's estimate of the net pension and OPEB liabilities are based on actuarial studies. We evaluated the key factors and assumptions used to develop the TRS and IMRF net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following misstatements detected as a result of audit procedures were corrected by management: Year-end accrual adjustments and account reclassifications.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 2, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Mid-Valley Special Education Joint Agreement's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Mid-Valley Special Education Joint Agreement's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information listed in the table of contents, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Mid-Valley Special Education Joint Agreement and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Klein, Hall CPAs
Aurora, Illinois

**MID-VALLEY SPECIAL EDUCATION
JOINT AGREEMENT**

Audited Financial Statements

June 30, 2018

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

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MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
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Independent Auditor's Report

Board of Directors
Mid-Valley Special Education Joint Agreement
St. Charles, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Valley Special Education Joint Agreement, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Mid-Valley Special Education Joint Agreement's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Valley Special Education Joint Agreement, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The Joint Agreement adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended June 30, 2018. Statement No. 75 expands disclosures related to postemployment benefits other than pensions and requires the Joint Agreement to report the net other postemployment benefit liability in the statement of net position. The adoption of this statement had no effect on any of the Joint Agreement's fund balances but reduced the Joint Agreement's governmental activities net position by \$5,237,306 as of July 1, 2017 as disclosed in note 12. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

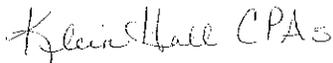
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mid-Valley Special Education Joint Agreement's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have also audited, in accordance with auditing standards generally accepted in the United States of America, the Mid-Valley Special Education Joint Agreement's basic financial statements for the year ended June 30, 2017, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mid-Valley Special Education Joint Agreement's basic financial statements as a whole. The schedules of revenues, expenditures and changes in fund balances - budget and actual, related to the 2017 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 schedules of revenues, expenditures and changes in fund balances - budget and actual are fairly stated in material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2018 on our consideration of Mid-Valley Special Education Joint Agreement's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-Valley Special Education Joint Agreement's internal control over financial reporting and compliance.



Klein Hall CPAs
Aurora, Illinois
October 2, 2018

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MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Management's Discussion and Analysis
For the Year Ended June 30, 2018

The discussion and analysis of Mid-Valley Special Education Joint Agreement's (the Agreement) financial performance provides an overall review of the Agreement's financial activities for the year ended June 30, 2018. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The liabilities and deferred inflows of the Agreement exceeded its assets plus deferred outflows at the close of the most recent fiscal year by \$4,109,649 (net position). The Agreement implemented GASB statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the year ended June 30, 2018. This resulted in a prior period adjustment of (\$5,237,306) as of July 1, 2017.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Agreement's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Agreement's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Agreement's assets plus deferred outflows and liabilities plus deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agreement is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the Agreement that are principally supported by member payments and intergovernmental revenues (governmental activities). The Agreement has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The Agreement's governmental activities include instructional services, related services, administrative, and operation and maintenance of one facility.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Agreement uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the Agreement can be categorized as governmental funds.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Management's Discussion and Analysis

For the Year Ended June 30, 2018

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Agreement's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Agreement maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and Operations and Maintenance Fund, both of which are considered to be major funds.

The Agreement adopts an annual budget for each of the funds listed above. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statement and accompanying notes, this report also presents certain supplementary information concerning the Agreement's progress in funding its obligation to provide pension benefits to its non-certified employees.

The Agreement is funded by three main sources – payments from member and non-member school cooperatives, state funds, and federal funds. Five (5) member School Districts comprise the Agreement. These Districts are responsible for all costs that are not reimbursable through state, federal and other local funds. As such, revenues should approximate expenses each year.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Management's Discussion and Analysis
For the Year Ended June 30, 2018

Government-Wide Financial Analysis

The Agreement's net position decreased by \$5,902,808 to (\$4,109,649). Of this amount, (\$5,664,427) was unrestricted and \$1,554,778 was invested in capital assets. The Agreement had \$20,423,305 in expenses, of which \$10,207,096 was funded by Charges for Services and \$8,029,116 was funded by Operating Grants and Contributions.

| | 2018 | 2017 | Percentage Change |
|--|-------------------|-----------------|----------------------|
| ASSETS | | | |
| Current and other assets | \$ 2,227 | \$ 3,198 | -30% |
| Capital assets | 1,555 | 1,582 | -2% |
| Total assets | <u>3,782</u> | <u>4,780</u> | <u>-21%</u> |
| DEFERRED OUTFLOWS | | | |
| Deferred outflows related to pensions and OPEB | 613 | 442 | 39% |
| Total deferred outflows | <u>613</u> | <u>442</u> | <u>39%</u> |
| LIABILITIES | | | |
| Current liabilities | 1,332 | 1,946 | -32% |
| Long-term debt outstanding | 6,162 | 1,255 | 391% |
| Total liabilities | <u>7,494</u> | <u>3,201</u> | <u>134%</u> |
| DEFERRED INFLOWS | | | |
| Deferred inflows related to pensions and OPEB | 1,010 | 228 | 343% |
| Total deferred inflows | <u>1,010</u> | <u>228</u> | <u>343%</u> |
| NET POSITION | | | |
| Net investment in capital assets | 1,555 | 1,582 | -2% |
| Unrestricted | (5,664) | 211 | -2784% |
| Total net position | <u>\$ (4,109)</u> | <u>\$ 1,793</u> | <u>-329%</u> |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Management's Discussion and Analysis
For the Year Ended June 30, 2018

| | 2018 | 2017 | Percentage of Total |
|--|-------------------|-----------------|------------------------|
| Revenues | | | |
| Program revenues | | | |
| Charges for services | \$ 10,207 | \$ 9,262 | 51.7% |
| Operating grants and contributions | 8,029 | 8,987 | 40.6% |
| General revenues | | | |
| Other | 1,522 | 490 | 7.7% |
| Total revenues | 19,758 | 18,739 | 100.0% |
| Expenses | | | |
| Instruction | 16,899 | 14,939 | 82.7% |
| Pupil and Instructional Services | 1,864 | 1,842 | 9.1% |
| Administration and Business | 1,444 | 1,240 | 7.1% |
| Operations and Maintenance | 216 | 332 | 1.1% |
| Total expenses | 20,423 | 18,353 | 100.0% |
| Increase in Net Position | (665) | 386 | |
| Net Position Beginning, as original reported | 1,793 | 1,407 | |
| Prior period adjustment | (5,237) | - | |
| Net Position Beginning, as restated | (3,444) | 1,407 | |
| Net Position Ending | \$ (4,109) | \$ 1,793 | |

Financial Analysis of the Agreement's Funds

As the Agreement completed the year, its governmental funds reported combined fund balances of \$893,559. This represents a decrease of \$115,774 from the prior year. The instructional costs are directly related to the number of students attending the Agreement's programs during the fiscal year. Expenditures in the General Fund increased due to student enrollment and the need for special programs.

General Fund Budgetary Highlights

The General Fund's overall revenues were more than the budget by \$2,453,300 or 14.2% of the budget.

The General Fund's overall expenditures were more than budget by \$2,532,746, or 14.6% of the budget.

