

Executive Advisory Board Meeting

Wednesday, December 1, 2021 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**

4.1. Approval of Minutes, Executive Board Meeting,
November 3, 2021



Mid-Valley Special Education Cooperative

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

Executive Advisory Board Meeting

November 3, 2021

9:00 AM

The Mid-Valley Special Education Cooperative Board met in Regular Session on Wednesday, November 3, 2021 at the Mid-Valley Special Education Cooperative, 1304 Ronzheimer Avenue, St. Charles, IL 60174.

Call to Order

Dr. Stirn, Superintendent D301, called the meeting to order at 9:01 a.m. Absent was Dr. Pearson, Superintendent D303, Board Chairman.

Roll Call

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

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. Stirn called for the Approval of the Agenda. Dr. Mutchler moved and Dr. Hichens seconded the motion. Approval of the Agenda was confirmed by unanimous vote. 4-0.

Public Comment

None

Consent Agenda

- 4.1 Approval of Minutes, Executive Board Meeting, October 6, 2021
- 4.2 Approval of Bills, October 2021
- 4.3 Approval of Payroll, October 2021
- 4.4 Approval of Financial Report, October 2021
- 4.5 Approval of the Treasurer's Report, October 2021

Dr. Stirn called for Approval of the Consent Agenda. Dr. Mutchler moved and Dr. Leden seconded the motion. Approval of the Consent Agenda was confirmed by unanimous vote. 4-0.

Information

5.1 Student and Staff Enrollment, October 2021

Mrs. Palese reported the student and staff enrollment details for October 2021 and October 2020 to see the comparisons.

5.2 Administrative Liaison Meeting Minutes, October 18, 2021

Mrs. Palese shared the Liaison meeting minutes that took place October 18, 2021. Focus was on COVID cases, Referrals, ESY 2022 and Medicaid.

For Action

7.3 Approval of the Personnel Report, October, 2021

Dr. Hichens motioned, seconded by Dr. Leden for Approval of the Personnel Report. Motion carried by unanimous roll call vote. 4-0.

New Business

None

Adjournment

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

The meeting adjourned at 9:11 AM

Chair of the Mid-Valley Board

The next Regular Mid-Valley Executive Advisory Board Meeting will be Wednesday, December 1, 2021, 9:00 AM at the Mid-Valley Administration Offices, 1304 Ronzheimer Avenue. St. Charles, IL 60174

4.2. Approval of Bills, November, 2021

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2021 - 11/30/2021

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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				
12861	11/19/2021	1098	ADERMAN, ANN	REIMB BOTANY/HEALTH	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$48.00	
12861	11/19/2021	1098	ADERMAN, ANN	REIMB BOTANY/HEALTH	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$74.90	
12861	11/19/2021	1098	ADERMAN, ANN	REIMB BOTANY/HEALTH	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$19.90	
12861	11/19/2021	1098	ADERMAN, ANN	REIMB FLAGS ENTRANCE	20.0000.2540.410.000.000	SUPPLIES/MATERIALS	\$47.56	
							Check Total:	\$190.36
12862	11/19/2021	1098	AKERS, BETHANY	REIMB OCT MILEAGE	10.0000.2210.332.000.121	STAFF TRAVEL	\$92.62	
							Check Total:	\$92.62
12863	11/19/2021	1098	ALBER, KARIN	REIM MILES 6/29-11/3	10.0000.2320.332.001.140	STAFF TRAVEL	\$32.48	
							Check Total:	\$32.48
12864	11/19/2021	1098	ANCONA, JESLYNN	REIMB OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$283.92	
							Check Total:	\$283.92
NCB	11/15/2021	1089	AXA EQUITABLE	V220909	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$200.00	
NCB	11/15/2021	1089	AXA EQUITABLE	V220909	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$100.00	
NCB	11/30/2021	1097	AXA EQUITABLE	V848396	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$200.00	
NCB	11/30/2021	1097	AXA EQUITABLE	V848396	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$100.00	
							Check Total:	\$600.00
12865	11/19/2021	1098	BATAVIA ENTERPRISES	DECEMBER RENT	10.0000.1200.325.000.922	FACILITY RENTAL	\$5,520.58	
							Check Total:	\$5,520.58
12866	11/19/2021	1098	BENJAMIN SCHOOL DIST #25	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$692.53	
							Check Total:	\$692.53
12867	11/19/2021	1098	BENJAMIN SCHOOL DIST #25	FY21.45FT REFUND	10.0000.4120.662.025.000	D25 PAYMENT TO DISTRICT	\$6,532.00	
							Check Total:	\$6,532.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.310.000.109	PROFESSIONAL SERVICES	\$9.95	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.331.000.011	FIELD TRIPS/STUDENT TRAVEL	\$139.97
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.331.000.011	FIELD TRIPS/STUDENT TRAVEL	\$161.50
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.331.000.014	FIELD TRIPS/STUDENT TRAVEL	\$161.50
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$49.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$42.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.400.000.080	INCENTIVES	\$86.88
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$85.54
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$148.13
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$58.41
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$93.23
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.011	INSTRUCTIONAL SUPPLIES	\$454.86
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$26.99
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.028	INSTRUCTIONAL SUPPLIES	\$85.98
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$18.96
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$16.43
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$18.99
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$11.32
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$915.00

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.415.000.132	INSTRUCTIONAL SUPPLIES	\$178.50
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.1200.470.000.132	SOFTWARE	\$49.95
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2139.410.000.130	SUPPLIES/MATERIALS	\$19.98
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2150.415.000.113	INSTRUCTIONAL SUPPLIES	\$5.79
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2190.310.000.114	PROFESSIONAL SERVICES	\$13.91
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2190.410.000.114	SUPPLIES/MATERIALS	\$295.32
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2190.470.000.114	SOFTWARE/SUBSCRIPTIONS	\$12.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2320.360.000.140	PRINTING AND BINDING	\$1,320.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2320.410.000.140	SUPPLIES/MATERIALS	\$58.75
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2320.414.000.140	FOOD/COOKING SUPPLIES	\$64.35
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2320.414.000.140	FOOD/COOKING SUPPLIES	\$20.52
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2560.315.000.080	FOOD SERVICE	\$5.98
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2640.410.000.140	SUPPLIES/MATERIALS	\$115.30
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	10.0000.2640.410.000.140	SUPPLIES/MATERIALS	\$20.28
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$323.74
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$38.54
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$1,239.27
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$129.99

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$524.59
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$369.48
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.415.000.622	INSTRUCTIONAL SUPPLIES	\$33.61
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.415.000.622	INSTRUCTIONAL SUPPLIES	\$68.95
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1200.700.000.222	ESSER III NON CAP EQUIP – FURN	\$264.89
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$105.38
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$29.87
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$83.37
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.001.322	STAFF DEV COORDINATORS	\$323.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.005.322	STAFF DEV NURSE/OT/PT	\$209.94
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.005.322	STAFF DEV NURSE/OT/PT	\$419.88
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.007.322	STAFF DEV	\$99.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.007.322	STAFF DEV	\$99.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.312.007.322	STAFF DEV	\$99.00
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.314.000.322	STAFF DEV CO–OP WIDE	\$461.24
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.314.000.322	STAFF DEV CO–OP WIDE	\$18.80
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.314.000.322	STAFF DEV CO–OP WIDE	\$10.59
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	14.0000.2210.314.000.322	STAFF DEV CO–OP WIDE	\$445.32

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12868	11/19/2021	1098	BMO C/O HARRIS TRUST AND SAVINGS BANK	STMT ENDING 11/5/21	20.0000.2540.410.000.000	SUPPLIES/MATERIALS	\$342.07	
							Check Total:	\$10,504.79
12869	11/19/2021	1098	BRAIN POP	US263886	14.0000.1200.470.000.222	ESSER III SOFTWARE	\$175.00	
12869	11/19/2021	1098	BRAIN POP	US263886	14.0000.1200.470.000.222	ESSER III SOFTWARE	\$230.00	
							Check Total:	\$405.00
12870	11/19/2021	1098	CENTRAL COMMUNITY DIST #301	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$48,196.86	
							Check Total:	\$48,196.86
12871	11/19/2021	1098	CENTRAL COMMUNITY DIST #301	FY21.41FT REFUND	10.0000.4120.662.301.000	D301 PAYMENT TO	\$88,740.00	
							Check Total:	\$88,740.00
12872	11/19/2021	1098	CHALUS, TIANA T	MILEAGE 9/2-11/11/21	10.0000.1200.332.000.078	STAFF TRAVEL	\$39.03	
							Check Total:	\$39.03
12847	11/05/2021	1081	CITY OF ST CHARLES	9/17-10/19 810818575	20.0000.2540.466.000.078	ELECTRICITY-SHELBY	\$109.13	
12847	11/05/2021	1081	CITY OF ST CHARLES	9/17-10/19 810821892	20.0000.2540.466.000.078	ELECTRICITY-SHELBY	\$140.80	
							Check Total:	\$249.93
12873	11/19/2021	1098	CLAESON, NICOLE	MILEAGE 10/4-11/11/2	10.0000.1200.332.000.109	STAFF TRAVEL	\$119.84	
							Check Total:	\$119.84
12848	11/05/2021	1081	COMMUNITY THERAPY SERVICES	1532	10.0000.2139.314.000.130	CONSULTANTS	\$2,812.00	
12848	11/05/2021	1081	COMMUNITY THERAPY SERVICES	1532	14.0000.1200.314.000.222	ESSER III CONSULTANT	\$228.00	
							Check Total:	\$3,040.00
12874	11/19/2021	1098	CUSD #101	FY22 1ST EBF PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$24,793.36	
							Check Total:	\$24,793.36
12875	11/19/2021	1098	CUSD #101	FY21.40FT REFUND	10.0000.4120.662.101.000	D101 PAYMENT TO	\$17,405.00	
							Check Total:	\$17,405.00
12876	11/19/2021	1098	CUSD #131	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$2,085.91	
							Check Total:	\$2,085.91
12877	11/19/2021	1098	CUSD #303	NOV CHASSEE/ROWE	10.0000.2310.225.000.144	INSURANCE STIPEND	\$1,485.42	
							Check Total:	\$1,485.42

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12878	11/19/2021	1098	CUSD #303	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS – EBF	\$46,583.16
Check Total:							\$46,583.16
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V12212	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$3,910.80
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V251336	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$275.72
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V251336	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$18.97
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V251336	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1.31
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V31595	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$53.32
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V31595	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.91
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V31595	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.80
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V316756	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$341.38
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V316756	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$341.38
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V364882	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$8,538.36
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V384082	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,352.97
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V384082	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$76.71
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V401546	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$866.47
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V401546	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$138.08
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V419745	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,306.38
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V419745	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$148.79
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V419745	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$5.72
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V435869	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$1,363.89

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2021 - 11/30/2021

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2021-2022

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V522216	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$1,118.84
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V545831	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,350.59
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V613449	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$123.71
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V613449	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$20.05
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V633851	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$9,581.45
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V633851	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1,826.55
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V651844	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$12,765.09
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V651844	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$670.30
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V651844	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$134.06
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V824812	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$12,671.25
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V824812	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1,879.47
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V849327	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$208.34
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V893121	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$436.84
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V893121	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$33.44
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V893121	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.73
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V953733	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$5,794.02
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V953733	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$643.78
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V962293	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,484.82
12855	11/15/2021	1082	CUSD #303 EMP HEALTH FUND	V971595	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$4,433.82
Check Total:							\$76,919.11
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V138525	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,306.38

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V138525	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$148.79
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V138525	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$5.72
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V147165	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$53.32
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V147165	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.91
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V147165	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.80
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V296078	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$863.65
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V296078	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$140.90
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V31858	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,484.82
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V344427	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$3,910.80
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V35301	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$4,433.82
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V363218	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$12,671.25
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V363218	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1,879.47
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V437885	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,352.97
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V437885	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$76.71
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V53986	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$123.26
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V53986	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$20.50
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V621474	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$1,118.84
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V659849	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$5,863.18
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V659849	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$574.62
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V670792	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$9,531.20

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V670792	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1,876.80	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V678664	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$341.38	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V678664	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$341.38	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V685856	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$11,261.13	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V685856	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$670.30	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V685856	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$134.06	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V6936	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$275.76	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V6936	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$18.93	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V6936	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$1.31	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V746032	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$8,538.36	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V772805	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$437.62	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V772805	14.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$32.66	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V772805	17.0486.0000.000.000.000	LIFE-MEDICAL-DENTAL INSURANCE	\$0.73	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V786035	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$2,350.59	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V797777	10.0486.0000.000.000.000	INSURANCE DEDUCTIONS	\$1,363.89	
12858	11/30/2021	1090	CUSD #303 EMP HEALTH FUND	V932823	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$208.34	
							Check Total:	\$75,415.15
12879	11/19/2021	1098	CUSD #304	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$46,844.70	
							Check Total:	\$46,844.70
12880	11/19/2021	1098	CUSD #304	FY21.44FT REFUND	10.0000.4120.662.304.000	D304 PAYMENT TO	\$130,652.00	
							Check Total:	\$130,652.00

