

## **Executive Advisory Board Meeting**

Wednesday, December 4, 2019 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 6, 2019



## ***Mid-Valley Special Education Cooperative***

1304 Ronzheimer Avenue

St. Charles, IL 60174

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### **Executive Advisory Board Meeting**

**November 6, 2019**

**9:00 AM**

The Mid-Valley Special Education Cooperative Board met in Regular Session on Wednesday, November 6, 2019 at the Mid-Valley Special Education Cooperative, Administration Building.

#### **Call to Order**

Dr. Pearson, Superintendent D303, Board Chairman called the meeting to order at 9:05 a.m.

#### **Roll Call**

Upon roll call the following members were also present: Dr. Hichens, Superintendent D101; Dr. Leden, Superintendent D302; Dr. Mutchler, Superintendent D304 and Dr. Stirn, Superintendent D301.

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

#### **Approval of the Agenda**

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

#### **Public Comment**

Students in the Mid-Valley Vocational Programs addressed the Board to talk about the handmade products they design, produce, market and sell as part of their vocational education. All proceeds benefit the transition programs.

#### **Consent Agenda**

- 4.1 Approval of Minutes, Executive Board Meeting, October 2, 2019
- 4.2 Approval of Bills, October 2019
- 4.3 Approval of Payroll, October 2019
- 4.4 Approval of Financial Report, October 2019

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

#### **Information**

##### **5.1 Student and Staff Enrollment, October 2019**

Mrs. Palese reported the student/staff enrollment for October 2019 and 2018 for comparison.

##### **5.2 Administrative Liaison Meeting Minutes, October 21, 2019**

Mrs. Palese shared the minutes from the Administrative Liaison Meeting that took place on October 21, 2019

##### **5.3 Finance Meeting Minutes, October 21, 2019**

Mrs. Palese also shared the minutes from the Finance Meeting that took place on October 21, 2019

##### **5.4 IDEA Grant Update**

Mrs. Sporer gave an update on the IDEA Grant and final allocations.

## **5.5 Freedom of Information Act Request, September 2019**

Mrs. Sporer reported on any information that was responsive to the FOIA requests received in October.

### **For Discussion**

#### **6.1 Draft Calendars for 2020-2021**

The five member districts provided draft calendars for the 2020-2021 school year. Further discussion is needed for the final calendars.

### **For Action**

#### **7.1 Approval of the Personnel Report, October, 2019**

Dr. Hichens motioned, seconded by Dr. Stirn for Approval of the Personnel Report. Motion carried by unanimous roll call vote.

#### **7.2 Approval of Mid-Valley Website Quote**

Dr. Stirn motioned, seconded by Dr. Leden for Approval of the Mid-Valley Website Quote. Motion carried by unanimous roll call vote.

### **New Business**

None

### **Adjournment**

Motion made by Dr. Mutchler and seconded by Dr. Stirn. By consensus the motion carried 5-0 Ayes.

**The meeting adjourned at 9:35 AM**

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Chair of the Mid-Valley Board

*The next Regular Mid-Valley Executive Advisory Board Meeting will be Wednesday, December 4, 2019, 9:00 AM at the Mid-Valley Administration Offices, 1304 Ronzheimer Avenue. St. Charles, IL 60174*

2. Approval of Bills, November, 2019

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2019 - 11/30/2019

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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				
11199	11/20/2019	1099	AUGMENTATIVE RESOURCES	12982	10.0000.1200.415.000.028	INSTRUCTIONAL SUPPLIES	\$161.50	
11199	11/20/2019	1099	AUGMENTATIVE RESOURCES	12982	10.0000.1200.415.000.028	INSTRUCTIONAL SUPPLIES	\$77.50	
							Check Total:	\$239.00
NCB	11/15/2019	1097	AXA EQUITABLE	V606438	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$425.00	
NCB	11/15/2019	1097	AXA EQUITABLE	V606438	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$10.00	
NCB	11/26/2019	1107	AXA EQUITABLE	V745079	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$425.00	
NCB	11/26/2019	1107	AXA EQUITABLE	V745079	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$10.00	
							Check Total:	\$870.00
11262	11/21/2019	1108	BATAVIA ENTERPRISES	DECEMBER RENT FY20	10.0000.1200.325.000.920	FACILITY RENTAL	\$3,467.90	
							Check Total:	\$3,467.90
11200	11/20/2019	1099	BELICH, KAREN	REIMB AUG MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$132.59	
11200	11/20/2019	1099	BELICH, KAREN	REIMB OCT MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$181.83	
11200	11/20/2019	1099	BELICH, KAREN	REIMB SEPT MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$175.04	
							Check Total:	\$489.46
11164	11/01/2019	1088	BENJAMIN SCHOOL DIST #25	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$363.30	
							Check Total:	\$363.30
11201	11/20/2019	1099	BINGHAM, MEG	AUG-SEPT-OCT MILE	10.0000.1200.332.000.079	STAFF TRAVEL	\$421.50	
11201	11/20/2019	1099	BINGHAM, MEG	AUG-SEPT-OCT MILE	10.0000.1200.332.000.109	STAFF TRAVEL	\$105.37	
							Check Total:	\$526.87
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$25.50	
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$87.78	
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$123.05	
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$139.50	

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11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$125.92
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$90.38
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$36.37
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$25.00
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$305.14
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$55.00
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$71.92
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.415.000.109	INSTRUCTIONAL SUPPLIES	\$183.97
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.1200.417.000.078	ASSESSMENTS	\$388.30
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2110.417.000.110	ASSESSMENTS	\$208.75
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2139.410.000.130	SUPPLIES/MATERIALS	\$11.68
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2190.410.000.114	SUPPLIES/MATERIALS	\$111.15
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2320.410.000.140	SUPPLIES/MATERIALS	\$25.96
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2320.414.000.140	FOOD/COOKING SUPPLIES	\$11.99
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2320.470.000.140	SOFTWARE	\$531.20
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	10.0000.2640.410.000.140	SUPPLIES/MATERIALS	\$1,827.32
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.1200.415.000.620	INSTRUCTIONAL SUPPLIES	\$39.50
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$56.00
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$40.91

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

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**Voucher Range:** -

**Sort By:** Vendor  
**Dollar Limit:** \$0.00

**Fiscal Year:** 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$26.58
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.2210.312.001.320	STAFF DEV COORDINATORS	\$288.96
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.2210.312.001.320	STAFF DEV COORDINATORS	\$125.00
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.2210.312.121.320	STAFF DEV BEH COACH	(\$220.00)
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.2210.312.140.320	STAFF DEV EX DIRECTOR	\$505.00
11202	11/20/2019	1099	BMO C/O HARRIS TRUST AND SAVINGS BANK	NOV 5TH STMT	14.0000.2210.314.000.320	STAFF DEV CO-OP WIDE	\$6.99
Check Total:							\$5,254.82
11165	11/01/2019	1088	BRIGHTSTAR KANE COUNTY	4791708	10.0000.1200.314.000.028	CONSULTANTS	\$454.73
11165	11/01/2019	1088	BRIGHTSTAR KANE COUNTY	4791708	10.0000.1200.314.000.028	CONSULTANTS	\$99.22
11165	11/01/2019	1088	BRIGHTSTAR KANE COUNTY	4838109	10.0000.1200.314.000.028	CONSULTANTS	\$1,612.35
11165	11/01/2019	1088	BRIGHTSTAR KANE COUNTY	4882551	10.0000.1200.310.000.078	PROFESSIONAL SERVICES	\$318.31
11165	11/01/2019	1088	BRIGHTSTAR KANE COUNTY	4882551	10.0000.1200.314.000.028	CONSULTANTS	\$1,748.75
Check Total:							\$4,233.36
11180	11/07/2019	1089	BRIGHTSTAR KANE COUNTY	4893951	10.0000.1200.310.000.078	PROFESSIONAL SERVICES	\$318.31
11180	11/07/2019	1089	BRIGHTSTAR KANE COUNTY	4893951	10.0000.1200.314.000.028	CONSULTANTS	\$1,736.35
Check Total:							\$2,054.66
11263	11/21/2019	1108	BRIGHTSTAR KANE COUNTY	4907559	10.0000.1200.310.000.078	PROFESSIONAL SERVICES	\$318.31
11263	11/21/2019	1108	BRIGHTSTAR KANE COUNTY	4907559	10.0000.1200.314.000.028	CONSULTANTS	\$1,118.95
Check Total:							\$1,437.26
11166	11/01/2019	1088	CENTRAL COMMUNITY DIST #301	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$47,318.73
Check Total:							\$47,318.73
11167	11/01/2019	1088	CITY OF ST CHARLES	9/18-10/17 810818575	20.0000.2540.466.000.078	ELECTRICITY-SHELBY	\$123.78
11167	11/01/2019	1088	CITY OF ST CHARLES	9/18-10/17 810821892	20.0000.2540.466.000.078	ELECTRICITY-SHELBY	\$165.78
Check Total:							\$289.56
11203	11/20/2019	1099	CLAESON, NICOLE	OCTOBER MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$180.96
Check Total:							\$180.96
11181	11/07/2019	1089	COMMUNITY THERAPY SERVICES	1042	10.0000.2139.314.000.130	CONSULTANTS	\$13,143.75

## MID VALLEY SPECIAL EDUCATION COOP

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Fiscal Year: 2019-2020

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Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
							Check Total:	\$13,143.75
11204	11/20/2019	1099	COOPER CONSTRUCTION AND GLASS	962	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$253.44	
							Check Total:	\$253.44
11168	11/01/2019	1088	CUSD #101	1ST QTR. EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$26,066.69	
							Check Total:	\$26,066.69
11182	11/07/2019	1089	CUSD #131	REFUND FY19 TUITION	10.0000.4120.662.131.000	D131 PAYMENT TO	\$728.00	
							Check Total:	\$728.00
11169	11/01/2019	1088	CUSD #303	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$63,769.47	
							Check Total:	\$63,769.47
11205	11/20/2019	1099	CUSD #303	NOV CHASSEE/ROWE	10.0000.2310.225.000.144	INSURANCE STIPEND	\$1,361.52	
							Check Total:	\$1,361.52
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V10458	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$726.43	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V228041	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$5,372.28	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V239729	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$9,068.53	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V239729	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$707.95	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V254882	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,276.34	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V266776	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$14,977.32	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V266776	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$859.37	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V266776	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$122.76	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V414361	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$280.99	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V414361	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$11.04	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V414361	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1.23	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V418329	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$31.27	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V418329	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$281.47	
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V452167	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$829.37	

## MID VALLEY SPECIAL EDUCATION COOP

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11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V452167	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$3.23
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V467317	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$4,732.14
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V518330	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$13,274.54
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V518330	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$610.96
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V591371	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,133.44
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V591371	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$397.76
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V618618	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$586.08
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V618618	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$71.04
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V639016	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$7,926.54
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V657692	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$187.51
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V657692	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$20.83
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V694959	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$624.72
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V822327	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$53.03
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V822327	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.86
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V822327	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.75
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V854208	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,325.32
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V854208	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$39.50
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V854208	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$4.94
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V868432	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$110.13
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V868432	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$13.41

## MID VALLEY SPECIAL EDUCATION COOP

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11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V905701	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$454.78
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V905701	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$12.71
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V905701	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.71
11193	11/15/2019	1090	CUSD #303 EMP HEALTH FUND	V936903	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$512.49
Check Total:							\$69,643.77
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V105554	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$7,926.54
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V163673	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$14,977.32
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V163673	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$859.37
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V163673	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$122.76
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V167305	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$187.51
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V167305	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$20.83
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V203566	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$5,372.28
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V240125	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$624.72
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V241418	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$280.99
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V241418	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$14.30
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V241418	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1.23
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V287751	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$454.78
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V287751	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$26.83
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V287751	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.71
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V288964	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$110.13

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2019 - 11/30/2019

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2019-2020

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V288964	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$13.41
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V339799	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,133.44
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V339799	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$397.76
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V354974	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$31.27
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V354974	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$281.47
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V367143	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$4,732.14
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V372511	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$9,068.53
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V372511	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$707.95
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V482486	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$829.37
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V482486	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$3.23
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V578276	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$512.49
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V626479	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,276.34
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V632626	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$586.08
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V632626	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$71.04
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V675406	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,325.32
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V675406	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$138.24
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V675406	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$4.94
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V852646	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$53.03
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V852646	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.86
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V852646	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.75

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
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Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V945837	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$726.43	
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V955174	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$13,274.54	
11259	11/26/2019	1100	CUSD #303 EMP HEALTH FUND	V955174	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1,721.80	
							Check Total:	\$70,870.73
11170	11/01/2019	1088	CUSD #304	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$67,971.82	
							Check Total:	\$67,971.82
11171	11/01/2019	1088	DeKalb CUSD #428	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$7,348.67	
							Check Total:	\$7,348.67
11206	11/20/2019	1099	DEMOLA, ANDREA	REIM OCT MILE FY20	10.0000.2139.332.000.130	STAFF TRAVEL	\$54.69	
							Check Total:	\$54.69
11207	11/20/2019	1099	DOMARACKI, MARY ANN	REIM OCT MILE FY20	10.0000.2110.332.000.110	STAFF TRAVEL	\$90.07	
							Check Total:	\$90.07
11208	11/20/2019	1099	DRESSLER, ELISA A	REIMB PIZZA LUNCH	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$18.25	
							Check Total:	\$18.25
11209	11/20/2019	1099	DRIESSEN CONSTRUCTION CO.	121350	20.0000.2540.323.000.000	REPAIR / MAINTENANCE	\$1,585.00	
							Check Total:	\$1,585.00
11210	11/20/2019	1099	DUGGAN, SHEILA	REIM DRIVER PHYSICAL	14.0000.1250.310.000.010	PROFESSIONAL SERVICES	\$119.00	
11210	11/20/2019	1099	DUGGAN, SHEILA	REIMB ACCIDENT REPOR	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$5.00	
11210	11/20/2019	1099	DUGGAN, SHEILA	REIMB JOB COACH MILE	10.0000.1200.332.000.109	STAFF TRAVEL	\$35.03	
							Check Total:	\$159.03
11172	11/01/2019	1088	EAST AURORA SCHOOL DISTRICT 131	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$1,387.97	
							Check Total:	\$1,387.97
11211	11/20/2019	1099	EVERYDAY SPEECH LLC	38204	10.0000.2190.470.000.114	SOFTWARE/SUBSCRIPTIONS	\$99.99	
							Check Total:	\$99.99
11212	11/20/2019	1099	FIRST STUDENT	131067	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$238.48	
11212	11/20/2019	1099	FIRST STUDENT	131073	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$91.52	

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

**Bank Name:** HARRIS BANK  
**Bank Account:** 3445079

**Date Range:** 11/01/2019 - 11/30/2019  
**Voucher Range:** -

**Sort By:** Vendor  
**Dollar Limit:** \$0.00

**Fiscal Year:** 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11212	11/20/2019	1099	FIRST STUDENT	131075	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$183.04
11212	11/20/2019	1099	FIRST STUDENT	131077	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$91.52
11212	11/20/2019	1099	FIRST STUDENT	131102	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$91.52
11212	11/20/2019	1099	FIRST STUDENT	131103	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$91.52
11212	11/20/2019	1099	FIRST STUDENT	131104	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$91.52
Check Total:							\$879.12
11213	11/20/2019	1099	FLAGHOUSE INC	P083834201014	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$92.51
Check Total:							\$92.51
11264	11/21/2019	1108	FOX VALLEY CHRISTIAN CHURCH	NOVEMBER 2019 RENT	10.0000.1200.325.000.079	FACILITY RENTAL	\$400.00
Check Total:							\$400.00
11183	11/07/2019	1089	FOX VALLEY FITNESS	26379	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$300.00
Check Total:							\$300.00
11214	11/20/2019	1099	Fun & Function	408000	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$65.99
11214	11/20/2019	1099	Fun & Function	408000	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$166.77
Check Total:							\$232.76
11215	11/20/2019	1099	Georgeson, Lori	REIMB MILE OCT/NOV	10.0000.1200.332.000.109	STAFF TRAVEL	\$33.00
Check Total:							\$33.00
11216	11/20/2019	1099	Giese, Jennifer	REIMB	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$18.41
Check Total:							\$18.41
11217	11/20/2019	1099	GLABINSKI, MICHAEL	REIM OCT MILE FY20	10.0000.1200.332.000.115	STAFF TRAVEL	\$526.06
Check Total:							\$526.06
11218	11/20/2019	1099	GREGORY, ANGIE	REIM OCT MILE FY20	10.0000.1200.332.000.132	STAFF TRAVEL	\$129.92
Check Total:							\$129.92
11219	11/20/2019	1099	GSF USA, Inc.	54947	20.0000.2540.322.000.000	CUSTODIAL SERVICES	\$4,104.01
Check Total:							\$4,104.01
11220	11/20/2019	1099	HAMMACK-COTE MANDY	REIM OCT 15-NOV 7 MI	10.0000.2138.332.000.129	STAFF TRAVEL	\$61.07
Check Total:							\$61.07

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11221	11/20/2019	1099	HEARTLAND ALLIANCE HEALTH CCIS	15847	10.0000.2640.310.000.140	PROFESSIONAL SERVICES	\$206.01
Check Total:							\$206.01
11196	11/15/2019	1098	ILL.DEPT OF EMPLOYMENT SECURITY	DC 694001413	10.0000.2310.381.000.143	UNEMPLOYMENT COMP	\$3,132.00
Check Total:							\$3,132.00
11222	11/20/2019	1099	ILLINOIS CENTRAL SCHOOL BUS 572-04313		10.0000.1200.331.000.028	FIELD TRIPS/STUDENT TRAVEL	\$2,700.00
11222	11/20/2019	1099	ILLINOIS CENTRAL SCHOOL BUS 572-04314		10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$360.00
Check Total:							\$3,060.00
NCB	11/15/2019	1092	ILLINOIS DEPT OF REVENUE	V3989	10.0487.0000.000.000.000	SIT	\$10,909.81
NCB	11/15/2019	1092	ILLINOIS DEPT OF REVENUE	V3989	14.0487.0000.000.000.000	SIT	\$649.49
NCB	11/15/2019	1092	ILLINOIS DEPT OF REVENUE	V3989	17.0487.0000.000.000.000	SIT	\$17.62
NCB	11/26/2019	1102	ILLINOIS DEPT OF REVENUE	V850287	10.0487.0000.000.000.000	SIT	\$10,881.30
NCB	11/26/2019	1102	ILLINOIS DEPT OF REVENUE	V850287	14.0487.0000.000.000.000	SIT	\$656.33
NCB	11/26/2019	1102	ILLINOIS DEPT OF REVENUE	V850287	17.0487.0000.000.000.000	SIT	\$17.62
Check Total:							\$23,132.17
11223	11/20/2019	1099	IMAGE 360	I-32783	10.0000.2320.410.000.140	SUPPLIES/MATERIALS	\$81.50
Check Total:							\$81.50
NCB	11/15/2019	1096	IMRF	V108133	10.0485.0000.000.000.000	IMRF	\$11,931.51
NCB	11/15/2019	1096	IMRF	V108133	14.0485.0000.000.000.000	IMRF	\$69.48
NCB	11/26/2019	1106	IMRF	V297131	10.0485.0000.000.000.000	IMRF	\$387.08
NCB	11/26/2019	1106	IMRF	V297131	14.0485.0000.000.000.000	IMRF	\$37.55
NCB	11/15/2019	1096	IMRF	V354229	10.0485.0000.000.000.000	IMRF	\$391.58
NCB	11/15/2019	1096	IMRF	V354229	14.0485.0000.000.000.000	IMRF	\$37.55
NCB	11/26/2019	1106	IMRF	V59824	10.0485.0000.000.000.000	IMRF	\$11,866.84
NCB	11/26/2019	1106	IMRF	V59824	14.0485.0000.000.000.000	IMRF	\$151.97
NCB	11/15/2019	1097	ING	V465853	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$25.00
NCB	11/15/2019	1097	ING	V465853	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$25.00
NCB	11/26/2019	1107	ING	V97170	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$25.00

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

**Bank Name:** HARRIS BANK  
**Bank Account:** 3445079

**Date Range:** 11/01/2019 - 11/30/2019  
**Voucher Range:** -

**Sort By:** Vendor  
**Dollar Limit:** \$0.00

**Fiscal Year:** 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
NCB	11/26/2019	1107	ING	V97170	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$25.00	
							Check Total:	\$24,973.56
11224	11/20/2019	1099	INK TECHNOLOGIES.COM	1939825	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$52.00	
							Check Total:	\$52.00
NCB	11/15/2019	1093	Internal Revenue Service	V109611	10.0482.0000.000.000.000	FICA SS	\$10,315.04	
NCB	11/15/2019	1093	Internal Revenue Service	V109611	14.0482.0000.000.000.000	FICA SS	\$55.04	
NCB	11/26/2019	1103	Internal Revenue Service	V154975	10.0482.0000.000.000.000	FICA SS	\$10,285.68	
NCB	11/26/2019	1103	Internal Revenue Service	V154975	14.0482.0000.000.000.000	FICA SS	\$96.04	
NCB	11/26/2019	1103	Internal Revenue Service	V433247	10.0483.0000.000.000.000	MEDICARE	\$6,814.72	
NCB	11/26/2019	1103	Internal Revenue Service	V433247	14.0483.0000.000.000.000	MEDICARE	\$414.44	
NCB	11/26/2019	1103	Internal Revenue Service	V433247	17.0483.0000.000.000.000	MEDICARE	\$10.58	
NCB	11/15/2019	1093	Internal Revenue Service	V456059	10.0483.0000.000.000.000	MEDICARE	\$6,834.12	
NCB	11/15/2019	1093	Internal Revenue Service	V456059	14.0483.0000.000.000.000	MEDICARE	\$404.88	
NCB	11/15/2019	1093	Internal Revenue Service	V456059	17.0483.0000.000.000.000	MEDICARE	\$10.58	
NCB	11/26/2019	1103	Internal Revenue Service	V679912	10.0481.0000.000.000.000	FIT	\$21,065.84	
NCB	11/26/2019	1103	Internal Revenue Service	V679912	14.0481.0000.000.000.000	FIT	\$1,250.30	
NCB	11/26/2019	1103	Internal Revenue Service	V679912	17.0481.0000.000.000.000	FIT	\$40.23	
NCB	11/15/2019	1093	Internal Revenue Service	V772564	10.0481.0000.000.000.000	FIT	\$21,076.62	
NCB	11/15/2019	1093	Internal Revenue Service	V772564	14.0481.0000.000.000.000	FIT	\$1,252.24	
NCB	11/15/2019	1093	Internal Revenue Service	V772564	17.0481.0000.000.000.000	FIT	\$40.23	
							Check Total:	\$79,966.58
11225	11/20/2019	1099	IXL LEARNING	S362789	10.0000.1200.470.000.080	SOFTWARE	\$699.00	
							Check Total:	\$699.00
11226	11/20/2019	1099	JACKSON, MELISSA	REIM AUG-OCT MILE	10.0000.2320.332.001.140	STAFF TRAVEL	\$229.34	
							Check Total:	\$229.34
11227	11/20/2019	1099	JENKINS, SHARON M	REIM OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$135.72	
11227	11/20/2019	1099	JENKINS, SHARON M	REIMB CONF 10/25/19	14.0000.2210.312.004.320	STAFF DEV	\$63.40	
							Check Total:	\$199.12
11228	11/20/2019	1099	JORNS, LINDSAY	REIMB OCT MILEAGE	10.0000.2138.332.000.129	STAFF TRAVEL	\$164.20	
							Check Total:	\$164.20