Capital Assets

During the year, the agreement purchased \$83,921 in capital assets. Depreciation expense was \$110,837 for the year. Detailed information regarding capital assets can be found in Note 3 of the notes to financial statements.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Management's Discussion and Analysis
For the Year Ended June 30, 2018

Requests for Information

This financial report is designed to provide the Agreement's citizens, taxpayers, and creditors with a general overview of the Agreement's finances and to demonstrate the Agreement's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Executive Director's Office, 1304 Ronzheimer Avenue, Saint Charles, Illinois 60174.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Statement of Net Position
June 30, 2018

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Assets | |
| Cash and investments | \$ 1,839,519 |
| Receivables | |
| Due from other governments | 387,456 |
| Capital assets | |
| Land | 49,875 |
| Other capital assets, net of depreciation | <u>1,504,903</u> |
| Total Assets | <u>3,781,753</u> |
| Deferred Outflows | |
| Deferred outflows related to pensions | 324,020 |
| Deferred outflows related to OPEB | <u>289,238</u> |
| Total deferred outflows | <u>613,258</u> |
| Liabilities | |
| Accounts payable | 31,907 |
| Accrued salaries and related expenditures | 954,153 |
| Due to other governmental agencies | 346,070 |
| Non current liabilities: | |
| Net pension liability | 922,612 |
| Net OPEB liability | <u>5,239,583</u> |
| Total Liabilities | <u>7,494,325</u> |
| Deferred Inflows | |
| Deferred inflows related to pensions | 383,467 |
| Deferred inflows related to OPEB | <u>626,868</u> |
| Total deferred inflows | <u>1,010,335</u> |
| Net Position | |
| Investment in capital assets | 1,554,778 |
| Unrestricted | <u>(5,664,427)</u> |
| Total net position | <u><u>\$(4,109,649)</u></u> |

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Statement of Activities

Year Ended June 30, 2018

| Functions | Program Revenues | | | Net (Expense) |
|--|----------------------|----------------------|------------------------------------|-------------------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Revenue and Changes in Net Position |
| | | | | Total Governmental Activities |
| Governmental Activities | | | | |
| Instructional services | | | | |
| Special programs | \$ 16,599,552 | \$ 7,112,212 | \$ 8,029,116 | \$ (1,458,224) |
| Other programs | 299,196 | 236,644 | - | (62,552) |
| Support services | | | | |
| Pupils | 1,413,516 | 1,106,600 | - | (306,916) |
| Instructional staff | 450,418 | 355,900 | - | (94,518) |
| General administration | 1,048,036 | 824,193 | - | (223,843) |
| School administration | 170,703 | 135,015 | - | (35,688) |
| Business administration | 208,066 | 164,566 | - | (43,500) |
| Central administration | 17,467 | 13,815 | - | (3,652) |
| Operations and maintenance of facilities | 216,351 | 258,151 | - | 41,800 |
| Total | \$ 20,423,305 | \$ 10,207,096 | \$ 8,029,116 | (2,187,093) |
| General revenues | | | | |
| | | | | 18,271 |
| | | | | 534,149 |
| Total general revenues | | | | 552,420 |
| Change in net position | | | | (1,634,673) |
| Net position - beginning as originally reported | | | | 1,793,159 |
| Prior period adjustment | | | | (5,237,306) |
| Net position - beginning, as restated | | | | (3,444,147) |
| Net position - ending | | | | \$ (5,078,820) |

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Governmental Funds
 Balance Sheet
 June 30, 2018

| ASSETS | General (Educational) | Operations and Maintenance | Total |
|--|--------------------------|----------------------------------|---------------------|
| Cash and investments | \$ 1,366,754 | \$ 472,765 | \$ 1,839,519 |
| Receivables | | | |
| Other receivables | 387,456 | - | 387,456 |
| TOTAL ASSETS | \$ 1,754,210 | \$ 472,765 | \$ 2,226,975 |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts payable | \$ 30,211 | \$ 1,696 | \$ 31,907 |
| Accrued salaries and related expenditures | 954,153 | - | 954,153 |
| Due to other governmental agencies | 346,070 | - | 346,070 |
| Total Liabilities | 1,330,434 | 1,696 | 1,332,130 |
| Deferred Inflows | | | |
| Deferred state grants | 1,286 | - | 1,286 |
| Total Deferred Inflows | 1,286 | - | 1,286 |
| Fund Balances | | | |
| Unassigned | 422,490 | 471,069 | 893,559 |
| Total Fund Balances | 422,490 | 471,069 | 893,559 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | \$ 1,754,210 | \$ 472,765 | \$ 2,226,975 |

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Reconciliation of the Balance Sheet of Governmental Funds
 to the Statement of Net Position
 June 30, 2018

| | |
|---|------------------------------|
| Total fund balances - governmental funds | \$ 893,559 |
| Amounts reported for governmental activities in the statement of net position are different because | |
| Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. The cost of the assets is \$3,603,665 and the accumulated depreciation is \$2,048,887. | 1,554,778 |
| Some of the School District's governmental revenues will be collected after fiscal year-end but are not available soon enough to pay for the current period's expenditures and are therefore not accrued in the governmental funds. | 1,286 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of: | |
| Net pension liability - TRS | (534,325) |
| Net pension liability - IMRF | (388,287) |
| Net OPEB liability - THIS | (5,239,583) |
| Deferred inflows and outflows of resources related to pension and OPEB are not reported in governmental funds. | |
| Deferred outflows | 613,258 |
| Deferred inflows | (1,010,335) |
| Net position of governmental activities | <u>\$ (4,109,649)</u> |

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2018

| | General (Educational) | Operations and Maintenance | Total |
|-------------------------------------|--------------------------|----------------------------------|-------------------|
| REVENUES | | | |
| Local sources | \$ 9,980,426 | \$ 272,538 | \$ 10,252,964 |
| Flow through sources | 5,395,818 | - | 5,395,818 |
| State sources | 4,128,474 | - | 4,128,474 |
| Federal sources | 222,439 | - | 222,439 |
| Total Revenues | 19,727,157 | 272,538 | 19,999,695 |
| EXPENDITURES | | | |
| Current operating | | | |
| Instruction | 9,291,371 | - | 9,291,371 |
| Support services | 3,287,369 | 256,810 | 3,544,179 |
| Non-programmed charges | 7,279,919 | - | 7,279,919 |
| Total Expenditures | 19,858,659 | 256,810 | 20,115,469 |
| Net change in fund balance | (131,502) | 15,728 | (115,774) |
| Fund balances at beginning of year | 553,992 | 455,341 | 1,009,333 |
| FUND BALANCES AT END OF YEAR | \$ 422,490 | \$ 471,069 | \$ 893,559 |

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2018

Net change in fund balances - total governmental funds \$ (115,774)

Amounts reported for governmental activities in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 are capitalized and the cost is allocated over their estimated lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

| | | | |
|----------------------|----|------------------|----------|
| Capital Outlays | \$ | 83,921 | |
| Depreciation expense | | <u>(110,837)</u> | (26,916) |

Because some of the governmental revenues will not be collected for several months after the School District's fiscal year ends, they are not considered "available" revenues and are not accrued in the governmental funds. (241,892)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

| | | | |
|---|----|----------------|-----------|
| Change in deferred inflows/outflows related to pensions | \$ | (273,563) | |
| Change in deferred inflows/outflows related to OPEB | | (337,630) | |
| Change in net pension liability - TRS | | 39,726 | |
| Change in net pension liability - IMRF | | 292,824 | |
| Change in net OPEB liability - THIS | | <u>(2,277)</u> | (280,920) |

Change in net position of governmental activities \$ (665,502)

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Statement of Fiduciary Assets and Liabilities
Agency Funds - Activity Funds
June 30, 2018

Assets

| | |
|------|-----------------|
| Cash | <u>\$ 9,251</u> |
|------|-----------------|

Liabilities

| | |
|----------------------|-----------------|
| Due to organizations | <u>\$ 9,251</u> |
|----------------------|-----------------|

See accompanying notes to basic financial statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements

June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mid-Valley Special Education Joint Agreement (the Agreement) operates as a public school system governed by a seven-member board. The Agreement is organized under the School Code of the State of Illinois as amended. The accounting policies of the Agreement conform to accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the Agreement.

a. The Reporting Entity

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary governmental are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in Government Accounting Standards Board Statement No. 14 have been considered and there are no agencies or entities which should be presented with the Agreement. Using the same criteria, the Agreement is not included as a component unit of any other governmental entity.