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2021 - 11/30/2021

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2021-2022

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12881	11/19/2021	1098	DANOS, JEANNE	REIMB OCT MILEAGE	10.0000.2130.332.000.111	STAFF TRAVEL	\$560.50	
12881	11/19/2021	1098	DANOS, JEANNE	REIMB SUPPLIES	10.0000.2130.412.000.111	CLASSROOM SUPPLIES	\$66.00	
							Check Total:	\$626.50
12882	11/19/2021	1098	DeKalb CUSD #428	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$2,355.51	
							Check Total:	\$2,355.51
12883	11/19/2021	1098	DeKalb CUSD #428	FY21.48FT REFUND	10.0000.4120.662.428.000	D428 PAYMENT TO	\$15,116.00	
							Check Total:	\$15,116.00
12884	11/19/2021	1098	DIORIO, MICHELLE	REIM SUPP LUNCH SUPP	10.0000.2560.315.000.080	FOOD SERVICE	\$82.48	
							Check Total:	\$82.48
12885	11/19/2021	1098	DOMARACKI, MARY ANN	REIM AUG-OCT MILE	10.0000.2110.332.000.110	STAFF TRAVEL	\$257.55	
							Check Total:	\$257.55
12886	11/19/2021	1098	DUGGAN, SHEILA	REIMB DRIVER/FOOD	10.0000.1200.414.000.078	FOOD/COOKING SUPPLIES	\$44.01	
12886	11/19/2021	1098	DUGGAN, SHEILA	REIMB DRIVER/FOOD	14.0000.1250.310.000.010	PROFESSIONAL SERVICES	\$134.00	
							Check Total:	\$178.01
12887	11/19/2021	1098	DUTRA, KAREN A	MILEAGE 10/20-10/22	10.0000.1200.332.000.028	STAFF TRAVEL	\$24.64	
							Check Total:	\$24.64
12888	11/19/2021	1098	ENCOURAGING ARTS, INC	16165	20.0000.2540.530.000.000	CAPITAL IMPROVEMENTS	\$4,655.00	
							Check Total:	\$4,655.00
12889	11/19/2021	1098	FEINER SUPPLY	122265	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$132.90	
12889	11/19/2021	1098	FEINER SUPPLY	122265	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$120.00	
							Check Total:	\$252.90
12890	11/19/2021	1098	FOX VALLEY CHRISTIAN CHURCH	68	10.0000.1200.325.000.079	FACILITY RENTAL	\$400.00	
							Check Total:	\$400.00
12891	11/19/2021	1098	FOX VALLEY FITNESS	OCT FITNESSCLASSES	10.0000.1200.415.000.078	INSTRUCTIONAL SUPPLIES	\$800.00	
							Check Total:	\$800.00
12892	11/19/2021	1098	Fun & Function	537013	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$64.93	
							Check Total:	\$64.93
12893	11/19/2021	1098	GRUNDY SUPPLY	293076	20.0000.2540.410.000.078	SUPPLIES/MATERIALS-SHELB	\$25.00	
12893	11/19/2021	1098	GRUNDY SUPPLY	293119	20.0000.2540.410.000.000	SUPPLIES/MATERIALS	\$172.14	
							Check Total:	\$197.14

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2021 - 11/30/2021

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2021-2022

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12894	11/19/2021	1098	GSF USA, Inc.	INR062944	20.0000.2540.322.000.000	CUSTODIAL SERVICES	\$4,506.14	
							Check Total:	\$4,506.14
12895	11/19/2021	1098	HAMMACK-COTE MANDY	REIM 9/27-10/19 MILE	10.0000.2138.332.000.129	STAFF TRAVEL	\$99.57	
							Check Total:	\$99.57
12896	11/19/2021	1098	HEARTLAND ALLIANCE HEALTH CCIS	19285	10.0000.2640.310.000.140	PROFESSIONAL SERVICES	\$300.00	
							Check Total:	\$300.00
12897	11/19/2021	1098	HELM SERVICE	CHI144801C-L	20.0000.2540.323.000.000	REPAIR / MAINTENANCE	\$1,779.38	
							Check Total:	\$1,779.38
12898	11/19/2021	1098	IASA	7699-FY22	10.0000.2640.310.000.140	PROFESSIONAL SERVICES	\$150.00	
							Check Total:	\$150.00
12899	11/19/2021	1098	ILLINOIS CENTRAL SCHOOL BUS 572-04819		10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$8,310.00	
							Check Total:	\$8,310.00
NCB	11/30/2021	1092	ILLINOIS DEPT OF REVENUE	V233115	10.0487.0000.000.000.000	SIT	\$10,826.68	
NCB	11/30/2021	1092	ILLINOIS DEPT OF REVENUE	V233115	14.0487.0000.000.000.000	SIT	\$1,092.79	
NCB	11/30/2021	1092	ILLINOIS DEPT OF REVENUE	V233115	17.0487.0000.000.000.000	SIT	\$18.76	
NCB	11/15/2021	1084	ILLINOIS DEPT OF REVENUE	V961753	10.0487.0000.000.000.000	SIT	\$10,679.84	
NCB	11/15/2021	1084	ILLINOIS DEPT OF REVENUE	V961753	14.0487.0000.000.000.000	SIT	\$1,075.64	
NCB	11/15/2021	1084	ILLINOIS DEPT OF REVENUE	V961753	17.0487.0000.000.000.000	SIT	\$18.76	
NCB	11/30/2021	1096	IMRF	V16094	10.0485.0000.000.000.000	IMRF	\$600.13	
NCB	11/30/2021	1096	IMRF	V16094	14.0485.0000.000.000.000	IMRF	\$104.19	
NCB	11/15/2021	1088	IMRF	V235270	10.0485.0000.000.000.000	IMRF	\$12,216.65	
NCB	11/15/2021	1088	IMRF	V235270	14.0485.0000.000.000.000	IMRF	\$522.44	
NCB	11/15/2021	1088	IMRF	V540005	10.0485.0000.000.000.000	IMRF	\$625.56	
NCB	11/15/2021	1088	IMRF	V540005	14.0485.0000.000.000.000	IMRF	\$104.42	
NCB	11/30/2021	1096	IMRF	V726206	10.0485.0000.000.000.000	IMRF	\$12,346.04	
NCB	11/30/2021	1096	IMRF	V726206	14.0485.0000.000.000.000	IMRF	\$531.89	
NCB	11/15/2021	1089	ING	V792574	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$50.00	
NCB	11/30/2021	1097	ING	V813204	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$50.00	
NCB	11/30/2021	1093	Internal Revenue Service	V104514	10.0482.0000.000.000.000	FICA SS	\$9,897.56	
NCB	11/30/2021	1093	Internal Revenue Service	V104514	14.0482.0000.000.000.000	FICA SS	\$445.16	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
NCB	11/15/2021	1085	Internal Revenue Service	V466411	10.0481.0000.000.000.000	FIT	\$22,786.34
NCB	11/15/2021	1085	Internal Revenue Service	V466411	14.0481.0000.000.000.000	FIT	\$2,141.50
NCB	11/15/2021	1085	Internal Revenue Service	V466411	17.0481.0000.000.000.000	FIT	\$42.76
NCB	11/15/2021	1085	Internal Revenue Service	V66108	10.0482.0000.000.000.000	FICA SS	\$9,601.16
NCB	11/15/2021	1085	Internal Revenue Service	V66108	14.0482.0000.000.000.000	FICA SS	\$403.76
NCB	11/30/2021	1093	Internal Revenue Service	V68599	10.0481.0000.000.000.000	FIT	\$22,936.92
NCB	11/30/2021	1093	Internal Revenue Service	V68599	14.0481.0000.000.000.000	FIT	\$2,117.44
NCB	11/30/2021	1093	Internal Revenue Service	V68599	17.0481.0000.000.000.000	FIT	\$42.76
NCB	11/15/2021	1085	Internal Revenue Service	V741719	10.0483.0000.000.000.000	MEDICARE	\$7,081.84
NCB	11/15/2021	1085	Internal Revenue Service	V741719	14.0483.0000.000.000.000	MEDICARE	\$732.18
NCB	11/15/2021	1085	Internal Revenue Service	V741719	17.0483.0000.000.000.000	MEDICARE	\$12.18
NCB	11/30/2021	1093	Internal Revenue Service	V927327	10.0483.0000.000.000.000	MEDICARE	\$7,186.96
NCB	11/30/2021	1093	Internal Revenue Service	V927327	14.0483.0000.000.000.000	MEDICARE	\$742.50
NCB	11/30/2021	1093	Internal Revenue Service	V927327	17.0483.0000.000.000.000	MEDICARE	\$12.18
Check Total:							\$137,046.99
12900	11/19/2021	1098	JACKSON, MELISSA	OCT INVOICE	14.0000.1200.314.000.222	ESSER III CONSULTANT	\$438.75
Check Total:							\$438.75
12901	11/19/2021	1098	JENKINS, SHARON M	REIMB OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$59.36
Check Total:							\$59.36
12902	11/19/2021	1098	KANE COUNTY ROE #31	8002200074	10.0000.2640.310.000.140	PROFESSIONAL SERVICES	\$80.00
Check Total:							\$80.00
12903	11/19/2021	1098	KANELAND C U S D #302	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$47,130.08
Check Total:							\$47,130.08
12904	11/19/2021	1098	KANELAND C U S D #302	FY21.42FT REFUND	10.0000.4120.662.302.000	D302 PAYMENT TO	\$151,244.00
Check Total:							\$151,244.00
12905	11/19/2021	1098	KIRBY, KIMBERLY E	MILEAGE	10.0000.1200.332.000.079	STAFF TRAVEL	\$11.76
Check Total:							\$11.76
12906	11/19/2021	1098	KIZIOR, REESA	REIMB SUPPLIES 2	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$5.00

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 11/01/2021 - 11/30/2021

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2021-2022

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12906	11/19/2021	1098	KIZIOR, REESA	REIMB SUPPLIES 2	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$14.99	
12906	11/19/2021	1098	KIZIOR, REESA	REIMB SUPPLIES 2	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$5.00	
12906	11/19/2021	1098	KIZIOR, REESA	REIMB SUPPLIES 2	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$11.96	
							Check Total:	\$36.95
12907	11/19/2021	1098	KNICKERBOCKER ROOFING & PAVING	20116076	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$874.75	
							Check Total:	\$874.75
12908	11/19/2021	1098	LEACH, VALERIE C	MILEAGE 8/9-11/11/21	10.0000.2150.332.000.113	STAFF TRAVEL	\$110.37	
							Check Total:	\$110.37
12909	11/19/2021	1098	MENARDS - BATAVIA	72934	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$2,433.20	
							Check Total:	\$2,433.20
12910	11/19/2021	1098	MENARDS - WEST CHICAGO	39679	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$116.19	
12910	11/19/2021	1098	MENARDS - WEST CHICAGO	40035	20.0000.2540.410.000.000	SUPPLIES/MATERIALS	\$251.97	
							Check Total:	\$368.16
NCB	11/15/2021	1089	MG TRUST COMPANY	V250127	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,375.46	
NCB	11/15/2021	1089	MG TRUST COMPANY	V589353	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$475.00	
NCB	11/30/2021	1097	MG TRUST COMPANY	V708440	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,375.46	
NCB	11/30/2021	1097	MG TRUST COMPANY	V905256	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$475.00	
							Check Total:	\$3,700.92
12856	11/15/2021	1082	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V727306	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$2,268.56	
12856	11/15/2021	1082	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V727306	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$268.94	
12856	11/15/2021	1082	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V794488	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$700.06	
12856	11/15/2021	1082	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V794488	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$44.42	
							Check Total:	\$3,281.98
12859	11/30/2021	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V424904	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$702.97	
12859	11/30/2021	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V424904	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$41.51	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12859	11/30/2021	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V449733	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$2,268.56	
12859	11/30/2021	1090	MID VALLEY SPECIAL EDUCATION ASSOCIATION	V449733	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$268.94	
							Check Total:	\$3,281.98
12911	11/19/2021	1098	MILLS, MELISSA	REIMB OCT MILEAGE	10.0000.2320.332.001.140	STAFF TRAVEL	\$173.99	
							Check Total:	\$173.99
12912	11/19/2021	1098	MONTGOMERY, LINDSEY L	MILEAGE SEPT-NOV	10.0000.1200.332.000.078	STAFF TRAVEL	\$115.18	
12912	11/19/2021	1098	MONTGOMERY, LINDSEY L	REIMB CONF 11/3-11/5	14.0000.2210.312.000.322	STAFF DEV PROGRAMS/ADMIN ASST	\$203.31	
							Check Total:	\$318.49
NCB	11/15/2021	1083	MVSE - DIRECT DEPOSIT	V134727	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$720.00	
NCB	11/30/2021	1095	MVSE - DIRECT DEPOSIT	V222809	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,376.79	
NCB	11/30/2021	1095	MVSE - DIRECT DEPOSIT	V222809	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$21.03	
NCB	11/15/2021	1083	MVSE - DIRECT DEPOSIT	V25676	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$172,078.37	
NCB	11/15/2021	1083	MVSE - DIRECT DEPOSIT	V25676	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$16,626.83	
NCB	11/15/2021	1083	MVSE - DIRECT DEPOSIT	V25676	17.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$310.67	
NCB	11/15/2021	1083	MVSE - DIRECT DEPOSIT	V266499	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$535.00	
NCB	11/30/2021	1091	MVSE - DIRECT DEPOSIT	V312614	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$720.00	
NCB	11/30/2021	1091	MVSE - DIRECT DEPOSIT	V77465	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$175,110.16	
NCB	11/30/2021	1091	MVSE - DIRECT DEPOSIT	V77465	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$16,754.76	
NCB	11/30/2021	1091	MVSE - DIRECT DEPOSIT	V77465	17.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$310.67	
NCB	11/15/2021	1087	MVSE - DIRECT DEPOSIT	V844589	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,381.16	
NCB	11/15/2021	1087	MVSE - DIRECT DEPOSIT	V844589	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$16.66	
NCB	11/30/2021	1091	MVSE - DIRECT DEPOSIT	V945851	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$535.00	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
							Check Total:	\$386,497.10
12857	11/15/2021	1082	NCPERS - IL IMRF	V213104	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$16.00	
							Check Total:	\$16.00
12860	11/30/2021	1090	NCPERS - IL IMRF	V998398	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$16.00	
							Check Total:	\$16.00
12849	11/05/2021	1081	NICOR GAS.	9/22-10/22 444051100	20.0000.2540.465.000.000	NATURAL GAS	\$814.24	
12849	11/05/2021	1081	NICOR GAS.	9/23-10/25 193590952	20.0000.2540.465.000.078	NATURAL GAS - SHELBY	\$42.18	
							Check Total:	\$856.42
12913	11/19/2021	1098	NORMAN LAMPS, INC	707084	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$655.50	
12913	11/19/2021	1098	NORMAN LAMPS, INC	709042	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$33.50	
							Check Total:	\$689.00
12914	11/19/2021	1098	NORTHWESTERN IL ASSOC	220113	10.0000.1200.314.000.131	CONSULTANTS	\$361.50	
12914	11/19/2021	1098	NORTHWESTERN IL ASSOC	220113	10.0000.1200.314.000.131	CONSULTANTS	\$418.50	
12914	11/19/2021	1098	NORTHWESTERN IL ASSOC	220113	10.0000.1200.314.000.132	CONSULTANTS	\$2,595.75	
							Check Total:	\$3,375.75
12915	11/19/2021	1098	OFFICE DEPOT	207831786001	10.0000.2320.410.000.140	SUPPLIES/MATERIALS	\$2.65	
12915	11/19/2021	1098	OFFICE DEPOT	207831786001	14.0000.1200.410.000.222	ESSER III SUPPLIES & MATERIALS	\$147.20	
12915	11/19/2021	1098	OFFICE DEPOT	207833841001	10.0000.2320.410.000.140	SUPPLIES/MATERIALS	\$6.24	
							Check Total:	\$156.09
12916	11/19/2021	1098	OPTIMA PLUMBING SUPPLY LLC	52919	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$560.56	
							Check Total:	\$560.56
12917	11/19/2021	1098	PACEY, SUSAN E	MILEAGE 9/13/2021	10.0000.1200.332.000.011	STAFF TRAVEL	\$8.40	
							Check Total:	\$8.40
12918	11/19/2021	1098	PALESE, LISA M	REIMB AUG-OCT MILEAG	10.0000.2320.332.000.140	STAFF TRAVEL (DIRECTOR)	\$274.40	
							Check Total:	\$274.40
12919	11/19/2021	1098	PAYLEITNER, MEGAN S	MILEAGE SEPT-NOV	10.0000.1200.332.000.078	STAFF TRAVEL	\$182.62	
12919	11/19/2021	1098	PAYLEITNER, MEGAN S	REIMB CONF 11/3-5/21	14.0000.2210.312.000.322	STAFF DEV PROGRAMS/ADMIN ASST	\$57.65	
							Check Total:	\$240.27