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
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Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11229	11/20/2019	1099	KANE COUNTY ROE #31	2002000109	14.0000.2210.312.007.320	STAFF DEV	\$125.00
11229	11/20/2019	1099	KANE COUNTY ROE #31	2002000109	14.0000.2210.312.007.320	STAFF DEV	\$125.00
11229	11/20/2019	1099	KANE COUNTY ROE #31	2002000109	14.0000.2210.312.007.320	STAFF DEV	\$125.00
11229	11/20/2019	1099	KANE COUNTY ROE #31	8002000076	10.0000.2320.310.000.140	PROFESSIONAL SERVICES	\$120.00
Check Total:							\$495.00
11173	11/01/2019	1088	KANELAND C U S D #302	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$46,214.61
Check Total:							\$46,214.61
11230	11/20/2019	1099	KELLY, BRENNAN	REIMB OCT MILEAGE	10.0000.1200.332.000.131	STAFF TRAVEL	\$218.66
Check Total:							\$218.66
11231	11/20/2019	1099	KIZIOR, REESA	REIMB OCT MILEAGE	10.0000.2110.332.000.110	STAFF TRAVEL	\$51.62
Check Total:							\$51.62
11232	11/20/2019	1099	Klein Hall CPA's	618347	10.0000.2310.317.000.143	AUDIT SERVICES	\$4,787.50
Check Total:							\$4,787.50
11233	11/20/2019	1099	LEARNING A-Z	2196721	10.0000.1200.470.000.011	SOFTWARE	\$99.95
Check Total:							\$99.95
11234	11/20/2019	1099	Lighthouse Recovery, Inc	3798	14.0000.2210.312.000.320	STAFF DEV PROGRAMS/ADMIN ASST	\$375.00
Check Total:							\$375.00
11235	11/20/2019	1099	LINNING TRACY	REIMB AUG-OCT MILE	10.0000.2140.332.000.112	STAFF TRAVEL	\$90.48
Check Total:							\$90.48
11236	11/20/2019	1099	MATE, TERRI L	REIM FOOD	10.0000.1200.415.000.028	INSTRUCTIONAL SUPPLIES	\$48.46
Check Total:							\$48.46
11237	11/20/2019	1099	MECHANICAL INC.	CHI176275	20.0000.2540.323.000.000	REPAIR / MAINTENANCE	\$905.00
Check Total:							\$905.00
NCB	11/15/2019	1097	MG TRUST COMPANY	V307535	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$600.00
NCB	11/15/2019	1097	MG TRUST COMPANY	V387304	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$197.54
NCB	11/26/2019	1107	MG TRUST COMPANY	V508493	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$600.00
NCB	11/26/2019	1107	MG TRUST COMPANY	V855108	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$197.54
Check Total:							\$1,595.08
11265	11/21/2019	1108	MID VALLEY SPECIAL EDUCATION	SAIL WINTER OUT FY20	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$840.00
Check Total:							\$840.00

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
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Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11194	11/15/2019	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V543706	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$2,155.08
11194	11/15/2019	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V543706	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$219.52
11194	11/15/2019	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V614299	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$953.18
11194	11/15/2019	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V614299	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$0.61
Check Total:							\$3,328.39
11260	11/26/2019	1100	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V26555	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$2,155.08
11260	11/26/2019	1100	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V26555	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$219.52
11260	11/26/2019	1100	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V595683	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$950.79
11260	11/26/2019	1100	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V595683	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$3.00
Check Total:							\$3,328.39
11238	11/20/2019	1099	MILLS, MELISSA	REIMB AUG-OCT MILE	10.0000.2210.332.000.120	STAFF TRAVEL	\$351.60
Check Total:							\$351.60
11239	11/20/2019	1099	MONTGOMERY, LINDSEY L	REIMB TRANS CONF	14.0000.2210.312.000.320	STAFF DEV PROGRAMS/ADMIN ASST	\$393.76
Check Total:							\$393.76
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V206367	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$635.00
NCB	11/15/2019	1095	MVSE - DIRECT DEPOSIT	V333708	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$620.84
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V632559	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$980.40
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V632559	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$27.60
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V677512	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$635.00
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V686728	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$980.40
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V686728	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$27.60
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V77724	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$170,412.50

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V77724	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$9,807.39
NCB	11/26/2019	1101	MVSE - DIRECT DEPOSIT	V77724	17.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$292.15
NCB	11/26/2019	1105	MVSE - DIRECT DEPOSIT	V82136	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$620.84
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V904796	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$172,458.21
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V904796	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$9,449.17
NCB	11/15/2019	1091	MVSE - DIRECT DEPOSIT	V904796	17.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$292.15
Check Total:							\$367,239.25
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.011	SOFTWARE	\$1,663.53
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.011	SOFTWARE	\$191.08
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.011	SOFTWARE	\$100.35
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.014	SOFTWARE	\$100.35
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.014	SOFTWARE	\$191.08
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.014	SOFTWARE	\$2,218.04
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.028	SOFTWARE	\$1,109.02
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.028	SOFTWARE	\$191.08
11240	11/20/2019	1099	N2Y, INC	1013762	10.0000.1200.470.000.028	SOFTWARE	\$100.35
11240	11/20/2019	1099	N2Y, INC	1013762	14.0000.1250.470.000.010	SOFTWARE	\$191.08
11240	11/20/2019	1099	N2Y, INC	1013762	14.0000.1250.470.000.010	SOFTWARE	\$554.51
Check Total:							\$6,610.47
11195	11/15/2019	1090	NCPERS - IL IMRF	V704025	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$24.00
Check Total:							\$24.00
11261	11/26/2019	1100	NCPERS - IL IMRF	V29618	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$24.00
Check Total:							\$24.00
11174	11/01/2019	1088	NICOR GAS.	9/21-10/21 444051100	20.0000.2540.465.000.000	NATURAL GAS	\$730.18
Check Total:							\$730.18
11241	11/20/2019	1099	Nissen, Mackenzie	REIMB FOOD 11/14/201	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$18.55
Check Total:							\$18.55

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

Bank Name: HARRIS BANK

Date Range: 11/01/2019 - 11/30/2019

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2019-2020

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
11175	11/01/2019	1088	NUMERACY CONSULTANTS, LLC	1083429563	14.0000.2210.312.000.320	STAFF DEV PROGRAMS/ADMIN ASST	\$155.00	
11175	11/01/2019	1088	NUMERACY CONSULTANTS, LLC	1083429563	14.0000.2210.312.000.320	STAFF DEV PROGRAMS/ADMIN ASST	\$155.00	
							Check Total:	\$310.00
11242	11/20/2019	1099	PALESE, LISA M	REIMB NOV MILEAGE	10.0000.2320.332.000.140	STAFF TRAVEL (DIRECTOR)	\$79.92	
							Check Total:	\$79.92
11243	11/20/2019	1099	PHILLIPS, JENNIFER	REIM FCRA CONF	14.0000.2210.312.121.320	STAFF DEV BEH COACH	\$55.68	
11243	11/20/2019	1099	PHILLIPS, JENNIFER	REIM ST. COURSES	14.0000.2210.312.121.320	STAFF DEV BEH COACH	\$1,722.00	
							Check Total:	\$1,777.68
11244	11/20/2019	1099	PROSHRED	100139203	20.0000.2540.321.000.000	GARBAGE/RECYCLE	\$70.00	
							Check Total:	\$70.00
11176	11/01/2019	1088	PURCHASE POWER - PITNEY BOWES	REFILL POSTAGE 10/29	10.0000.2320.340.000.140	POSTAGE	\$500.00	
							Check Total:	\$500.00
11245	11/20/2019	1099	PushCoin	100675135432922	10.0000.2560.315.000.220	FOOD SERVICE	\$14.50	
							Check Total:	\$14.50
11184	11/07/2019	1089	RICOH USA, INC 1	5057929378	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$307.17	
							Check Total:	\$307.17
11197	11/15/2019	1098	RICOH USA, INC 1	5057970909	10.0000.2320.323.000.140	COPIER MAINT	\$408.20	
11197	11/15/2019	1098	RICOH USA, INC 1	5057970909	10.0000.2410.323.000.140	COPIER MAINT	\$13.52	
11197	11/15/2019	1098	RICOH USA, INC 1	5057970909	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$146.47	
							Check Total:	\$568.19
11246	11/20/2019	1099	ROBBINS SCHWARTZ NICHOLAS LIFTON TAYLOR	856969&856970	10.0000.2310.318.000.143	LEGAL FEES	\$718.75	
							Check Total:	\$718.75
11247	11/20/2019	1099	School Nurse Supply, Inc	765019	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$17.50	
11247	11/20/2019	1099	School Nurse Supply, Inc	765019	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$19.00	
11247	11/20/2019	1099	School Nurse Supply, Inc	765019	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$11.30	
11247	11/20/2019	1099	School Nurse Supply, Inc	765019	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$6.19	
11247	11/20/2019	1099	School Nurse Supply, Inc	765019	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$64.45	
							Check Total:	\$118.44
11248	11/20/2019	1099	SEAL, TANNER A	REIMB AUG MILEAGE	10.0000.2320.332.001.140	STAFF TRAVEL	\$70.88	

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

**Bank Name:** HARRIS BANK  
**Bank Account:** 3445079

**Date Range:** 11/01/2019 - 11/30/2019  
**Voucher Range:** -

**Sort By:** Vendor  
**Dollar Limit:** \$0.00

**Fiscal Year:** 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11248	11/20/2019	1099	SEAL, TANNER A	REIMB SEPT MILEAGE	10.0000.2320.332.001.140	STAFF TRAVEL	\$195.58
Check Total:							\$266.46
NCB	11/15/2019	1097	SECURITY BENEFITS	V22004	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,754.50
NCB	11/15/2019	1097	SECURITY BENEFITS	V22004	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$12.50
NCB	11/26/2019	1107	SECURITY BENEFITS	V786744	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,754.50
NCB	11/26/2019	1107	SECURITY BENEFITS	V786744	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$12.50
Check Total:							\$3,534.00
11177	11/01/2019	1088	SEDGWICK CLAIMS MANAGEMENT SERV., INC.	REFUND CK101399303	10.1999.0000.000.000.000	OTHER LOCAL REVENUES	\$1,845.02
Check Total:							\$1,845.02
11249	11/20/2019	1099	SMITH, YOLANDA	REIM CONF AUDIOLOGY	14.0000.2210.312.004.320	STAFF DEV HEAR/VISION/LITTLE HANDS	\$88.38
11249	11/20/2019	1099	SMITH, YOLANDA	REIM OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$225.62
Check Total:							\$314.00
11185	11/07/2019	1089	SOLIAN HEALTH	10658444	17.0000.1600.314.000.000	CONSULTANTS	\$400.00
11185	11/07/2019	1089	SOLIAN HEALTH	10672476	17.0000.1600.314.000.000	CONSULTANTS	\$440.00
11185	11/07/2019	1089	SOLIAN HEALTH	10688350	17.0000.1600.314.000.000	CONSULTANTS	\$440.00
Check Total:							\$1,280.00
11250	11/20/2019	1099	SPARE WHEELS TRANSP	24957A	10.0000.1200.331.000.028	FIELD TRIPS/STUDENT TRAVEL	\$196.38
11250	11/20/2019	1099	SPARE WHEELS TRANSP	24957A	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$196.38
11250	11/20/2019	1099	SPARE WHEELS TRANSP	24957A	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$196.38
11250	11/20/2019	1099	SPARE WHEELS TRANSP	24957A	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$117.83
Check Total:							\$706.97
11251	11/20/2019	1099	SPECIAL SUPPLIES	V799946	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$21.94
Check Total:							\$21.94

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
 Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
 Voucher Range: -

Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
11252	11/20/2019	1099	STARFALL EDUCATION FOUNDATION	9974-4235-2700	10.0000.1200.470.000.028	SOFTWARE	\$70.00
Check Total:							\$70.00
11178	11/01/2019	1088	SUNBELT STAFFING	10885500	10.0000.1200.314.000.014	CONSULTANTS	\$2,196.25
11178	11/01/2019	1088	SUNBELT STAFFING	10885779	10.0000.2130.314.000.111	CONSULTANTS	\$1,658.50
Check Total:							\$3,854.75
11186	11/07/2019	1089	SUNBELT STAFFING	10903467	10.0000.1200.314.000.014	CONSULTANTS	\$2,117.81
11186	11/07/2019	1089	SUNBELT STAFFING	10904042	10.0000.2130.314.000.111	CONSULTANTS	\$1,054.00
Check Total:							\$3,171.81
11198	11/15/2019	1098	SUNBELT STAFFING	10921390	10.0000.2130.314.000.111	CONSULTANTS	\$1,472.50
11198	11/15/2019	1098	SUNBELT STAFFING	10921397	10.0000.1200.314.000.014	CONSULTANTS	\$1,537.38
Check Total:							\$3,009.88
11266	11/21/2019	1108	SUNBELT STAFFING	10938541	10.0000.2130.314.000.111	CONSULTANTS	\$1,379.50
11266	11/21/2019	1108	SUNBELT STAFFING	10938551	10.0000.1200.314.000.014	CONSULTANTS	\$2,117.81
Check Total:							\$3,497.31
11179	11/01/2019	1088	SYCAMORE CUSD #427	1ST QTR EBF	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS	\$3,877.94
Check Total:							\$3,877.94
11187	11/07/2019	1089	SYCAMORE CUSD #427	REFUND FY19 TUITION	10.0000.4120.662.427.000	D427 PAYMENT TO	\$2,690.00
Check Total:							\$2,690.00
11253	11/20/2019	1099	TeachTown, Inc.	7732	10.0000.1200.470.000.011	SOFTWARE	\$5,700.00
11253	11/20/2019	1099	TeachTown, Inc.	7732	10.0000.1200.470.000.011	SOFTWARE	(\$342.00)
Check Total:							\$5,358.00
11254	11/20/2019	1099	TERRIAULT, MARY L	REIM OCT/NOV MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$16.82
Check Total:							\$16.82
NCB	11/15/2019	1094	TRS	V338028	10.0484.0000.000.000.000	TRS	\$3,531.72
NCB	11/15/2019	1094	TRS	V338028	14.0484.0000.000.000.000	TRS	\$325.94
NCB	11/15/2019	1094	TRS	V338028	17.0484.0000.000.000.000	TRS	\$8.56
NCB	11/15/2019	1094	TRS	V381899	10.0484.0000.000.000.000	TRS	\$133.04
NCB	11/26/2019	1104	TRS	V644738	10.0484.0000.000.000.000	TRS	\$979.93
NCB	11/26/2019	1104	TRS	V644738	14.0484.0000.000.000.000	TRS	\$87.52
NCB	11/26/2019	1104	TRS	V644738	17.0484.0000.000.000.000	TRS	\$2.30
NCB	11/26/2019	1104	TRS	V684645	10.0484.0000.000.000.000	TRS	\$14,360.22

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 11/01/2019 - 11/30/2019  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
NCB	11/26/2019	1104	TRS	V684645	14.0484.0000.000.000.000	TRS	\$1,358.05	
NCB	11/26/2019	1104	TRS	V684645	17.0484.0000.000.000.000	TRS	\$35.66	
NCB	11/15/2019	1094	TRS	V74415	10.0484.0000.000.000.000	TRS	\$560.44	
NCB	11/15/2019	1094	TRS	V755364	10.0484.0000.000.000.000	TRS	\$983.65	
NCB	11/15/2019	1094	TRS	V755364	14.0484.0000.000.000.000	TRS	\$87.52	
NCB	11/15/2019	1094	TRS	V755364	17.0484.0000.000.000.000	TRS	\$2.30	
NCB	11/26/2019	1104	TRS	V833295	10.0484.0000.000.000.000	TRS	\$560.44	
NCB	11/26/2019	1104	TRS	V888582	10.0484.0000.000.000.000	TRS	\$133.04	
NCB	11/15/2019	1094	TRS	V968840	10.0484.0000.000.000.000	TRS	\$14,423.42	
NCB	11/15/2019	1094	TRS	V968840	14.0484.0000.000.000.000	TRS	\$1,358.05	
NCB	11/15/2019	1094	TRS	V968840	17.0484.0000.000.000.000	TRS	\$35.66	
NCB	11/26/2019	1104	TRS	V988587	10.0484.0000.000.000.000	TRS	\$3,516.56	
NCB	11/26/2019	1104	TRS	V988587	14.0484.0000.000.000.000	TRS	\$325.94	
NCB	11/26/2019	1104	TRS	V988587	17.0484.0000.000.000.000	TRS	\$8.56	
							Check Total:	\$42,818.52
11188	11/07/2019	1089	VERIZON WIRELESS_4469	9840938826	10.0000.2320.341.000.140	TELEPHONE	\$1,442.28	
							Check Total:	\$1,442.28
11189	11/07/2019	1089	VOCO VISION	10532769	10.0000.1200.314.000.131	CONSULTANTS	\$774.25	
11189	11/07/2019	1089	VOCO VISION	10552294	10.0000.1200.314.000.131	CONSULTANTS	\$896.50	
							Check Total:	\$1,670.75
11255	11/20/2019	1099	WAKOH WEAR, INC	2019-2189	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$60.00	
							Check Total:	\$60.00
11256	11/20/2019	1099	WALKER, JESLYNN M	REIM AUDIO CONF	14.0000.2210.312.004.320	STAFF DEV HEAR/VISION/LITTLE HANDS	\$46.95	
11256	11/20/2019	1099	WALKER, JESLYNN M	REIMB OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$334.66	
							Check Total:	\$381.61
11190	11/07/2019	1089	WASTE MANAGEMENT	3951833-2011-2	20.0000.2540.321.000.000	GARBAGE/RECYCLE	\$504.69	
							Check Total:	\$504.69
11257	11/20/2019	1099	WESTBERG, SARAH E	REIMB OCT MILEAGE	14.0000.2210.332.000.320	STAFF TRAVEL BEH COACH	\$160.43	
							Check Total:	\$160.43
11191	11/07/2019	1089	WEX BANK	DUE 11/26/2019	14.0000.1250.464.000.010	GASOLINE	\$193.71	
							Check Total:	\$193.71

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

**Bank Name:** HARRIS BANK  
**Bank Account:** 3445079

**Date Range:** 11/01/2019 - 11/30/2019  
**Voucher Range:** -

**Sort By:** Vendor  
**Dollar Limit:** \$0.00

**Fiscal Year:** 2019-2020

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
11192	11/07/2019	1089	WILDER, JILL	PETTY CASH OCT 2019	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$42.00	
11192	11/07/2019	1089	WILDER, JILL	PETTY CASH OCT 2019	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$191.60	
11192	11/07/2019	1089	WILDER, JILL	PETTY CASH OCT 2019	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$7.75	
							Check Total:	\$241.35
11258	11/20/2019	1099	WOLLAK, CELINA A	REIMB CARPET RUNNER	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$58.25	
							Check Total:	\$58.25
							Bank Total:	\$1,057,232.17

<u>Fund</u>	<u>Amount</u>
10	\$739,526.42
11	\$264,319.20
14	\$42,589.69
17	\$2,354.98
20	\$8,441.88
<b>Fund Totals:</b>	<b>\$1,057,232.17</b>

**End of Report**

**Disbursements Grand Total: \$1,057,232.17**

3. Approval of Payroll, November, 2019

## MID VALLEY SPECIAL EDUCATION COOP

### Payroll Journal Totals

Fiscal Year: 2019-2020

Pay Cycle:	Pay Period:	Start Date:	End Date:	Pay Date:	
Semi-Monthly	9	10/16/2019	10/31/2019	11/15/2019	
Semi-Monthly	10	11/01/2019	11/15/2019	11/26/2019	
Item	Amount	Match-Amount	Wage Basis	Payee	
<b>Bank Account: 3445079 HARRIS BANK</b>					
GROSS PAY:	526,217.92				
OVERTIME:	0.00				
American Funds	322.54	72.54	19,059.82		MG TRUST COMPANY
American Funds - Roth 403b	1,200.00	0.00	2,238.28		MG TRUST COMPANY
Axa Equitable	774.22	95.78	14,085.62		AXA EQUITABLE
BCBS CDHP Employee	25.00	600.48	5,093.96		CUSD #303 EMP HEALTH FUND
BCBS CDHP Employee + Child(ren)	70.76	954.22	1,900.16		CUSD #303 EMP HEALTH FUND
BCBS CDHP Employee + Spouse	110.66	1,138.78	1,832.90		CUSD #303 EMP HEALTH FUND
BCBS CDHP Employee + Spouse + Child(ren)	418.40	4,134.28	7,162.58		CUSD #303 EMP HEALTH FUND
BCBS HMOI Employee	859.04	4,203.36	25,136.05		CUSD #303 EMP HEALTH FUND
BCBS HMOI Employee + Child(ren)	2,156.58	8,587.98	33,929.44		CUSD #303 EMP HEALTH FUND
BCBS HMOI Employee + Spouse	0.00	1,452.86	9,578.22		CUSD #303 EMP HEALTH FUND
BCBS HMOI Employee + Spouse + Child(ren)	2,875.20	12,977.88	28,637.28		CUSD #303 EMP HEALTH FUND
BCBS PPO Employee	2,139.04	17,413.92	93,088.76		CUSD #303 EMP HEALTH FUND
BCBS PPO Employee + Child(ren)	3,758.88	25,122.96	116,892.50		CUSD #303 EMP HEALTH FUND
BCBS PPO Employee + Spouse	1,492.82	7,971.46	13,681.82		CUSD #303 EMP HEALTH FUND
BCBS PPO Employee + Spouse + Child(ren)	4,269.76	27,649.14	60,787.59		CUSD #303 EMP HEALTH FUND
Dental Family	3,987.82	850.44	217,548.84		CUSD #303 EMP HEALTH FUND
Dental Single	1,092.24	222.00	134,036.95		CUSD #303 EMP HEALTH FUND
Direct Deposit Net Pay	362,711.57	0.00	0.00		MVSE - DIRECT DEPOSIT
Direct Deposit Other Checking	1,270.00	0.00	18,945.10		MVSE - DIRECT DEPOSIT
Direct Deposit Other Savings	2,016.00	0.00	19,044.02		MVSE - DIRECT DEPOSIT
FED TAX W/H	44,725.46	0.00	479,037.56		Internal Revenue Service
FICA - SOC SEC	10,375.90	10,375.90	167,352.47		Internal Revenue Service
Flex Spending Dependent Care	416.68	0.00	4,411.62		CUSD #303 EMP HEALTH FUND
Flex Spending Medical	1,665.20	0.00	52,145.26		CUSD #303 EMP HEALTH FUND
Health Savings Account	1,241.68	0.00	11,163.80		MVSE - DIRECT DEPOSIT
ILLINOIS STATE TAX W/H	23,132.17	0.00	479,037.56		ILLINOIS DEPT OF REVENUE
IMRF	7,770.62	16,249.18	172,680.03		IMRF
IMRF Additional	853.76	0.00	8,537.58		IMRF
Ing	100.00	0.00	5,523.30		ING
Life Insurance	0.00	589.78	470,684.56		CUSD #303 EMP HEALTH FUND
Life Insurance Over \$50K	192.86	0.00	53,582.46		CUSD #303 EMP HEALTH FUND
Long Term Disability	0.00	109.28	53,582.46		CUSD #303 EMP HEALTH FUND
MEDICARE	7,244.66	7,244.66	499,638.16		Internal Revenue Service
MVSEA CERTIFIED UNION DUES	4,749.20	0.00	301,459.52		MID VALLEY SPECIAL EDUCATION ASSOCIATION
MVSEA NON-CERT UNION DUES	1,907.58	0.00	97,544.63		MID VALLEY SPECIAL EDUCATION ASSOCIATION
Security Benefits	3,534.00	0.00	37,883.40		SECURITY BENEFITS
THIS (24 Pays)	4,430.32	3,286.96	357,277.02		TRS
THIS (24 Pays) 100% Board Paid	0.00	266.08	12,318.86		TRS

Item	Amount	Match-Amount	Wage Basis	Payee
TRS (24 Pays ) 9% Board Paid	0.00	1,120.88	12,454.22	TRS
TRS (24 Pays)	3,507.82	28,063.24	350,790.10	TRS
TRS Employer (24 Pays)	0.00	2,143.22	369,538.81	TRS
Vision Family	0.00	950.52	274,402.49	CUSD #303 EMP HEALTH FUND
Vision Single	0.00	247.08	123,318.77	CUSD #303 EMP HEALTH FUND
Voluntary Life Insurance	48.00	0.00	12,484.76	NCPERS - IL IMRF
Deductions Total:	507,446.44	184,094.86		
Employee Net:	18,771.48			
Bank Acct Total:	710,312.78			

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Grand Total: 710,312.78

**End of Report**

4. Approval of Financial Report, November, 2019



*Mid-Valley Special Education Cooperative*

Lisa Palese, Executive Director  
1304 Ronzheimer Avenue  
St. Charles, IL 60174  
Phone: 331-228-4873  
Fax: 331-228-4874

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MEMO TO: Executive Advisory Board

FROM: Nancy Sporer  
Director of Business & Human Resources

DATE: December 4, 2019

RE: **MONTHLY FINANCIAL REPORT – November 2019**

Attached for your review is the financial report for the month ending November 30, 2019.