A legal separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organizations; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. This report does not contain any component units.

b. Fund Accounting

The accounts of the Agreement are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The following summarizes the fund types used by the Agreement:

Governmental funds include the following fund types:

General (Educational) Fund - The General (Educational) Fund is used to account for the revenues and expenditures, which are used in providing education in the Agreement. It is used to account for all financial resources except those accounted for in other funds.

Operations and Maintenance Fund - These accounts are used for expenditures made for operation, repair and maintenance of Agreement property. Revenue consists primarily of local property taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund Type

Agency Funds - The Agency Funds (Activity Funds) account for assets held by the Agreement in trustee capacity or as an agent for student organizations. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. In accordance with GASB 34, fiduciary funds are not included in the government-wide financial statements.

The Agreement reports the following funds as major governmental funds:

General Educational Fund
Operations and Maintenance Fund

Private-sector standards of accounting, and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. When both restricted and unrestricted resources are available for use, it is the Agreement's policy to use restricted resources first, then unrestricted resources as they are needed.

The Agreement has adopted a policy consistent with GASB Statement No. 34 to net the interfund receivables and payables for combined totals used to determine the major funds. Consequently, the interfund loan balances, which net to zero, are not utilized to determine major funds.

c. Basis of Presentation

i. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Agreement. For the most part, the effect of interfund activity has been removed from these statements. All of the Agreement's operating activities are considered "governmental activities", that is, activities that are normally supported by taxes and intergovernmental revenues. The Agreement has no operating activities that would be considered "business activities".

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Tuition is recognized as revenue in the year related services are provided. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities in the current period. For this purpose, the Agreement considers revenues to be available if they are collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as a revenue of the current period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All other revenue items are considered to be measurable and available only when the Agreement receives the cash.

d. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

e. Capital Assets

Capital assets, which include land, land improvements, buildings, and equipment are reported in the government-wide financial statements. Capital assets are defined by the Agreement as assets with an initial cost of more than \$500 and an estimated useful life of 1 year or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. In fiscal year 2016, the Agreement engaged an appraisal company to perform an onsite inspection to develop detailed capital asset records.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

| Assets | Years |
|------------------|-------|
| Buildings | 40 |
| Land Improvement | 15 |
| Equipment | 5-15 |

f. Compensated Absences

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within a calendar year. Accrued but unpaid vacation leave at June 30, 2018, was insignificant and has not been reflected as a liability.

g. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statements of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bond issue. Bond issuance costs are expensed in the year incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

h. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), together "the Plans," and additions to/deductions from the Plans' fiduciary net positions have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Net Position

Government-Wide Statements

Net Position is classified and displayed in three components:

1. Net investment in capital assets. Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
2. Restricted. Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
3. Unrestricted. Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the Agreement's policy to first use restricted net resources prior to the use of unrestricted net resources when and expense is incurred for purposes for which both restricted and unrestricted net resources are available.

j. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

k. Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agreement's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

l. Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

2. DEPOSITS AND INVESTMENTS

The Agreement categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Agreement does not report any investments subject to fair value measurement as of June 30, 2018.

At June 30, 2018 the carrying amount of the Agreement's deposits, (excluding activity accounts of \$9,251) totaled \$1,839,519 and the bank balances totaled \$2,549,415. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2018 these amounts were entirely insured or collateralized.

Concentration of Credit Risk. The Agreement places no limit on the amount the Agreement may invest any one issuer. More than 5 percent of the Agreement's investments are concentrated in specific individual investments.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

3. CAPITAL ASSETS

Capital asset activity for the Agreement for the year ended June 30, 2018, was as follows:

| | Balance June 30, 2016 | Additions | Deletions | Balance June 30, 2017 |
|---|-----------------------------|--------------------|-------------|-----------------------------|
| Capital assets, not being depreciated | | | | |
| Land | \$ 49,875 | \$ - | \$ - | \$ 49,875 |
| Total capital assets not being depreciated | <u>49,875</u> | <u>-</u> | <u>-</u> | <u>49,875</u> |
| Capital assets, being depreciated | | | | |
| Buildings | 3,090,876 | 30,382 | - | 3,121,258 |
| Improvements | 65,924 | 22,823 | - | 88,747 |
| Equipment | 313,069 | 30,716 | - | 343,785 |
| Total capital assets being depreciated | <u>3,469,869</u> | <u>83,921</u> | <u>-</u> | <u>3,553,790</u> |
| Accumulated depreciation for | | | | |
| Buildings | 1,681,957 | 65,080 | - | 1,747,037 |
| Improvements | 15,566 | 1,987 | - | 17,553 |
| Equipment | 240,527 | 43,770 | - | 284,297 |
| Total accumulated depreciation | <u>1,938,050</u> | <u>110,837</u> | <u>-</u> | <u>2,048,887</u> |
| Total capital assets being depreciated, net | <u>1,531,819</u> | <u>(26,916)</u> | <u>-</u> | <u>1,504,903</u> |
| Total capital assets, net | <u>\$ 1,581,694</u> | <u>\$ (26,916)</u> | <u>\$ -</u> | <u>\$ 1,554,778</u> |

Depreciation expense was charged to functions of the Agreements is as follows:

| | |
|--|-------------------|
| <i>Instructional Services</i> | |
| Special programs | \$ 77,254 |
| <i>Supporting Services</i> | |
| Pupils | 14,409 |
| Instructional Staff | 443 |
| General administration | 5,985 |
| Operations and maintenance of facilities | 12,746 |
| | <u>\$ 110,837</u> |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2018

4. LONG TERM DEBT

The following is a summary of the components of long-term debt and related transactions of the Agreement for the year ended June 30, 2018:

| | Balance July 1, 2016 | Additions | Reductions | Balance June 30, 2018 | Amount due in one year |
|------------------------------|-------------------------|-----------|------------|--------------------------|---------------------------|
| Net Pension Liability - TRS | \$ 574,051 | \$ - | \$ 39,726 | \$ 534,325 | \$ - |
| Net Pension Liability - IMRF | 681,111 | - | 292,824 | 388,287 | - |
| OPEB Liability | 5,237,306 | 2,277 | - | 5,239,583 | - |
| Total Long-Term Debt | \$ 6,492,468 | \$ 2,277 | \$ 332,550 | \$ 6,162,195 | \$ - |

5. OTHER POST-EMPLOYMENT BENEFITS

The Agreement provides a \$2,450 stipend to certified employees retiring between the ages of 55 and 65 to be used toward a health insurance program. The stipend is payable through age 65. The Agreement finances the plan on a pay-as-you-go basis. For the year ended June 30, 2018, the Agreement incurred \$7,350 of expenditures for 3 (three) retirees receiving stipends under this program.