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
 Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
 Voucher Range: -

Sort By: Vendor
 Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12920	11/19/2021	1098	PHILLIPS, JENNIFER	REIM OCT CONF	14.0000.2210.312.099.322	STAFF DEV D303 BEHAV COACH	\$50.00	
							Check Total:	\$50.00
12921	11/19/2021	1098	POWER UP BATTERIES, LLC	P45352666	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$60.44	
							Check Total:	\$60.44
12922	11/19/2021	1098	PROSHRED	990100185	20.0000.2540.321.000.000	GARBAGE/RECYCLE	\$76.30	
							Check Total:	\$76.30
12923	11/19/2021	1098	PushCoin	202110	10.0000.2560.315.000.080	FOOD SERVICE	\$11.25	
							Check Total:	\$11.25
12924	11/19/2021	1098	QUEST FOOD MANAGEMENT SERVICES	IN111347	10.0000.2560.315.000.080	FOOD SERVICE	\$654.75	
							Check Total:	\$654.75
12850	11/05/2021	1081	RICOH USA, INC 1	5063111604	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$581.61	
12850	11/05/2021	1081	RICOH USA, INC 1	5063136614	10.0000.2320.323.000.140	COPIER MAINT	\$489.10	
12850	11/05/2021	1081	RICOH USA, INC 1	5063136614	10.0000.2410.323.000.140	COPIER MAINT	\$1.92	
12850	11/05/2021	1081	RICOH USA, INC 1	5063136614	14.0000.1250.323.000.010	REPAIR AND MAINTENANCE	\$158.01	
							Check Total:	\$1,230.64
12925	11/19/2021	1098	ROBBINS SCHWARTZ NICHOLAS 903527 LIFTON TAYLOR		10.0000.2310.318.000.143	LEGAL FEES	\$550.00	
							Check Total:	\$550.00
NCB	11/15/2021	1089	SECURITY BENEFITS	V590470	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,630.00	
NCB	11/15/2021	1089	SECURITY BENEFITS	V590470	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$95.00	
NCB	11/30/2021	1097	SECURITY BENEFITS	V689728	10.0489.0000.000.000.000	DIRECT DEPOSIT	\$1,630.00	
NCB	11/30/2021	1097	SECURITY BENEFITS	V689728	14.0489.0000.000.000.000	OTHER VOLUNTARY DEDUCTIONS	\$95.00	
							Check Total:	\$3,450.00
12926	11/19/2021	1098	SMITH, YOLANDA	REIMB OCT MILEAGE	10.0000.1200.332.000.132	STAFF TRAVEL	\$330.40	
							Check Total:	\$330.40
12927	11/19/2021	1098	SPARE WHEELS TRANSP	25889	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$370.00	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
12927	11/19/2021	1098	SPARE WHEELS TRANSP	25890	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$6,530.00	
12927	11/19/2021	1098	SPARE WHEELS TRANSP	25933	10.0000.1200.331.000.078	FIELD TRIPS/STUDENT TRAVEL	\$5,760.00	
							Check Total:	\$12,660.00
12928	11/19/2021	1098	STEINER ELECTRIC CO	S007026914.001	20.0000.2540.323.000.000	REPAIR/MAINTENANCE	\$424.90	
							Check Total:	\$424.90
12851	11/05/2021	1081	STERICYCLE INC	4010486648	20.0000.2540.321.000.000	GARBAGE/RECYCLE	\$20.00	
							Check Total:	\$20.00
12929	11/19/2021	1098	SYCAMORE CUSD #427	FY22 EBF 1ST PYMT	11.0000.4120.662.000.000	PAYMENTS TO DISTRICTS - EBF	\$1,582.89	
							Check Total:	\$1,582.89
12930	11/19/2021	1098	SYCAMORE CUSD #427	FY21.47FT REFUND	10.0000.4120.662.427.000	D427 PAYMENT TO	\$3,548.00	
							Check Total:	\$3,548.00
12931	11/19/2021	1098	TABEEK SURGICAL SUPPLY	IVC37306	10.0000.1200.415.000.014	INSTRUCTIONAL SUPPLIES	\$132.91	
							Check Total:	\$132.91
12932	11/19/2021	1098	THE JUICE PLUS COMPANY, LLC	USI92570984	10.0000.1200.415.000.080	INSTRUCTIONAL SUPPLIES	\$19.00	
12932	11/19/2021	1098	THE JUICE PLUS COMPANY, LLC	USI92570984	14.0000.1250.415.000.010	INSTRUCTIONAL SUPPLIES	\$19.00	
							Check Total:	\$38.00
NCB	11/30/2021	1094	TRS	V146728	10.0484.0000.000.000.000	TRS	\$38.32	
NCB	11/30/2021	1094	TRS	V25789	10.0484.0000.000.000.000	TRS	\$594.57	
NCB	11/15/2021	1086	TRS	V277825	10.0484.0000.000.000.000	TRS	\$957.25	
NCB	11/15/2021	1086	TRS	V277825	14.0484.0000.000.000.000	TRS	\$132.96	
NCB	11/15/2021	1086	TRS	V277825	17.0484.0000.000.000.000	TRS	\$2.44	
NCB	11/15/2021	1086	TRS	V320661	10.0484.0000.000.000.000	TRS	\$14,854.20	
NCB	11/15/2021	1086	TRS	V320661	14.0484.0000.000.000.000	TRS	\$2,063.29	
NCB	11/15/2021	1086	TRS	V320661	17.0484.0000.000.000.000	TRS	\$37.83	
NCB	11/15/2021	1086	TRS	V332291	10.0484.0000.000.000.000	TRS	\$38.32	
NCB	11/30/2021	1094	TRS	V333362	10.0484.0000.000.000.000	TRS	\$103.72	
NCB	11/30/2021	1094	TRS	V432824	10.0484.0000.000.000.000	TRS	\$964.42	
NCB	11/30/2021	1094	TRS	V432824	14.0484.0000.000.000.000	TRS	\$133.24	

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount	
NCB	11/30/2021	1094	TRS	V432824	17.0484.0000.000.000.000	TRS	\$2.44	
NCB	11/15/2021	1086	TRS	V528296	14.0484.0000.000.000.000	TRS	\$311.49	
NCB	11/30/2021	1094	TRS	V577607	10.0484.0000.000.000.000	TRS	\$2,610.76	
NCB	11/30/2021	1094	TRS	V577607	14.0484.0000.000.000.000	TRS	\$360.68	
NCB	11/30/2021	1094	TRS	V577607	17.0484.0000.000.000.000	TRS	\$6.60	
NCB	11/15/2021	1086	TRS	V614947	10.0484.0000.000.000.000	TRS	\$594.57	
NCB	11/30/2021	1094	TRS	V673560	14.0484.0000.000.000.000	TRS	\$311.49	
NCB	11/15/2021	1086	TRS	V754810	10.0484.0000.000.000.000	TRS	\$103.72	
NCB	11/30/2021	1094	TRS	V807752	10.0484.0000.000.000.000	TRS	\$14,965.66	
NCB	11/30/2021	1094	TRS	V807752	14.0484.0000.000.000.000	TRS	\$2,067.68	
NCB	11/30/2021	1094	TRS	V807752	17.0484.0000.000.000.000	TRS	\$37.83	
NCB	11/15/2021	1086	TRS	V965882	10.0484.0000.000.000.000	TRS	\$2,591.30	
NCB	11/15/2021	1086	TRS	V965882	14.0484.0000.000.000.000	TRS	\$359.90	
NCB	11/15/2021	1086	TRS	V965882	17.0484.0000.000.000.000	TRS	\$6.60	
							Check Total:	\$44,251.28
12852	11/05/2021	1081	VERIZON WIRELESS_4469	9891506316	10.0000.2320.341.000.140	TELEPHONE	\$1,042.43	
							Check Total:	\$1,042.43
12933	11/19/2021	1098	WALGREEN CO.	500073177	10.0000.2640.310.000.140	PROFESSIONAL SERVICES	\$1,071.00	
							Check Total:	\$1,071.00
12934	11/19/2021	1098	WALLACE, JOSIE	REIMB OCT MILEAGE	10.0000.1200.332.000.109	STAFF TRAVEL	\$29.90	
							Check Total:	\$29.90
12853	11/05/2021	1081	WASTE MANAGEMENT	4108164-2011-2	20.0000.2540.321.000.000	GARBAGE/RECYCLE	\$463.37	
							Check Total:	\$463.37
12935	11/19/2021	1098	WESTBERG, SARAH E	REIM OCT MILEAGE	10.0000.2210.332.000.121	STAFF TRAVEL	\$98.67	
							Check Total:	\$98.67
12854	11/05/2021	1081	WEX BANK	75535431	14.0000.1250.464.000.010	GASOLINE	\$217.20	
							Check Total:	\$217.20
12936	11/19/2021	1098	WPS	WPS-416939	14.0000.1200.417.000.222	ESSER III ASSESSMENTS	\$309.00	
							Check Total:	\$309.00
							Bank Total:	\$1,443,164.55

MID VALLEY SPECIAL EDUCATION COOP

Disbursement Detail Listing

Bank Name: HARRIS BANK
Bank Account: 3445079

Date Range: 11/01/2021 - 11/30/2021
Voucher Range: -

Sort By: Vendor
Dollar Limit: \$0.00

Fiscal Year: 2021-2022

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

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
--------------	------	---------	-------	---------	---------	-------------	--------

<u>Fund</u>	<u>Amount</u>
10	\$1,132,499.74
11	\$220,265.00
14	\$70,627.87
17	\$1,147.72
20	\$18,624.22
<hr/>	
Fund Totals:	\$1,443,164.55

End of Report

Disbursements Grand Total:	\$1,443,164.55
----------------------------	----------------

4.3. Approval of Payroll, November, 2021

Item	Amount	Match-Amount	Wage Basis	Payee
TRS (24 Pays) 9% Board Paid	0.00	1,189.14	13,212.64	TRS
TRS (24 Pays)	3,780.68	30,245.81	378,073.61	TRS
TRS Employer (24 Pays)	0.00	2,192.75	378,073.61	TRS
TRS Employer Ex Dir (24 Pays)	0.00	76.64	13,212.64	TRS
TRS Federal (24 pays)	0.00	622.98	6,042.38	TRS
TRS NON CONTRIBUTORY	0.00	0.00	53,765.07	TRS
Vision Family	0.00	942.02	285,805.27	CUSD #303 EMP HEALTH FUND
Vision Single	0.00	287.52	150,942.28	CUSD #303 EMP HEALTH FUND
Voluntary Life Insurance	32.00	0.00	10,639.70	NCPERS - IL IMRF
Deductions Total:		537,053.54	197,644.97	
Employee Net:		7,840.76		
Bank Acct Total:		742,539.27		

Grand Total: 742,539.27

End of Report

4.4. Approval of Financial Report, November, 2021



Mid-Valley Special Education Cooperative

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

MEMO TO: Executive Advisory Board

FROM: Nancy Sporer
Director of Business & Human Resources

DATE: December 1, 2021

RE: **MONTHLY FINANCIAL REPORT – November 2021**

Attached for your review is the financial report for the month ending November 30, 2021.

Revenue received to date is 64.46% of the budget which is slightly more than the 62.42% of budget received during this same time period last year. We just received our first ALOP monthly payment for this year and all other revenue sources are on track. Actual expenditures to date are 33.61% of budget, compared to 33.62% at this time last year so we are right on track. The expended and encumbered year to date is over budget for student support. The additional expense is for the full time social worker that we hired late that we will be paying for out of ESSER funds.

Currently, there are no areas of concern within the revenue and expenditure budgets.

Current cash balances as of November 30, 2021 are \$4,622,574.

Please feel free to call me at 331.228.4928 should you have questions or concerns.