Revenue received to date is 57.34% of the budget compared to 46.76% at this same time period last year. The report shows us trending higher in tuition this year compared to last year which has been very beneficial to our cash flow.

Actual expenditures to date are 26.18% of budget, lower than this same period last year. This is mostly due to sending out less payments to the districts now that the IDEA funds are going directly to the districts and are not flowing through the cooperative.

Current cash balances as of November 30, 2019 are \$4,581,838.

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



5. Approval of Board Policy 2:110: Qualifications,  
Terms, and Duties of Board Officers



**Mid-Valley Special Education Cooperative**

Lisa Palese, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

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MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: December 4, 2019

RE: Updated Revised Policies

The Executive Director recommends approval of the updated policies.

Attached are a collection of policies updated or under 5-Year-Review of the Illinois Association of School Boards PRESS Plus. Several policies from earlier issues of PRESS are included as they had been inadvertently missed in the past. PRESS has provided the MVSE team with an extension until January 15, 2020 in order to complete the review of past due policies at no charge to MVSE. All policies have been reviewed in accordance with the Mid-Valley Special Education Association Collective Bargaining Agreement. The Cooperative attorney was not contacted to review this set of policies as the team agreed with the changes recommended by PRESS.

## *Document Status: 5-Year-Review - Needs Review*

### **2:110 Qualifications, Term, and Duties of Board Officers**

The Superintendent from St. Charles CUSD 303 shall serve as the Chairperson of the Advisory Committee. The Chairperson is responsible for conducting the Advisory Board meetings and approving the agenda for such meetings.

In addition to the Chairperson, there shall be a Vice-Chairperson, a Treasurer and a Secretary of the Advisory Board. The Secretary shall be responsible for keeping and disseminating meeting minutes to Advisory Board members. These remaining officers of the Advisory Board shall be determined by majority vote of the Superintendent on an annual basis.

ADOPTED: February 1, 2012

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6. Approval of Board Policy 2:140: Communications  
To and From the Advisory Board

## Document Status: Draft Update

### 2:140 Communications To and From the Advisory Board

The Advisory Board welcomes communications from staff members, parents/guardians, students, and community members. Individuals may submit questions or communications for the Advisory Board's consideration to the Executive Director or may use the electronic link to the Board's email address(es) that is posted on the Cooperative's website. In accordance with the Open Meetings Act and the Oath of Office taken by Board members, individual Board members will not (a) reply to an email on behalf of the entire Board, or (b) engage in the discussion of Cooperative business with a majority of a Board quorum.

The Executive Director or designee shall:

1. Ensure that the home page for the Cooperative's website contains an active electronic link to the email address(es) for the School Board, and
2. During the Board's regular meetings, report for the Board's consideration all questions or communications submitted through the active electronic link along with the status of the Cooperative's response. Provide the Board, such as in the Board meeting packet, with all emails that are received and any feedback regarding them. [PRESSPlus1](#)

If contacted individually, Board members will refer the person to the appropriate level of authority, except in unusual situations. Board members' questions or communications to staff or about programs will be channeled through the Director's office. Board members will not take individual action that might compromise the Board or Cooperative. There is no expectation of privacy for any communication sent to the Board or its members, whether sent by letter, email, or other means.

#### Board Member Use of Electronic Communications

For purposes of this section, *electronic communications* includes, without limitation, electronic mail, electronic chat, instant messaging, texting, and any form of social networking. Electronic communications among a majority or more of a Board quorum shall not be used for the purpose of discussing Cooperative business. Electronic communications among Board members shall be limited to: (1) disseminating information, and (2) messages not involving deliberation, debate, or decision-making. The following list contains examples of permissible electronic communications:

- Agenda item suggestions
- Reminders regarding meeting times, dates, and places
- Board meeting agendas or information concerning agenda items
- Individual emails to community members, subject to the other limitations in this policy

In accordance with the Open Meetings Act, individual Board members will not (a) reply to an email on behalf of the entire Board, or (b) engage in the discussion of Cooperative business through electronic communications with a majority of a Board quorum. [PRESSPlus2](#)

LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

50 ILCS 205/20, Local Records Act.

CROSS REF.: 2:220 (Board Meeting Procedure), 3:30 (Chain of Command), 8:110 (Public Suggestions and Concerns)

ADOPTED: February 4, 2016

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#### **PRESSPlus Comments**

PRESSPlus 1. Amended in response to Press Advisory Board feedback that having questions or communications go only to the superintendent OR through the electronic link to the Board's email address(es) can be problematic and may not entirely comply with the 2014 requirement.

Directive #2 is optional and adds a step to increase efficient responses to communications concerning the operation or management of the district or a school. Adding this text allows a board to (1) monitor its compliance with 50 ILCS 205/20, (2) ensure that all board members stay informed of all questions and communications to the board, (3) align with IASB's *Foundational Principles of Effective Governance*, and (4) mirror a School Code requirement (105 ILCS 5/10-16) for the

superintendent to report any FOIA requests during the board's regular meetings along with the status of the district's response.

Before adoption of this text, each board may want to have a conversation with the superintendent about the difference between "staff work questions or communications" that do not need to be submitted to the board and "questions or communications submitted for the school board's consideration" that do need to be submitted to the board. If the board does not wish to adopt Directive #2, strike the text and select "Adopted with Additional District Edits" as the Save Status.

### Issue 101, June 2019

PRESSPlus 2. This paragraph is moved from above, and the phrase "through electronic communications" is added for clarity. **Issue 101, June 2019**

The Advisory Board welcomes communications from staff members, parents/guardians, students, and community members. Individuals may submit questions or communications for the Advisory Board's consideration to the Executive Director or may use the electronic link to the Board's email address(es) posted on the Cooperative's website.

The Executive Director or designee shall:

1. Ensure that the home page for the Cooperative's website contains an active electronic link to the email address(es) for the School Board, and
2. During the Board's regular meetings, report for the Board's consideration all questions or communications submitted through the active electronic link along with the status of the Cooperative's response in the Board meeting packet.

If contacted individually, Board members will refer the person to the appropriate level of authority, except in unusual situations. Board members' questions or communications to staff or about programs will be channeled through the Director's office. Board members will not take individual action that might compromise the Board or Cooperative. There is no expectation of privacy for any communication sent to the Board or its members, whether sent by letter, email, or other means.

#### Board Member Use of Electronic Communications

For purposes of this section, *electronic communications* includes, without limitation, electronic mail, electronic chat, instant messaging, texting, and any form of social networking. Electronic communications among a majority or more of a Board-quorum shall not be used for the purpose of discussing Cooperative business. Electronic communications among Board members shall be limited to: (1) disseminating information, and (2) messages not involving deliberation, debate, or decision-making. The following list contains examples of permissible electronic communications:

- Agenda item suggestions
- Reminders regarding meeting times, dates, and places
- Board meeting agendas or information concerning agenda items
- Individual emails to community members, subject to the other limitations in this policy

In accordance with the Open Meetings Act, individual Board members will not (a) reply to an email on behalf of the entire Board, or (b) engage in the discussion of Cooperative business through electronic communications with a majority of a Board-quorum.

#### LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

50 ILCS 205/20, Local Records Act.

CROSS REF.:2:220 (Board Meeting Procedure), 3:30 (Chain of Command), 8:110 (Public Suggestions and Concerns) **APL: S**

~~ADOPTED: February 4, 2015~~

7. Approval of Board Policy 2:140-E Exhibit -  
Guidance for Board Member Communications,  
Including Email Use

## Document Status: Draft Update

### 2:140-E Exhibit - Guidance for Board Member Communications, Including Email Use

The Open Meetings Act (OMA) requires the Advisory Board is authorized PRESSPlus1 to discuss Cooperative business only at a properly noticed Board meeting. (Open Meetings Act, 5 ILCS 120/). Other than during a Board meeting, a majority or more of a Board-quorum may not engage in contemporaneous interactive communication, whether in person or electronically, to discuss Cooperative business.

#### Communications Between or Among Board Members and/or the Executive Director Outside of a Properly Noticed Board Meeting

1. The Executive Director or designee is permitted to email information to Board members. For example, the Executive Director may email Board meeting agendas and supporting information to Board members. When responding to a single Board member's request, the Executive Director should copy all other Board members and include a *do not reply/forward* alert to the group, such as: **"BOARD MEMBER ALERT: This email is in response to a request. Do not reply or forward to the group but only to the sender."**
2. Board members are permitted to discuss any matter except Cooperative business with each other, whether in person or by telephone or email, regardless of the number of members participating in the discussion. For example, they may discuss league sports, work, or current events.
3. Board members are permitted to provide information to each other, whether in person or by telephone or email, that is non-deliberative and non-substantive. Examples of this type of communication include scheduling meetings and confirming receipt of information.
4. A Board member is not permitted to discuss Cooperative business with more than one other Board member at a time, whether in person or by telephone or email. Stated another way, a Board member may discuss Cooperative business in person or by telephone or email with only one other Board member at a time. However, a Board member should not facilitate interactive communication by discussing Cooperative business in a series of visits with, or telephone calls or emails to, Board members individually.
5. A Board member should include a *do not reply/forward* alert when emailing a message concerning Cooperative business to more than one other Board member. The following is an example of such an alert: **"BOARD MEMBER ALERT: This email is not for interactive discussion purposes. The recipient should not reply to it or forward it to any other individual."**
6. Board members should not forward email received from another Board member.

#### When Must the Electronic Communications Sent or Received by Individual Board Members Be Disclosed Pursuant to a Freedom of Information Act (FOIA) Request?

An electronic communication must be disclosed if it is a *public record* as defined by FOIA, unless a specific exemption applies. A public record is any recorded information "pertaining to the transaction of public business, regardless of physical form or characteristics, having been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of any public body." 5 ILCS 140/2. Email sent or received by an individual Board member may be, depending on the content and circumstances, subject to disclosure as a *public record* (unless a FOIA exemption is applicable).

If a Board member uses a Cooperative-provided device or email address to discuss public business, the email is subject to disclosure under FOIA, barring an applicable exemption. If a Board member uses a private device and email address, the communication is subject to FOIA if it satisfies this test:

**First**, the communication pertains to the transaction of public business, and

**Second**, the communication was: (1) prepared by a public body, (2) prepared for a public body, (3) used by a public body, (4) received by a public body, (5) possessed by a public body, and/or (6) controlled by a public body.

This test is from the appellate court decision in City of Champaign v. Madigan, 992 N.E.2d 629 (Ill.App.4th, 2013).

The following *examples* describe FOIA's treatment of electronic communications:

1. If an electronic communication does not pertain to public business, it is not a public record and is not subject to a FOIA request.
2. An electronic communication pertaining to public business that is:
  - a. Sent and/or received by an individual Board member using a personal electronic device and personal email address

while he or she is at home or work **would not be a public record**. Individual Board members, alone, cannot conduct school Cooperative business. As stated earlier, emails among a majority or more of a Board-quorum violate the Open Meetings Act ~~OMA~~ and, thus, are subject to disclosure during proceedings to enforce the Open Meetings Act ~~OMA~~.

- b. Sent and/or received by an individual Board member on a Cooperative-issued device or Cooperative-issued email address **will be a public record** and subject to FOIA. The electronic communication is under the control of the Cooperative.
- c. Received by an individual Board member on a personal electronic device and then forwarded by the Board member to a Cooperative-owned device or server **will be a public record** and subject to FOIA. The electronic communication is under the control of the Cooperative.
- d. Received by an individual Board member using a personal electronic device and personal email address, and then forwarded by the Board member to enough members to constitute a majority or more of a Board-quorum **will be a public record** and subject to FOIA. The electronic communication is in the Cooperative's possession.
- e. Either sent to or from a Board member's personal electronic device during a Board meeting **will be a public record** and subject to FOIA. The electronic communication is in the Cooperative's possession because Board members were functioning collectively as a public body.

The Cooperative's Freedom of Information Officer and/or Board Attorney will help determine when a specific communication must be disclosed pursuant to a FOIA request.

#### When Must Electronic Communications Be Retained?

Email that qualifies under FOIA as a *public record* will need to be stored pursuant to the Local Records Act (LRA), only if it is evidence of the Cooperative's organization, function, policies, procedures, or activities or contains informational data appropriate for preservation. (~~Local Records Act, 50 ILCS 205/~~). An example is any email from a Board officer concerning a decision made in his or her capacity as an officer. If a Board member uses his or her personal email, he or she must copy this type of email to the appropriate Cooperative office where it will be stored. If made available, Board members should use their email accounts provided by the Cooperative, and the Cooperative will automatically store the official record messages. The Cooperative will delete these official record messages as provided in an applicable, approved **retention schedule**. Of course, email pertaining to public business that is sent or received by a Board Member using a Cooperative-issued device or email address will be subject to FOIA, even if the email does not need to be retained under the ~~Local Records Act~~ **RA**.

**Important:** Do not destroy any email concerning a topic that is being litigated without obtaining the Board attorney's direction. In federal lawsuits, there is an automatic discovery of virtually all types of electronically created or stored data that might be relevant. Attorneys will generally notify their clients at the beginning of a legal proceeding not to destroy any electronic records that might be relevant. This is referred to as a litigation hold. For more discussion of a litigation hold, see 2:250-AP2, *Protocols for Record Preservation and Development of Retention Schedules*. In addition, any person who knowingly with the intent to defraud any party destroys, removes, or conceals any public record commits a Class 4 felony. 50 ILCS 205/4, ~~amended by P.A. 98-1063~~.

~~DATED: February 4, 2015~~

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#### **PRESSPlus Comments**

PRESSPlus 1. Updated for continuous improvement. **Issue 101, June 2019**

The Open Meetings Act (OMA) requires the Advisory Board to discuss Cooperative business only at a properly noticed Board meeting: 5 ILCS 120/.. Other than during a Board meeting, a majority or more of a Board-quorum may not engage in contemporaneous interactive communication, whether in person or electronically, to discuss Cooperative business.

## Communications Between or Among Board Members and/or the Executive Director Outside of a Properly Noticed Board Meeting

1. The Executive Director or designee is permitted to email information to Board members. For example, the Executive Director may email Board meeting agendas and supporting information to Board members. When responding to a single Board member's request, the Executive Director should copy all other Board members and include a *do not reply/forward* alert to the group, such as: **"BOARD MEMBER ALERT: This email is in response to a request. Do not reply or forward to the group but only to the sender."**
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5. A Board member should include a *do not reply/forward* alert when emailing a message concerning Cooperative business to more than one other Board member. The following is an example of such an alert: **"BOARD MEMBER ALERT: This email is not for interactive discussion purposes. The recipient should not reply to it or forward it to any other individual."**
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An electronic communication must be disclosed if it is a *public record* as defined by FOIA, unless a specific exemption applies. A public record is any recorded information "pertaining to the transaction of public business, regardless of physical form or characteristics, having been prepared by or for, or having been or

being used by, received by, in the possession of, or under the control of any public body." 5 ILCS 40

Email sent or received by an individual Board member may be, depending on the content and circumstances, subject to disclosure as a *public record* (unless a FOIA exemption is applicable).

If a Board member uses a Cooperative-provided device or email address to discuss public business, the email is subject to disclosure under FOIA, barring an applicable exemption. If a Board member uses a private device and email address, the communication is subject to FOIA if it satisfies this test:

**First**, the communication pertains to the transaction of public business, and

**Second**, the communication was: (1) prepared by a public body, (2) prepared for a public body, (3) used by a public body, (4) received by a public body, (5) possessed by a public body, and/or (6) controlled by a public body.

This test is from the appellate court decision in City of Champaign v. Madigan, 992 N.E.2d 629 (Ill.App.4th, 2013).

The following *examples* describe FOIA's treatment of electronic communications:

1. If an electronic communication does not pertain to public business, it is not a public record and is not subject to a FOIA request.
2. An electronic communication pertaining to public business that is:
  - a. Sent and/or received by an individual Board member using a personal electronic device and personal email address while he or she is at home or work **would not be a public record**. Individual Board members, alone, cannot conduct school Cooperative business. As stated earlier, emails among a majority or more of a Board-quorum violate OMA and, thus, are subject to disclosure during proceedings to enforce OMA.
  - b. Sent and/or received by an individual Board member on a Cooperative-issued device or Cooperative-issued email address **will be a public record** and subject to FOIA. The electronic communication is under the control of the Cooperative.
  - c. Received by an individual Board member on a personal electronic device and then forwarded by the Board member to a Cooperative-owned device or server **will be a public record** and subject to FOIA. The electronic communication is under the control of the Cooperative.
  - d. Received by an individual Board member using a personal electronic device and personal email address, and then forwarded by the Board member to enough members to constitute a majority or more of a Board-quorum **will be a public record** and subject to FOIA. The electronic communication is in the Cooperative's possession.
  - e. Either sent to or from a Board member's personal electronic device during a Board meeting **will be a public record** and subject to FOIA. The electronic communication is in the

Cooperative's possession because Board members were functioning collectively as a public body.

The Cooperative's Freedom of Information Officer and/or Board Attorney will help determine when a specific communication must be disclosed pursuant to a FOIA request.

#### When Must Electronic Communications Be Retained?

Email that qualifies under FOIA as a *public record* will need to be stored pursuant to the Local Records Act (LRA), only if it is evidence of the Cooperative's organization, function, policies, procedures, or activities or contains informational data appropriate for preservation. 50 ILCS 205/. An example is any email from a Board officer concerning a decision made in his or her capacity as an officer. If a Board member uses his or her personal email, he or she must copy this type of email to the appropriate Cooperative office where it will be stored. If made available, Board members should use their email accounts provided by the Cooperative, and the Cooperative will automatically store the official record messages. The Cooperative will delete these official record messages as provided in an applicable, approved **retention schedule**. Of course, email pertaining to public business that is sent or received by a Board Member using a Cooperative-issued device or email address will be subject to FOIA, even if the email does not need to be retained under the LRA.

**Important:** Do not destroy any email concerning a topic that is being litigated without obtaining the Board attorney's direction. In federal lawsuits, there is an automatic discovery of virtually all types of electronically created or stored data that might be relevant. Attorneys will generally notify their clients at the beginning of a legal proceeding not to destroy any electronic records that might be relevant. This is referred to as a *litigation hold*. For more discussion of a litigation hold, see 2:250-AP2, *Protocols for Record Preservation and Development of Retention Schedules*. In addition, any person who knowingly with the intent to defraud any party destroys, removes, or conceals any public record commits a Class 4 felony. 50 ILCS 205/4.

8. Approval of Board Policy 2:230: Public Participation at Board Meetings and Petitions to the Board

## Document Status: Draft Update

### 2:230 Public Participation at Board Meetings and Petitions to the Board

For an overall minimum of 30 minutes ~~PRESSPlus1~~ during At each regular and special open meeting, any person ~~members of the public and Cooperative employees~~ may comment to or ask questions of the Advisory Board (*public participation*), subject to the reasonable constraints established and recorded in this policy's guidelines below. ~~PRESSPlus2~~ During public participation, there will be a 20-minute ~~PRESSPlus3~~ minimum total length of time for any one subject. When public participation takes less time than these minimums, it shall end.

To preserve sufficient time for the Advisory Board to conduct its business, any person ~~The individuals~~ appearing before the Board ~~is~~ are expected to follow these guidelines: ~~PRESSPlus4~~

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board Chairperson.
2. Identify oneself and be brief. Ordinarily, the time for any one person to address the Board during public participation ~~comments~~ shall be limited to three minutes. In unusual circumstances, and when an individual has made a request in advance to speak for a longer period of time, the person ~~individual~~ may be allowed to speak for more than three minutes.
3. Observe ~~the Board Chairman's decision, when necessary and appropriate, to the:~~
  - a. ~~Shortening of the time for each person to address the Board during public participation~~ ~~comment~~ to conserve time and give the maximum number of people ~~individuals~~ an opportunity to speak.
  - b. Expansion of the overall minimum of 30 minutes for public participation and/or the 20-minute minimum total length of time for any one subject; and/or
  - c. ~~4. Observe the Board Chairman's decision to d~~ ~~Determinations~~ of procedural matters regarding public participation not otherwise covered in Board policy.
4. ~~5. Conduct oneself with respect and civility toward others and otherwise abide by Board policy; 8:30, Visitors to and Conduct on School Property.~~

Petitions or written correspondence to the Board shall be presented to the Board in the next regular Board packet.