6. EMPLOYEE RETIREMENT SYSTEMS

The retirement plans of the Agreement include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on behalf of the Agreement. IMRF is funded through property taxes and a perpetual lien of the Agreement's corporate personal property replacement tax. Each retirement system is discussed below.

a. Teachers' Retirement System of the State of Illinois (TRS)

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2017>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years.

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on-behalf of the Agreement. For the year ended June 30, 2018, State of Illinois contributions recognized by the Agreement were based on the State's proportionate share of the collective net pension liability associated with the Agreement, and the Agreement recognized revenue and expenditures of \$2,262,840 in pension contributions from the State of Illinois.

2.2 formula contributions. The Agreement contributes 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2018 were \$29,420, and are deferred because they were paid after the June 30, 2017 measurement date.

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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

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

For the year ended June 30, 2018, the employer pension contribution was 10.10% of salaries paid from federal and special trust funds. For the year ended June 30, 2018, there were no salaries paid from the federal and special trust funds and no employer contribution was required.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The Agreement is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program ended June 30, 2016 is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer made no payments to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the Agreement paid \$60 to TRS for employer contributions due on salary increases in excess of 6% or and made no payments for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Agreement reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for State pension support provided to the Agreement. The State's support and total are for disclosure purposes only. The amount recognized by the Agreement as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Agreement were as follows:

| | |
|---|----------------------|
| Agreement's proportionate share of the net pension liability | \$ 534,325 |
| State's proportionate share of the net pension liability associated with the Agreement | 36,784,036 |
| Total | <u>\$ 37,318,361</u> |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The Agreement's proportion of the net pension liability was based on the Agreement's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the Agreement's proportion was 0.000699%, which was a decrease of 0.000028% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Agreement recognized pension expense of \$2,262,840 and revenue of \$2,262,840 for support provided by the state. At June 30, 2018, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|----------------------------------|
| ifference between expected and actual experience | \$ 5,803 | \$ 247 |
| anges in assumptions | 35,662 | 15,354 |
| et difference between projected and actual earnings on pension plan investments | 367 | - |
| anges in proportion and differences between Agreement contributions and proportionate share of contributions | 7,114 | 127,202 |
| ontributions subsequent to the measurement date | 29,300 | - |
| | <hr/> | <hr/> |
| Total | \$ 78,246 | \$ 142,803 |

\$29,300 reported as deferred outflows of resources related to pensions resulting from Agreement contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

| Year Ending June 30 | Net Deferred Outflows of Resources |
|------------------------|--|
| 2018 | \$ (88,263) |
| 2019 | (320) |
| 2020 | 3,916 |
| 2021 | (8,235) |
| 2022 | (955) |
| Total | <u>\$ (93,857)</u> |

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|----------------------------------|---|
| Inflation | 2.50 percent |
| Salary increases | varies by amount of service credit |
| Investment rate of return | 7.00 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014. The same assumptions were used in the June 30, 2016 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-----------------------------|-------------------|---|
| U.S. equities large cap | 14.4% | 6.94% |
| U.S. equities small/mid cap | 3.6% | 8.09% |
| International equities | 14.4% | 7.46% |
| Emerging market equities | 3.6% | 10.15% |
| U.S. bonds core | 10.7% | 2.44% |
| International debt | 5.3% | 1.70% |
| Real estate | 15.0% | 5.44% |
| Commodities | 11.0% | 4.28% |
| Hedge funds | 8.0% | 4.16% |
| Private equity | 14.0% | 10.63% |
| | <u>100.0%</u> | |

Discount rate

At June 30, 2017, the discount rate used to measure the total pension liability was 7.0 percent, which was a change from the June 30, 2016 rate of 6.83 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83 percent. The discount rate was the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the Agreement's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Agreement's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|------------------------|-------------------------------------|------------------------|
| Agreement's proportionate share of the net pension liability | \$ 656,488 | \$ 534,325 | \$ 434,263 |

Detailed information about the TRS's fiduciary net position as of June 30, 2017 is available in the separately issued TRS Comprehensive Annual Financial Report.

b. Illinois Municipal Retirement Fund (IMRF)

Plan Description and Benefits

The Agreement's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Agreement's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

All employees (other than those covered by TRS) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service.

Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Plan Membership

As of June 30, 2018, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 31 |
| Inactive employees entitled to but not yet receiving benefits | 74 |
| Active employees | 87 |
| Total | <u>192</u> |

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Contributions

As set by statute, Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Agreement's actual contribution rate for calendar year 2017 was 11.58% of covered payroll. The Agreement contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Agreement's net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Actuarial cost method | Entry Age Normal |
| Asset valuation method | Market Value of Assets |
| Price Inflation | 2.50% |
| Salary increases | 3.39% to 14.25%, including inflation |
| Investment rate of return | 7.50% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016. |
| Mortality | For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|-------------------|---|
| Equities | 37.0% | 6.85% |
| International equities | 18.0% | 6.75% |
| Fixed income | 28.0% | 3.00% |
| Real estate | 9.0% | 5.75% |
| Alternatives | 7.0% | 2.65-7.35% |
| Cash | 1.0% | 2.25% |
| | <u>100.0%</u> | |

Single Discount Rate

The Single Discount Rate used to measure the total pension liability for IMRF was 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Agreement contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Changes in Net Pension Liability

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability (A) - (B) |
|--|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2016 | \$ 2,855,537 | \$ 2,174,426 | \$ 681,111 |
| Changes for the year: | | | |
| Service Cost | 213,918 | - | 213,918 |
| Interest on the Total Pension Liability | 219,327 | - | 219,327 |
| Changes of Benefit Terms | - | - | - |
| Differences Between Expected and Actual Experience of the Total Pension Liability | 14,923 | - | 14,923 |
| Changes of Assumptions | (93,333) | - | (93,333) |
| Contributions - Employer | - | 226,258 | (226,258) |
| Contributions - Employees | - | 87,924 | (87,924) |
| Net Investment Income | - | 363,681 | (363,681) |
| Benefit Payments, including Refunds of Employee Contributions | (76,260) | (76,260) | - |
| Other (Net Transfer) | - | (30,204) | 30,204 |
| Net Changes | 278,575 | 571,399 | (292,824) |
| Balances at December 31, 2017 | \$ 3,134,112 | \$ 2,745,825 | \$ 388,287 |

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Agreement's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the Agreement's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

| | 1% Decrease (6.50%) | Current Discount Rate (7.50%) | 1% Increase (8.50%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability (asset) | \$ 845,793 | \$ 388,287 | \$ 13,185 |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the Agreement recognized pension expense of \$239,767. At June 30, 2018, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ 51,485 | \$ 14,484 |
| Changes in assumptions | 19,876 | 71,932 |
| Net difference between projected and actual earnings on pension plan investments | 63,177 | 154,248 |
| Contributions subsequent to the measurement date | 111,236 | - |
| Total | <u>\$ 245,774</u> | <u>\$ 240,664</u> |

\$111,236 reported as deferred outflows of resources related to pensions resulting from Agreement contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending December 31 | Net Deferred Outflows of Resources |
|----------------------------|--|
| 2018 | \$ 20,243 |
| 2019 | (25,713) |
| 2020 | (55,600) |
| 2021 | (45,056) |
| 2022 | - |
| Thereafter | - |
| Total | <u>\$ (106,126)</u> |

7. OTHER POST-EMPLOYMENT BENEFITS

a. Teachers Health Insurance Security Fund (THIS)

Plan Description

The District participates in the THIS. The THIS is a cost-sharing, multiple-employer defined benefit post-employment healthcare plan (OPEB) that was established by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. The THIS members are retirees of public schools who were certified educators or administrators. Eligibility is currently limited to former full-time employees, and others who were not full-time employees that meet certain requirements, and their dependents. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) (SEGIA) establishes the eligibility and benefit provisions of the plan.