**Mid-Valley Special Education
Financial Summary
November 30, 2021**

	PRIOR YEAR				CURRENT YEAR									
	Adopted Budgeted Amount 2020-21	Month to Date 2020-21	Received to Date 2020-21	% of Actual Received 2020-21	Adopted Budgeted Amount 2021-22	Month to Date 2021-22	Received to Date 2021-22	% of Budget Received 2021-22						
Revenues														
Tuition (including ESY)	9,515,061	460,086	6,419,860	67.47%	9,447,474	834,836	6,693,500	70.85%						
Earnings on Investments (Prior Month)	15,000	656	3,202	21.35%	10,000	601	1,651	16.51%						
Other local/Refund of Prior Year	12,000	3,492	20,137	167.81%	22,000	100	35,391	160.87%						
State Sources	1,049,670	0	290,298	27.66%	1,049,670	72,707	340,012	32.39%						
ALOP	500,000	45,642	182,568	36.51%	500,000	45,188	90,376	18.08%						
Professional Development (IDEA FT)	96,700	0	96,700	100.00%	100,000	0	100,000	100.00%						
Fed Grant (DORS, Medicaid & ESSER)	95,500	0	45,805	47.96%	380,041	0	97,249	25.59%						
O&M Fund	268,757	0	153,045	56.95%	285,593	21,277	244,468	85.60%						
Total	11,552,688	509,876	7,211,615	62.42%	11,794,778	974,709	7,602,648	64.46%						
Expenditures														
Programs (including ESY, Safe Schools, & MV PD)	6,272,197	504,411	1,761,453	28.08%	6,511,370	492,969	1,826,287	28.05%	5,751,625	759,745		88.33%		
Payments to Districts (EBF & Tuition Refunds)	1,044,170	445,299	621,512	59.52%	1,044,170	633,502	633,502	60.67%	633,502	410,668		60.67%		
ALOP	563,185	40,795	171,267	30.41%	595,513	40,655	169,574	28.48%	522,112	73,401		87.67%		
Student Support	1,634,631	139,302	474,525	29.03%	1,635,137	136,554	490,572	30.00%	1,648,549	(13,412)		100.82%		
Instructional Support	428,835	28,501	176,972	41.27%	445,157	31,095	181,850	40.85%	418,340	26,817		93.98%		
Executive & General Administration	1,222,323	86,596	442,000	36.16%	1,219,673	93,470	437,611	35.88%	1,053,194	166,479		86.35%		
Board of Ed Services	155,456	1,649	111,117	71.48%	153,678	550	106,149	69.07%	117,562	36,116		76.50%		
O&M Fund	268,757	8,061	137,931	51.32%	285,593	18,624	150,491	52.69%	150,491	135,102		52.69%		
Total	11,589,554	1,254,614	3,896,777	33.62%	11,890,291	1,447,419	3,996,036	33.61%	10,295,374	1,594,917		86.59%		
Excess (deficiency) of rev. over exp.	(36,866)		3,314,838		(95,513)		3,606,612							
Beginning Fund Balance			890,951				1,053,374							
Current liabilities			154,980				(37,412)							
Ending Fund Balance			<u>4,360,769</u>				<u>4,622,574</u>							
Cash Balance @ End of Month			<u>4,360,769</u>				<u>4,622,574</u>							

4.5. Approval of Treasurer's Report, November, 2021

MID VALLEY SPECIAL EDUCATION COOPERATIVE
Treasurer's Report Summary
November 30, 2021

Education Fund (10, 11, 14, 17)	
Beginning Fund Balance:	4,373,097.54
Prior Period Adjustments:	131,716.04
Current Revenues:	952,831.64
Current Expenditures:	1,428,795.19
Ending Fund Balance:	4,028,850.03

Operation and Maintenance Fund (20)	
Beginning Fund Balance:	466,060.47
Prior Period Adjustments:	0.00
Current Revenues:	21,276.69
Current Expenditures:	18,624.22
Ending Fund Balance:	468,712.94

Respectfully submitted , Director of Business & Human Resources

Note: All deposits are being recorded in the month they are posted by the bank regardless of when the Cooperative receives notice of the revenue. If the Board report has been submitted to the Board then the revenue is reported as a "Prior Period Adjustments" on the Treasurer's report

5. **Information**

5.1. Student and Staff Enrollment, November, 2021



STAFF PROFILE
November 30, 2021

ADMINISTRATION	FTE	CERTIFIED STAFF	FTE	LICENSED STAFF	FTE	FTE UNFILLED AT THIS TIME	SUPPORT STAFF	FTE	FTE UNFILLED AT THIS TIME
Executive Director	1.00	Adapted PE	2.00	OT	3.05		1:1 Assistants	10.00	
Director of Bus/HR	1.00	HI Teachers	4.00	PT	1.80		Teaching Assistants	45.00	3.00
Principal	1.00	Instructional/Behavioral Facilitator	2.00	Certified School Nurse	1.00		Certified Nursing Assistants	3.00	
Program Supervisors	2.45	Psychologist	0.60	Nurses	4.40		Job Coaches	5.00	0.85
Dir. of Prof Learning	1.00	Speech Pathologist	5.60	LPN/RN 1:1	2.00	1.00	MJC Assistant	1.00	
		Teachers	30.80	Asst.Tech Specialist	0.75		MV Assistants	2.00	
		Vocational Specialists	4.00				HR-Payroll/PD Assistant	0.80	
		Social Workers	6.00						
		Elective Teacher	1.00						
Total	6.45	Total	56.00	Total / Unfilled	13.00	1.00	Total / Unfilled	66.80	3.85
TOTAL FTE UNFILLED POSITIONS AT THIS TIME									4.85
TOTAL MID-VALLEY STAFF/TOTAL FTE FILLED POSITIONS								142.25	137.40

November 30, 2020

ADMINISTRATION	FTE	CERTIFIED STAFF	FTE	LICENSED STAFF	FTE	FTE UNFILLED AT THIS TIME	SUPPORT STAFF	FTE	UNFILLED AT THIS TIME
Executive Director	1.00	Adapted PE	2.00	OT	3.85		1:1 Assistants	13.00	2.00
Director of Bus/HR	1.00	HI Teachers	4.00	PT	1.80		Teaching Assistants	46.50	1.50
Principal	1.00	Instructional/Behavioral Facilitator	2.00	Certified School Nurse	1.00		Job Coaches	5.00	2.20
Program Supervisors	2.45	Psychologist	0.60	Registered Nurses	4.00		MJC Assistant	1.00	
Dir. of Prof Learning	1.00	Speech Pathologist	5.60	LPN/RN 1:1	3.00		MV Assistants	2.00	
		Teachers	31.80	Asst.Tech Specialist	0.75		HR-Payroll/PD Assistant	0.80	
		Vocational Specialists	4.00						
		Social Workers	5.40						
		Elective Teacher	1.00						
Total	6.45	Total	56.40	Total	14.40	2.00	Total	68.30	5.70
TOTAL FTE UNFILLED POSITIONS AT THIS TIME									7.70
TOTAL MID-VALLEY STAFF/TOTAL FTE FILLED POSITIONS								145.55	137.85

**Mid-Valley Enrollment-Staffing Profile
November 2021**

PROGRAM	LOCATION	STUDENTS	101	301	302	303	304	25	131	427	428	NET CHANGE	REFERRALS	TEACHER	ASSIST	1-1 Asst	DISTRICT	RN/CSN
Little Hands & Voices	Fox Ridge	5				2			3					1	1			
New Pathways	Fabyan K-2	6	1	4			1							1	2	1	D301 1	
New Pathways	Fabyan 3-5	8		2		2	4							1	3			
New Pathways	McDole K-3	5			5									1	2			
New Pathways	McDole 3-5	7			7									1	3			
New Pathways	GMS-S 6-8 (Giese)	7		2		3	2							1	3	1	D304 1	
New Pathways	GMS-S 6-8 (Asencio)	7		2		2	3							1	3			
New Pathways	GHS 9-12	7				5	2							1	2	1	D303 1	
New Pathways	CHS 9-12	4		4										1	1	1	D304 1	
ELS	Blackberry Creek K-3	4		2	2									1	1			
ELS	Blackberry Creek 4-5	5		3	1		1							1	2			
ELS	Prairie Knolls 6-8	6		5			1							1	2			1
ELS	GHS 9-12	6	2	3			1							1	1	2	D101 1 D301 1	
ABLE	John Stewart K-6	8	2	1	2	1	2							1	1			4
ABLE	BHS 7-12	6	3	1	1		1							1	1	1	D302 1	1
New Directions	MJC K-2	4	1		1		2							1	1			
New Directions	MJC K-3	7	1		3	3								1	2			
New Directions	MJC 4-5	6		1	1	4						D303 +1		1	1			
New Directions	MJC 6-7	5	1	3			1							1	1			
New Directions	MJC 7-8	5	1	1	1	2								1	1			
New Directions (Denslow)	MJC 9-12	7			1	1	3			1	1	D304 +1 D427 +1		1	1			
New Directions (Barry)	MJC 9-12	8	1		1	3	2			1		D304 +1		1	2			
New Directions (Arlington)	MJC 9-12	6			3	1	1				1	D101 -1		1	2			1
Safe Schools	MJC 9-12	2				1	1					D303 +1		1				
Transition	Shelby	20	8	3	4	2	3							2	3	3	D101 2 D302 1	
Transition	12+	22	4	3	9		7							1.8				
Transition	ECC	10		6	1	3								1	1			
Transition	WCC	22	7		9		6							2	3		D304 1	1
CSN																		1
Totals		215	32	46	52	35	44	0	3	2	2	4		30.8	46	10		9

**Mid-Valley Enrollment-Staffing Profile
November 2021**

	HEARING	STUDENT	101	301	302	303	304					NET CHANGE	REFERRALS	TEACHER	ASSIST	
	HI Students	68	9	7	8	27	17								4	
Total Students with Hearing Services		68	9	7	8	27	17									
	HI Days	350.59	42.73	34.44	38.98	127.5	106.94									
Total Minutes with Hearing Services		350.59	42.73	34.44	38.98	127.5	106.94					350.59				

Hearing Services

**Mid-Valley Enrollment-Staffing Profile
November 2020**

PROGRAM	LOCATION	STUDENTS	101	301	302	303	304	25	131	427	428	NET CHANGE	REFERRALS	TEACHER	ASSIST	1-1 Asst	DISTRICT	RN/CSN
Little Hands & Voices	Fox Ridge	5				3	1		1					1	1			
New Pathways	Fabyan K-2	4		3			1							1	1	1	D301 1	
New Pathways	Fabyan 3-5	7		2		2	3							1	2			
New Pathways	Norton Creek 3-5	6				3	3							1	2			
New Pathways	John Stewart K-3	6			6									1	3			
New Pathways	John Stewart 3-5	5		1	4									1	2			
New Pathways	GMS-S 6-8 (Giесе)	7		3		3	1							1	2	1	D303 1	
New Pathways	GMS-S 6-8 (Asencio)	7		3	1	2	1							1	2			
New Pathways	GHS 9-12	6				3	3							1	3			
New Pathways	CHS 9-12	4		3	1									1	2			
ELS	Blackberry Creek K-3	7		3	3		1							1	3			
ELS	Blackberry Creek 4-5	6		3	1		2							1	2	1	D304 1	
ELS	Prairie Knolls 6-8	5		4			1							1		2	D301 2	1
ELS	GHS 9-12	6	2	2			2							1	2	1	D301 1	
ABLE	John Stewart K-6	8	1		3	1	3							1	1	5	D303 1 D304 1	1
ABLE	BHS 7-12	6	2	1	1		2							1	2			1
New Directions	MJC K-2	6			4	1	1							1	1			
New Directions	MJC K-3	5	1		2	2								1	2			
New Directions	MJC 4-5	6	1		1	1	1	1		1				1	1			
New Directions	MJC 6-7	6	1	1	1	3								1	1			
New Directions	MJC 7-8	4		1		2					1	D101 -1		1	1			
New Directions (Denslow)	MJC 9-12	9			4	3	1			1				1	1			
New Directions (Barry)	MJC 9-12	10	1		2	4	2			1				1	2			
New Directions (Arlington)	MJC 9-12	8			2	1	2		1		2			1	2			1
Safe Schools	MJC 9-12	3	1	1	1									1				
Transition	Shelby	16	7	2	3	2	2							2	3	3	D101 2 D302 1	
Transition	12+	22	3	3	6		10					D302 -1		1.8				
Transition	ECC	12		6	1	5								1	1			
Transition	WCC	19	5		8		6							2	2	1	D302 1 D304 1	
CSN																		1
Totals		221	25	42	55	41	49	1	2	3	3	-1	2	31.8	47	15		5

**Mid-Valley Enrollment-Staffing Profile
November 2020**

	HEARING	STUDENT	101	301	302	303	304	33				NET CHANGE	REFERRALS	TEACHER	ASSIST
	HI Students	65	12	9	6	22	19	1				D101 -1 D303 +1 D304 +1			4
Total Students with Hearing Services		65	12	9	6	22	19	1							
	HI Days	310.47	60.56	36.3	21.85	96.76	95	1							
Total Minutes with Hearing Services		310.47	60.56	36.3	21.85	96.76	95								
	HI	15	2	2	3	8									

Hearing Services

5.2. Finance Committee Meeting Minutes, November 15,
2021



Finance Committee Minutes
11/15/2021

Introductions

- Let's welcome our 2 new team members!

Celebrations

- ESSER funds have been wonderful for the Cooperative- great opportunity for us to support our staff with wish-lists, provide additional tutoring and to support students who are unable to return to school due to medical needs.
- To support our paraprofessional & nursing shortage, we have been focusing on Certified Nursing Assistants (CNAs) and have had some great hires that are willing to support toileting, medical plans and teaching.
- D302 is opening a new EC section in January!
- D304 is expanding as well in January!
- D301- got some ALOP revenue back!
- AA+ Rating in Batavia!

Opportunities

- Paraprofessional vacancies
- Increase in staff members with COVID- several long quarantines and for the first time in-school transmissions
- Sub shortage
- Significant needs of students returning to in-person instruction
- Everyone in education- feeling it's February - really having to stress balance and self-care
- Partnering with parents- understanding the limits of school-based services- particularly for SEL needs- lots of training for staff and for parents- needing outside resources

Budget Summary by Programs: [Budget Summary through 10-31-21](#)

- On-target so far
- Back on track with full programming this year
- A few students learning remotely at no charge to the districts

Enrollment Updates: [Projected vs. Actual](#)

- Significant improvement in projected students (211) vs. actual students (212) this year
- Largest variance (4 students) was Burlington 301 due to students returning to the district and move-ins
- Slower start to referrals compared to previous years- but increasing quickly
- 29 referrals, 26 students placed since September 1
- Unable to take new students in ABLE Elementary/Middle School program, ELS Middle School (temporarily) and soon New Directions grades 1-2

Medicaid: [Medicaid in Schools](#)

- Melissa Jackson's retirement led to some restructuring
- Admin Training with Steve Koruna
- Changed the way we document Medicaid services
- Added New Directions & SAIL to the program
- "Road-Show" training of all staff
- Changes in process for revenue checks to districts

ESSER Funds

- Approved in September for \$530,000.00
- Categories: Learning Loss, Summer Enrichment & After-School Programming
 - Learning Loss
 - Salary/Benefits for 3 Teaching Assistants that would not have been rehired with our starting enrollment numbers
 - Software Programs to support reading, math, writing and functional skills
 - Replacing old equipment, furniture and materials to enhance our instruction and programming
 - Equipment to expand our learning spaces both within and outside of the school buildings
 - Tons of new materials, visuals, manipulatives, books, OT/PT supplies
 - Updated assessments
 - Additional Social Work support & Drug/Alcohol Prevention
 - Summer Enrichment
 - Will be used this Summer of 2022 & 2023 to offset the cost of ESY
 - Purchasing summer school kits, reading programs, math supplies, sensory room supplies etc, that can be used now and in the future
 - After-School Programming
 - Stipends to teachers & staff who are supporting students with remote learning and homebound instruction beyond contract time
 - Stipends to teams who are working beyond contract time to develop instructional and behavioral plans for students who have struggled to transition back after COVID
 - Materials & supplies to support this specialized instruction

ALOP FY21: [ALOP Expenditures 2020-21](#)

- Continued focus on 2 programs: New Directions & SAIL
- Used portions of the budget and fund balance to continue the renovations at Shelby Center
- Salary/Benefits for 2 teachers, 1 Vocational Specialist and 1 Job Coach at New Directions, and partial salary for 1 Social Worker
- Partial salary for our Instructional/Behavioral Coach
- Supplies, materials, copier, etc.
- Budgeted for a 3rd van to save on bus transportation- but put on hold due to COVID and vehicle shortage

Substitute Teacher Shortage: [Substitute Comparisons October 2021](#)

- Have lost about 80% of our regular subs
- Administrators, paraprofessionals & instructional coaches are our primary subs right now
- Feedback from our previous subs attribute this to COVID fears, retirement, full-time employment, and higher rates beyond Mid-Valley
- For Discussion- increasing our daily sub rates

Roof Replacement: [Roof Costs by District](#)

- Topic of discussion for the past 6-8 years
- Currently working with John Baird from D303 and will have an updated proposal prior to holiday break
- Estimated cost- \$500,000.00
- For Discussion- the most equitable solution for covering this expense as well as ways to pay for portion out of next year's budget
- The Finance Committee is recommending that we move forward with the project, but speak to the Board about which funding % to use.