LEGAL REF.:

5 ILCS 120/2.06, Open Meetings Act.

CROSS REF.: 2:220 (Board Meeting Procedure), 8:10 (Cooperative-Community Relations Goals), 8:30 (Visitors to and Conduct on School Property)

~~ADOPTED: February 1, 2012~~

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#### Questions and Answers:

\*\*\*Required Question 1. See Comment PRESSPlus 1. What is the length of minimum overall public participation time adopted by the Board?

Answer: none

\*\*\*Required Question 2. See Comment PRESSPlus 3. What is the minimum total length of time for any one subject that has been adopted by the board?

Answer: 3 minutes

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#### PRESSPlus Comments

PRESSPlus 1. The length of the minimum overall public participation time is at the local board's discretion, and it should be customized to ensure it is responsive to the community's public participation needs. See **Questions** to indicate the length of minimum overall public participation time adopted by the Board. **Issue 101, June 2019**

PRESSPlus 2. While some courts have upheld public bodies limiting public comment to certain subjects, such as only subjects on the agenda or only related to the business of the public body, this policy does not provide default text for limiting public comment to certain subjects. This is because 105 ILCS 5/10-16 requires school boards to allow members of the public "to

comment to or ask questions of the board." The cases in which courts upheld limiting public comment to certain subjects involved public bodies with no governing statutes that required the public body to allow the public "to comment to or ask questions of the board." **Issue 101, June 2019**

PRESSPlus 3. See 5 ILCS 120/2.06, 105 ILCS 5/10-16, and PAO 19-2. Like the length of time for overall public participation, the minimum total length of time **for any one subject** is also at the local board's discretion. See **Questions** to indicate the minimum total length of time for any one subject that has been adopted by the board. **Issue 101, June 2019**

PRESSPlus 4. OMA does not but PAO 19-2 does provide specific rules. These guidelines may be amended. The guidelines for public comment and the time minimums and limits should be reviewed with the board attorney. In PAO 19-2, the Ill. Public Access Counselor (PAC) ordered a board to refrain from applying unestablished and unrecorded rules to restrict public comment at future meetings stating, "Though a public body has inherent authority to conduct its meetings in an efficient manner and need not allow public comment to continue indefinitely, there was no evidence that capping public comment to 15 minutes was necessary to maintain decorum or that extending the comment period would have unduly interfered with the orderly transaction of public business."

**Issue 101, June 2019**

# 2:230

For an overall minimum of 30 minutes during each regular and special open meeting, any person may comment to or ask questions of the Advisory Board (*public participation*), subject to the reasonable constraints established and recorded in this policy's guidelines below. During public participation, there will be a 20-minute minimum total length of time for any one subject. When public participation takes less time than these minimums, it shall end.

To preserve sufficient time for the Advisory Board to conduct its business, any person appearing before the Board is expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board Chairperson.
2. Identify oneself and be brief. Ordinarily, the time for any one person to address the Board during public participation shall be limited to three minutes. In unusual circumstances, and when an individual has made a request to speak for a longer period of time, the person may be allowed to speak for more than three minutes.
3. Observe, when necessary and appropriate, the:
  - a. Shortening of the time for each person to address the Board during public participation to conserve time and give the maximum number of people an opportunity to speak;
  - b. Expansion of the overall minimum of 30 minutes for public participation and/or the 20-minute minimum total length of time for any one subject; and/or
  - c. Determination of procedural matters regarding public participation not otherwise covered in Board policy.
4. Conduct oneself with respect and civility toward others and otherwise abide by Board policy 8:30, *Visitors to and Conduct on School Property*.

Petitions or written correspondence to the Board shall be presented to the Board in the next regular Board packet.

#### LEGAL REF.:

5 ILCS 120/2.06, Open Meetings Act.

CROSS REF.: 2:220 (Board Meeting Procedure), 8:10 (Cooperative-Community Relations Goals), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: February 1, 2012

9. Approval of Board Policy 2:240: Board Policy  
Development

## *Document Status: 5-Year-Review - Needs Review*

### **2:240 Board Policy Development**

The Advisory Board governs using written policies. Written policies ensure legal compliance, establish Board processes, articulate Cooperative ends, delegate authority, and define operating limits. Board policies also provide the basis for monitoring progress toward Cooperative ends.

#### Policy Development

Anyone may propose new policies, changes to existing policies, or deletion of existing policies. Staff suggestions should be processed through the Executive Director. Suggestions from all others should be made to the Board Chairperson or the Executive Director.

The Executive Director is responsible for: (1) providing relevant policy information and data to the Board, (2) notifying those who will implement or be affected by or required to implement a proposed policy and obtaining their advice and suggestions, and (3) having policy recommendations drafted into written form for Board deliberation. The Executive Director shall seek the counsel of the Board Attorney when appropriate.

#### Policy Adoption and Dissemination

Policies or policy revisions will not be adopted at the Board meeting at which they are first introduced, except when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant. Further Board consideration will be given at a subsequent meeting(s) and after opportunity for community input. The adoption of a policy will serve to supersede all previously adopted policies on the same topic.

The Board policies are available for public inspection in the Cooperative's main office during regular office hours or on the web site after Board approval. Copy requests should be made pursuant to Board policy 2:250, *Access to Cooperative Public Records*.

#### Board Policy Review and Monitoring

The Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required.

#### Executive Director Implementation

The Board will support any reasonable interpretation of Board policy made by the Executive Director. If reasonable minds differ, the Board will review the applicable policy and consider the need for further clarification.

In the absence of Board policy, the Executive Director is authorized to take appropriate action.

#### Suspension of Policies

The Board, by a majority vote of members present at any meeting, may temporarily suspend a Board policy except those provisions that are controlled by law or contract. The failure to suspend with a specific motion does not invalidate the Board action.

#### LEGAL REF.:

105 ILCS 5/10-20.5.

CROSS REF.:2:150 (Committees), 2:250 (Access to Cooperative Public Records), 3:40 (Executive Director)

ADOPTED: February 1, 2012

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10. Approval of Board Policy 3:60: Administrative Responsibility of the Building Principal

## *Document Status: 5-Year-Review - Needs Review*

### **3:60 Administrative Responsibility of the Building Principal**

#### Duties and Authority

The Advisory Board, upon the recommendation of the Executive Director, employs a Building Principal as the chief administrator and instructional leader of the Mades-Johnstone Center, and may employ Assistant Principals. The primary responsibility of a Building Principal is the improvement of instruction. The Building Principal shall perform all duties as described in the School Code as well as such other duties as specified in his or her employment agreement or as agreed upon by the Building Principal and Executive Director.

Each Building Principal and Assistant Principal shall complete State law requirements to be a prequalified evaluator before conducting an evaluation of a teacher or assistant principal.

#### Evaluation Plan

The Executive Director or designee shall implement an evaluation plan for Principals and Assistant Principals that complies with Section 24A-15 of the School Code and relevant Illinois State Board of Education rules. Using that plan, the Executive Director or designee shall evaluate each Building Principal and Assistant Principal. The Executive Director or designee may conduct additional evaluations.

#### Qualifications and Other Terms and Conditions of Employment

Qualifications and other terms and conditions of employment are found in Board policy 3:50, *Administrative Personnel Other Than the Executive Director*.

#### LEGAL REF.:

10 ILCS 5/4-6.2.

105 ILCS 5/2-3.53a, 5/10-20.14, 5/10-21.4a, 5/10-23.8a, 5/10-23.8b, and 5/24A-15.

105 ILCS 127/.

23 Ill.Admin.Code Parts 35 and 50, Subpart D.

CROSS REF.:3:50 (Administrative Personnel Other Than the Executive Director), 5:250 (Leave of Absence)

ADOPTED: November 4, 2015

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11. Approval of Board Policy 4:40: Incurring Debt

## Document Status: Draft Update

### 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

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### Questions and Answers:

\*\*\*Required 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: Business Manager

\*\*\*Required 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: No

\*\*\*Required 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: No

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### 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](http://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](http://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**

4:40

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.

#### Bond Issue Obligations

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.

LEGAL REF.:30 ILCS 305/2.

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

ADOPTED:

12. Approval of Board Policy 4:90: Activity Funds

## *Document Status: 5-Year-Review - Needs Review*

### **4:90 Activity Funds**

The Advisory Board, upon the Executive Director or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Executive Director or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law; and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Advisory Board or Administrative Agent, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

#### LEGAL REF.:

105 ILCS 5/8-2 and 5/10-20.19.

23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.:4:80 (Accounting and Audits), 7:325 (Student Fundraising Activities)

ADOPTED: November 5, 2014

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13. Approval of Board Policy 4:100: Insurance  
Management

## Document Status: Draft Update

### 4:100 Insurance Management

The Executive Director shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to insure against any loss or liability of the Cooperative and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Advisory Board's direction or related to any mentoring services provided to the Cooperative's certified staff members; Advisory Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 et seq. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3.53b (new superintendents); and student teachers.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers' Compensation to protect individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.
4. Employee insurance programs.

LEGAL REF.: [PRESSPlus1](#)

Consolidated Omnibus Budget Reconciliation Act, Pub. L. 99-272, §1001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. §300bb-1 et seq.

105 ILCS 5/10-20.20, 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.

215 ILCS 5/ Ill. Insurance Code.

750 ILCS 75/ Ill. Religious Freedom Protection and Civil Union Act.

820 ILCS 305/ Workers' Compensation Act.

ADOPTED: January 9, 2013

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### PRESSPlus Comments

PRESSPlus 1. The Legal References have been updated with a correction and minor style updates. **Issue 100, February/March 2019**

The Executive Director shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to insure against any loss or liability of the Cooperative and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Advisory Board's direction or related to any mentoring services provided to the Cooperative's certified staff members; Advisory Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 et seq. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3.53b (new superintendents); and student teachers.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers' Compensation to protect individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.
4. Employee insurance programs.

LEGAL REF.:

Consolidated Omnibus Budget Reconciliation Act, Pub. L. 99-272, §10001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. §300bb-1 et seq.

105 ILCS 5/10-20.20, 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.

215 ILCS 5/, III. Insurance Code.

750 ILCS 75/, III. Religious Freedom Protection and Civil Union Act.

820 ILCS 305/, Workers' Compensation Act.

~~ADOPTED: January 9, 2013~~

14. Approval of Board Policy 4:110: Transportation

## Document Status: Draft Update

### 4:110 Transportation

Mid-Valley Special Education Cooperative shall arrange transportation of Member Districts' pupils attending MVSEC programs and allocate costs to Member Districts accordingly.

School employees may transport students in school vehicles only when authorized by the administration. No employees may transport students in private vehicles.

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with State law and Illinois Department of Transportation regulations. The strobe light on a school bus may be illuminated any time a bus is bearing one or more students. The Executive Director shall implement procedures in accordance with State law including, without limitation, legal requirements concerning accepting comment calls about school bus driving, pre-trip and post-trip inspections, restriction on the use of cell phones, and provisions of emergency medical information for student having special needs or medical conditions.

All contracts for charter bus services must contain the clause prescribed by State law regarding criminal background checks for bus drivers.

LEGAL REF.:

20 U.S.C. §6312(c)(5)(B), Elementary and Secondary Education Act, ~~20 U.S.C. §6312(c)(5)(B)~~, [PRESSPlus1](#)

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act, ~~42 U.S.C. §11431 et seq.~~

105 ILCS 5/10-22.22 and 5/29-1 et seq.

105 ILCS 45/1-15 and /1-17.

625 ILCS 5/1-148.3a-5, 5/1-182, 5/11-1414.1, ~~5/12-813~~, 5/12-813.1, 5/12-815, 5/12-816, 5/12-821, and 5/13-109.

23 Ill.Admin.Code §§1.510 and 226.750; Part 120.

92 Ill.Admin.Code ~~§Part 440-3~~.

CROSS REF.: 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 6:140 (Education of Homeless Children)

~~ADOPTED: January 31, 2018~~

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### PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 100, February/March 2019**

Mid-Valley Special Education Cooperative shall arrange transportation of Member Districts' pupils attending MVSEC programs and allocate costs to Member Districts accordingly.

School employees may transport students in school vehicles only when authorized by the administration. No employees may transport students in private vehicles.

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with State law and Illinois Department of Transportation regulations. The strobe light on a school bus may be illuminated any time a bus is bearing one or more students. The Executive Director shall implement procedures in accordance with State law including, without limitation, legal requirements concerning accepting comment calls about school bus driving, pre-trip and post-trip inspections, restriction on the use of cell phones, and provisions of emergency medical information for student having special needs or medical conditions.

All contracts for charter bus services must contain the clause prescribed by State law regarding criminal background checks for bus drivers.

#### LEGAL REF.:

20 U.S.C. §6312(c)(5)(B), Elementary and Secondary Education Act.

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-22.22 and 5/29-1 et seq.

105 ILCS 45/1-15 and /1-17.

625 ILCS 5/1-148.3a-5, 5/1-182, 5/11-1414.1, 5/12-813.1, 5/12-815, 5/12-816, 5/12-821, and 5/13-109.

23 Ill.Admin.Code §§1.510 and 226.750; Part 120.

92 Ill.Admin.Code Part 440.

CROSS REF.: 5:120 (Employee Ethics; Conduct; and Conflict of Interest), 6:140 (Education of Homeless Children)

ADOPTED: ~~January 31, 2018~~

15. Approval of Board Policy 4:160: Environmental  
Quality of Buildings and Grounds

## Document Status: Draft Update

### 4:160 Environmental Quality of Buildings and Grounds

The Executive Director shall take all reasonable measures to protect: (1) the safety of Cooperative personnel, students, and visitors on Cooperative premises from risks associated with hazardous materials and (2) the environmental quality of the Cooperative's buildings and grounds. Before pesticides are used on Cooperative premises, the Executive Director or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

#### LEGAL REF.:

29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.300(e); ~~700(b)~~; [PRESSPlus1](#)

29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/10-20.17a; 5/10-20.48; ~~135/~~; and

[105 ILCS 135/, Toxic Art Supplies in Schools Act.](#)

[105 ILCS 140/](#), Green Cleaning School Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 65/, Lawn Care Products Application and Notice Act.

820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)

23 Ill.Admin.Code §1.330; ~~Toxic Materials Training.~~

CROSS REF.:4:150 (Facility Management and Building Programs), 4:170 (Safety)

~~ADOPTED: November 5, 2014~~

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#### PRESSPlus Comments

PRESSPlus 1. The prior citation was repealed and renumbered. **Issue 100, February/March 2019**

# 4:160

The Executive Director shall take all reasonable measures to protect: (1) the safety of Cooperative personnel, students, and visitors on Cooperative premises from risks associated with hazardous materials and (2) the environmental quality of the Cooperative's buildings and grounds. Before pesticides are used on Cooperative premises, the Executive Director or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

## LEGAL REF.:

29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.700(b).

29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/10-20.17a; 5/10-20.48.

105 ILCS 135/, Toxic Art Supplies in Schools Act.

105 ILCS 140/, Green Cleaning School Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 65/, Lawn Care Products Application and Notice Act.

820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)

23 Ill.Admin.Code §1.330.

CROSS REF.:4:150 (Facility Management and Building Programs), 4:170 (Safety)

16. Approval of Board Policy 4:170: Safety

## Document Status: Draft Update

### 4:170 Safety

#### Safety and Security

All MVSEC operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on Cooperative property or at a Cooperative event. The Executive Director or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; responding to emergencies while on school-owned vans; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

#### School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act (105 ILCS 128/):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or Cooperative.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators or school support personnel. [PRESSPlus1](#)

#### Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety drill plan. This annual review shall be in accordance with the School Safety Drill Act (105 ILCS 128/) and the Joint Rules of the Office of the State Fire Marshal and the Illinois State Board of Education (29 Ill.Admin.Code Part 1500).

#### Carbon Monoxide Alarms

The Director or designee shall implement a plan with the Cooperative's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Director or designee shall ensure each school building annually reviews these procedures.

#### Lead Testing in Water

The Director or designee shall implement testing for lead in each source of drinking water in school buildings in accordance with the Illinois Plumbing License Law and guidance published by the IDPH. The Director or designee shall notify parent(s)/guardian(s) about the sampling results from their children's respective school buildings.

#### Emergency Closing

The Executive Director is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

LEGAL REF.:

105 ILCS 5/10-20.2, 5/10-20.5~~6~~<sup>7</sup>, 5/18-12, and 5/18-12.5.

105 ILCS 128/, School Safety Drill Act, implemented by 29 Ill.Admin.Code Part 1500.

210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

225 ILCS 320/35.5, Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

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**PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 128/20, amended by P.A. 100-996, eff. 1-1-19. **Issue 99, October/November 2018**

### Safety and Security

All MVSEC operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on Cooperative property or at a Cooperative event. The Executive Director or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; responding to emergencies while on school-owned vans; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

### School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act (105 ILCS 128/):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or Cooperative.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators or school support personnel.

### Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety

drill plan. This annual review shall be in accordance with the School Safety Drill Act (105 ILCS 128/) and the Joint Rules of the Office of the State Fire Marshal and the Illinois State Board of Education (29 Ill.Admin.Code Part 1500).

### Carbon Monoxide Alarms

The Director or designee shall implement a plan with the Cooperative's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Director or designee shall ensure each school building annually reviews these procedures.

### Lead Testing in Water

The Director or designee shall implement testing for lead in each source of drinking water in school buildings in accordance with the Illinois Plumbing License Law and guidance published by the IDPH. The Director or designee shall notify parent(s)/guardian(s) about the sampling results from their children's respective school buildings.

### Emergency Closing

The Executive Director is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

### LEGAL REF.:

105 ILCS 5/10-20.2, 5/10-20.57, 5/18-12, and 5/18-12.5.

105 ILCS 128/, School Safety Drill Act, implemented by 29 Ill.Admin.Code Part 1500.

210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

225 ILCS 320/35.5, Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

17. Approval of Board Policy 5:35: Compliance with  
the Fair Standards Act

## *Document Status: 5-Year-Review - Needs Review*

### **5:35 Compliance with the Fair Labor Standards Act**

#### Job Classifications

The Executive Director will ensure that all job positions are identified as either "exempt" or "non-exempt" according to State law and the Fair Labor Standards Act (FLSA) and that employees are informed whether they are licensed or non-licensed. "Exempt" and "non-exempt" employee categories may include licensed and non-licensed job positions. All non-exempt employees, whether paid on a salary or hourly basis, are covered by minimum wage and overtime provisions.

#### Workweek and Compensation

The workweek for Cooperative employees will be 12:00 a.m. Sunday until 11:59 p.m. Saturday. Non-exempt employees will be compensated for all hours worked in a workweek including overtime. For non-exempt employees paid a salary, the salary is paid for a 40-hour workweek even if an employee is scheduled for less than 40 hours. "Overtime" is time worked in excess of 40 hours in a single workweek for hourly employees.

#### Overtime

**Please refer to the applicable collective bargaining agreement.**

#### **For employees not covered by a current applicable bargaining agreement:**

A non-exempt employee shall not work overtime without his or her supervisor's express approval. All supervisors of non-exempt employees shall: (1) monitor overtime use on a weekly basis and report such use to the business office, (2) seek the Executive Director or designee's written pre-approval for any long term or repeated use of overtime that can be reasonably anticipated, (3) ensure that overtime provisions of this policy and the FLSA are followed, and (4) ensure that employees are compensated for any overtime worked. The business office will review work records of employees on a regular basis, make an assessment of overtime use, and provide the assessment to the Executive Director. In lieu of overtime compensation, non-exempt employees may receive compensatory time-off, according to Board policy 5:310, *Compensatory Time-Off*.

#### Suspension Without Pay

Non-exempt employee shall have his or her salary docked, such as by an unpaid suspension, if the deduction would cause a loss of the exempt status. Licensed employees may be suspended without pay in accordance with Board policy 5:240, *Professional Personnel - Suspension*. Non-licensed employees may be suspended without pay in accordance with Board policy 5:290, *Educational Support Personnel - Employment Termination and Suspensions*.

#### Implementation

The Executive Director or designee shall implement the policy in accordance with the FLSA, including its required notices to employees. In the event of a conflict between the policy and State or federal law, the latter shall control.

#### LEGAL REF.:

820 ILCS 105/4a.

Fair Labor Standards Act, 29 U.S.C. §201 et seq., 29 C.F.R. Parts 516, 541, 548, 553, 778, and 785.

CROSS REF.:5:240 (Suspension), 5:290 (Employment Termination and Suspensions), 5:310 (Compensatory Time-Off)

~~ADOPTED: November 2, 2016~~

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18. Approval of Board Policy 5:40: Communicable and  
Chronic Infectious Disease

## *Document Status: 5-Year-Review - Needs Review*

### **5:40 Communicable and Chronic Infectious Disease**

The Executive Director or designee shall develop and implement procedures for managing known or suspected cases of a communicable and chronic infectious disease involving Cooperative employees that are consistent with State and federal law, Illinois Department of Public Health rules, and Advisory Board policies.

An employee with a communicable or chronic infectious disease is encouraged to inform the Executive Director or designee immediately. The Executive Director or designee shall hold the employee's medical condition and records in strictest confidence, except to the extent allowed by law.

An employee with a communicable or chronic infectious disease will be permitted to retain his or her position whenever, after reasonable accommodations and without undue hardship, there is no substantial risk of transmission of the disease to others, provided an employee is able to continue to perform the position's essential functions. An employee with a communicable and chronic infectious disease remains subject to the Board's employment policies including sick and/or other leave, physical examinations, temporary and permanent disability, and termination.

#### LEGAL REF.:

Americans With Disabilities Act, 42 U.S.C. §12101 et seq.; 29 C.F.R. §1630.1 et seq., amended by the Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325.

Rehabilitation Act of 1973, 29 U.S.C. §791; 34 C.F.R. §104.1 et seq.

Department of Public Health Act, 20 ILCS 2305/6.

105 ILCS 5/24-5.

Personnel Record Review Act, 820 ILCS 40/.

Control of Communicable Diseases, 77 Ill.Admin.Code Part 690.

CROSS REF.:5:30 (Hiring Process and Criteria), 5:180 (Temporary Illness or Temporary Incapacity)

ADOPTED: November 4, 2015

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19. Approval of Board Policy 5:130:  
Responsibilities Concerning Internal  
Information

## *Document Status: 5-Year-Review - Needs Review*

### **5:130 Responsibilities Concerning Internal Information**

Cooperative employees are responsible for maintaining: (1) the integrity and security of all internal information, and (2) the privacy of confidential records, including but not limited to: student school records, personnel records, and the minutes of, and material disclosed in, a closed Advisory Board meeting. Internal information is any information, oral or recorded in electronic or paper format, maintained by the Cooperative or used by the Cooperative or its employees. The Executive Director or designee shall manage procedures for safeguarding the integrity, security, and, as appropriate, confidentiality of internal information.

#### LEGAL REF.:

Family Educational and Privacy Rights Act, 20 U.S.C. §1232g.

Uses and Disclosures of Protected Health Information; General Rules, 45 C.F.R. §164.502.

Ill. Freedom of Information Act, 5 ILCS 140/.

Local Records Act, 50 ILCS 205/.

105 ILCS 10/.

Personnel Record Review Act, 820 ILCS 40/.