The THIS issues a publicly available financial report that can be obtained at the website of the Illinois Auditor General: <https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services"; prior reports are available under "Healthcare and Family Services".

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

Amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

The SEGIA requires that all active contributors to the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.18% of salary and for every employer of a teacher to contribute an amount equal to 0.88% of each teacher's salary. Additionally, the SEGIA requires the State to match the employees' contribution on-behalf of the employer. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the THIS, an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The SEGIA requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

On-behalf contributions to THIS. The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.18% of pay during the year ended June 30, 2018. State of Illinois contributions were \$59,855, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The District also makes contributions to THIS Fund. The District THIS Fund contribution was 0.88% during the year ended June 30, 2018. For the year ended June 30, 2018, the District paid \$44,638 to the THIS Fund, which was 100 percent of the required contribution.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the District reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

| | | |
|--|----|-------------------|
| District's proportionate share of the net OPEB liability | \$ | 5,239,583 |
| State's proportionate share of the net OPEB liability associated with the District | | 5,705,694 |
| Total | \$ | <u>10,945,277</u> |

The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2016 and rolled forward to June 30, 2017. The District's proportion of the net OPEB liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the District's proportion was 0.020191%, which was an increase of 0.001032% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized OPEB expense of \$427,036.

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|----------------------------------|
| Difference between expected and actual experience | \$ - | \$ 2,968 |
| Changes in assumptions | - | 623,842 |
| Net difference between projected and actual earnings on OPEB plan investments | - | 58 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 244,600 | - |
| District contributions subsequent to the measurement date | 44,638 | - |
| | <hr/> | <hr/> |
| Total | \$ 289,238 | \$ 626,868 |

\$44,638 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending June 30 | Net Deferred Inflows of Resources |
|------------------------|---|
| 2018 | \$ (63,727) |
| 2019 | (63,727) |
| 2020 | (63,727) |
| 2021 | (63,727) |
| 2022 | (63,712) |
| Thereafter | (63,648) |
| | <hr/> |
| Total | \$ (382,268) |

Actuarial Valuation Method

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Notes to Financial Statements (Continued)
June 30, 2018

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------|---|
| Inflation | 2.75% |
| Salary increases | Depends on service and ranges from 9.25% at 1 year of service to 3.25% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption. |
| Investment rate of return | 0.00%, net of OPEB plan investment expense, including inflation. |
| Healthcare cost trend rates | Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.59% is added to non-Medicare costs on and after 2020 to account for Excise Tax. |

Mortality rates for retirement and beneficiary annuitants were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2014.

Discount rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the THIS is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 2.85% as of June 30, 2016, and 3.56% as of June 30, 2017. The increase in the single discount rate from 2.85% to 3.56% caused the total OPEB liability to decrease by approximately \$3.564 billion from 2016 to 2017.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2018

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the employer's proportionate share of the net OPEB liability to changes in the discount rate and healthcare cost trend rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.56%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56%) or 1-percentage-point higher (4.56%) than the current rate:

| | 1% Decrease (2.56%) | Current Discount Rate (3.56%) | 1% Increase (4.56%) |
|---|------------------------|-------------------------------------|------------------------|
| District's proportionate share of the net OPEB liability | \$ 6,287,345 | \$ 5,239,583 | \$ 4,401,017 |

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rate, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

| | 1% Decrease (a) | Healthcare Cost Trend Rate Assumptions | 1% Increase (b) |
|---|--------------------|--|--------------------|
| District's proportionate share of the net OPEB liability | \$ 4,228,795 | \$ 5,239,583 | \$ 6,690,141 |

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate trend rate of 4.09% in 2025, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.09% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

8. POSTEMPLOYMENT HEALTHCARE PLAN

The Agreement's postemployment healthcare plan is administered by Community Unit School District 303 and is maintained on a combined basis. This combined data has been reported in Community Unit School District 303's Annual Audited Financial Statements. Separate data for District 303 and the Agreement is not available.

9. RISK MANAGEMENT

The Agreement has purchased insurance through risk pools (see Note 9) and from private insurance companies. Risks covered include general liability, workers' compensation and other. Premiums have been displayed as expenditures in appropriate funds. No material decreases in insurance coverages have occurred nor have any insurance claims in excess of insurance coverages been paid or reported. The Agreement also participates in a self-insurance program for medical coverage for employees through its administrative District, Community Unit School District 303. The cost of this insurance is paid to the Administrative District.

10. COLLECTIVE LIABILITY INSURANCE COOPERATIVE (CLIC)

The Agreement is a member of CLIC, which has been formed to provide casualty, workman's compensation, property and liability protections and to administer some or all insurance coverages and protection other than health, life and accident coverages procured by the member Agreements. It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property and liability protections. If, during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC. Complete financial statements for CLIC can be obtained from its administrator, 1441 Lake Street, Libertyville, IL 60048.

11. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The agreement has several revenue sources received within different funds that also fall into these categories –

1. State and Federal Grants

Proceeds from state and federal grants and the related expenditures disbursed have been included in the General Fund and various Special Revenue Funds. At June 30, 2018, expenditures exceeded revenue from state and federal grants, resulting in no restricted balances.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2018

11. FUND BALANCE REPORTING (Continued)

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

D. Assigned Fund Balance

The assigned fund balance classification refers to the amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

F. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances,

Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

12. CHANGE IN ACCOUNTING PRINCIPLE

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended June 30, 2018. Statement No. 75 expands disclosures related to postemployment benefits other than pensions and requires the District to report the net other postemployment benefit liability in the statement of net position. The adoption of this statement had no effect on any of the District's fund balances but reduced the District's governmental activities net position by \$5,237,306 as of July 1, 2017.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Schedule of Changes in the Employer's Net Pension Liability
and Related Ratios
Illinois Municipal Retirement Fund
Last Four Calendar Years

| | 2017 | 2016 | 2015 | 2014 |
|---|---------------------|---------------------|---------------------|---------------------|
| TOTAL PENSION LIABILITY | | | | |
| Service Cost | \$ 213,918 | \$ 214,934 | \$ 219,173 | \$ 235,023 |
| Interest | 219,327 | 195,739 | 166,722 | 125,096 |
| Changes of Benefit Terms | - | - | - | - |
| Differences Between Expected and Actual Experience | 14,923 | (25,822) | 65,030 | 113,001 |
| Changes of Assumptions | (93,333) | - | - | 131,360 |
| Benefit Payments, Including Refunds of Member Contributions | (76,260) | (63,403) | (60,408) | (22,687) |
| Net Change in Total Pension Liability | 278,575 | 321,448 | 390,517 | 581,793 |
| Total Pension Liability - Beginning | 2,855,537 | 2,534,089 | 2,143,572 | 1,561,779 |
| TOTAL PENSION LIABILITY - ENDING | \$ 3,134,112 | \$ 2,855,537 | \$ 2,534,089 | \$ 2,143,572 |
| PLAN FIDUCIARY NET POSITION | | | | |
| Contributions - Employer | \$ 226,258 | \$ 247,849 | \$ 208,972 | \$ 216,895 |
| Contributions - Member | 87,924 | 84,211 | 87,152 | 88,328 |
| Net Investment Income | 363,681 | 123,483 | 8,559 | 84,349 |
| Benefit Payments, Including Refunds of Member Contributions | (76,260) | (63,403) | (60,408) | (22,687) |
| Administrative Expense | (30,204) | (4,481) | (51,361) | (14,535) |
| Net Change in Plan Fiduciary Net Position | 571,399 | 387,659 | 192,914 | 352,350 |
| Plan Net Position - Beginning | 2,174,426 | 1,786,767 | 1,593,853 | 1,241,503 |
| PLAN NET POSITION - ENDING | \$ 2,745,825 | \$ 2,174,426 | \$ 1,786,767 | \$ 1,593,853 |
| EMPLOYER'S NET PENSION LIABILITY (ASSET) | \$ 388,287 | \$ 681,111 | \$ 747,322 | \$ 549,719 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 87.61% | 76.15% | 70.51% | 74.36% |
| Covered-Employee Payroll | \$ 1,953,863 | \$ 1,871,354 | \$ 1,936,722 | \$ 1,883,235 |
| Employer's Net Pension Liability as a Percentage of Covered - Employee Payroll | 19.87% | 36.40% | 38.59% | 29.19% |

The District implemented GASB Statement No. 68 in fiscal year 2015.
Information prior to fiscal year 2015 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Four Fiscal Years

| Fiscal Year | Actuarially Determined Contribution | Contributions in Relation to Actuarially Determined Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|--|----------------------------------|-----------------|--|
| 2018 | \$ 221,736 | \$ 221,736 | \$ - | \$ 1,972,878 | 11.24% |
| 2017 | 226,525 | 226,525 | - | 1,928,109 | 11.75% |
| 2016 | 209,514 | 209,514 | - | 1,842,122 | 11.37% |
| 2015 | 221,534 | 221,534 | - | 1,976,751 | 11.21% |

Notes to Schedule

Valuation date Actuarially determined contribution rates are calculated as of December 31 of each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

| | |
|-------------------------------|---|
| Actuarial cost method | Aggregate entry age normal |
| Amortization method | Level percent of payroll, closed |
| Remaining amortization period | 26-year closed period |
| Asset valuation method | 5-year smoothed market; 20% corridor |
| Wage growth | 3.50% |
| Price inflation | 2.75% |
| Salary increases | 3.75% to 14.50% |
| Investment rate of return | 7.50% |
| Retirement age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013 |
| Mortality | For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience. |

The District implemented GASB Statement No. 68 in fiscal year 2015.
Information prior to fiscal year 2015 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Schedule of the District's Proportionate Share of the
Net Pension Liability
Teachers' Retirement System
Last Four Fiscal Years

| | 2018 | 2017 | 2016 | 2015 |
|--|----------------------|----------------------|----------------------|----------------------|
| District's proportion of the net pension liability | 0.000699% | 0.000727% | 0.000742% | 0.000714% |
| District's proportionate share of the net pension liability | \$ 534,325 | \$ 574,051 | \$ 486,125 | \$ 434,294 |
| State's proportionate share of the net pension liability associated with the District | 36,784,036 | 38,542,782 | 29,028,059 | 27,083,030 |
| Total | \$ 37,318,361 | \$ 39,116,833 | \$ 29,514,184 | \$ 27,517,324 |
| District's covered-employee payroll | \$ 5,072,495 | \$ 5,058,143 | \$ 4,828,782 | \$ 4,428,597 |
| District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll | 10.53% | 11.35% | 10.07% | 9.81% |
| Plan fiduciary net position as a percentage of the total pension liability | 39.30% | 36.40% | 41.50% | 43.00% |

Notes to Schedule

Changes of assumptions

For the 2017 and 2016 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.5 percent and real return of 4.5 percent. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was of 7.5 percent, including an inflation rate of 3.0 percent and real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and real return of 4.5 percent. However salary increases

The District implemented GASB Statement No. 68 in fiscal year 2015.
Information prior to fiscal year 2015 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Schedule of Employer Contributions
 Teachers' Retirement System
 Last Four Fiscal Years

| Fiscal Year | Contractually Required Contribution | Contributions in Relation to Contractually Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|--|----------------------------------|-----------------|--|
| 2018 | \$ 29,300 | \$ 29,300 | \$ - | 5,072,495 | 0.58% |
| 2017 | 29,337 | 29,337 | - | 5,058,143 | 0.58% |
| 2016 | 28,007 | 28,007 | - | 4,828,782 | 0.58% |
| 2015 | 36,008 | 36,008 | - | 4,428,597 | 0.81% |

The District implemented GASB Statement No. 68 in fiscal year 2015.
 Information prior to fiscal year 2015 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Schedule of the District's Proportionate Share of the Net OPEB Liability
 Teachers' Health Insurance Security Fund
 June 30, 2018

| | <u>2018</u> |
|---|----------------------|
| District's proportion of the net OPEB liability | 0.020191% |
| District's proportionate share of the net OPEB liability | \$ 5,239,583 |
| State's proportionate share of the net OPEB liability associated with the District | <u>5,705,694</u> |
| | <u>\$ 10,945,277</u> |
| District's covered-employee payroll | 5,072,495 |
| District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll | 103.29% |
| Plan fiduciary net position as a percentage of the total pension liability | 0.00% |

The District implemented GASB Statement No. 75 in fiscal year 2018.
 Information prior to fiscal year 2018 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 Schedule of Employer Contributions
 Teachers' Health Insurance Security Fund
 Year Ended June 30, 2018

| Fiscal Year | Contractually Required Contribution | Contributions in Relation to Contractually Required Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|--|----------------------------------|-----------------|--|
| 2018 | \$ 44,638 | \$ 44,638 | \$ - | \$ 5,072,495 | 0.88% |