Technology Update

- 3-year lease is up this year
- Working with the leasing agent to continue the lease for one more year
- Any feedback/concerns with this plan?
- Work with Capital leasing to consider either buying out the remainder of the lease or extending it - but not at the original leasing cost
- Lisa will gather additional information to ensure that we are not over-paying for the current equipment by extending the lease

Tuition: [FY21 Tuition Summary](#)

- Tuition costs are based on the projected budget divided by the enrolled students
- Overall \$400,532.00 under-budget

- Most districts are receiving a refund after the December board meeting
- Reasons for variances in refunds
 - Higher refund for districts that did utilize SAFE schools- as they receive a SAFE schools tuition credit
 - Higher refund for districts that use our Transition Programs due to significant decrease in community trips during COVID
 - Adding a student mid-year can increase your overall tuition by anywhere from \$11,000.00 to \$47,000.00 depending on the program
 - We did not charge districts for students who were not attending- change from previous years
 - A student aging out or returning to district has the opposite effect- decreasing overall annual tuition by anywhere in that range
 - Adding a new service mid-year such as Occupational Therapy

Waubonsee Room Rental

- Fall 2021: \$105.00 per day
- Spring 2022: \$178.00 per day
- Mid-Valley Leadership Team & Finance Committee agree that this is an unreasonable spike in daily rent for a small classroom
- Lisa Palese will work with the SAIL team and consider other options in lieu of Waubonsee and will report back to the team in December prior to signing a lease.

5.3. Liaison Meeting Minutes, November 15, 2021

Mid-Valley Liaison Meeting		
In attendance: Lisa Palese, Tanner Seal, Chris Payton, Melissa Mills, Kari Ruh, Mike Potsic, Anne Scalia, Patti Palagi		
Time: 1:00- 3:00 PM		
Today's Location : In-person & remote		
Facilitator: Lisa Palese Note-Taker: Tanner Seal Norms Monitor: Payton		
Agenda Item/Facilitator	Notes	Action Step/Person Responsible
Meeting Part 1: Finance Committee from 1:00-2:00	Link to Finance Committee Agenda	
Meeting Part 2: Liaison Meeting 2:00- 3:00		
Reflections on Finance Committee Meeting	Any recommendations or suggestions for future meetings?	Make sure to invite Julie-Ann Fuchs
Program Updates	<p>Updates or Need to Know Information from the Program Supervisors</p> <p>New Pathways primary had to be closed today at Fabyan due to a student testing positive. Due to the nature of the program and masking, all of the students and one staff member is under quarantine. The teacher reached out to each family to talk about what they would like for instruction. Most wanted asynchronous remote learning activities to use with their children while they are out.</p> <p>The team discussed issues with the guidelines for students who wear masks vs. students who don't consistently wear masks but still wear them for a duration of time.</p> <p>12+ surveys will be coming out. This is a tool that is required for case managers to complete so the 12+ team can write goals for the fall.</p>	
Legal/Consistency Check	<p>What would you do?</p> <p>1) Re-evaluation- parent on board, but keeps forgetting to send back signed consent? Eligibility vs. information to guide instruction.</p> <p>While it is legal to do so, we would want to make sure that we are moving it up the chain for connecting with parents. If nothing, would move forward with re-evaluation and document. Would still go back and get the signature eventually. It would be preferred that it is captured in e-mail as well. Consensus is that this is something that the home district should help with getting (DocHub, calling, etc).</p> <p>2) DocuSign- if we do not receive the DocuSign back from the district rep, should we send a hard-copy home or assume all is okay because it's covered by district (D301, D304)</p> <p>Coordinators will not sign the IEP in Embrace so they are part of the DocuSign/DocHub and get e-mail reminders and a final copy. This will notify them that parents are not signing so they can help and also saves the extra step of sending to coordinators once everything is signed.</p> <p>3) Feedback on IQ Testing for students with Intellectual Disabilities - but no recent testing. When are you prioritizing this in your districts?</p> <p>Consensus is that all students should have a full cognitive right before aging out for sure. It is best that they at least have a full cognitive every other re-eval cycle.</p> <p>4) 30 Day Reviews- Yes or No?</p>	

Mid-Valley Liaison Meeting		
In attendance: Lisa Palese, Tanner Seal, Chris Payton, Melissa Mills, Kari Ruh, Mike Potsic, Anne Scalia, Patti Palagi		
Time: 1:00- 3:00 PM		
Today's Location : In-person & remote		
Facilitator: Lisa Palese Note-Taker: Tanner Seal Norms Monitor: Payton		
Agenda Item/Facilitator	Notes	Action Step/Person Responsible
	<p>It depends on the student. The purpose is to look at the goals and all of the aspects of the IEP. Consensus is that this should be taken into consideration when determining if a 30-d</p> <ul style="list-style-type: none"> -If an AR is close, meet then instead. -If there are no concerns about how the goals are written and how services are being implemented, don't need to meet. -If there are some changes that might be needed, set an agenda and keep it to only what it needs to be. 	
Future Focus	<p>Instructional/Behavioral Coaches</p> <p>PD For executive functioning: Peg Dawson PD is some of the best that Anne has seen. Other Cooperatives are hosting (one in Pekin) in December. If the Cooperative is looking at hosting something, she would be great to have.</p> <p>Early Childhood Programming update:</p> <ul style="list-style-type: none"> -Even based on Kaneland's needs alone, we are very open to opening up an EC classroom. This would be more cross-cat and would be very helpful in determining next steps such as ELS, New Pathways, or transitioning back to district with identified supports. -Geneva would like this option as a full day. -This could be done at Fox Ridge, Fabyan EC Center, or Blackberry Creek's EC Center. 	Anne will send information to Lisa for this.

5.4. RIF Guidelines

MVSEA/MVSEC RIF Committee

Final Rules 2021-22

Reviewed on 11/23/21

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 1st 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

5.5. FY21 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

MEMO TO: Mid-Valley Executive Advisory Board

FROM: Nancy Sporer
Director of Business and Human Resources

DATE: December 1, 2021

RE: **FY21 AUDIT REPORT**

The 2021 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 and the accompanying financial statements are included in the December Board packet. A hard copy will be available at the Board meeting.

The auditors completed their audit report on November 4, 2021. As noted in the management discussion letter, no material weaknesses were identified.

Year-end accrual adjustments have been made and the ending FY21 audited fund balance matches the beginning fund balance of FY22.

There was an increase in the Educational fund balance and a small increase in the Operations and Maintenance fund balance.

Fund Balance Reconciliation FY21

	<u>Ed Fund</u>	<u>O & M Fund</u>	<u>Total</u>
Beginning Fund Balance	516,215	374,736	890,951
Audited Fund Balance	668,731	384,845	1,053,576
FY21 Tuition Overpayments	(413,237)	0	(413,237)
FY21 Tuition Due	12,705	0	12,705
Adjusted Fund Balance	268,199	384,845	653,044

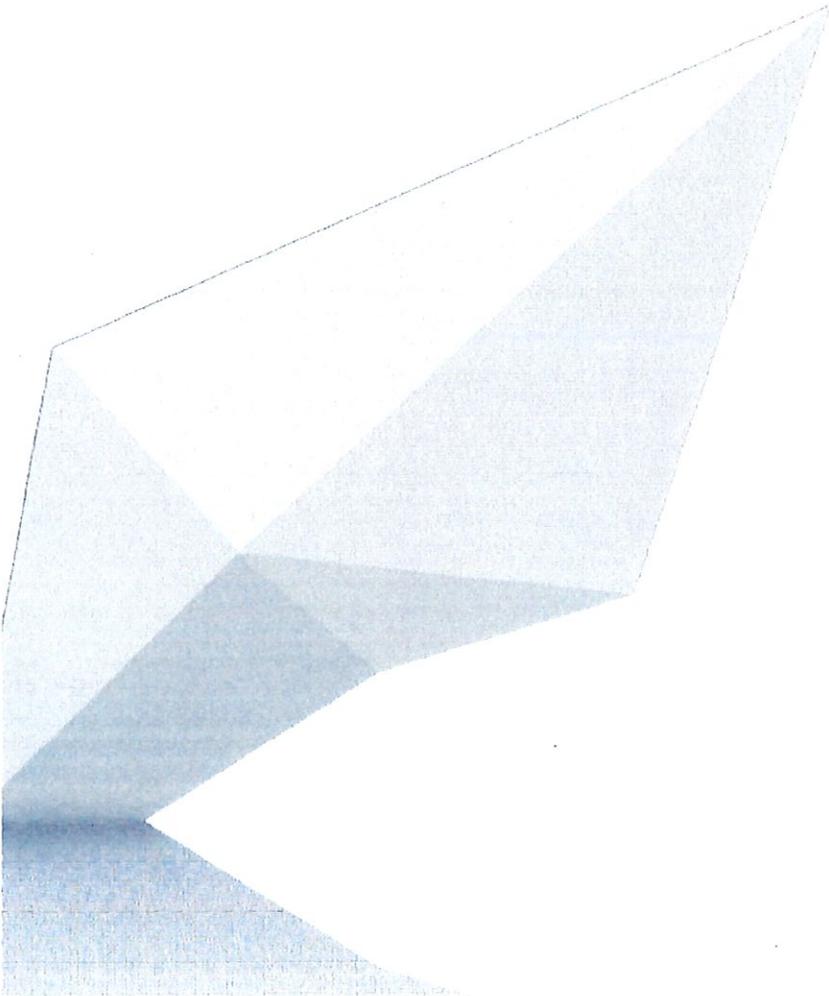
Please feel free to call me if you have any questions.

Mid-Valley Special Education Joint Agreement

St. Charles, Illinois

Audited Financial Statements

Year Ended June 30, 2021



WIPFLI

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Table of Contents

Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position (Deficit).....	10
Statement of Activities.....	11
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	13
Statements of Revenues, Expenditures and Changes In Fund Balances - Governmental Funds.....	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	15
Notes to Financial Statements.....	16
Required Supplementary Information	
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund.....	42
Schedule of Employer Contributions - Illinois Municipal Retirement Fund.....	44
Schedule of the District's Proportionate Share of the Net Pension Liability - Teacher's Retirement System.....	45
Schedule of Employer Contributions - Teacher's Retirement System.....	47
Schedule of the District's Proportionate Share of the Net OPEB Liability - Teacher's Health Insurance Security Fund.....	48
Schedule of Employer Contributions - Teacher's Health Insurance Security Fund.....	49
Schedule of Revenues, Expenditures and Changes In Fund Balance Budget to Actual - General Fund amd Major Special Revenue Fund.....	50
Notes to Required Supplementary Information.....	51

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Table of Contents

Individual Fund Financial Statements and Schedules

General (Educational) Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	52
---	----

Major Special Revenue Fund

Operations and Maintenance Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	57
---	----

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 the Mid-Valley Special Education Joint Agreement (the "Agreement"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the 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; 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 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 Agreement'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 Agreement'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.

Opinion

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, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States 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 financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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, 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, the Mid-Valley Special Education Joint Agreement's basic financial statements for the year ended June 30, 2020, 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 2020 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 2020 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. In our opinion, the 2020 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 November 4, 2021 on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agreement's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agreement's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Aurora, Illinois
November 4, 2021

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Management's Discussion and Analysis For the Year Ended June 30, 2021

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, 2021. 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 \$5,045,787 (net position).
- There was an increase in the fund balance in the General (Educational) Fund and an increase in fund balance in the Operations and Maintenance Fund. This was due to refunds that were issued to the member Districts in fiscal year 2021 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 two facilities.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Management's Discussion and Analysis For the Year Ended June 30, 2021

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.

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, 2021

Government-Wide Financial Analysis

The Agreement's net position increased by \$168,342 to (\$5,045,787). Of this amount, (\$6,453,761) was unrestricted and \$1,407,974 was invested in capital assets. The Agreement had \$17,585,442 in expenses, of which \$9,621,888 was funded by Charges for Services and \$6,533,753 was funded by Operating Grants and Contributions.

	2021	2020	Percentage Change
ASSETS			
Current and other assets	\$ 1,996	\$ 1,979	0.9%
Capital assets	1,408	1,447	-2.7%
Total assets	3,404	3,426	-0.6%
DEFERRED OUTFLOWS			
Deferred outflows related to pensions and OPEB	609	442	37.8%
Total deferred outflows	609	442	37.8%
LIABILITIES			
Current liabilities	931	1,088	-14.4%
Long-term debt outstanding	5,999	6,391	-6.1%
Total liabilities	6,930	7,479	-7.3%
DEFERRED INFLOWS			
Deferred inflows related to pensions and OPEB	2,129	1,615	31.8%
Total deferred outflows	2,129	1,615	31.8%
NET POSITION			
Net investment in capital assets	1,408	1,366	3.1%
Unrestricted	(6,454)	(6,592)	-2.1%
Total net position	\$ (5,046)	\$ (5,226)	-3.4%

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Management's Discussion and Analysis
For the Year Ended June 30, 2021

	2021	2020	Percentage of Total
Revenues			
Program revenues			54.2%
Charges for services	\$ 9,622	\$ 10,079	36.8%
Operating grants and contributions	6,533	4,470	
General revenues			9.0%
Other	1,598	1,593	
Total revenues	17,753	16,142	100.0%
Expenses			
Instruction	13,909	11,927	79.1%
Pupil and Instructional Services	2,163	1,982	12.3%
Administration and Business	1,328	1,332	7.6%
Operations and Maintenance	183	415	1.0%
Interest	2	4	1.2%
Total expenses	17,585	15,660	100.0%
Decrease in Net Position	168	482	
Net Position Beginning, original	(5,226)	(5,708)	
Prior period adjustment	12	-	
Net Position Beginning, as adjusted	(5,214)	(5,708)	
Net Position Ending	\$ (5,046)	\$ (5,226)	

Financial Analysis of the Agreement's Funds

As the Agreement completed the year, its governmental funds reported combined fund balances of \$1,065,160. This represents an increase of \$162,625 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 less than the budget by \$2,327,140, or 014.73% of the budget.