CROSS REF.:2:140 (Communications To and From the Board), 2:250 (Access to Cooperative Public Records), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:150 (Personnel Records), 7:340 (Student Records)

ADOPTED: June 7, 2012

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20. Approval of Board Policy 5:180: Temporary  
Illness or Temporary Incapacity

## Document Status: Draft Update

### 5:180 Temporary Illness or Temporary Incapacity

A temporary illness or temporary incapacity is an illness or other capacity of ill-being that renders an employee physically or mentally unable to perform assigned duties. During such a period, the employee can use accumulated sick leave benefits. However, income received from other sources (worker's compensation, Cooperative-paid insurance programs, etc.) will be deducted from the Cooperative's compensation liability to the employee. The Advisory Board's intent is that in no case will the employee, who is temporarily disabled, receive more than 100 percent of their gross salary.

Those insurance plans privately purchased by the employee and to which the Cooperative does not contribute, are not applicable to this policy.

If illness, incapacity, or any other condition causes an employee to be absent in one school year, after exhaustion of all available leave, for more than 90 consecutive work days, such absence may be considered a permanent disability and the Board may begin dismissal proceedings subject to State and federal law, including the Americans with Disabilities Act. The Executive Director may recommend this paragraph's use when circumstances strongly suggest that the employee returned to work intermittently in order to avoid this paragraph's application. This paragraph shall not be considered a limitation on the Board's authority to take any action concerning an employee that is authorized by State and federal law.

Any employee may be required to have an examination, at the Cooperative's expense, by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered PRESSPlus1 nurse, who has a written collaborative agreement with a collaborating physician that authorizes the advanced practice nurse to perform health examinations, or a licensed physician assistant who has been delegated the authority by his or her supervisor to perform health examinations if the examination is job-related and consistent with business necessity.

**Also please refer to the applicable collective bargaining agreement.**

LEGAL REF.:

Americans with Disabilities Act, 42 U.S.C. §12101 et seq., 2, Americans with Disabilities Act.

105 ILCS 5/10-22.4, 5/24-12, and 5/24-13.

Elder v. School Dist. No.127 1/2, 208 N.E.2d 423 (Ill.App.1, 1965) 60 Ill.App.2d 56 (1st Dist. 1965).

School District No. 151 v. ISBE, 507 N.E.2d 134 (Ill.App.1, 1987) 154 Ill.App.3d 375 (1st Dist. 1987).

CROSS REF.:5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

ADOPTED:November 2, 2016

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#### PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-5, amended by P.A.s 99-173 and 100-513. **Issue 101, June 2019**

# 5:180

A temporary illness or temporary incapacity is an illness or other capacity of ill-being that renders an employee physically or mentally unable to perform assigned duties. During such a period, the employee can use accumulated sick leave benefits. However, income received from other sources (worker's compensation, Cooperative-paid insurance programs, etc.) will be deducted from the Cooperative's compensation liability to the employee. The Advisory Board's intent is that in no case will the employee, who is temporarily disabled, receive more than 100 percent of their gross salary.

Those insurance plans privately purchased by the employee and to which the Cooperative does not contribute, are not applicable to this policy.

If illness, incapacity, or any other condition causes an employee to be absent in one school year, after exhaustion of all available leave, for more than 90 consecutive work days, such absence may be considered a permanent disability and the Board may begin dismissal proceedings subject to State and federal law, including the Americans with Disabilities Act. The Executive Director may recommend this paragraph's use when circumstances strongly suggest that the employee returned to work intermittently in order to avoid this paragraph's application. This paragraph shall not be considered a limitation on the Board's authority to take any action concerning an employee that is authorized by State and federal law.

Any employee may be required to have an examination, at the Cooperative's expense, by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant if the examination is job-related and consistent with business necessity.

**Also please refer to the applicable collective bargaining agreement.**

LEGAL REF.:

42 U.S.C. §12101 et seq., Americans with Disabilities Act.

105 ILCS 5/10-22.4, 5/24-12, and 5/24-13.

Elder v. School Dist. No.127 1/2, 60 Ill.App.2d 56 (1st Dist. 1965).

School District No. 151 v. ISBE, 154 Ill.App.3d 375 (1st Dist. 1987).

CROSS REF.:5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

21. Approval of Board Policy 5:310: Compensatory  
Time-Off

## *Document Status: 5-Year-Review - Needs Review*

### **5:310 Compensatory Time-Off**

This policy governs the use of compensatory time-off by employees who: (1) are covered by the overtime provisions of the Fair Labor Standards Act, 29 U.S.C. §201 et seq., and (2) are not represented by an exclusive bargaining representative.

Employees may be given 1-1/2 hours of compensatory time-off in lieu of cash payment for each hour of overtime worked. Other than as provided below, at no time may an employee's accumulated compensatory time-off exceed 240 hours, which represents compensation for 160 hours of overtime. An employee whose work regularly includes public safety, emergency response, or seasonal activities may accumulate a maximum of 480 hours of compensatory time, which represents compensation for 320 hours of overtime. If an employee accrues the maximum number of compensatory time-off hours, the employee: (1) is paid for any additional overtime hours worked, at the rate of one and one-half times the employee's regular hourly rate of pay, and (2) does not accumulate compensatory time-off until the employee uses an equal amount of accrued time-off.

An employee who has accrued compensatory time-off shall be permitted to use such time in at least half-day components provided such requests do not unduly disrupt the Cooperative's operations. The employee's supervisor must approve a request to use compensatory time-off.

Upon termination of employment, an employee will be paid for unused compensatory time at the higher of:

1. The average regular rate received by such employee during the last three years of employment; or
2. The final regular rate received by such employee.

Compensatory time-off is time during which the employee is not working and is, therefore, not counted as "hours worked" for purposes of overtime compensation.

#### Implementation

The Executive Director or designee shall implement this policy in accordance with the FLSA. In the event of a conflict between the policy and the FLSA, the latter shall control.

#### LEGAL REF.:

Fair Labor Standards Act, 29 U.S.C. §201 et seq.; 29 C.F.R. Part 553.

CROSS REF.:5:35 (Compliance with the Fair Labor Standards Act), 5:185 (Family and Medical Leave), 5:270 (Employment At-Will, Compensation, and Assignment)

ADOPTED: April 4, 2012

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22. Approval of Board Policy 6:65: Student Social  
and Emotional Development

## *Document Status: 5-Year-Review - Needs Review*

### **6:65 Student Social and Emotional Development**

Social and emotional learning (SEL) is defined as the process through which students enhance their ability to integrate thinking, feeling, and behaving to achieve important life tasks. Students competent in SEL are able to recognize and manage their emotions, establish healthy relationships, set positive goals, meet personal and social needs, and make responsible and ethical decisions.

The Executive Director shall incorporate SEL into the Cooperative's curriculum and other educational programs consistent with the Cooperative's mission and the goals and benchmarks of the Ill. Learning Standards. The Ill. Learning Standards include three goals for students:

1. Develop self-awareness and self-management skills to achieve school and life success.
2. Use social-awareness and interpersonal skills to establish and maintain positive relationships.
3. Demonstrate decision-making skills and responsible behaviors in personal, school, and community contexts.

The incorporation of SEL objectives into the Cooperative's curriculum and other educational programs may include but is not limited to:

1. Classroom and school-wide programming to foster a safe, supportive learning environment where students feel respected and valued. This may include incorporating scientifically based, age-and-culturally appropriate classroom instruction, Cooperative-wide, and school-wide strategies that teach SEL skills, promote optimal mental health, and prevent risk behaviors for all students.
2. Staff development and training to promote students' SEL development. This may include providing all personnel with age-appropriate academic and SEL and how to promote it.
3. Parent/Guardian and family involvement to promote students' SEL development. This may include providing parents/guardians and families with learning opportunities related to the importance of their children's optimal SEL development and ways to enhance it.
4. Community partnerships to promote students' SEL development. This may include establishing partnerships with diverse community agencies and organizations to assure a coordinated approach to addressing children's mental health and SEL development.
5. Early identification and intervention to enhance students' school readiness, academic success, and use of good citizenship skills. This may include development of a system and procedures for periodic and universal screening, assessment, and early intervention for students who have significant risk factors for social, emotional, or mental health conditions that impact learning.
6. Treatment to prevent or minimize mental health conditions in students. This may include building and strengthening referral and follow-up procedures for providing effective clinical services for students with social, emotional, and mental health conditions that impact learning. This may include student and family support services, school-based behavioral health services, and school-community linked services and supports.
7. Assessment and accountability for teaching SEL skills to all students. This may include implementation of a process to assess and report baseline information and ongoing progress about school climate, students' social and emotional development, and academic performance.

#### LEGAL REF.:

Children's Mental Health Act of 2003, 405 ILCS 49/.

CROSS REF.:1:30, (School Cooperative Philosophy), 6:10 (Educational Philosophy and Objectives), 6:40 (Curriculum Development), 6:60 (Curriculum Content), 6:270 (Guidance and Counseling Program), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

ADOPTED: January 9, 2013

23. Approval of Board Policy 6:110: Programs for  
Students At Risk of Academic Failure and/or  
Dropping Out of School and Graduation  
Incentives Program

## *Document Status: 5-Year-Review - Needs Review*

### **6:110 Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program**

The Executive Director or designee shall develop, maintain, and supervise a program for students at risk of academic failure or dropping out of school. The program shall include education and support services addressing individual learning styles, career development, and social needs, and may include without limitation one or more of the following:

- Parent-teacher conferences
- Counseling services by social workers and/or guidance counselors
- Counseling services by psychologists
- Psychological testing
- Truants' alternative and optional education program
- Community agency services
- Alternative learning opportunities program, in conformity with the Alternative Learning Opportunities Law, as it may be amended from time to time
- Graduation incentives program
- Remediation program

Any student who is below the age of 20 years is eligible to enroll in a graduation incentives program if he or she:

1. Is considered a dropout according to State law;
2. Has been suspended or expelled;
3. Is pregnant or is a parent;
4. Has been assessed as chemically dependent; or
5. Is enrolled in a bilingual education or English Language Learners program.

#### LEGAL REF.:

105 ILCS 5/2-3.41, 5/2-3.66, 5/10-20.9a, 5/13B, 5/26-2a, 5/26-13, 5/26-14, and 5/26-16.

CROSS REF.:6:280 (Grading and Promotion), 6:300 (Graduation Requirements), 7:70 (Attendance and Truancy)

~~ADOPTED: February 4, 2015~~

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24. Approval of Board Policy 6:340: Student Testing  
and Assessment Program

## Document Status: Draft Update

### 6:340 Student Testing and Assessment Program

The MVSEC student assessment program provides information for determining individual student achievement and instructional needs, curriculum and instruction effectiveness, and school performance measured against student learning objectives and statewide norms.

The Executive Director or designee shall manage the student assessment program that, at a minimum:

1. Administers the State assessment system, known as the *Partnership for Assessment of Readiness for College and Careers* *Illinois Assessment of Readiness* (PARCC/ IAR), [PRESSPlus1](#) to all students and/or any other appropriate assessment methods and instruments, including norm and criterion-referenced achievement tests, aptitude tests, proficiency tests, and teacher-developed tests.
2. Informs students of the timelines and procedures applicable to their participation in every State assessment.
3. Be uniformly applied to all students who are required to be tested, including: (a) students in a State approved transitional bilingual education or transitional program, and (b) students who have an Individualized Education Plan (IEP), subject to any modifications that may be required by an individual student's IEP.
4. Provides each student's parents/guardians with the results or scores of each State assessment. See policy 6:280, *Grading and Promotion*.
5. Utilizes professional testing practices.

Overall student assessment data on tests required by State law will be aggregated by the Member Cooperative and reported, along with other information, on the Member Cooperative's annual report card. All reliable assessments administered by the Cooperative and scored by entities outside of the Cooperative must be (1) reported to ISBE on its form by the 30<sup>th</sup> day of each school year, and (2) made publicly available to parents/and guardians of students. [PRESSPlus2](#) Board policy 7:340, *Student Records*, and its implementing procedures govern recordkeeping and access issues.

#### LEGAL REF.:

~~Family Educational Rights and Privacy Act, 20 U.S.C. §1232g,~~ [Family Educational Rights and Privacy Act.](#)

~~Illinois School Student Records Act, 105 ILCS 10/,~~ [Illinois School Student Records Act.](#)

105 ILCS 5/2-3.63a-5, 5/2-3.64a-5, 5/10-17a, 5/22-82, and 5/27-1.

CROSS REF.: 6:280 (Grading and Promotion), 7:340 (Student Records)

ADOPTED: ~~January 31, 2018~~

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#### Questions and Answers:

\*\*\*Required Question 1. See PRESSPlus Comments. Has the Board adopted the additional text "and to the community"? Type yes or no.

Answer:

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#### PRESSPlus Comments

PRESSPlus 1. The Ill. State Board of Education (ISBE) selected the *Partnership for Assessment of Readiness for College and Careers* (PARCC) as the State assessment and accountability measure for grades 3-8 through the 2017-2018 school year. Beginning with the 2018-2019 school year, ISBE began transitioning from PARCC to the *Ill. Assessment for Readiness* (IAR), which continues to use "an anchor set of PARCC items." See letter from State Superintendent Tony Smith, 2-8-19, along with other ISBE resource material at [www.isbe.net/IAR](http://www.isbe.net/IAR). **Issue 101, June 2019**

PRESSPlus 2. Although not required by law, if a board wants to direct that this information be shared more broadly with the public for greater transparency, add "and to the community." See **Questions** to indicate whether this additional text has been adopted by the Board. **Issue 101, June 2019**

# 6:340

The MVSEC student assessment program provides information for determining individual student achievement and instructional needs, curriculum and instruction effectiveness, and school performance measured against student learning objectives and statewide norms.

The Executive Director or designee shall manage the student assessment program that, at a minimum:

1. Administers the State assessment system, known as the *Illinois Assessment of Readiness (IAR)*, to all students and/or and any other appropriate assessment methods and instruments, including norm and criterion-referenced achievement tests, aptitude tests, proficiency tests, and teacher-developed tests.
2. Informs students of the timelines and procedures applicable to their participation in every State assessment.
3. Be uniformly applied to all students who are required to be tested, including: (a) students in a State approved transitional bilingual education or transitional program, and (b) students who have an Individualized Education Plan (IEP), subject to any modifications that may be required by an individual student's IEP.
4. Provides each student's parents/guardians with the results or scores of each State assessment. See policy 6:280, *Grading and Promotion*.
5. Utilizes professional testing practices.

Overall student assessment data on tests required by State law will be aggregated by the Member Cooperative and reported, along with other information, on the Member Cooperative's annual report card. All reliable assessments administered by the Cooperative and scored by entities outside of the Cooperative must be (1) reported to ISBE on its form by the 30<sup>th</sup> day of each school year, and (2) made publicly available to parents/guardians of students. Board policy 7:340, *Student Records*, and its implementing procedures govern recordkeeping and access issues.

## LEGAL REF.:

20 U.S.C. §1232g, Family Educational Rights and Privacy Act.

105 ILCS 10/, Illinois School Student Records Act.

105 ILCS 5/2-3.63, 5/2-3.64a-5, 5/10-17a, 5/22-82, and 5/27-1.

CROSS REF.: 6:280 (Grading and Promotion), 7:340 (Student Records)

25. Approval of Board Policy 7:170: Vandalism

## Document Status: 5-Year-Review - Needs Review

### 7:170 Vandalism

The Cooperative will seek restitution from students and their parents/guardians for vandalism or other student acts that cause damage to school property.

LEGAL REF.:

740 ILCS 115/.

CROSS REF.:7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

ADOPTED: May 2, 2012

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26. Approval of Board Policy 7:185: Teen Dating  
Violence Prohibited

## Document Status: 5-Year-Review - Needs Review

### 7:185 Teen Dating Violence Prohibited

Engaging in teen dating violence that takes place at school, on school property, at school-sponsored activities, or in vehicles used for school-provided transportation is prohibited. For purposes of this policy, the term *teen dating violence* occurs whenever a student who is 13 to 22 years of age uses or threatens to use physical, mental, or emotional abuse to control an individual in the dating relationship; or uses or threatens to use sexual violence in the dating relationship.

The Executive Director or designee shall develop and maintain a program to respond to incidents of teen dating violence that:

1. Fully implements and enforces each of the following Board policies:
  - a. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on the student's actual or perceived characteristics of sex; sexual orientation; gender identity; and gender-related identity or expression (this policy includes more protected statuses).
  - b. 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*. This policy prohibits students from engaging in bullying, intimidation, and harassment at school, school-related events and electronically. Prohibited conduct includes threats, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying.
2. Encourages anyone with information about incidents of teen dating violence to report them to any of the following individuals:
  - a. Any school staff member. School staff shall respond to incidents of teen dating violence by following the Cooperative's established procedures for the prevention, identification, investigation, and response to bullying and school violence.
  - b. The Nondiscrimination Coordinator, Building Principal, Coordinator, or a Complaint Manager identified in policy 7:20, *Harassment of Students Prohibited*.
3. Incorporates age-appropriate instruction in grades 7 through 12, in accordance with the Cooperative's comprehensive health education program in Board policy 6:60, *Curriculum Content*. This includes incorporating student social and emotional development into the Cooperative's educational program as required by State law and in alignment with Board policy 6:65, *Student Social and Emotional Development*.
4. Incorporates education for school staff, as recommended by the Nondiscrimination Coordinator, Building Principal, Coordinator, or a Complaint Manager.
5. Notifies students and parents/guardians of this policy.

Incorporated

by Reference: 7:180-AP1, (Prevention, Identification, Investigation, and Response to Bullying)

LEGAL REF.:

105 ILCS 110/3.10.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities)

ADOPTED: June 4, 2014

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27. Approval of Board Policy 8:95: Parental  
Involvement

## *Document Status: 5-Year-Review - Needs Review*

### **8:95 Parental Involvement**

In order to assure collaborative relationships between students' families and the Cooperative, and to enable parents/guardians to become active partners in their children's education, the Executive Director or designee shall:

1. Keep parents/guardians thoroughly informed about their child's school and education.
2. Encourage parents/guardians to be involved in their child's school and education.
3. Establish effective two-way communication between parents/guardians and the Cooperative.
4. Seek input from parents/guardians on significant school-related issues.
5. Inform parents/guardians on how they can assist their children's learning.

CROSS REF.:6:250 (Community Resource Persons and Volunteers), 8:10 (Connection with the Community), 8:90 (Parent Organizations and Booster Clubs)

ADOPTED: May 2, 2012

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28. Approval of Board Policy 8:30: Visitors to and  
Conduct on School Property

## Document Status: Draft Update

### 8:30 Visitors to and Conduct on School Property

The following definitions apply to this policy:

**School property** - Cooperative and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities. [PRESSPlus1](#)

**Visitor** - Any person other than an enrolled student or Cooperative employee.

All visitors to school property are required to report to the Program Administrator's office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge. On those occasions when large groups of parents/guardians, and friends, and/or community members are invited onto school property or when community members are attending Board meetings, visitors are not required to sign in but must follow school officials' instructions. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member by telephone or email to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Executive Director or designee.

The Cooperative expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, a Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug. [PRESSPlus2](#)
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectible, regardless of when and/or where the use occurred. [PRESSPlus3](#)
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, Administering Medicines to Students, implementing Ashley's Law. [PRESSPlus4](#)
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized Cooperative employee's directive.
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding.
15. Violate other Cooperative policies or regulations, or a directive from an authorized security officer or Cooperative employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the Cooperative or a School function.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and has notified the Program Administrator of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. Has permission to be present from the Board, Executive Director, or Executive Director's designee. If permission is granted, the Executive Director or Board Chairperson shall provide the details of the offender's upcoming visit to the Program Administrator.

In all cases, the Executive Director, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

#### Exclusive Bargaining Representative Agent

Authorized agents of an exclusive bargaining representative, upon notifying the Program Administrator's or Executive Director's office, may meet with a school employee (or group of employees) in the school building during duty-free times of such employees

#### Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Program Administrator or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from school property. The person is also subject to being denied admission to school events or meetings for up to one calendar year.

#### Procedures to Deny Future Admission to School Events or Meetings

Before any person may be denied admission to school events or meetings as provided in this policy, the person has a right to a hearing before the Board. The Executive Director may refuse the person admission pending such hearing. The Executive Director or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least 10 days before the Board hearing date. The hearing notice must contain: Q1

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing.

#### LEGAL REF.:

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 730 N.E.2d 96 (Ill.App.4, 2000).

Pro-Children Act of 1994, 20 U.S.C. §7181 et seq., Pro-Children Act of 1994.

105 ILCS 5/10-20.5b, 5/22-33, 5/24-24, and 5/24-25, and 5/27-23.7(a).

410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program Act.

430 ILCS 66/, Firearm Concealed Carry Act.

410 ILCS 705/, Cannabis Tax and Regulation Act.

720 ILCS 5/11-9.3.

CROSS REF.:4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

ADOPTED: February 1, 2017

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#### Questions and Answers:

\*\*\*Required Question 1. For ease of administration, this text is broader than 105 ILCS 5/24-24, requiring a hearing for both school events and meetings. See *Nuding v. Cerro Gordo Community Unit School Dist.*, 313 Ill. App.3d 344 (4th Dist. 2000) (board was authorized to ban parent from attending all school events and extracurricular activities by 105 ILCS 5/24-24; the ban was based on the parent's exposing a toy gun and a pocketknife at a board meeting). The court in *Nuding* did not specifically answer whether a board meeting qualified as a school event under 105 ILCS 5/24-24, but upheld the board's right to enforce conduct rules at its meetings under 105 ILCS 5/10-20.5. Consult the board attorney before narrowing the text, especially if the board has put the current text into practice and now plans to narrow it. This issue involves a balancing of a board's interest in the orderly transaction of its public business and the efficiency of its meetings against an individual's: (a) statutory rights attend meetings and/or comment to and ask questions of the board (105 ILCS 5/10-16 and 5 ILCS 120/2.06(g)) and (b) constitutional freedoms and rights of speech, the press, assembly, and to petition the government (U.S. Constitution, First Amendment and Ill. Constitution, Art. I, §§ 1, 2, 4, and 5). Does the board want to narrow the policy text to mirror 105 ILCS 5/24-24?