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual - General Fund and
Major Special Revenue Fund
Year Ended June 30, 2018

| | <u>General (Educational) Fund</u> | | |
|------------------------------------|------------------------------------|-------------------|------------------------|
| | Original and Final Budget | Actual | Variance Over/Under |
| REVENUES | | | |
| Local sources | \$ 9,804,934 | \$ 9,980,426 | \$ 175,492 |
| Flow-through sources | 5,794,273 | 5,395,818 | (398,455) |
| State sources | 1,486,000 | 4,128,474 | 2,642,474 |
| Federal sources | 188,650 | 222,439 | 33,789 |
| | <hr/> | | |
| Total Revenues | 17,273,857 | 19,727,157 | 2,453,300 |
| <hr/> | | | |
| EXPENDITURES | | | |
| Current operating | | | |
| Instruction | 7,294,750 | 9,291,371 | (1,996,621) |
| Support services | 3,320,055 | 3,287,369 | 32,686 |
| Non-programmed charges | 6,691,108 | 7,279,919 | (588,811) |
| Provision for contingencies | 20,000 | - | 20,000 |
| | <hr/> | | |
| Total Expenditures | 17,325,913 | 19,858,659 | (2,532,746) |
| | <hr/> | | |
| Net change in fund balance | <u>\$ (52,056)</u> | <u>(131,502)</u> | <u>\$ (79,446)</u> |
| | <hr/> | | |
| Fund Balances at beginning of year | | <u>553,992</u> | |
| | <hr/> | | |
| FUND BALANCES AT END OF YEAR | | <u>\$ 422,490</u> | |

Operations & Maintenance Fund

| | Original and Final Budget | | Actual | | Variance Over/Under |
|-----------|------------------------------------|----|-------------------|-----------|------------------------|
| \$ | 252,431 | \$ | 272,538 | \$ | 20,107 |
| | - | | - | | - |
| | - | | - | | - |
| | - | | - | | - |
| | <u>252,431</u> | | <u>272,538</u> | | <u>20,107</u> |
| | - | | - | | - |
| | 251,231 | | 256,810 | | (5,579) |
| | - | | - | | - |
| | - | | - | | - |
| | <u>251,231</u> | | <u>256,810</u> | | <u>(5,579)</u> |
| <u>\$</u> | <u>1,200</u> | | 15,728 | <u>\$</u> | <u>14,528</u> |
| | | | <u>455,341</u> | | |
| | | | <u>\$ 471,069</u> | | |

BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets for all Governmental Funds are adopted on the modified accrual basis by the Board of Directors.

The Board of Directors follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Administration submits to the Board of Directors a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- Prior to September 1st, the budget is legally adopted through passage of a resolution.
- The Executive Director is authorized to transfer up to 10% of the total budget between departments within any fund without the Board of Director approval. However, any revisions that alter the total expenditures of any fund must be approved by the Board of Directors following the public hearing process mandated by law. The legal level of control remains at the fund level for each legally adopted operating budget since transfers are restricted entirely within each individual fund. The budget was adopted on September 11, 2017.
- Formal budgetary integration is employed as a management control device during the year for all its Governmental Funds.
- The Agreement has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act, expenditures may exceed the budget if additional resources are available to finance such expenditures.
- The budget lapses at the end of each fiscal year. (All appropriations lapse at year-end).

The Agreement had the following over expenditure of budget for the year ended June 30, 2018

| | Budget | Actual | Excess |
|----------------------------|---------------|---------------|--------------|
| General (Educational) Fund | \$ 17,325,913 | \$ 19,858,659 | \$ 2,532,746 |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2018, with Comparative Totals For 2017

| | 2018 | | 2017 | |
|--|-------------------|-------------------|---------------------|-------------------|
| | Final Budget | Actual | Variance Over/Under | Actual |
| REVENUES | | | | |
| Local Sources | | | | |
| Tuition | \$ 9,769,434 | \$ 9,948,945 | \$ 179,511 | \$ 8,915,421 |
| Earnings on investments | 10,000 | 18,271 | 8,271 | 12,748 |
| Refund of prior years' expenditure | 15,000 | 9,347 | (5,653) | 16,020 |
| Other | 10,500 | 3,863 | (6,637) | 2,262 |
| Total Local Sources | 9,804,934 | 9,980,426 | 175,492 | 8,946,451 |
| Flow Through Sources | | | | |
| Flow through from federal sources | 5,794,273 | 5,395,818 | (398,455) | 5,443,794 |
| Total Flow Through Sources | 5,794,273 | 5,395,818 | (398,455) | 5,443,794 |
| State Sources | | | | |
| Alternative learning opportunities program | 500,000 | 506,552 | 6,552 | 457,836 |
| Evidence based funding formula | - | 969,171 | 969,171 | - |
| Special education | 900,000 | 242,292 | (657,708) | 952,096 |
| State of Illinois on-behalf payments | - | 2,322,695 | 2,322,695 | 2,006,059 |
| Transportation | 6,000 | 4,702 | (1,298) | 4,576 |
| Other grants-in-aid (safe schools) | 80,000 | 83,062 | 3,062 | 59,739 |
| Other grants-in-aid (juvenile justice) | - | - | - | 93,250 |
| Total State Sources | 1,486,000 | 4,128,474 | 2,642,474 | 3,573,556 |
| Federal Sources | | | | |
| IDEA - Flow through | 105,650 | 96,179 | (9,471) | 47,649 |
| DORS | 28,000 | 67,474 | 39,474 | 67,313 |
| Medicaid matching/administrative outreach | 55,000 | 58,786 | 3,786 | 69,490 |
| Total Federal Sources | 188,650 | 222,439 | 33,789 | 184,452 |
| Total Revenues | 17,273,857 | 19,727,157 | 2,453,300 | 18,148,253 |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

General (Educational) Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2018, with Comparative Totals For 2017

| | 2018 | | 2017 | |
|--------------------------------------|------------------|------------------|---------------------|------------------|
| | Final Budget | Actual | Variance Over/Under | Actual |
| EXPENDITURES | | | | |
| Special programs | | | | |
| Salaries | \$ 4,688,133 | \$ 4,607,783 | \$ 80,350 | \$ 4,563,840 |
| Employee benefits | 1,927,070 | 1,746,260 | 180,810 | 1,728,541 |
| State of Illinois on-behalf payments | - | 2,322,695 | (2,322,695) | 2,006,059 |
| Purchased services | 228,657 | 224,036 | 4,621 | 388,343 |
| Supplies and materials | 78,573 | 71,286 | 7,287 | 69,996 |
| Capital outlay | 66,467 | 17,394 | 49,073 | 42,408 |
| Other | 2,400 | 1,826 | 574 | 2,000 |
| Non-capitalized equipment | 3,000 | 895 | 2,105 | 1,107 |
| Total | 6,994,300 | 8,992,175 | (1,997,875) | 8,802,294 |
| Summer school | | | | |
| Salaries | 266,950 | 267,243 | (293) | 255,111 |
| Employee benefits | 30,000 | 30,455 | (455) | 28,538 |
| Purchased services | 1,500 | - | 1,500 | 500 |
| Supplies and materials | 2,000 | 1,498 | 502 | 1,366 |
| Total | 300,450 | 299,196 | 1,254 | 285,515 |
| Total Instruction | 7,294,750 | 9,291,371 | (1,996,621) | 9,087,809 |
| Support Services | | | | |
| Pupils | | | | |
| Attendance and social work | | | | |
| Salaries | 358,843 | 355,378 | 3,465 | 339,639 |
| Employee benefits | 73,842 | 72,134 | 1,708 | 81,122 |
| Purchased services | 2,000 | 1,890 | 110 | 1,610 |
| Supplies and materials | 4,910 | 4,044 | 866 | 2,014 |
| Total | 439,595 | 433,446 | 6,149 | 424,385 |
| Health services | | | | |
| Salaries | 325,284 | 329,285 | (4,001) | 312,925 |
| Employee benefits | 101,304 | 101,818 | (514) | 98,680 |
| Purchased services | 62,350 | 81,527 | (19,177) | 66,791 |
| Supplies and materials | 5,900 | 4,430 | 1,470 | 3,884 |
| Other | 905 | 952 | (47) | 387 |
| Total | 495,743 | 518,012 | (22,269) | 482,667 |