The General Fund's overall expenditures were less than budget by \$2,536,522, or 16.00% of the budget.

Capital Assets

During the year, the agreement purchased no capital assets. Depreciation expense was \$85,698 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, 2021

Factors Bearing on the Agreements Future

The Agreement's outlook is positive, despite the slight decrease in enrollment in fiscal year 2021.

Enrollment 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.

Basic Financial Statements

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Statement of Net Position (Deficit)

June 30, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,940,116
Receivables	
Intergovernmental accounts receivable	55,687
Capital assets	
Land	49,875
Other capital assets, net of depreciation	<u>1,358,099</u>
Total assets	<u>3,403,777</u>
Deferred outflow of resources	
Deferred outflows referred to pensions	445,157
Deferred outflows related to OPEB	<u>163,849</u>
Total deferred outflow of resources	<u>609,006</u>
Liabilities	
Current liabilities	
Accounts payable	3,853
Accrued salaries and related expenditures	926,790
Non current liabilities	
Due within one year	40,952
Due in more than one year	<u>5,958,072</u>
Total liabilities	<u>6,929,667</u>
Deferred inflow of resources	
Deferred inflows related to pensions	367,831
Deferred inflows related to OPEB	<u>1,761,072</u>
Total deferred inflow of resources	<u>2,128,903</u>
Net position (deficit)	
Investment in capital assets	1,407,974
Unrestricted	<u>(6,453,761)</u>
Total net position (deficit)	<u>\$ (5,045,787)</u>

See accompanying notes to financial statements.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Statement of Activities

Year Ended June 30, 2021

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental activities				
Instructional services				
Special programs	\$ 13,600,079	\$ 7,309,776	\$ 6,533,753	\$ 243,450
Other programs	309,368	166,339	-	(143,029)
Support services				
Pupils	1,723,989	926,943	-	(797,046)
Instructional staff	438,844	235,955	-	(202,889)
General administration	832,126	447,412	-	(384,714)
School administration	167,044	89,815	-	(77,229)
Business	306,718	164,914	-	(141,804)
Operations and Maintenance	182,578	268,757	-	86,179
Central	22,275	11,977	-	(10,298)
Interest on long-term liabilities	<u>2,421</u>	-	-	<u>(2,421)</u>
Total governmental activities	<u>\$ 17,585,442</u>	<u>\$ 9,621,888</u>	<u>\$ 6,533,753</u>	<u>(1,429,801)</u>
General revenues				
Earnings on investments				6,251
Other revenues				<u>1,591,892</u>
Total general revenue				<u>1,598,143</u>
Change in net position				<u>168,342</u>
Net deficit, beginning of year as originally stated				(5,225,713)
Prior period adjustment				<u>11,584</u>
Net deficit, beginning of year as restated				<u>(5,214,129)</u>
Net deficit, ending				<u>\$ (5,045,787)</u>
See accompanying notes to financial statements.				

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Balance Sheet - Governmental Funds

June 30, 2021

	General (Educational Fund)	Operations and Maintenance	Total
Assets			
Cash and cash equivalents	\$ 1,555,071	\$ 385,045	\$ 1,940,116
Receivables			
Intergovernmental accounts receivable	<u>55,687</u>	<u>-</u>	<u>55,687</u>
Total assets	<u>\$ 1,610,758</u>	<u>\$ 385,045</u>	<u>\$ 1,995,803</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 3,653	\$ 200	\$ 3,853
Accrued salaries and related expenditures	<u>926,790</u>	<u>-</u>	<u>926,790</u>
Total liabilities	<u>930,443</u>	<u>200</u>	<u>930,643</u>
Fund balances			
Unassigned	<u>680,315</u>	<u>384,845</u>	<u>1,065,160</u>
Total fund balances	<u>680,315</u>	<u>384,845</u>	<u>1,065,160</u>
Total liabilities and fund balances	<u>\$ 1,610,758</u>	<u>\$ 385,045</u>	<u>\$ 1,995,803</u>

See accompanying notes to financial statements.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Reconciliation of the Balance Sheet of Governmental Funds to the
Statement of Net Position
June 30, 2021

Total fund balances - governmental funds	\$	1,065,160
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$3,499,757 and the accumulated depreciation is \$2,091,783.</p>		1,407,974
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:</p>		
Capital lease payable	\$	(40,952)
Net pension liability - TRS		(723,305)
Net pension liability - IMRF		(272,565)
Net OPEB liability - THIS		<u>(4,962,202)</u>
		(5,999,024)
<p>Deferred inflows and outflows of resources related to pensions and OPEB are not reported in the governmental funds</p>		
Deferred outflows		609,006
Deferred inflows		<u>(2,128,903)</u>
		<u>(1,519,897)</u>
Net position of governmental activities	\$	<u>(5,045,787)</u>

See accompanying notes to financial statements.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**Statements of Revenues, Expenditures and Changes In Fund Balances -
Governmental Funds
Year Ended June 30, 2021**

	General (Educational Fund)	Operations and Maintenance Fund	Total
Revenues			
Local sources	\$ 9,502,669	\$ 269,014	\$ 9,771,683
State sources	3,759,690	-	3,759,690
Federal sources	<u>204,432</u>	<u>-</u>	<u>204,432</u>
Total revenues	<u>13,466,791</u>	<u>269,014</u>	<u>13,735,805</u>
Expenditures			
Current operating			
Instruction	8,689,238	-	8,689,238
Support services	3,474,884	258,905	3,733,789
Non-programmed charges	<u>1,150,153</u>	<u>-</u>	<u>1,150,153</u>
Total expenditures	<u>13,314,275</u>	<u>258,905</u>	<u>13,573,180</u>
Net change in fund balances	<u>152,516</u>	<u>10,109</u>	<u>162,625</u>
Fund balances, beginning of year as originally stated	516,215	374,736	890,951
Prior period adjustment	<u>11,584</u>	<u>-</u>	<u>11,584</u>
Fund balances, beginning of year as restated	<u>527,799</u>	<u>374,736</u>	<u>902,535</u>
Fund balances, end of year	<u>\$ 680,315</u>	<u>\$ 384,845</u>	<u>\$ 1,065,160</u>

See accompanying notes to financial statements.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balance of Governmental Funds to the Statement of Activities Year Ended June 30, 2021

Net change in fund balances - governmental funds \$ 162,625

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 useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay.

Capital outlay	46,598	
Depreciation expense	<u>(85,698)</u>	(39,100)

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	\$ 82,786	
Change in deferred inflows/outflows related to OPEB	(429,614)	
Change in net pension liability -TRS	(224,671)	
Change in net pension liability -IMRF	152,358	
Change in OPEB liability -THIS	<u>424,197</u>	5,056

The governmental funds record repayment of the capital lease principal as an expenditure. The effect of this difference in the treatment of bonds and loans and related items is as follows:

Repayment of capital lease principal	<u>39,761</u>	<u>39,761</u>
Change in net position of governmental activities		<u>\$ 168,342</u>

See accompanying notes to financial statements.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements

June 30, 2021

Note 1: Summary of Significant Accounting Policies

Mid-Valley Special Education Joint Agreement (the "Agreement") is a public school system governed by a seven-member elected board. The Agreement is organized under the School Code of the State of Illinois, as amended. The accounting policies of the Agreement conform to the 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 contributions from member Districts.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

b. Fund Accounting (Continued)

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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

c. Basis of Presentation (Continued)

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.

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 accordance with accounting principles generally accepted in the United States requires management to make estimates 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 expenditures during the reporting period. Actual results could differ from those estimates.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT
Notes to Financial Statements (continued)
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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 life of one 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.

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

Assets	Years
Buildings	40 years
Land improvements	15 years
Equipment	5-15 years

f. Compensated Absences

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year. Accrued but unpaid vacation leave at June 30, 2021 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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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 an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

j. Deferred Outflows/Inflows 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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT
Notes to Financial Statements (continued)
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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 Agreements financial statements for the year ended June 30, 2020, 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.

Note 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, 2021.

At June 30, 2021, the carrying amount of the Agreement's deposits totaled \$1,940,116 and the bank balances totaled \$2,381,402. 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, 2021 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 COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 3: Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2021, were as follows:

Governmental Activities	Balance 6/30/2020	Additions	Deletions	Balance 06/30/21
Capital assets, not being depreciated:				
Land	\$ 49,875	\$ -	-	\$ 49,875
Construction in progress	-	20,721	-	20,721
Total capital assets, not being depreciated	49,875	20,721	-	70,596
Capital assets, being depreciated:				
Buildings	3,090,876	-	-	3,090,876
Improvements	65,924	-	-	65,924
Equipment	246,484	25,877	-	272,361
Total capital assets, being depreciated	3,403,284	25,877	-	3,429,161
Accumulated depreciation:				
Buildings	1,830,399	53,381	-	1,883,780
Improvements	31,407	6,927	-	38,334
Equipment	144,279	25,390	-	169,669
Total accumulated depreciation	2,006,085	85,698	-	2,091,783
Total capital assets, being depreciated, net	1,397,199	(59,821)	-	1,337,378
Governmental activities capital assets, net	\$ 1,447,074	\$ (39,100)	\$ -	\$ 1,407,974

Depreciation expense was charged to functions of the Agreement as follows:

<i>Instructional Services</i>	
Special programs	\$ 59,731
<i>Supporting Services</i>	
Pupils	11,141
Instructional staff	343
General administration	4,628
Operations and maintenance of facilities	9,855
	<u>9,855</u>
	<u>\$ 85,698</u>

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 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, 2021:

	Balance 6/30/2020	Additions	Reductions	Balance 06/30/21	Amounts due Within One Year
Capital Lease	\$ 80,713	\$ -	\$ 39,761	\$ 40,952	\$ 40,952
Net Pension Liability -IMRF	424,923	-	152,358	272,565	-
Net Pension Liability -TRS	498,634	224,671	-	723,305	-
Net Other Post-Employment Benefit Liability-THIS	5,386,399	-	424,197	4,962,202	-
Total	\$ 6,390,669	\$ 224,671	\$ 616,316	\$ 5,999,024	\$ 40,952

Capital leases

The Agreement has entered into lease agreements as lessee for financing the acquisition of computer equipment. The lease agreement qualify as capital leases for accounting purposes and therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2021, \$119,316 of amounts included in capital assets - equipment were acquired via capital leases. The obligations for the capital leases will be repaid from the Operations and Maintenance Fund. The future minimum lease obligations as of June 30, 2021 are as follows:

<i>June 30</i>	Principal	Interest	Total
2022	\$ 40,952	\$ 1,229	\$ 42,181
Total	\$ 40,952	\$ 1,229	\$ 42,181

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 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 payroll withholdings and Agreement contributions. 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/fy2020>; 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. The benefit is determined by the average of the four highest consecutive 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.

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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are 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, 2020, 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, 2021, State of Illinois contributions recognized by the Agreement were based on the State's proportionate share of the the pension expense associated with the Agreement, and the Agreement recognized revenue and expenditures of \$2,142,028 in pension contributions from the State of Illinois.

2.2 formula contributions. The Agreement contributes 0.58% of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2021 were \$28,507, and are deferred because they were paid after the June 30, 2020 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, 2021.

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, 2021, the employer pension contribution was 10.41% of salaries paid from federal and special trust funds. For the year ended June 30, 2021, there were no salaries paid from the federal and special trust funds and no employer contribution was required.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

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 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, 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, 2020, 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 follows below:

Agreement's proportionate share of the net pension liability	\$ 723,305
State's proportionate share of the net pension liability associated with the Agreement	<u>56,652,982</u>
Total	<u>\$ 57,376,287</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The Agreement's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2020, the Agreement's proportion was 0.000839%, which was an increase of 0.000224% from its proportion measured as of June 30, 2019.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

For the year ended June 30, 2021, the Agreement recognized pension expense of \$2,142,028 and revenue of \$2,142,028 for support provided by the state. At June 30, 2021, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 7,010	\$ 193
Changes in assumptions	2,964	7,589
Net difference between projected and actual earnings in pension plan investments	21,597	-
Changes in proportion and differences between Agreement contributions and proportionate share of contributions	150,266	52,461
Contributions subsequent to the measurement date	28,507	-
	<u>\$ 210,344</u>	<u>\$ 60,243</u>
Total		

\$28,507 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 reporting year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ 19,498
2023	27,509
2024	28,066
2025	32,747
2026	13,774
	<u>\$ 121,594</u>
Total	

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	Varies by amount of service credit
Investment rate of return	7.00% net of pension plan investment expense, including inflation

In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2019 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 (20-year) 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.5 %	6.1 %
U.S. equities small/mid cap	2.3 %	7.2 %
International equities developed	12.2 %	7.0 %
Emerging market equities	3.0 %	9.4 %
U.S. bonds core	7.0 %	2.2 %
U.S. bonds high yield	2.5 %	4.1 %
International debt developed	3.1 %	1.5 %
Emerging international debt	3.2 %	4.5 %
Real estate	16.0 %	5.7 %
Private Debt	5.2 %	6.3 %
Hedge funds (absolute return)	10.0 %	4.3 %
Private Equity	15.0 %	10.5 %
Infrastructure	4.0 %	6.2 %
Total	<u>100.0 %</u>	

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

Discount Rate

At June 30, 2020, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2019 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, 2020 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 OPEB 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::

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Agreement's proportionate share of the net pension liability	\$ 877,960	\$ 723,305	\$ 595,979

Detailed information about the TRS's fiduciary net position as of June 30, 2020 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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	92
Active employees	75
Total	<u>217</u>

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 2020 and 2021 was 10.11% and 10.09% 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2020 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
Amortization method	Level Percent of Payroll
Price inflation	2.25%
Salary increases	2.85% to 13.75%, 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 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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 ten year geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	37.0 %	5.00 %
International equities	18.0 %	6.00 %
Fixed income	28.0 %	1.30 %
Real estate	9.0 %	6.20 %
Alternatives	7.0 %	2.85-6.95 %
Cash	1.0 %	1.85 %
Total	<u>100.0 %</u>	

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

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 2.00%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 3,932,754	\$ 3,507,831	\$ 424,923
Changes for the year:			
Service cost	201,122	-	201,122
Interest on the total pension liability	287,921	-	287,921
Differences between expected and actual experience of the total pension liability	116,394	-	116,394
Changes of assumptions	(38,232)	-	(38,232)
Contributions - employer	-	205,676	(205,676)
Contributions - employees	-	91,548	(91,548)
Net investment income	-	479,211	(479,211)
Benefit payments, including refunds of employee contributions	(123,989)	(123,989)	-
Other (net transfer)	-	(56,872)	56,872
Net changes	443,216	595,574	(152,358)
Balances at December 31, 2020	\$ 4,375,970	\$ 4,103,405	\$ 272,565

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

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

The following presents the net pension liabilities of the Agreement, calculated using the discount rate of 7.25%, as well as what the Agreement's net pension liabilities would be if they were calculated using discount rates that are 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%)
Agreement's net pension liability (asset)	\$ 847,844	\$ 272,565	\$ (182,487)

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

For the year ended June 30, 2021, the Agreement recognized pension expense of \$153,412. At June 30, 2021, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 97,840	\$ 15,552
Changes in assumptions	28,678	34,029
Net difference between projected and actual earnings in pension plan investments	-	258,007
Contributions subsequent to the measurement date	108,295	-
Total	<u>\$ 234,813</u>	<u>\$ 307,588</u>

\$108,295 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, 2022. 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 (Inflows) of Resources
2021	\$ (31,875)
2022	(6,035)
2023	(99,025)
2024	(44,135)
Total	<u>\$ (181,070)</u>

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 5: Employee Retirement Systems (Continued)

Aggregate Pension Amounts - At June 30, 2021, the District reported the following from all pension plans:

	TRS	IMRF	Total
Net pension liability/(asset)	\$ 723,305	\$ 272,565	\$ 995,870
Deferred outflows of resources	210,344	234,813	445,157
Deferred inflows of resources	60,243	307,588	367,831
Pension expense	2,142,028	153,412	2,295,440

Note 6: Other Postemployment Benefits

Teacher Health Insurance Security (THIS)

Plan Description. The Agreement 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-Report/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),

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 6: Other Postemployment Benefits (Continued)

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.