No (default)

Yes ("or meetings" will be removed from the subheading and the first sentence of the subsection)

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### PRESSPlus Comments

PRESSPlus 1. Updated to align with the text of 105 ILCS 5/27-23.7(a). **Issue 102, October 2019**

PRESSPlus 2. Updated in response to the Cannabis Regulation and Tax Act (CRTA), 410 ILCS 705/, added by P.A. 101-27. This statement must be consistent with employee working conditions and employee conduct standards (see 5:120-AP, *Employee Conduct Standards*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com)) **Issue 102, October 2019**

PRESSPlus 3. Each board and superintendent may want to engage in a conversation regarding how the district might partner with local law enforcement to enforce this policy and the penalties available under the Cannabis Regulation Tax Act, e.g., posting signs barring community members from bringing in weapons, alcohol, cannabis, tobacco, etc. Signage reminding visitors of the policy may make it easier for staff and/or local law enforcement to enforce. **Issue 102, October 2019**

PRESSPlus 4. Managing cannabis on district property and the school setting presents many unsettled and complex legal issues. To legally use medical cannabis in Illinois, an individual must first become a *registered qualifying patient*. The use of cannabis by a *registered qualifying patient* is permitted only in accordance with the Compassionate Use of Medical Cannabis Program Act (Medical Cannabis Program Act (MCPA)) 410 ILCS 130/, amended by P.A. 101-363, eff. 1-1-20 and scheduled to be repealed on 7-1-20. There are many situations in which no one, even a *registered qualifying patient*, may possess or use cannabis, including (a) in a school bus, (b) on the grounds of any preschool or primary or secondary school, or (c) in close physical proximity to anyone under the age of 18 years of age. However, *Ashley's Law*, 105 ILCS 5/22-33(b) and (g), added by P.A. 100-660, allows *designated caregivers* to administer medical cannabis infused products to students who are *registered qualifying patients* at school or on the school bus, and requires school boards to adopt a policy to implement the law unless the district would lose federal funding. See policy 7:270, *Administering Medicines to Students*.

Remember that *Ashley's Law* requires the designated caregiver to remove the product from the school premises or the school bus after administering it to the student, so as a result, policy 7:270, *Administering Medicines to Students*, requires immediate removal of medical cannabis infused products after administering them to the student. **Issue 102, October 2019**

8:30

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Program Administrator or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from school property. The person is also subject to being denied admission to school events or meetings for up to one calendar year.

Procedures to Deny Future Admission to School Events or Meetings

Before any person may be denied admission to school events or meetings as provided in this policy, the person has a right to a hearing before the Board. The Executive Director may refuse the person admission pending such hearing. The Executive Director or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least 10 days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing.

LEGAL REF.:

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).

20 U.S.C. §7181 et seq., Pro-Children Act of 1994.

105 ILCS 5/10-20.5b, 5/22-33, 5/24-24, 5/24-25, and 5/27-23.7(a).

410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act.

430 ILCS 66/, Firearm Concealed Carry Act.

410 ILCS 705/, Cannabis Tax and Regulation Act.

720 ILCS 5/11-9.3.

CROSS REF.:4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

The following definitions apply to this policy:

**School property** - Cooperative and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities.

**Visitor** - Any person other than an enrolled student or Cooperative employee.

All visitors to school property are required to report to the Program Administrator's office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge. On those occasions when large groups of parents/guardians, friends, and/or community members are invited onto school property or when community members are attending Board meetings, visitors are not required to sign in but must follow school officials' instructions. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Executive Director or designee.

The Cooperative expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectable, regardless of when and/or where the use occurred.

10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized Cooperative employee's directive.
14. Engage in any risky behavior, including rollerblading, roller-skating, or skateboarding.
15. Violate other Cooperative policies or regulations, or a directive from an authorized security officer or Cooperative employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the Cooperative or a School function.

### Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and has notified the Program Administrator of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. Has permission to be present from the Board, Executive Director, or Executive Director's designee. If permission is granted, the Executive Director or Board Chairperson shall provide the details of the offender's upcoming visit to the Program Administrator.

In all cases, the Executive Director, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

### Exclusive Bargaining Representative Agent

Authorized agents of an exclusive bargaining representative, upon notifying the Program Administrator's or Executive Director's office, may meet with a school employee (or group of employees) in the school building during duty-free times of such employees

### Enforcement

5. **Information**

1. Student and Staff Enrollment, November, 2019



MID-VALLEY SPECIAL EDUCATION STAFF PROFILE  
November 30, 2019

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	12.00
Director of Bus/HR	1.00	HI Teachers	4.00	PT	1.60	Teaching Assistants	50.00
Principal	1.00	Instructional Facilitator	1.00	Certified Nurse - Contracted	0.60	Job Coaches	5.50
Program Supervisors	2.45	Psychologist	0.60	Registered Nurses	4.00	MJC Assistant	1.00
Dir. of Prof Learning	1.00	Speech Pathologist	6.00	LPN 1:1	1.00	MV Assistants	2.50
		Teachers	31.80	Asst.Tech Specialist	0.50	HR-Payroll/PD Assistant	0.80
		Vocational Specialists	4.00	O & M Vision Specialist	1.00		
		Social Workers	5.40				
		Behavior Coach	1.00				
		Elective Teacher	1.00				
<b>Total</b>	<b>6.45</b>	<b>Total</b>	<b>56.80</b>	<b>Total</b>	<b>11.80</b>	<b>Total</b>	<b>71.80</b>
<b>TOTAL MID-VALLEY STAFF</b>							<b>146.85</b>

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 Assistant 1:1	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				
<b>Total</b>	<b>6.90</b>	<b>Total</b>	<b>63.80</b>	<b>Total</b>	<b>9.30</b>	<b>Total</b>	<b>73.40</b>
<b>TOTAL MID-VALLEY STAFF</b>							<b>153.40</b>

**Mid-Valley Enrollment-Staffing Profile  
November 2019**

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	7				4			2		1					1	2			
New Pathways	Fabyan K-2	5		3			2									1	2	1	D301 1	
New Pathways	Norton Creek 3-5	6				3	3									1	2			
New Pathways	Wasco 2-4	8		2		4	2									1	3			
New Pathways	John Stewart K-3	8			8											1	3			
New Pathways	John Stewart 3-5	8		4	3	1										1	2			
New Pathways	GMS-S 6-8 (Giese)	7		3		3	1									1	2	1	D303 1	
New Pathways	GMS-S 6-8 (Asencio)	7			1	3	3									1	3			
New Pathways	GHS 9-12	8				3	5									1	3			
New Pathways	CHS 9-12	5		3	2											1	2			
ELS	Blackberry Creek K-2	7		2	2		3									1	2	1	D304 1	
ELS	Blackberry Creek 3-5	7		4	1		2									1	1	2	D301 1 D304 1	
ELS	Prairie Knolls 6-8	6	1	4			1									1		2	D301 2	1
ELS	GHS 9-12	6	1	2	1		2									1	3			
ABLE	Mill Creek K-6	8	1		3	1	3									1	1	4	D302 2 D304 1	1
ABLE	BHS 9-12	7	1	2	1		3									1	2			1
New Directions	MJC K-2															1	1			
New Directions	MJC K-3	9	1		3	3				1	1					1	2			
New Directions	MJC 4-5	7		1	1	4		1								1	1			
New Directions	MJC 6-7	5			1	2	1				1			D428 +1		1	1			
New Directions	MJC 7-8	6		1	3	2								D303 +1		1	1			
New Directions (Denslow)	MJC 9-12	10	1		3	3				1	2					1	1			
New Directions (Barry)	MJC 9-12	11	3			6	1				1			D101 +1 D301 -1 D427 -1		1	2			
New Directions (Clark)	MJC 9-12	9			2	6					1			D302 +1 D428 +1		1	2			1
Safe Schools	MJC 9-12	4			1	1	2							D304 +1		1				
Transition	Shelby	12	4	3	1	1	3									1	2	2	D101 2	
Transition	12+	14	3	2	2	1	6							D304 -1		1.8				
Transition	ECC	15.6		5	1	9.6										2	2			
Transition	WCC	16	2		7		7									2	2			
<b>Totals</b>		<b>228.6</b>	<b>18</b>	<b>41</b>	<b>47</b>	<b>60.6</b>	<b>50</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>0</b>		<b>-1.6</b>	<b>1</b>	<b>31.8</b>	<b>50</b>	<b>13</b>		<b>4</b>

**Mid-Valley Enrollment-Staffing Profile  
November 2019**

	RELATED SERVICE	STUDENT	101	301	302	303	304	25	131	427	428	129	U46	NET CHANGE	REFERRALS	TEACHER	ASSIST
	VI Students	0															
	HI Students	65	12	6	7	19	21							D303 -1		4	
	OT Students	115	7	29	25	24	28			1	1					3.10	
	PT Students	44	4	9	10	5	16									1.6	
	O&M Students	9			2	5	2									1	
	<b>Total Students with Related Services</b>	<b>233</b>	<b>23</b>	<b>44</b>	<b>44</b>	<b>53</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>					
	VI Days	0															
	HI Days	322.85	54.17	22.69	20.37	101.55	124.07										
	OT Days	365.5	12	95.5	83.5	61.4	105.7			3.20	4.20						
	PT Days	151.6	17.5	28.6	36.2	10.2	59.1										
	O&M Days	26.83	0		9.95	6.48	10.4										
	<b>Total Minutes with Related Services</b>	<b>866.78</b>	<b>83.67</b>	<b>146.79</b>	<b>150.02</b>	<b>179.63</b>	<b>299.27</b>	<b>0.00</b>		<b>3.20</b>	<b>4.20</b>						
	<b>Non-IEP Students</b>																
	VI																
	HI	15	2	2	3	8											

Student Related Services

**Mid-Valley Enrollment-Staffing Profile  
November 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 (Giесе)	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			
<b>Totals</b>		<b>236.4</b>	<b>20</b>	<b>39</b>	<b>44</b>	<b>60.4</b>	<b>60</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>8</b>	<b>0</b>		<b>3</b>	<b>3</b>	<b>34.8</b>	<b>47</b>	<b>15</b>		<b>3.5</b>



## 2. Holiday Hours



**Mid-Valley Special Education Cooperative**

Lisa Palese, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

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MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: December 4, 2019

RE: Holiday Hours

The Executive Director would like you to be aware of the following holiday hours. This information will be posted on the Mid-Valley website.

Monday, December 23<sup>rd</sup>: 8:00AM- 3:30PM

Tuesday, December 24<sup>th</sup>: Closed

Wednesday, December 25<sup>th</sup>: Closed

Thursday, December 26<sup>th</sup>: Closed

Friday, December 27<sup>th</sup>: 8:00AM- 3:30PM

Monday, December 30<sup>th</sup>: 8:00AM- 3:30PM

Tuesday, December 31<sup>st</sup>: Closed

Wednesday, January 1<sup>st</sup>: Closed

Thursday, January 2<sup>nd</sup>: Closed

Friday, January 3<sup>rd</sup>: 8:00AM- 3:30PM

3. Liaison Meeting Minutes November 18, 2019

**Mid-Valley Liaison Meeting**

**Time:** 1:00pm

**Location:** Mid-Valley Cooperative

<b>Agenda Item/Facilitator</b>	<b>Notes</b>	<b>Action Step/Person Responsible</b>
<b>Celebrations/Lisa</b>	Lisa: went to Phil's Friends with the SAIL students. Tanner: IEP meeting went well. Fran is here! Patti is presenting to the school board about SEL data. D303 Transition Center being developed.	
<b>Staffing Changes &amp; Updates/Lisa</b>	MJC: teacher for K-2...several more interviews this week. D301: H.S. Sped, Building Nurse. D304: 2 Psychologists. Tanner: losing an aide. D101: 2.5 Resource Teachers, Paras. D303: ED/BD classroom teacher, increase H.S. RISE program.	
<b>Storage Unit Update/Lisa</b>	Band Room and trailer. Going to clear out school and trailer...then only use trailer. There is holiday decorations and ESY materials. OT/PT equipment.	
<b>Updates from Business Meeting with Sam, Program Survey/Lisa</b>	Went well. Discussion of invoice numbers. Feedback on things to implement. Simplifying the process. Survey: programs in general...going talk about at leadership meeting. Lots of positives, also concerns and suggestions. How much based on past vs. current? Share with Lisa, Coordinators. Informals being completed across programs...providing a lot of feedback.	
<b>PD Needs from districts</b>	How can we best support you and your teams? Common needs? Shared Transition Plan training. SW: bring together about expectations with a focus on acquiring skills. What does specialized instruction look like for SEL, executive functioning. Consider a PD opportunity for SW. D303 working on minutes since the main schedule is changing next year. Monthly vs. Weekly minutes. D101: Risk/threat assessment and best practices. Also at the elementary level. A focus on interview skills. Looking for help in this area. Resources for identification vs. support. D303: Salem/Kaiser model. Will share forms. Building level and District level teams to support the process. Point: we are screening and referring.	
<b>Seven Challenges</b>	Next steps- who is in? Are we ready to share with Board? All member districts on board, with D304 following up. Open to mental health partners? Going to get a head count from districts.	
<b>Upcoming Events/Leadership Team</b>	Nothing new at this time. SW: holiday baskets.	
<b>Initiatives/Trainings/Updates (ALL)</b>		

**Mid-Valley Liaison Meeting**

**Time:** 1:00pm

**Location:** Mid-Valley Cooperative

<b>Agenda Item/Facilitator</b>	<b>Notes</b>	<b>Action Step/Person Responsible</b>
<b>Service Logs Format Expectations (TS)</b>	Itinerant services: date, time for duration of service	
<b>CSN - Updates &amp; Next Steps</b>	Current Evals? Getting through the year? Future?, District CSN roles: MV Plan: post a FT CSN. Planning for upcoming meetings/reevaluations: D301 limited due to still needing a building nurse, D302 has 3 CSN's and building nurse can do the health history, D101 could contract more with a nurse they use to help, D303: 6 CSN's and RN's in every building...will do what they need to do. Possibly a retired nurse and Patti is going to reach out to them.	
<b>School Psychologist</b>	Feedback, expectations: PT at MV. Case Managers lead the domains process. Scope of the role. Districts helping with evaluations for reintegration. Gets work done based on the scope of the position. Contacts parents in advance as needed.	
<b>AT Specialist</b>	Survey feedback, feedback from Matt Smith, etc.: D303 to help with IT role from the AT role. Discussed what districts are doing.	
<b>Mental Health Partnership Reschedule</b>	Keep December 6th date	
<b>SAFE Schools Update</b>	All 4 students are progressing. 2 are set to graduate this week.	
<b>Needs Assessment</b>	Was related to the grant...MV continue or do at District level? Information for both MV and Districts. MV start and then bring back questions to liaison meeting. Send out January/February.	
<b>Board Meeting</b>	Policy updates, SAFE Schools, Holiday hours, staffing updates, Seven Challenges? Shared at Board meeting. Discussed Facebook and Twitter...going well.	



**MID VALLEY SPECIAL EDUCATION COOPERATIVE  
FREEDOM OF INFORMATION REQUESTS  
REPORT TO THE EXECUTIVE ADVISORY  
BOARD**

**December 4, 2019**

Mid Valley responded to one Freedom of Information Act request in November.

On November 5, 2019, Ms. Danielle Penman sent one Freedom of Information Request. The following records were requested:

*I would like to submit a new FOIA request for the names of those individuals Lisa Palese provided and used as references when she applied for her current position with Mid Valley.*

**Response:** Names of those individuals Lisa Palese provided and used as references were not provided because names, titles and contact information of references are exempt from disclosure.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Nancy Sporer".

Nancy Sporer / FOIA Officer

## 5. RIF Guidelines

MVSEA/MVSEC RIF Committee

Final Rules, 2019-2020

Reviewed & Revised on 11/18/19

1. All staff:
  - a. 14-16 = Excellent
  - b. 11-13 = Proficient
  - c. 8-10 = Needs improvement
  - d. 4-7 = Unsatisfactory
2. If there are only two evaluations and there are differences, most recent evaluation would indicate group placement.
3. If the last two evaluations are different, refer back to the third year and majority rules.
4. If the evaluation has not been completed for the entire year, the rating is proficient. In the event that the previous 2 completed evaluations were excellent, the rating would default to excellent.
5. If there is only one evaluation, the staff member will be placed in the appropriate category.
6. If the staff member has been placed by the committee in Group 1, and the evaluation is completed by 45 days prior to the end of the school year, then MV administration will place the staff member in the RIF group according to the RIF rules. All other staff members will be placed in the appropriate group prior to 75 days before the end of the school year.
7. If, in a three-year evaluation cycle, a staff member has a rating of Needs Improvement or Unsatisfactory in one of the last two years, the staff member would be placed in group 2.
8. Part-time staff are placed in Group 1. The same rules apply for order of dismissal.
9. Tie-breaker for seniority
  - a. Higher raw scores, if the systems are equivalent
  - b. Lottery

10. The RIF Committee will review the summative ratings of each staff member and confirm placement in the correct RIF category, in order to verify that the RIF rules have been followed.

**Group Placement – Performance**

Group 1: Probationary with no summative or part-time

Group 2: Unsatisfactory or Needs improvement in 1 of last 2 evaluations

Group 3: Consistently proficient

Group 4: Excellent rating in 2 of the last 3 evaluations

**Seniority – Order of Dismissal**

Group 1: Dismissed and recalled at the discretion of administration

Group 2: RIFd by inverse seniority within licensed groups. No recall rights for those with 2 NIs or one U and NI evaluation: no recall rights for those with one evaluation with NI or U; limited recall rights for NI with the most recent evaluation P or E up until February 1<sup>st</sup> of the following year.

Group 3: RIFd by inverse seniority within licensed groups. Recall rights

Group 4: RIFd by inverse seniority within licensed groups. Recall rights

6. FY19 Audit Report



**Mid-Valley Special Education Cooperative**

Lisa Palese, Executive Director  
1304 Ronzheimer Avenue  
St. Charles, IL 60174  
Phone: 331-228-4873  
Fax: 331-228-4874

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MEMO TO: Mid-Valley Executive Advisory Board

FROM: Nancy Sporer  
Director of Business and Human Resources

DATE: December 4, 2019

RE: **FY19 AUDIT REPORT**

The 2019 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 4, 2019.

The auditors completed their audit report on October 11, 2019. 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 have been implementing this recommendation by continuing to investigate these checks to see if they can be written off.

Year-end accrual adjustments have been made and the ending FY19 audited fund balance matches the beginning fund balance of FY20.

There was a decrease in the fund balance in both the General and Operations and Maintenance funds. This was mainly due to refunds that were issued to the districts in fiscal year 2019 that were owed from the previous year.

**Fund Balance Reconciliation FY19**

	<u>Ed Fund</u>	<u>O &amp; M Fund</u>	<u>Total</u>
Beginning Fund Balance	422,490	471,069	893,559
Audited Fund Balance	(266,708)	398,894	132,186
FY19 Tuition Overpayments	(3,418)	0	(3,418)
FY19 Tuition Due	458,069	0	458,069
Adjusted Fund Balance	187,943	398,894	586,837

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 2019.

**MID-VALLEY SPECIAL EDUCATION  
JOINT AGREEMENT**

**Audited Financial Statements**

**June 30, 2019**



**KLEIN HALL**



**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, 2019, 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, 2019, 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.

## **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 individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

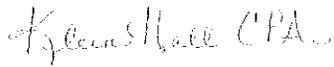
The individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in 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 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, 2018, 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 2018 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 2018 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 2018 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 October 11, 2019 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 11, 2019

## **MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Management's Discussion and Analysis

For the Year Ended June 30, 2019

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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, 2019. 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 \$5,708,081 (net position).
- There was a decrease in the fund balance in both the General (Educational) and Operations and Maintenance funds. This was due to refunds that were issued to the districts in fiscal year 2019 that were owed from the prior year.

### **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, 2019

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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, 2019

**Government-Wide Financial Analysis**

The Agreement's net position decreased by \$1,045,001 to (\$5,708,081). Of this amount, (\$7,235,678) was unrestricted and \$1,527,597 was invested in capital assets. The Agreement had \$22,287,263 in expenses, of which \$9,282,205 was funded by Charges for Services and \$10,526,556 was funded by Operating Grants and Contributions.

	2019	2018	Percentage Change
<b>ASSETS</b>			
Current and other assets	\$ 2,112	\$ 2,227	-5.2%
Capital assets	1,528	1,555	-1.7%
Total assets	<u>3,640</u>	<u>3,782</u>	<u>-3.8%</u>
<b>DEFERRED OUTFLOWS</b>			
Deferred outflows related to pensions and OPEB	801	582	37.6%
Total deferred outflows	<u>801</u>	<u>582</u>	<u>37.6%</u>
<b>LIABILITIES</b>			
Current liabilities	1,980	1,332	48.6%
Long-term debt outstanding	6,959	6,629	5.0%
Total liabilities	<u>8,939</u>	<u>7,961</u>	<u>12.3%</u>
<b>DEFERRED INFLOWS</b>			
Deferred inflows related to pensions and OPEB	1,210	1,066	13.5%
Total deferred outflows	<u>1,210</u>	<u>1,066</u>	<u>13.5%</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,528	1,555	-1.7%
Unrestricted	(7,236)	(6,218)	16.4%
Total net position	<u>\$ (5,708)</u>	<u>\$ (4,663)</u>	<u>22.4%</u>

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Management's Discussion and Analysis

For the Year Ended June 30, 2019

Table 2 Changes in Net Position (in thousands of dollars)			
	2019	2018	Percentage of Total
<b>Revenues</b>			
Program revenues			
Charges for services	\$ 9,282	\$ 10,207	43.7%
Operating grants and contributions	10,527	8,029	49.6%
General revenues			
Other	1,433	1,522	6.7%
<b>Total revenues</b>	<b>21,242</b>	<b>19,758</b>	<b>100.0%</b>
<b>Expenses</b>			
Instruction	18,577	16,929	83.4%
Pupil and Instructional Services	1,910	1,864	8.6%
Administration and Business	1,385	1,444	6.2%
Operations and Maintenance	415	216	1.9%
<b>Total expenses</b>	<b>22,287</b>	<b>20,453</b>	<b>100.0%</b>
<b>Decrease in Net Position</b>	<b>(1,045)</b>	<b>(695)</b>	
Net Position Beginning, as original reported	(4,663)	1,793	
Prior period adjustment	-	(5,761)	
Net Position Beginning, as restated	(4,663)	(3,968)	
<b>Net Position Ending</b>	<b>\$ (5,708)</b>	<b>\$ (4,663)</b>	

**Financial Analysis of the Agreement's Funds**

As the Agreement completed the year, its governmental funds reported combined fund balances of \$132,186. This represents a decrease of \$761,373 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 \$1,671,248, or 8.7% of the budget.

The General Fund's overall expenditures were more than budget by \$2,360,446, or 12.3% of the budget.

**Capital Assets**

During the year, the agreement purchased \$13,730 in capital assets. Depreciation expense was \$80,523 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, 2019

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**Factors Bearing on the Agreements Future**

The Agreement's outlook is positive, despite the slight decrease in enrollment in fiscal year 2019.

Enrollment is expected to decline slightly next year but should remain pretty stable in future years.