(Continued)

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 General (Educational) Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2018, with Comparative Totals For 2017

| | 2018 | | 2017 | |
|--|-------------------|-------------------|---------------------|-------------------|
| | Final Budget | Actual | Variance Over/Under | Actual |
| Psychological services | | | | |
| Salaries | \$ 35,887 | \$ 35,887 | \$ - | \$ 46,457 |
| Employee benefits | 15,285 | 4,202 | 11,083 | 15,580 |
| Purchased services | 600 | 282 | 318 | 434 |
| Supplies and materials | 800 | 650 | 150 | 1,507 |
| Total | 52,572 | 41,021 | 11,551 | 63,978 |
| Speech pathology and audiology services | | | | |
| Salaries | 326,703 | 324,870 | 1,833 | 335,098 |
| Employee benefits | 79,369 | 79,882 | (513) | 72,614 |
| Purchased services | 6,000 | 1,016 | 4,984 | 4,597 |
| Supplies and materials | 1,200 | 860 | 340 | 852 |
| Total | 413,272 | 406,628 | 6,644 | 413,161 |
| Instructional staff | | | | |
| Improvement of instruction services | | | | |
| Salaries | 247,543 | 248,743 | (1,200) | 238,468 |
| Employee benefits | 90,801 | 81,010 | 9,791 | 79,388 |
| Purchased services | 120,807 | 109,806 | 11,001 | 122,976 |
| Supplies and materials | 9,887 | 6,005 | 3,882 | 1,788 |
| Capital outlay | 2,000 | - | 2,000 | - |
| Other | 200 | 175 | 25 | - |
| Non-capitalized equipment | - | 4,236 | (4,236) | - |
| Total | 471,238 | 449,975 | 21,263 | 442,620 |
| General administration | | | | |
| Board of education | | | | |
| Employee benefits | 128,781 | 127,422 | 1,359 | 2,656 |
| Purchased services | 127,331 | 120,866 | 6,465 | 94,783 |
| Total | 256,112 | 248,288 | 7,824 | 97,439 |
| Executive administration | | | | |
| Salaries | 475,934 | 526,078 | (50,144) | 493,101 |
| Employee benefits | 122,596 | 122,742 | (146) | 127,884 |
| Purchased services | 138,327 | 133,771 | 4,556 | 89,858 |
| Supplies and materials | 13,500 | 7,504 | 5,996 | 11,780 |
| Other | 2,500 | 3,399 | (899) | 1,823 |
| Non-capitalized equipment | 2,500 | 269 | 2,231 | 3,439 |
| Total | \$ 755,357 | \$ 793,763 | \$ (38,406) | \$ 727,885 |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
 General (Educational) Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual
 Year Ended June 30, 2018, with Comparative Totals For 2017

| | 2018 | | 2017 | |
|------------------------------------|-------------------|-------------------|---------------------|-------------------|
| | Final Budget | Actual | Variance Over/Under | Actual |
| School administration | | | | |
| Office of the principal | | | | |
| Salaries | \$ 128,360 | \$ 128,193 | \$ 167 | \$ 125,072 |
| Employee benefits | 42,521 | 41,039 | 1,482 | 41,417 |
| Purchased services | 3,025 | 1,471 | 1,554 | 3,741 |
| Total | 173,906 | 170,703 | 3,203 | 170,230 |
| Business administration | | | | |
| Fiscal services | | | | |
| Salaries | 169,660 | 135,438 | 34,222 | 157,651 |
| Employee benefits | 72,725 | 52,927 | 19,798 | 60,300 |
| Purchased services | 2,500 | 1,995 | 505 | 2,215 |
| Other | 1,750 | 795 | 955 | 2,073 |
| Total | 246,635 | 191,155 | 55,480 | 222,239 |
| Food services | | | | |
| Purchased services | - | 16,911 | (16,911) | - |
| Total | - | 16,911 | (16,911) | - |
| Central administration | | | | |
| Staff services | | | | |
| Purchased services | \$ 10,125 | \$ 12,296 | \$ (2,171) | \$ 10,660 |
| Supplies and materials | 5,500 | 5,171 | 329 | 5,602 |
| Total | 15,625 | 17,467 | (1,842) | 16,262 |
| Total Support Services | 3,320,055 | 3,287,369 | 32,686 | 3,060,866 |
| Non-programmed charges | 6,691,108 | 7,279,919 | (588,811) | 5,809,787 |
| Provision for contingencies | 20,000 | - | 20,000 | - |
| Total Expenditures | 17,325,913 | 19,858,659 | (2,532,746) | 17,958,462 |
| Net change in fund balance | \$ (52,056) | (131,502) | \$ (79,446) | 189,791 |
| Fund balance at beginning of year | | 553,992 | | 364,201 |
| FUND BALANCE AT END OF YEAR | | \$ 422,490 | | \$ 553,992 |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Operations And Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended June 30, 2018, with Comparative Totals For 2017

| | 2018 | | 2017 | |
|--|-----------------|-------------------|---------------------|-------------------|
| | Final Budget | Actual | Variance Over/Under | Actual |
| REVENUES | | | | |
| Local Sources | | | | |
| Other | \$ 1,200 | \$ 14,387 | \$ 13,187 | \$ 600 |
| Payment from other LEA's | 251,231 | 258,151 | 6,920 | 346,860 |
| Total Local Sources | <u>252,431</u> | <u>272,538</u> | <u>20,107</u> | <u>347,460</u> |
| Total Revenues | <u>252,431</u> | <u>272,538</u> | <u>20,107</u> | <u>347,460</u> |
| EXPENDITURES | | | | |
| Current operating | | | | |
| Support services | | | | |
| Operation and Maintenance of Plant Services: | | | | |
| Purchased services | 97,036 | 109,586 | (12,550) | 90,383 |
| Supplies and materials | 83,000 | 74,324 | 8,676 | 65,244 |
| Capital outlay | 71,195 | 72,900 | (1,705) | 163,641 |
| Total Support services | <u>251,231</u> | <u>256,810</u> | <u>(5,579)</u> | <u>319,268</u> |
| Total Expenditures | <u>251,231</u> | <u>256,810</u> | <u>(5,579)</u> | <u>319,268</u> |
| Net change in fund balance | <u>\$ 1,200</u> | 15,728 | <u>\$ 14,528</u> | 28,192 |
| Fund balance at beginning of year | | <u>455,341</u> | | <u>427,149</u> |
| FUND BALANCE AT END OF YEAR | | <u>\$ 471,069</u> | | <u>\$ 455,341</u> |

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Statement of Changes in Assets and Liabilities
Fiduciary Funds - Agency Funds - Activity Funds
Year Ended June 30, 2018

| | Balance July 1, 2017 | Additions | Deductions | Balance June 30, 2018 |
|----------------------|-------------------------|-----------|------------|--------------------------|
| Assets | | | | |
| Cash | \$ 5,365 | \$ 21,846 | \$ 17,960 | \$ 9,251 |
| Liabilities | | | | |
| Due to organizations | \$ 5,365 | \$ 21,846 | \$ 17,960 | \$ 9,251 |