On-behalf contributions to THIS. The state of Illinois makes employer retiree health insurance contributions on behalf of the Agreement. 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, 2021. State of Illinois contributions were \$60,947, and the Agreement recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund. The Agreement also makes contributions to THIS Fund. The Agreement THIS Fund contribution was 0.92% during the year ended June 30, 2021. For the year ended June 30, 2021, the Agreement paid \$45,218 to the THIS Fund, which was 100 percent of the required contribution. These contributions are deferred because they were paid after the June 30, 2020 measurement date.

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

At June 30, 2021, the Agreement's 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 Agreement 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 Agreement were as follows:

Agreement's proportionate share of the net OPEB liability	\$ 4,962,202
State's proportionate share of the net OPEB liability associated with the Agreement	<u>6,722,432</u>
Total	<u><u>\$ 11,684,634</u></u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and rolled forward to June 30, 2020. The Agreement's proportion of the net OPEB liability was based on the Agreement’s share of contributions to TRS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020, the Agreement’s proportion was 0.018560%, which was a decrease of 0.000901% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Agreement recognized OPEB expense of \$50,650.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 6: Other Postemployment Benefits (Continued)

At June 30, 2021, the Agreement reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 131,841
Changes in assumptions	1,680	818,509
Net difference between projected and actual earnings in OPEB plan investments	-	141
Changes in proportion and differences between Agreement contributions and proportionate share of contributions	116,951	810,581
Contributions subsequent to the measurement date	45,218	-
	<u>\$ 163,849</u>	<u>\$ 1,761,072</u>
Total		

\$45,218 reported as deferred outflows of resources related to OPEB resulting from Agreement contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. 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 (Outflows) Inflows of Resources
2021	\$ (285,881)
2022	(285,868)
2023	(285,841)
2024	(258,524)
2025	(202,287)
Thereafter	<u>(324,040)</u>
Total	<u>\$ (1,642,441)</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 COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 6: Other Postemployment Benefits (Continued)

Actuarial Assumptions.

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

Inflation	2.50%
Salary increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% 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	Trend for fiscal year 2020 based on expected increases used to develop average costs. For fiscal years after 2020, trend starts at 8.25% for non-Medicare costs and Medicare costs, and gradually decreases to an ultimate trend of 4.25%. There is no additional trend rate adjustment due to the repeal of the 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-2017.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

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 3.13% as of June 30, 2019, and 2.45% as of June 30, 2020. The decrease in the single discount rate from 3.13% to 2.45% caused the total OPEB liability to increase by approximately \$3,012 million from 2019 to 2020.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 6: Other Postemployment 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 Agreement's proportionate share of the net OPEB liability calculated using the discount rate of 2.45%, as well as what the Agreement's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current rate:

	1% Decrease 1.45%	Current Discount Rate 2.45%	1% Increase 3.45%
Agreement's proportionate share of the net OPEB liability	\$ 5,963,864	\$ 4,962,202	\$ 4,168,633

The following presents the Agreement's proportionate share of the net OPEB liability calculated using the healthcare cost trend rate, as well as what the Agreement's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate. They key trend rates are 8.25% in 2021 decreasing to an ultimate trend rate of 4.25% in 2037.

	1% Decrease (a)	Healthcare Cost Trend Rate Assumptions	1% Increase (b)
Agreement's proportionate share of the net OPEB liability	\$ 3,991,122	\$ 4,962,202	\$ 6,274,919

- a) One percentage point decrease in healthcare trend rates are 7.25% in 2021 decreasing to an ultimate trend rate of 3.25% in 2037.
- b) One percentage point increase in healthcare trend rates are 9.25% in 2021 decreasing to an ultimate trend rate of 5.25% in 2037.

Note 7: Post Employment 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 COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 8: Risk Management

The Agreement has purchased insurance through risk pools (see Note 9) and from 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 Agreement, Community Unit School District 303. The cost of this insurance is paid to the Administrative District.

Note 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.

Note 10: Prior Period Adjustment

As a result of the implementation of GASB Statement No. 84, the governmental activities beginning net position was restated as follows:

<i>Year Ended June 30, 2021</i>	Educational Fund
To implement GASB Statement No. 84	\$ 11,584
Total	\$ 11,584

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 11: Fund Balance Reporting

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

A. Non spendable 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. Resticted 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, 2021, expenditures exceeded revenue from state and federal grants, resulting in no restricted balances.

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.

MID-VALLEY SPECIAL EDUCATION COOPERATIVE AGREEMENT

Notes to Financial Statements (continued)

June 30, 2021

Note 11: Fund Balance Reporting (Continued)

F. Expenditures of Fund Balance

The unassigned, 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 Seven Calendar Years

	2020	2019	2018
Total Pension Liability			
Service cost	\$ 201,122	\$ 194,564	\$ 200,718
Interest	287,921	259,997	239,306
Differences between expected and actual experience	116,394	39,336	(61,908)
Changes of assumption	(38,232)	-	114,151
Benefit payments, including refunds of member contributions	<u>(123,989)</u>	<u>(100,066)</u>	<u>(87,456)</u>
Net change in total pension liability	443,216	393,831	404,811
Total pension liability, beginning	<u>3,932,754</u>	<u>3,538,923</u>	<u>3,134,112</u>
Total pension liability - ending	<u>\$ 4,375,970</u>	<u>\$ 3,932,754</u>	<u>\$ 3,538,923</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 205,676	\$ 181,536	\$ 216,790
Contributions - member	91,548	86,814	89,328
Net investment income	479,211	510,807	(127,701)
Benefit payments, including refunds of member contributions	(123,989)	(100,066)	(87,456)
Administrative expense	(56,872)	(6,904)	(1,142)
Net change in plan fiduciary net position	595,574	672,187	89,819
Plan net position, beginning	<u>3,507,831</u>	<u>2,835,644</u>	<u>2,745,825</u>
Plan net position, ending	<u>\$ 4,103,405</u>	<u>\$ 3,507,831</u>	<u>\$ 2,835,644</u>
Employer's net pension liability (asset)	<u>\$ 272,565</u>	<u>\$ 424,923</u>	<u>\$ 703,279</u>
Plan fiduciary net position as a percentage of the total pension liability	93.77 %	89.20 %	80.13 %
Covered payroll	\$ 2,034,389	\$ 1,929,185	\$ 1,981,632
Employer's net pension liability as a percentage of covered payroll	13.40 %	22.03 %	35.49 %

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

	2017	2016	2015	2014
\$	213,918	\$ 214,934	\$ 219,173	\$ 235,023
	219,327	195,739	166,722	125,096
	14,923	(25,822)	65,030	113,001
	(93,333)	-	-	131,360
	<u>(76,260)</u>	<u>(63,403)</u>	<u>(60,408)</u>	<u>(22,687)</u>
	278,575	321,448	390,517	581,793
	<u>2,855,537</u>	<u>2,534,089</u>	<u>2,143,572</u>	<u>1,561,779</u>
\$	<u>3,134,112</u>	\$ <u>2,855,537</u>	\$ <u>2,534,089</u>	\$ <u>2,143,572</u>
\$	226,258	\$ 247,849	\$ 208,972	\$ 216,895
	87,924	84,211	87,152	88,328
	363,681	123,483	8,559	84,349
	(76,260)	(63,403)	(60,408)	(22,687)
	(30,204)	(4,481)	(51,361)	(14,535)
	571,399	387,659	192,914	352,350
	<u>2,174,426</u>	<u>1,786,767</u>	<u>1,593,853</u>	<u>1,241,503</u>
\$	<u>2,745,825</u>	\$ <u>2,174,426</u>	\$ <u>1,786,767</u>	\$ <u>1,593,853</u>
\$	<u>388,287</u>	\$ <u>681,111</u>	\$ <u>747,322</u>	\$ <u>549,719</u>
	87.61 %	76.15 %	70.51 %	74.36 %
\$	1,953,863	\$ 1,871,354	\$ 1,936,722	\$ 1,883,235
	19.87 %	36.40 %	38.59 %	29.19 %

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Schedule of Employer Contributions

Illinois Municipal Retirement Fund

Last Seven 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
2021	\$ 211,443	\$ 211,443	\$ -	\$ 2,093,527	10.10 %
2020	194,197	194,197	-	1,988,288	9.77 %
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 rate

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	23-year closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price Inflation	2.50%
Salary increases	3.35% 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.

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

Teacher's Retirement System

Last Seven Fiscal Years

	2021*	2020*	2019*	2018*
District's proportion of the net pension liability	0.000839 %	0.000615 %	0.000715 %	0.000699 %
District's proportion share of the net pension liability	\$ 723,305	\$ 498,634	\$ 557,360	\$ 534,325
State's proportionate share of the net pension liability associated with the District	<u>56,652,982</u>	<u>35,487,217</u>	<u>38,181,473</u>	<u>36,784,036</u>
	<u>\$ 57,376,287</u>	<u>\$ 35,985,851</u>	<u>\$ 38,738,833</u>	<u>\$ 37,318,361</u>
District's covered payroll	\$ 4,693,370	\$ 4,716,417	\$ 5,072,495	\$ 5,058,143
District's proportionate share of the net pension liability as a percentage of covered payroll	15.41 %	10.57 %	10.99 %	10.56 %
Plan fiduciary net position as a percentage of the total pension liability	37.80 %	39.60 %	40.00 %	39.30 %

Notes to Schedule

Changes of assumptions

For the 2020-2016 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 and were consistent in 2019 and 2020. These actuarial assumptions were based on an experience study dated Sept. 18, 2018.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a 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.

* The amounts presented were determined as of the prior fiscal-year end.

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

<u>2017*</u>	<u>2016*</u>	<u>2015*</u>
0.000727 %	0.000742 %	0.000714 %
\$ 574,051	\$ 486,125	\$ 434,294
<u>38,542,782</u>	<u>29,028,059</u>	<u>27,083,030</u>
<u>\$ 39,116,833</u>	<u>\$ 29,514,184</u>	<u>\$ 27,517,324</u>
\$ 4,828,782	\$ 4,428,597	\$ 4,411,033
11.89 %	10.98 %	9.85 %
36.40 %	41.50 %	43.00 %

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Schedule of Employer Contributions

Teacher's Retirement System

Last Seven 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
2021	\$ 28,507	\$ 28,507	\$ -	\$ 4,915,052	0.58 %
2020	27,222	27,222	-	4,693,370	0.58 %
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

Teacher's Health Insurance Security Fund

Last Four Fiscal Years

	2021*	2020*	2019*	2018*
District's proportion of the net OPEB liability	0.018560 %	0.019461 %	0.021628 %	0.021989 %
District's proportion share of the net OPEB liability	\$ 4,962,202	\$ 5,386,399	\$ 5,698,129	\$ 5,706,051
State's proportionate share of the net OPEB liability associated with the District	6,722,432	7,293,872	7,651,300	7,493,462
	<u>\$ 11,684,634</u>	<u>\$ 12,680,271</u>	<u>\$ 13,349,429</u>	<u>\$ 13,199,513</u>
District's covered payroll	\$ 4,693,370	\$ 4,716,417	\$ 5,072,495	\$ 5,058,143
District's proportionate share of the net OPEB liability as a percentage of covered-employee payroll	105.73 %	114.21 %	112.33 %	112.81 %
Plan fiduciary net position as a percentage of the total OPEB liability	0.70 %	(0.22)%	(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

Teacher's Health Insurance Security Fund

Last Four Fiscal Years

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 45,218	\$ 45,218	\$ -	\$ 4,915,052	0.92 %
2020	43,179	43,179	-	4,693,370	0.92 %
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 Balance
Budget to Actual - General Fund and Major Special Revenue Fund
Year Ended June 30, 2021

	Educational Fund			Operations and Maintenance		
	Original & Final Budget	Actual	Variance with Final Budget	Original & Final Budget	Actual	Variance with Final Budget
Revenues						
Local sources	9,552,061	9,502,669	(49,392)	268,757	269,014	257
State sources	6,049,670	3,759,690	(2,289,980)	-	-	-
Federal sources	<u>192,200</u>	<u>204,432</u>	<u>12,232</u>	-	-	-
Total revenues	<u>15,793,931</u>	<u>13,466,791</u>	<u>(2,327,140)</u>	<u>268,757</u>	<u>269,014</u>	<u>257</u>
Expenditures						
Instruction	11,271,592	8,689,238	2,582,354	-	-	-
Support services	3,515,035	3,474,884	40,151	268,757	258,905	9,852
Non-programmed charges	1,044,170	1,150,153	(105,983)	-	-	-
Provisions for contingencies	<u>20,000</u>	-	<u>20,000</u>	-	-	-
Total expenditures	<u>15,850,797</u>	<u>13,314,275</u>	<u>2,536,522</u>	<u>268,757</u>	<u>258,905</u>	<u>9,852</u>
Excess of revenue over (under) expenditures	<u>(56,866)</u>	<u>152,516</u>	<u>209,382</u>	-	<u>10,109</u>	<u>10,109</u>
Net change in fund balances	<u>\$ (56,866)</u>	<u>152,516</u>	<u>\$ 209,382</u>	<u>\$ -</u>	<u>10,109</u>	<u>\$ 10,109</u>
Fund balances, beginning of year as originally stated		516,215			374,736	
Prior period adjustment		<u>11,584</u>			-	
Fund balances, beginning of year as restated		<u>527,799</u>			<u>374,736</u>	
Fund balances, end of year		<u>\$ 680,315</u>			<u>\$ 384,845</u>	

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Required Supplementary Information

June 30, 2021

Budgetary Data

Annual budgets for all Governmental Funds are adopted on the modified accrual basis, consistent with generally accepted accounting principles (GAAP) for local governments.