The Collective Bargaining Agreement extends to the close of fiscal year 2024

**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, 2019

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	Governmental Activities
<b>Assets</b>	
Cash and investments	\$ 1,509,128
Receivables	
Due from other governments	602,669
Capital assets	
Land	49,875
Other capital assets, net of depreciation	<u>1,477,722</u>
Total Assets	<u>3,639,394</u>
<b>Deferred Outflows</b>	
Deferred outflows related to pensions	574,404
Deferred outflows related to OPEB	<u>226,837</u>
Total deferred outflows	<u>801,241</u>
<b>Liabilities</b>	
Accounts payable	38,754
Accrued salaries and related expenditures	812,246
Due to other governmental agencies	1,128,611
Non current liabilities:	
Net pension liability	1,260,639
Net OPEB liability	<u>5,698,129</u>
Total Liabilities	<u>8,938,379</u>
<b>Deferred Inflows</b>	
Deferred inflows related to pensions	266,364
Deferred inflows related to OPEB	<u>943,973</u>
Total deferred inflows	<u>1,210,337</u>
<b>Net Position</b>	
Investment in capital assets	1,527,597
Unrestricted	<u>(7,235,678)</u>
Total net position	<u><u>\$(5,708,081)</u></u>

*See accompanying notes to basic financial statements*

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
Statement of Activities  
Year Ended June 30, 2019

Functions	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Total Governmental Activities
<b>Governmental Activities</b>				
Instructional services				
Special programs	\$ 18,314,162	\$ 6,589,024	\$ 10,526,556	\$ (1,198,582)
Other programs	262,632	174,969	-	(87,663)
Support services				
Pupils	1,438,810	951,579	-	(487,231)
Instructional staff	471,338	313,797	-	(157,541)
General administration	978,010	648,666	-	(329,344)
School administration	164,977	109,910	-	(55,067)
Business administration	222,345	148,129	-	(74,216)
Central administration	19,920	13,271	-	(6,649)
Operations and maintenance of facilities	415,069	332,860	-	(82,209)
<b>Total</b>	<b>\$ 22,287,263</b>	<b>\$ 9,282,205</b>	<b>\$ 10,526,556</b>	<b>(2,478,502)</b>
<b>General revenues</b>				
				41,049
				1,352,840
				39,612
<b>Total general revenues</b>				<b>1,433,501</b>
<b>Change in net position</b>				<b>(1,045,001)</b>
<b>Net position - beginning</b>				<b>(4,663,080)</b>
<b>Net position - ending</b>				<b>\$ (5,708,081)</b>

See accompanying notes to basic financial statements

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
 Governmental Funds  
 Balance Sheet  
 June 30, 2019

<b>ASSETS</b>	General (Educational)	Operations and Maintenance	Total
Cash and investments	\$ 1,102,083	\$ 407,045	\$ 1,509,128
Receivables			
Intergovernmental accounts receivable	602,669	-	602,669
<b>TOTAL ASSETS</b>	<b>\$ 1,704,752</b>	<b>\$ 407,045</b>	<b>\$ 2,111,797</b>
 <b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 30,603	\$ 8,151	\$ 38,754
Accrued salaries and related expenditures	812,246	-	812,246
Due to other governmental agencies	1,128,611	-	1,128,611
<b>Total Liabilities</b>	<b>1,971,460</b>	<b>8,151</b>	<b>1,979,611</b>
<b>Fund Balances</b>			
Unassigned	(266,708)	398,894	132,186
<b>Total Fund Balances</b>	<b>(266,708)</b>	<b>398,894</b>	<b>132,186</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<b>\$ 1,704,752</b>	<b>\$ 407,045</b>	<b>\$ 2,111,797</b>

*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, 2019

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**Total fund balances - governmental funds** \$ 132,186

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 \$3,453,159 and the accumulated depreciation is \$1,925,562. 1,527,597

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 (557,360)  
 Net pension liability - IMRF (703,279)  
 Net OPEB liability - THIS (5,698,129)

Deferred inflows and outflows of resources related to pension and OPEB are not reported reported in governmental funds.

Deferred outflows 801,241  
 Deferred inflows (1,210,337)

**Net position of governmental activities** \$ (5,708,081)

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
 Governmental Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 2019

	General (Educational)	Operations and Maintenance	Total
<b>REVENUES</b>			
Local sources	\$ 8,993,469	\$ 333,634	\$ 9,327,103
Flow through sources	6,594,392	-	6,594,392
State sources	5,076,365	-	5,076,365
Federal sources	206,076	-	206,076
<b>Total Revenues</b>	<b>20,870,302</b>	<b>333,634</b>	<b>21,203,936</b>
<b>EXPENDITURES</b>			
Current operating			
Instruction	10,152,910	-	10,152,910
Support services	3,280,262	405,809	3,686,071
Non-programmed charges	8,126,328	-	8,126,328
<b>Total Expenditures</b>	<b>21,559,500</b>	<b>405,809</b>	<b>21,965,309</b>
Net change in fund balance	(689,198)	(72,175)	(761,373)
Fund balances at beginning of year	422,490	471,069	893,559
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ (266,708)</b>	<b>\$ 398,894</b>	<b>\$ 132,186</b>

*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, 2019

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**Net change in fund balances - total governmental funds** \$ (761,373)

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	\$	13,730	
Depreciation expense		(80,523)	
Gain on Disposal of Equipment		<u>39,612</u>	(27,181)

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. This amount represents the change in deferre state aid. (1,286)

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	\$	367,487	
Change in deferred inflows/outflows related to OPEB		(292,543)	
Change in net pension liability - TRS		(23,035)	
Change in net pension liability - IMRF		(314,992)	
Change in net OPEB liability - THIS		<u>7,922</u>	(255,161)

**Change in net position of governmental activities** \$ (1,045,001)

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
Statement of Fiduciary Assets and Liabilities  
Agency Funds - Activity Funds  
June 30, 2019

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**Assets**

Cash	<u>\$ 9,744</u>
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**Liabilities**

Due to organizations	<u>\$ 9,744</u>
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*See accompanying notes to basic financial statements*

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements

June 30, 2019

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### 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.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 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.

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

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**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, 2019, 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, 2018, 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.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 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, 2019.

At June 30, 2019 the carrying amount of the Agreement's deposits, (excluding activity accounts of \$9,744) totaled \$1,509,128 and the bank balances totaled \$2,117,613. 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, 2019 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, 2019

**3. CAPITAL ASSETS**

Capital asset activity for the Agreement for the year ended June 30, 2019, was as follows:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
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	3,121,258	-	30,382	3,090,876
Improvements	88,747	-	22,823	65,924
Equipment	343,785	13,730	111,031	246,484
Total capital assets being depreciated	<u>3,553,790</u>	<u>13,730</u>	<u>164,236</u>	<u>3,403,284</u>
Accumulated depreciation for				
Buildings	1,747,037	53,381	23,400	1,777,018
Improvements	17,553	6,927	-	24,480
Equipment	284,297	20,215	180,448	124,064
Total accumulated depreciation	<u>2,048,887</u>	<u>80,523</u>	<u>203,848</u>	<u>1,925,562</u>
Total capital assets being depreciated, net	<u>1,504,903</u>	<u>(66,793)</u>	<u>(39,612)</u>	<u>1,477,722</u>
Total capital assets, net	<u>\$ 1,554,778</u>	<u>\$ (66,793)</u>	<u>\$ (39,612)</u>	<u>\$ 1,527,597</u>

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

<i>Instructional Services</i>	
Special programs	\$ 56,125
<i>Supporting Services</i>	
Pupils	10,468
Instructional Staff	322
General administration	4,348
Operations and maintenance of facilities	9,260
	<u>\$ 80,523</u>

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

**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, 2019:

	Balance			Balance June 30, 2019	Amount due in one year
	July 1, 2018	Additions	Reductions		
Net Pension Liability - TRS	\$ 534,325	\$ 23,035	\$ -	\$ 557,360	\$ -
Net Pension Liability - IMRF	388,287	314,992	-	703,279	-
OPEB Liability	5,706,051	-	7,922	5,698,129	-
Total Long-Term Debt	\$ 6,628,663	\$ 338,027	\$ 7,922	\$ 6,958,768	\$ -

**5. 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/fy2018>; 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.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 5. 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, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

#### *Contributions*

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2018, 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, 2019, 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 \$3,585,870 in pension contributions from the State of Illinois.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

**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, 2019 were \$27,355, and are deferred because they were paid after the June 30, 2018 measurement date.

**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, 2019, the employer pension contribution was 9.85% of salaries paid from federal and special trust funds. For the year ended June 30, 2019, 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 granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2019, employers will make a similar contribution for salary increases over 3% if members are not exempted by current collective bargaining agreements or contracts.

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, 2019, the Agreement made no payments to TRS for employer contributions due on salary increases in excess of 6%, for salary increases in excess of 3%, or 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	\$ 557,360
State's proportionate share of the net pension liability associated with the Agreement	<u>38,181,473</u>
Total	<u>\$ 38,738,833</u>

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

**5. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 and rolled forward to June 30, 2018. 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, 2018, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2018, the Agreement's proportion was 0.000715%, which was an increase of 0.000016% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Agreement recognized pension expense of \$3,585,870 and revenue of \$3,585,870 for support provided by the state. At June 30, 2019, 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	\$ 11,202	\$ 122
Changes in assumptions	24,446	15,797
Net difference between projected and actual earnings on pension plan investments	-	1,707
Changes in proportion and differences between Agreement contributions and proportionate share of contributions	12,729	27,250
Contributions subsequent to the measurement date	27,355	-
	<hr/>	<hr/>
Total	<u>\$ 75,732</u>	<u>\$ 44,876</u>

\$27,355 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, 2020. 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, 2019

**5. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Year Ending June 30	Net Deferred Outflows of Resources
2019	\$ 1,829
2020	5,982
2021	(6,474)
2022	889
2023	<u>1,275</u>
Total	<u>\$ 3,501</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<b>Inflation</b>	2.50 percent
<b>Salary increases</b>	varies by amount of service credit
<b>Investment rate of return</b>	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2018 actuarial valuation, 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-2017. In the June 30, 2017 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

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, 2019

**5. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	15.0%	6.7%
U.S. equities small/mid cap	2.0%	7.9%
International equities	13.6%	7.0%
Emerging market equities	3.4%	9.4%
U.S. bonds core	8.0%	2.2%
U.S. bonds high yield	4.2%	4.4%
International debt developed	2.2%	1.3%
Emerging international debt	2.6%	4.5%
Real estate	16.0%	5.4%
Commodities	4.0%	1.8%
Hedge funds	14.0%	3.9%
Private equity	15.0%	10.2%
	<u>100.0%</u>	

*Discount rate*

At June 30, 2018, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2017 rate. 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, 2018 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.

*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:

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

**5. 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	\$ 683,549	\$ 557,360	\$ 455,739

Detailed information about the TRS's fiduciary net position as of June 30, 2018 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](http://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, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	35
Inactive employees entitled to but not yet receiving benefits	87
Active employees	81
Total	<u>203</u>

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 5. 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 2018 was 10.94% 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, 2018, 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, 2018 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	7.25%
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.

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

**5. 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	37.0%	7.15%
International equities	18.0%	7.25%
Fixed income	28.0%	3.75%
Real estate	9.0%	6.25%
Alternatives	7.0%	3.20-8.50%
Cash	1.0%	2.50%
	<u>100.0%</u>	

*Single Discount Rate*

The Single Discount Rate used to measure the total pension liability for IMRF was 7.25%. 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 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
Notes to Financial Statements (Continued)  
June 30, 2019

**5. 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, 2017	\$ 3,134,112	\$ 2,745,825	\$ 388,287
Changes for the year:			
Service Cost	200,718	-	200,718
Interest on the Total Pension Liability	239,306	-	239,306
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(61,908)	-	(61,908)
Changes of Assumptions	114,151	-	114,151
Contributions - Employer	-	216,790	(216,790)
Contributions - Employees	-	89,328	(89,328)
Net Investment Income	-	(127,701)	127,701
Benefit Payments, including Refunds of Employee Contributions	(87,456)	(87,456)	-
Other (Net Transfer)	-	(1,142)	1,142
Net Changes	404,811	89,819	314,992
Balances at December 31, 2018	\$ 3,538,923	\$ 2,835,644	\$ 703,279

*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 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,222,429	\$ 703,279	\$ 278,852

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

**5. 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, 2019, the Agreement recognized pension expense of \$239,385. At June 30, 2019, 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	\$ 16,913	\$ 55,271
Changes in assumptions	85,660	50,531
Net difference between projected and actual earnings on pension plan investments	305,186	115,686
Contributions subsequent to the measurement date	90,913	-
Total	<u>\$ 498,672</u>	<u>\$ 221,488</u>

\$90,913 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:

Year Ending December 31	Net Deferred Outflows of Resources
2019	\$ 55,685
2020	25,798
2021	36,342
2022	68,446
2023	-
Thereafter	-
Total	<u>\$ 186,271</u>

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (Continued)

June 30, 2019

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### 6. 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 1.24% of salary and for every employer of a teacher to contribute an amount equal to 0.92% 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.

**6. 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 1.24% of pay during the year ended June 30, 2019. State of Illinois contributions were \$58,484, 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 0.92% during the year ended June 30, 2019. For the year ended June 30, 2019, the District paid \$43,391 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, 2019, 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	\$	5,698,129
State's proportionate share of the net OPEB liability associated with the District		7,651,300
Total	\$	<u>13,349,429</u>

The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017 and rolled forward to June 30, 2018. 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, 2018, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2018, the District's proportion was 0.021628%, which was an decrease of 0.000361 from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized OPEB expense of \$325,270.

At June 30, 2019, 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, 2019

**6. OTHER POST-EMPLOYMENT BENEFITS (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 20,445
Changes in assumptions	-	829,743
Net difference between projected and actual earnings on OPEB plan investments	-	175
Changes in proportion and differences between District contributions and proportionate share of contributions	183,446	93,610
District contributions subsequent to the measurement date	43,391	-
	<u>\$ 226,837</u>	<u>\$ 943,973</u>
Total		

\$43,391 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, 2020. 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
2019	\$ 116,831
2020	116,831
2021	116,831
2022	116,831
2023	116,814
Thereafter	<u>176,389</u>
Total	<u>\$ 760,527</u>

*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, 2019

**6. OTHER POST-EMPLOYMENT BENEFITS (Continued)**

*Actuarial Assumptions*

The total OPEB liability in the June 30, 2018 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 2018. For fiscal years on and after 2019, 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 0.36% is added to non-Medicare costs on and after 2022 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, 2017 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 3.56% as of June 30, 2017, and 3.62% as of June 30, 2018. The increase in the single discount rate from 3.56% to 3.62% caused the total OPEB liability to decrease by approximately \$285 million from 2017 to 2018.

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
Notes to Financial Statements (Continued)  
June 30, 2019

**6. 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 3.62%, 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 (2.62%) or 1-percentage-point higher (4.62%) than the current rate:

	1% Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
District's proportionate share of the net OPEB liability	\$ 6,851,344	\$ 5,698,129	\$ 4,787,760

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 healthcare cost trend rates. The key trend rates are 8.00% in 2019 decreasing to an ultimate trend rate of 4.86% in 2026 for non-Medicare coverage, and 9.00% decreasing to an ultimate trend rate of 4.50% in 2028 for Medicare coverage:

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
District's proportionate share of the net OPEB liability	\$ 4,620,260	\$ 5,698,129	\$ 7,150,277

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2019 decreasing to an ultimate trend rate of 3.86% in 2026, for non-Medicare coverage, and 8.00% in 2019 decreasing to an ultimate trend rate of 3.50% in 2028 for Medicare coverage.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2019 decreasing to an ultimate trend rate of 5.86% in 2026, for non-Medicare coverage, and 10.00% in 2019 decreasing to an ultimate trend rate of 5.50% in 2028 for Medicare coverage.

**7. 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.

## **MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Notes to Financial Statements (Continued)

June 30, 2019

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### **8. 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.

### **9. 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.

### **10. 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, 2019

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### 10. 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.

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

	2018	2017	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>					
Service Cost	\$ 200,718	\$ 213,918	\$ 214,934	\$ 219,173	\$ 235,023
Interest	239,306	219,327	195,739	166,722	125,096
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(61,908)	14,923	(25,822)	65,030	113,001
Changes of Assumptions	114,151	(93,333)	-	-	131,360
Benefit Payments, Including Refunds of Member Contributions	(87,456)	(76,260)	(63,403)	(60,408)	(22,687)
Net Change in Total Pension Liability	404,811	278,575	321,448	390,517	581,793
Total Pension Liability - Beginning	3,134,112	2,855,537	2,534,089	2,143,572	1,561,779
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 3,538,923</b>	<b>\$ 3,134,112</b>	<b>\$ 2,855,537</b>	<b>\$ 2,534,089</b>	<b>\$ 2,143,572</b>
<b>PLAN FIDUCIARY NET POSITION</b>					
Contributions - Employer	\$ 216,790	\$ 226,258	\$ 247,849	\$ 208,972	\$ 216,895
Contributions - Member	89,328	87,924	84,211	87,152	88,328
Net Investment Income	(127,701)	363,681	123,483	8,559	84,349
Benefit Payments, Including Refunds of Member Contributions	(87,456)	(76,260)	(63,403)	(60,408)	(22,687)
Administrative Expense	(1,142)	(30,204)	(4,481)	(51,361)	(14,535)
Net Change in Plan Fiduciary Net Position	89,819	571,399	387,659	192,914	352,350
Plan Net Position - Beginning	2,745,825	2,174,426	1,786,767	1,593,853	1,241,503
<b>PLAN NET POSITION - ENDING</b>	<b>\$ 2,835,644</b>	<b>\$ 2,745,825</b>	<b>\$ 2,174,426</b>	<b>\$ 1,786,767</b>	<b>\$ 1,593,853</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 703,279</b>	<b>\$ 388,287</b>	<b>\$ 681,111</b>	<b>\$ 747,322</b>	<b>\$ 549,719</b>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.13%	87.61%	76.15%	70.51%	74.36%
Covered-Employee Payroll	\$ 1,981,632	\$ 1,953,863	\$ 1,871,354	\$ 1,936,722	\$ 1,883,235
Employer's Net Pension Liability as a Percentage of Covered - Employee Payroll	35.49%	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 Five 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
2019	\$ 196,151	\$ 196,151	\$ -	\$ 1,929,846	10.16%
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	25-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 Five Fiscal Years

	*2019	*2018	*2017	*2016	*2015
District's proportion of the net pension liability	0.000715%	0.000699%	0.000727%	0.000742%	0.000714%
District's proportionate share of the net pension liability \$	557,360	\$ 534,325	\$ 574,051	\$ 486,125	\$ 434,294
State's proportionate share of the net pension liability associated with the District	38,181,473	36,784,036	38,542,782	29,028,059	27,083,030
<b>Total</b>	<b>\$ 38,738,833</b>	<b>\$ 37,318,361</b>	<b>\$ 39,116,833</b>	<b>\$ 29,514,184</b>	<b>\$ 27,517,324</b>
District's covered-employee payroll	\$ 5,072,495	\$ 5,058,143	\$ 4,828,782	\$ 4,428,597	\$ 4,411,003
District's proportionate share of the net pension liability as a percentage of it's covered-employee payroll	10.99%	10.56%	11.89%	10.98%	9.85%
Plan fiduciary net position as a percentage of the total pension liability	40.00%	39.30%	36.40%	41.50%	43.00%

**Notes to Schedule**

**Changes of assumptions**

For the 2018, 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 a real return of 4.5 percent. Salary increases were assumed to vary by service credit, but the rates of increase in the 2018 measurement year were slightly higher.

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 were assumed to vary by age.

\* Valuation was as of the previous fiscal year

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 Five 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
2019	\$ 27,355	\$ 27,355	- \$	4,716,417	0.58%
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	25,686	25,686	-	4,428,597	0.58%

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, 2019

	*2019	*2018
District's proportion of the net OPEB liability	0.021628%	0.021989%
District's proportionate share of the net OPEB liability	\$ 5,698,129	\$ 5,706,051
State's proportionate share of the net OPEB liability associated with the District	7,651,300	7,493,462
	<u>\$ 13,349,429</u>	<u>\$ 13,199,513</u>
District's covered-employee payroll	\$ 5,072,495	\$ 5,058,143
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	112.33%	112.81%
Plan fiduciary net position as a percentage of the total pension liability	-0.07%	-0.17%

\*Valuation was as of the previous fiscal year

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, 2019

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Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2019	\$ 43,391	\$ 43,391	\$ -	\$ 4,716,417	0.92%
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.

**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, 2019

	General (Educational) Fund		
	Original and Final Budget	Actual	Variance Over/Under
<b>REVENUES</b>			
Local sources	\$ 9,455,423	\$ 8,993,469	\$ (461,954)
Flow-through sources	6,004,121	6,594,392	590,271
State sources	3,519,170	5,076,365	1,557,195
Federal sources	220,340	206,076	(14,264)
Total Revenues	<u>19,199,054</u>	<u>20,870,302</u>	<u>1,671,248</u>
<b>EXPENDITURES</b>			
Current operating			
Instruction	8,883,232	10,152,910	(1,269,678)
Support services	3,322,531	3,280,262	42,269
Non-programmed charges	6,973,291	8,126,328	(1,153,037)
Provision for contingencies	20,000	-	20,000
Total Expenditures	<u>19,199,054</u>	<u>21,559,500</u>	<u>(2,360,446)</u>
Net change in fund balance	<u>\$ -</u>	<u>(689,198)</u>	<u>\$ (689,198)</u>
Fund Balances at beginning of year		<u>422,490</u>	
<b>FUND BALANCES AT END OF YEAR</b>		<u><u>\$ (266,708)</u></u>	

Operations & Maintenance Fund

	Original and Final Budget	Actual	Variance Over/Under
\$	375,056	\$ 333,634	\$ (41,422)
	-	-	-
	-	-	-
	<u>375,056</u>	<u>333,634</u>	<u>(41,422)</u>
	-	-	-
	375,056	405,809	(30,753)
	-	-	-
	-	-	-
	<u>375,056</u>	<u>405,809</u>	<u>(30,753)</u>
<u>\$</u>	<u>-</u>	<u>(72,175)</u>	<u>\$ (72,175)</u>
		<u>471,069</u>	
		<u>\$ 398,894</u>	

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Required Supplementary Information  
June 30, 2019

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### 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 10, 2018.
- 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, 2019:

	Budget	Actual	Excess
General (Educational) Fund	\$ 19,199,054	\$ 21,559,500	\$ 2,360,446
Operations and Maintenance Fund	375,056	405,809	30,753
	<u>\$ 19,574,110</u>	<u>\$ 21,965,309</u>	<u>\$ 2,391,199</u>

**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, 2019, with Comparative Totals For 2018

	2019		2018	
	Final Budget	Actual	Variance Over/Under	Actual
<b>REVENUES</b>				
Local Sources				
Tuition	\$ 9,418,923	\$ 8,949,345	\$ (469,578)	\$ 9,948,945
Earnings on investments	15,000	41,049	26,049	18,271
Refund of prior years' expenditure	10,000	543	(9,457)	9,347
Other	11,500	2,532	(8,968)	3,863
<b>Total Local Sources</b>	<b>9,455,423</b>	<b>8,993,469</b>	<b>(461,954)</b>	<b>9,980,426</b>
Flow Through Sources				
Flow through from federal sources	6,004,121	6,594,392	590,271	5,395,818
<b>Total Flow Through Sources</b>	<b>6,004,121</b>	<b>6,594,392</b>	<b>590,271</b>	<b>5,395,818</b>
State Sources				
Alternative learning opportunities program	400,000	379,820	(20,180)	506,552
Evidence based funding formula	969,170	969,171	1	969,171
Special education	-	-	-	242,292
State of Illinois on-behalf payments	2,065,000	3,644,354	1,579,354	2,322,695
Transportation	5,000	23,086	18,086	4,702
Other grants-in-aid (safe schools)	80,000	59,934	(20,066)	83,062
<b>Total State Sources</b>	<b>3,519,170</b>	<b>5,076,365</b>	<b>1,557,195</b>	<b>4,128,474</b>
Federal Sources				
IDEA - Flow through	115,340	82,978	(32,362)	96,179
DORS	50,000	66,732	16,732	67,474
Medicaid matching/administrative outreach	55,000	56,366	1,366	58,786
<b>Total Federal Sources</b>	<b>220,340</b>	<b>206,076</b>	<b>(14,264)</b>	<b>222,439</b>
<b>Total Revenues</b>	<b>19,199,054</b>	<b>20,870,302</b>	<b>1,671,248</b>	<b>19,727,157</b>

(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, 2019, with Comparative Totals For 2018

	2019		2018	
	Final Budget	Actual	Variance Over/Under	Actual
<b>EXPENDITURES</b>				
Special programs				
Salaries	\$ 4,461,490	\$ 4,174,485	\$ 287,005	\$ 4,607,783
Employee benefits	1,719,411	1,655,651	63,760	1,746,260
State of Illinois on-behalf payments	2,065,000	3,644,354	(1,579,354)	2,322,695
Purchased services	236,385	347,040	(110,655)	224,036
Supplies and materials	91,890	64,177	27,713	71,286
Capital outlay	-	-	-	17,394
Other	2,400	1,600	800	1,826
Non-capitalized equipment	7,500	2,971	4,529	895
<b>Total</b>	<b>8,584,076</b>	<b>9,890,278</b>	<b>(1,306,202)</b>	<b>8,992,175</b>
Summer school				
Salaries	261,813	220,192	41,621	267,243
Employee benefits	27,843	25,400	2,443	30,455
Purchased services	7,500	16,351	(8,851)	-
Supplies and materials	2,000	689	1,311	1,498
<b>Total</b>	<b>299,156</b>	<b>262,632</b>	<b>36,524</b>	<b>299,196</b>
<b>Total Instruction</b>	<b>8,883,232</b>	<b>10,152,910</b>	<b>(1,269,678)</b>	<b>9,291,371</b>
Support Services				
Pupils				
Attendance and social work				
Salaries	356,179	332,483	23,696	355,378
Employee benefits	84,960	70,280	14,680	72,134
Purchased services	2,000	2,061	(61)	1,890
Supplies and materials	4,910	1,961	2,949	4,044
<b>Total</b>	<b>448,049</b>	<b>406,785</b>	<b>41,264</b>	<b>433,446</b>
Health services				
Salaries	319,240	269,725	49,515	329,285
Employee benefits	93,291	74,988	18,303	101,818
Purchased services	54,238	141,231	(86,993)	81,527
Supplies and materials	5,900	2,386	3,514	4,430
Other	1,400	1,392	8	952
<b>Total</b>	<b>474,069</b>	<b>489,722</b>	<b>(15,653)</b>	<b>518,012</b>

**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, 2019, with Comparative Totals For 2018

	2019		2018	
	Final Budget	Actual	Variance Over/Under	Actual
Psychological services				
Salaries	\$ 36,063	\$ 36,964	\$ (901)	\$ 35,887
Employee benefits	4,310	4,353	(43)	4,202
Purchased services	400	600	(200)	282
Supplies and materials	800	(128)	928	650
<b>Total</b>	<b>41,573</b>	<b>41,789</b>	<b>(216)</b>	<b>41,021</b>
Speech pathology and audiology services				
Salaries	329,981	331,311	(1,330)	324,870
Employee benefits	86,206	87,597	(1,391)	79,882
Purchased services	6,500	766	5,734	1,016
Supplies and materials	1,100	891	209	860
<b>Total</b>	<b>423,787</b>	<b>420,565</b>	<b>3,222</b>	<b>406,628</b>
Other support services				
Salaries	47,271	48,366	(1,095)	-
Employee benefits	14,471	14,128	343	-
Purchased services	600	1,110	(510)	-
Supplies and materials	8,260	2,305	5,955	-
Other objects	175	-	175	-
Non-capitalized equipment	-	3,572	(3,572)	-
<b>Total</b>	<b>70,777</b>	<b>69,481</b>	<b>1,296</b>	<b>-</b>
Instructional staff				
Improvement of instruction services				
Salaries	293,989	295,305	(1,316)	248,743
Employee benefits	96,698	101,102	(4,404)	81,010
Purchased services	104,420	72,700	31,720	109,806
Supplies and materials	3,000	1,909	1,091	6,005
Other	-	-	-	175
Non-capitalized equipment	-	-	-	4,236
<b>Total</b>	<b>498,107</b>	<b>471,016</b>	<b>27,091</b>	<b>449,975</b>
General administration				
Board of education				
Employee benefits	12,487	11,926	561	127,422
Purchased services	156,406	185,492	(29,086)	120,866
<b>Total</b>	<b>168,893</b>	<b>197,418</b>	<b>(28,525)</b>	<b>248,288</b>

(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, 2019, with Comparative Totals For 2018

	2019		2018	
	Final Budget	Actual	Variance Over/Under	Actual
<b>Executive administration</b>				
Salaries	\$ 466,136	\$ 505,115	\$ (38,979)	\$ 526,078
Employee benefits	107,978	135,752	(27,774)	122,742
Purchased services	132,040	126,136	5,904	133,771
Supplies and materials	11,200	5,733	5,467	7,504
Other	3,500	3,508	(8)	3,399
Non-capitalized equipment	2,500	-	2,500	269
<b>Total</b>	<b>723,354</b>	<b>776,244</b>	<b>(52,890)</b>	<b>793,763</b>
<b>School administration</b>				
<b>Office of the principal</b>				
Salaries	132,007	125,736	6,271	128,193
Employee benefits	43,614	37,189	6,425	41,039
Purchased services	2,750	2,052	698	1,471
<b>Total</b>	<b>178,371</b>	<b>164,977</b>	<b>13,394</b>	<b>170,703</b>
<b>Business administration</b>				
<b>Fiscal services</b>				
Salaries	176,017	139,281	36,736	135,438
Employee benefits	74,859	55,812	19,047	52,927
Purchased services	2,500	2,218	282	1,995
Other	1,725	915	810	795
<b>Total</b>	<b>255,101</b>	<b>198,226</b>	<b>56,875</b>	<b>191,155</b>
<b>Food services</b>				
Purchased services	20,000	24,119	(4,119)	16,911
<b>Total</b>	<b>20,000</b>	<b>24,119</b>	<b>(4,119)</b>	<b>16,911</b>
<b>Central administration</b>				
<b>Staff services</b>				
Purchased services	14,450	16,285	(1,835)	12,296
Supplies and materials	6,000	3,635	2,365	5,171
<b>Total</b>	<b>20,450</b>	<b>19,920</b>	<b>530</b>	<b>17,467</b>
<b>Total Support Services</b>	<b>3,322,531</b>	<b>3,280,262</b>	<b>42,269</b>	<b>3,287,369</b>

(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, 2019, with Comparative Totals For 2018

	2019		2018	
	Final Budget	Actual	Variance Over/Under	Actual
Non-programmed charges	\$ 6,973,291	\$ 8,126,328	\$ (1,153,037)	\$ 7,279,919
Provision for contingencies	20,000	-	20,000	-
Total Expenditures	19,199,054	21,559,500	(2,360,446)	19,858,659
Net change in fund balance	\$ -	(689,198)	\$ (689,198)	(131,502)
Fund balance at beginning of year		422,490		553,992
FUND BALANCE AT END OF YEAR		\$ (266,708)		\$ 422,490

(Concluded)

**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, 2019, with Comparative Totals For 2018

	2019			2018
	Final Budget	Actual	Variance Over/Under	Actual
<b>REVENUES</b>				
Local Sources				
Other	\$ -	\$ 774	\$ 774	\$ 14,387
Payment from other LEA's	375,056	332,860	(42,196)	258,151
Total Local Sources	375,056	333,634	(41,422)	272,538
Total Revenues	375,056	333,634	(41,422)	272,538
<b>EXPENDITURES</b>				
Current operating				
Support services				
Operation and Maintenance of Plant Services:				
Purchased services	97,956	98,804	(848)	109,586
Supplies and materials	84,500	84,392	108	74,324
Capital outlay	192,600	166,955	25,645	72,900
Total plant services	375,056	350,151	24,905	256,810
Payments for Special Programs				
Other objects	-	55,658	(55,658)	-
Total payments for special programs	-	55,658	(55,658)	-
Total Support services	375,056	405,809	(30,753)	256,810
Total Expenditures	375,056	405,809	(30,753)	256,810
Net change in fund balance	\$ -	(72,175)	\$ (72,175)	15,728
Fund balance at beginning of year		471,069		455,341
FUND BALANCE AT END OF YEAR		\$ 398,894		\$ 471,069

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**  
 Statement of Changes in Assets and Liabilities  
 Fiduciary Funds - Agency Funds - Activity Funds  
 Year Ended June 30, 2019

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	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<b>Assets</b>				
Cash	\$ 9,251	\$ 17,046	\$ 16,553	\$ 9,744
<b>Liabilities</b>				
Due to organizations	\$ 9,251	\$ 17,046	\$ 16,553	\$ 9,744



## 7. Isolated Time Out



# Illinois State Board of Education

100 North First Street • Springfield, Illinois 62777-0001  
www.isbe.net

**Darren Reisberg**  
*Chair of the Board*

**Dr. Carmen I. Ayala**  
*State Superintendent of Education*

November 21, 2019

Dear Colleagues:

You received a [communication](#) yesterday about the emergency actions ISBE is taking to ban the use of seclusion and certain physical restraints in Illinois schools and to improve data collection on all instances of time out and physical restraint. The information below provides more detail on these emergency changes and next steps for all educational entities serving Illinois public school students.

**Submitting Data to ISBE on Incidents of Time Out and Physical Restraint:** All educational entities serving Illinois public school students are required to submit documentation of every instance of the use of time out or physical restraint that occurred during the 2017-18, 2018-19, and 2019-20 school years. Documentation of instances that occurred during these school years, on or before November 19, 2019, is due to ISBE via email to [restrainttimeout@isbe.net](mailto:restrainttimeout@isbe.net) by the close of business on **December 20, 2019**.

**Reporting Incidents of Time Out or Physical Restraint:** Effective November 20, 2019, all educational entities serving Illinois public school students are required to document any use of time out or physical restraint using the form titled "Physical Restraint and Time Out Form" attached and available on the ISBE website at [www.isbe.net/Documents/11-01-Physical-Restraint-Time-Out-Form.pdf](http://www.isbe.net/Documents/11-01-Physical-Restraint-Time-Out-Form.pdf). The completed form must be:

- Sent to the student's parents or guardians **within 24 hours** of the use of time out or physical restraint; and
- Emailed to ISBE at [restrainttimeout@isbe.net](mailto:restrainttimeout@isbe.net) **within 48 hours** of the use of time out or physical restraint.

**Emergency Rules:** ISBE filed emergency rules, effective November 20, 2019, to address issues around the use of time out and physical restraint by all educational entities serving public school students. The emergency rules are available in full on the ISBE website at <https://www.isbe.net/Documents/23-IRG-E.pdf>. (Strike-throughs indicate where language was removed; underlines indicate where language was added; and italics indicate where language is copied from statute.)

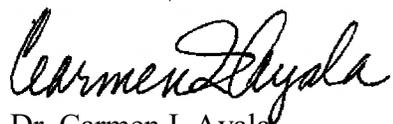
The practices of isolation and seclusion harm students' mental, physical, and social-emotional health. These practices have no therapeutic or educational value and cause children lasting trauma. Prior rules did not sufficiently regulate the practice of time out, allowing for abuses that threatened the health and safety of students statewide. Additionally, prior rules allowed for types of physical restraint that jeopardized student safety by potentially restricting a student's ability to breathe and speak normally. The emergency rules provide the necessary protections for student safety that previously were absent.

The emergency rules also require school districts to submit data to ISBE on instances of time-out and physical restraint so that ISBE can identify and swiftly address both individual and systemic violations of these regulations. The following summarizes key provisions of the emergency rulemaking:

- Bans all isolated seclusion practices;
- Mandates that time out or physical restraint shall be utilized only for therapeutic reasons or for protecting the safety of students or staff;
- Mandates that if time out is utilized, a trained adult must be in the room with the student;
- Mandates that any space used for time out shall remain unlocked;
- Bans physical restraints that could impair a student's ability to breathe or speak normally, including prone and supine physical restraints, and institutes strict parameters on when physical restraint is allowed;
- Bans physical restraint for students for whom it is medically contraindicated;
- Requires educational entities to document the use of time out and physical restraint on a form created by the State Superintendent.
- Requires educational entities to send the form to the parents of the student within 24 hours of the time out or physical restraint;
- Requires educational entities to submit the form to ISBE within 48 hours of any instance of physical restraint or time out;
- Eliminates the option for parents or guardians to waive notification of instances of time out or physical restraint;
- Requires ISBE to create a procedure parallel to the special education state complaint process for individuals to file complaints related to inappropriate use of time out or physical restraint on behalf of students without disabilities.

**Questions and Further Information:** An official guidance document is forthcoming. For additional information or to ask questions, please email Heather Calomese, ISBE Executive Director of Programs, at [hcalomes@isbe.net](mailto:hcalomes@isbe.net).

Sincerely,



Dr. Carmen I. Ayala  
State Superintendent of Education

6. **For Discussion**

1. Safe School Report

MEMORANDUM

MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: December 4, 2019

RE: Winter Safe Schools Update

The Safe Schools update indicates that there are currently 2 students enrolled as of November 19, 2019. This includes the following school district enrollment:

- St. Charles: 1
- Geneva: 2
- Kaneland: 1

**D303**

Student	Grade	Home School	Start Date	End/Exit Date	Absences	Infractions/Notes
1	12	STC East	2/13/19	11/21/19	10- all excused	No infractions- exit meeting was on 11/21/19. Graduating.

**D304**

Student	Grade	Home School	Start Date	End/Exit Date	Absences	Infractions/Notes
2	11	GHS	9/26/18	May, 2020	24 - one unexcused	No infractions, one extended absences in September, but is improving

**D304**

Name	Grade	Home School	Start Date	End/Exit Date	Absences	Infractions/Notes
3	12	GHS	11/4/19	Upon graduation	3	Doing quite well- expected to complete all graduation requirements this week.

**D302**

Name	Grade	Home School	Start Date	End/Exit Date	Absences	Infractions/Notes
4	11	KHS	10/28/19	May, 2020	1	No infractions,

The students have been working closely with Mr. Gary, our Vocational Specialist twice a week. They also have access to our Social Worker, Mrs. Backer on a regular basis.

2. Business Meeting Minutes November 11, 2019

**BUSINESS MEETING MINUTES  
MID-VALLEY COOPERATIVE  
November 11, 2019  
2:30 -4:00**

☐ Introductions

- In attendance: Sam Cannata, Lisa Palese, Nancy Sporer, Lisa Sestak, Tony Inglese, Kari Ruh, Dean Romano, Anne Giarrante, Seth Chapman, Julie-Ann Fuchs, Fran Eggleston, Daina Pflug,

☐ Purpose and Objectives

- Review survey feedback
- Celebrate strengths in the MVSE budget process
- Determine ways to improve the MVSE budget process

☐ Financial Discussion Items

Budget Process	
Goals: Organized, Transparent, Effective	
What's Going Well?	Where Can We Improve?
<ul style="list-style-type: none"> <li>● Timelines are set and sufficient</li> <li>● Detailed</li> <li>● Informative</li> </ul>	<ul style="list-style-type: none"> <li>● Provide information in summary format- with details available when requested</li> <li>● Clarify the Acronyms - particularly program names in an easy to follow-format</li> <li>● Present the annual per-student tuition rate with daily rate also available               <ul style="list-style-type: none"> <li>○ <i>Note: MVSE cannot do a daily rate that does not change like a Private placement- those daily rates are assigned by ISBE- ours have to be based only on cost and must fluctuate because we are a Public program.</i></li> </ul> </li> <li>● Present the “status quo” and then focus primarily on changes to the budget</li> <li>● Include PRIOR-YEAR ACTUALS, as well as YEAR-to-DATE</li> </ul>

**Invoicing  
(Tuition Billing, Invoices)**

**Goals: Clear, Accurate, Timely**

What's Going Well?	Where Can We Improve?
<ul style="list-style-type: none"> <li>● 1:1 teaching-assistants billed directly to the districts using the average T.A. salary vs. actual</li> <li>● Social Work included in program costs</li> <li>● Separating Professional Development invoice</li> <li>● Hearing Itinerant, Vision Itinerant &amp; O&amp;M billed separately</li> <li>● Keeping ALOP revenues connected to New Directions &amp; SAIL (for most of us)</li> <li>● 70% of Tuition paid in July</li> </ul>	<ul style="list-style-type: none"> <li>● Better system for tracking student enrollment- Google Sheets include system for recording students that are "aging-out"</li> <li>● Send estimated tuition <b>information</b> out earlier- prior to the invoice for budgeting purposes (early April)</li> <li>● Gather one last child-count from Liaisons in June so that July INVOICE is more accurate (it's okay if it's different from the estimate)</li> <li>● Move our September audit to earlier in the summer in order to get final tuition bills out earlier</li> <li>● Allocate FTE instead of "minutes" for related services staff members (OT/PT, Speech, Social Work)</li> <li>● Do not tie individual staff salaries to programs- always use average- including for Admin that supervise the programs</li> <li>● Do not tie admin costs to related services- only programs</li> <li>● Use a numbering system to # each invoice in order to eliminate duplicate payments</li> <li>● Include the FY on each invoice to indicate which year of tuition is being billed</li> <li>● Remove "Estimated Tuition" from invoice and simply say "FY _____ Tuition."</li> <li>● Send separate invoices that clearly indicate the exact amount due for first bill and for remaining balances               <ul style="list-style-type: none"> <li>○ Professional Development (July)</li> <li>○ Tuition: 70% up-front (July)</li> <li>○ Tuition: 30% balance (February)</li> <li>○ Tuition Final Bill (refund or balance): (September of next FY)</li> </ul> </li> </ul>

**Financial Reporting  
(Business Meetings, Emails, etc)**

**Goals: Timely, Useful, Well-organized**

**What's Going Well?**

- Frequency of meetings is manageable
- Same day as Liaison meetings works well for Liaisons
- Enjoy learning from each other
- Steve Koruna visits

**Where Can We Improve?**

- Send all budget information to Business Managers & Liaisons at least 3 days prior to meetings for review
- Discuss prior year Invoice in person
  - MV will send to Business Managers and Liaisons a week before the meeting so that they can discuss and come to the meeting with questions, corrections or feedback.
- Invite Steve Koruna annually to a Business Meeting for Medicaid Updates
- Add: "Strategies to Increase Revenue" to each agenda so that districts can share money-saving tips with each other.

7. **For Action**

1. Approval of the Personnel Report, November, 2019

**Mid Valley Special Education Cooperative**  
Regular Meeting Wednesday, December 4, 2019

**SUBJECT: Personnel Report**

**Classified Staff**

<b>A. Classified Staff Resignations, Retirements and/or Terminations for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Reason</i>	<i>Effective Date</i>
Lo Piccolo, Angela	Teaching Assistant	Geneva HS - ELS	Resignation	12/13/2019

<b>B. Classified Staff Recommended for Employment for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Salary</i>	<i>Effective Date</i>
Gotha, Cynthia	Teaching Assistant	Fabyan – Little Hands & Voices	\$19.40/Hour	11/18/2019

<b>C. Classified Staff Transfer in Assignment for School Year 2019-2020.</b>				
<i>Name</i>	<i>From</i>	<i>To</i>	<i>Effective Date</i>	

<b>D. Classified Staff Request for Personal or Parental Leave of Absence for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Effective Dates</i>	
Hendrickson, Vinita	Teaching Assistant	Mades Johnstone –New Directions	02/18/2020 – 03/05/2020	

**Licensed Staff**

<b>E. Licensed Staff Resignations, Retirements and/or Terminations for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Reason</i>	<i>Effective Date</i>
Leonas, Lisa	RN/CSN	Mid-Valley Various	Resignation	11/21/2019

<b>F. Licensed Certified Staff Request for Personal or Parental Leave of Absence for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Effective Dates</i>	

<b>G. Licensed Certified Staff Recommended for Employment for School Year 2019-2020.</b>				
<i>Name</i>	<i>Position</i>	<i>Salary w/ TRS</i>	<i>Effective Date</i>	
McDowell, Kassie	Teacher – Mades Johnstone	\$24,628	01/06/2020	

<b>H. Background Data on Licensed Educators Recommended for Employment for School Year 2019-20</b>	
Name	<b>KASSIE MCDOWELL</b>
License Endorsements	PEL, Pre-Completion of Program, Dec 2019; LBSI, Learning Behavior Specialist I, Pre K – 21, Pre-Completion of Program, Dec 2019; SUB, Substitute; ELS (PARA)
Education	BS, Communication Sciences and Disorders, University of Mississippi, Oxford, MS MA expected, Special Education, Aurora University, Aurora, IL
Relevant Experience	.50 Year, Student Teacher, Timber Trails Elementary, Elgin, IL; Co-Teacher, Elgin High School, Elgin, IL; 3 years, Paraprofessional, Jacob High School, Algonquin, IL

**RECOMMENDATION: Approval.**

2. Approval of Certified School Nurse Position



**Mid-Valley Special Education Cooperative**

Lisa Palese, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

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MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: December 4, 2019

RE: Mid-Valley Nursing Needs

The Executive Director is recommending that Mid-Valley hire a full-time Certified School Nurse to support our students. For the past 2 ½ years, Mid-Valley has been contracting with Sunbelt. Their nurse, Lisa Leonas has filled the role of our part-time Certified School Nurse (CSN). As additional students with significant medical needs joined Mid-Valley, Ms. Leonas was periodically asked to provide nursing support when a classroom nurse was absent and a sub was not available. These changes in her role, along with other revised expectations lead to her resignation on November 21, 2019. In reviewing the role of a Certified School Nurse with our district partners, we have concluded that as a Special Education Cooperative, we have been unable to utilize this part-time person to take the lead on supporting students when substitute nurses are not available, providing necessary training and support to new nurses or to review and update medical plans. Currently there are 43 Mid-Valley students with complex medical plans, and 5 classroom/1-1 nurses that require guidance and support. In addition, our team completes approximately 80 re-evaluations each year. These re-evaluations require the support of a CSN. Last year, we spent \$55,000.00 for these services through Sunbelt and an additional \$10,500.00 in sub nurses. In addition, we spent an additional \$4,500.00 for nursing support during ESY. Our recommendation of a full-time CSN will allow us to provide much needed support for our students, staff and classroom nurses throughout the school year as well as during ESY.

8. **New Business**

9. **Adjournment**