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

- The Administration submits to the Board of Education 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 October 1 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 Board of Education approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law. The budget, which was not amended, was adopted on September 14, 2020.
- Formal budgetary integration is employed as a management control device during the year for all Governmental Funds.
- The Agreement has adopted a legal budget for all its Governmental Funds. The legal level of budgetary control is at the individual fund level, therefore, 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.

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended June 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Tuition	\$ 9,515,061	\$ 9,353,131	\$ (161,930)	\$ 9,762,662
Earnings on investments	15,000	6,251	(8,749)	28,791
Refund of prior years' expenditures	5,000	33,495	28,495	16,563
Other	<u>17,000</u>	<u>109,792</u>	<u>92,792</u>	<u>75,663</u>
Total local sources	<u>9,552,061</u>	<u>9,502,669</u>	<u>(49,392)</u>	<u>9,883,679</u>
Flow Through Sources				
Flow through from federal sources	-	-	-	<u>75,181</u>
Total Flow Through sources	-	-	-	<u>75,181</u>
State sources				
Alternative learning opportunities program	375,000	502,063	127,063	502,063
Evidence Based Funding Formula	1,094,170	969,171	(124,999)	969,171
State of Illinois on-behalf payments	4,500,000	2,202,975	(2,297,025)	2,177,620
Transportation	5,500	8,207	2,707	13,271
Safe schools	<u>75,000</u>	<u>77,274</u>	<u>2,274</u>	<u>89,778</u>
Total state sources	<u>6,049,670</u>	<u>3,759,690</u>	<u>(2,289,980)</u>	<u>3,751,903</u>
Federal sources				
IDEA - Flow Through	96,700	-	(96,700)	-
DORS-STEP	50,000	103,825	53,825	77,622
Other restricted revenue from federal sources	-	13,540	13,540	-
Medicaid matching/administrative outreach	<u>45,500</u>	<u>87,067</u>	<u>41,567</u>	<u>55,483</u>
Total federal sources	<u>192,200</u>	<u>204,432</u>	<u>12,232</u>	<u>133,105</u>
Total revenues	<u>15,793,931</u>	<u>13,466,791</u>	<u>(2,327,140)</u>	<u>13,843,868</u>

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended June 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
Expenditures				
Special programs				
Salaries	\$ 4,332,862	\$ 4,201,456	\$ 131,406	\$ 4,083,966
Employee benefits	1,844,361	1,656,150	188,211	1,660,127
State of Illinois on-behalf payments	4,500,000	2,202,975	2,297,025	2,177,620
Purchased services	237,109	220,101	17,008	344,749
Supplies and materials	82,033	76,825	5,208	56,535
Capital outlay	26,750	8,000	18,750	24,888
Other objects	4,200	146	4,054	1,199
Non-capitalized equipment	<u>3,000</u>	<u>9,328</u>	<u>(6,328)</u>	<u>1,281</u>
Total	<u>11,030,315</u>	<u>8,374,981</u>	<u>2,655,334</u>	<u>8,350,365</u>
Summer school				
Salaries	198,880	272,211	(73,331)	302,808
Employee benefits	27,897	32,915	(5,018)	49,357
Purchased services	4,500	2,700	1,800	11,221
Supplies and materials	<u>-</u>	<u>1,542</u>	<u>(1,542)</u>	<u>537</u>
Total	<u>231,277</u>	<u>309,368</u>	<u>(78,091)</u>	<u>363,923</u>
Student activity fund expenditures				
Other objects	<u>10,000</u>	<u>4,889</u>	<u>5,111</u>	<u>-</u>
Total	<u>241,277</u>	<u>314,257</u>	<u>(72,980)</u>	<u>363,923</u>
Total instruction	<u>11,271,592</u>	<u>8,689,238</u>	<u>2,582,354</u>	<u>8,714,288</u>
Support services				
Pupils				
Attendance and social work				
Salaries	368,432	379,465	(11,033)	355,269
Employee benefits	75,757	81,027	(5,270)	72,202
Purchased services	1,500	970	530	6,282
Supplies and materials	<u>3,413</u>	<u>1,618</u>	<u>1,795</u>	<u>2,331</u>
Total	<u>449,102</u>	<u>463,080</u>	<u>(13,978)</u>	<u>436,084</u>
Health services				
Salaries	419,930	396,081	23,849	311,884
Employee benefits	156,515	133,130	23,385	96,712
Purchased services	105,770	110,564	(4,794)	134,872
Supplies and materials	4,500	3,350	1,150	2,300
Other objects	1,100	1,098	2	387
Non-capitalized equipment	<u>800</u>	<u>-</u>	<u>800</u>	<u>800</u>
Total	<u>688,615</u>	<u>644,223</u>	<u>44,392</u>	<u>546,955</u>

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended June 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
Psychological services				
Salaries	\$ 41,855	\$ 43,323	\$ (1,468)	\$ 40,209
Employee benefits	4,897	5,157	(260)	4,735
Purchased services	375	76	299	171
Supplies and materials	<u>800</u>	<u>476</u>	<u>324</u>	<u>1,057</u>
Total	<u>47,927</u>	<u>49,032</u>	<u>(1,105)</u>	<u>46,172</u>
Speech pathology and audiology services				
Salaries	355,788	360,012	(4,224)	367,499
Employee benefits	88,281	88,537	(256)	97,901
Purchased services	3,000	728	2,272	790
Supplies and materials	<u>750</u>	<u>765</u>	<u>(15)</u>	<u>433</u>
Total	<u>447,819</u>	<u>450,042</u>	<u>(2,223)</u>	<u>466,623</u>
Other support services				
Salaries	51,314	77,249	(25,935)	51,373
Employee benefits	15,529	23,001	(7,472)	14,963
Purchased services	900	80	820	40
Supplies and materials	7,015	2,677	4,338	919
Non-capitalized equipment	<u>-</u>	<u>3,464</u>	<u>(3,464)</u>	<u>2,521</u>
Total	<u>74,758</u>	<u>106,471</u>	<u>(31,713)</u>	<u>69,816</u>
Total pupils	<u>1,708,221</u>	<u>1,712,848</u>	<u>(4,627)</u>	<u>1,565,650</u>
Instructional staff				
Improvement of instruction services				
Salaries	235,170	254,696	(19,526)	245,208
Employee benefits	92,208	93,933	(1,725)	94,439
Purchased services	99,582	89,281	10,301	65,415
Supplies and materials	<u>1,875</u>	<u>591</u>	<u>1,284</u>	<u>676</u>
Total	<u>428,835</u>	<u>438,501</u>	<u>(9,666)</u>	<u>405,738</u>
Total instructional staff	<u>428,835</u>	<u>438,501</u>	<u>(9,666)</u>	<u>405,738</u>

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended June 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
General administration				
Board of education				
Employee benefits	\$ 5,400	\$ -	\$ 5,400	\$ 30,941
Purchased services	<u>150,056</u>	<u>118,560</u>	<u>31,496</u>	<u>135,193</u>
Total	<u>155,456</u>	<u>118,560</u>	<u>36,896</u>	<u>166,134</u>
Executive administration				
Salaries	440,042	439,899	143	445,551
Employee benefits	133,321	119,889	13,432	127,730
Purchased services	148,704	139,886	8,818	123,296
Supplies and materials	10,000	7,479	2,521	8,026
Other objects	3,500	1,118	2,382	944
Non-capitalized equipment	<u>2,500</u>	<u>667</u>	<u>1,833</u>	<u>1,999</u>
Total	<u>738,067</u>	<u>708,938</u>	<u>29,129</u>	<u>707,546</u>
Total general administration	<u>893,523</u>	<u>827,498</u>	<u>66,025</u>	<u>873,680</u>
School administration				
Office of the principal				
Salaries	131,442	131,692	(250)	128,065
Employee benefits	42,151	33,806	8,345	32,493
Purchased services	<u>2,500</u>	<u>1,546</u>	<u>954</u>	<u>1,662</u>
Total	<u>176,093</u>	<u>167,044</u>	<u>9,049</u>	<u>162,220</u>
Total school administration	<u>176,093</u>	<u>167,044</u>	<u>9,049</u>	<u>162,220</u>
Fiscal services				
Salaries	196,491	196,753	(262)	183,310
Employee benefits	89,715	87,464	2,251	77,712
Purchased services	2,132	1,632	500	2,003
Other objects	<u>1,700</u>	<u>920</u>	<u>780</u>	<u>845</u>
Total	<u>290,038</u>	<u>286,769</u>	<u>3,269</u>	<u>263,870</u>
Food services				
Purchased services	<u>200</u>	<u>19,949</u>	<u>(19,749)</u>	<u>172</u>
Total	<u>200</u>	<u>19,949</u>	<u>(19,749)</u>	<u>172</u>
Total business	<u>290,238</u>	<u>306,718</u>	<u>(16,480)</u>	<u>264,042</u>

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
General (Educational) Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended June 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
Central administration				
Staff services				
Purchased services	\$ 14,000	\$ 18,095	\$ (4,095)	\$ 22,380
Supplies and materials	<u>4,125</u>	<u>4,180</u>	<u>(55)</u>	<u>5,180</u>
Total	<u>18,125</u>	<u>22,275</u>	<u>(4,150)</u>	<u>27,560</u>
Total central	<u>18,125</u>	<u>22,275</u>	<u>(4,150)</u>	<u>27,560</u>
Total support services	<u>3,515,035</u>	<u>3,474,884</u>	<u>40,151</u>	<u>3,298,890</u>
Non-programmed charges	<u>1,044,170</u>	<u>1,150,153</u>	<u>(105,983)</u>	<u>1,047,767</u>
Provision for contingencies	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>15,850,797</u>	<u>13,314,275</u>	<u>2,536,522</u>	<u>13,060,945</u>
Net change in fund balance	<u>\$ (56,866)</u>	<u>152,516</u>	<u>\$ 209,382</u>	<u>782,923</u>
Fund balances, beginning of year as originally stated		516,215		(266,708)
Prior period adjustment		<u>11,584</u>		<u>-</u>
Fund balances, beginning of year as restated		<u>527,799</u>		<u>-</u>
Fund balances, end of year		<u>\$ 680,315</u>		<u>\$ 516,215</u>

MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT
Operations and Maintenance Fund
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget to Actual
Year Ended Jun 30, 2021 with Comparative Actual Totals for 2020

	2021		2020	
	Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Services Provided Other Districts	\$ 268,757	\$ 268,757	\$ -	\$ 303,020
Refund of Prior Years' Expenditures	-	257	257	-
Other local revenues	-	-	-	1,125
Total local sources	<u>268,757</u>	<u>269,014</u>	<u>257</u>	<u>304,145</u>
Total revenues	<u>268,757</u>	<u>269,014</u>	<u>257</u>	<u>304,145</u>
Expenditures				
Current operating				
Support services				
Operation and Maintenance of Plant Services				
Purchased services	109,575	98,239	11,336	105,854
Supplies and materials	67,000	71,245	(4,245)	60,987
Capital outlay	<u>92,182</u>	<u>89,421</u>	<u>2,761</u>	<u>280,778</u>
Total plant services	<u>268,757</u>	<u>258,905</u>	<u>9,852</u>	<u>447,619</u>
Total expenditures	<u>268,757</u>	<u>258,905</u>	<u>9,852</u>	<u>447,619</u>
Excess of revenue over (under) expenditures	-	10,109	10,109	(143,474)
Other Financing Sources				
Capital lease proceeds	-	-	-	119,316
Total other financing sources	-	-	-	119,316
Net change in fund balance	<u>\$ -</u>	<u>10,109</u>	<u>\$ 10,109</u>	<u>(24,158)</u>
Fund balances, beginning of year		<u>374,736</u>		<u>398,894</u>
Fund balances, end of year		<u>\$ 384,845</u>		<u>\$ 374,736</u>

5.6. 2022-23 School Calendars

COMMUNITY UNIT SCHOOL DISTRICT 303
201 South 7th Street, St. Charles, IL 60174

**2022-2023
 School Calendar**

July

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

August

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

September

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

October

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

November

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

December

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

January

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

February

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

March

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

April

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

May

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

June

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

AUGUST

Institute Days (No Students).....	August 8-9
First Day of Classes	August 10

SEPTEMBER

Institute Day (No Students).....	September 2
Labor Day Holiday	September 5

OCTOBER

PreK-12 Parent/Teacher Conferences (No Students)	October 6
PreK-8 Parent/Teacher Conferences (No Students)	October 7
High School Teachers' In-Service (No Students).....	October 7
Columbus Day Holiday.....	October 10
End of 1st Quarter (Middle Schools).....	October 14

NOVEMBER

End of 1st Trimester (Elementary Schools)	November 3
School Improvement Day (No Students).....	November 4
Non Attendance Days (Offices Open).....	November 21-23
Thanksgiving Break.....	November 24-25

DECEMBER

End of 2nd Quarter/First Semester (Middle Schools).....	December 21
Last Day of School in 2022.....	December 21
Winter Break	December 22-December 30

JANUARY

Winter Break.....	January 2-6
6-12 Teacher Work Day/PreK-5 Institute Day (No students)	January 9
School Resumes	January 10
Martin Luther King, Jr Holiday	January 16

FEBRUARY

Presidents' Day Holiday	February 20
End of 2nd Trimester (Elementary Schools).....	February 24

MARCH

6-12 Kane County Institute Day/PreK-5 Teacher Work Day (No Students).....	March 3
End of 3rd Quarter (Middle Schools)	March 17
Spring Break	March 27-March 31

APRIL

School Resumes.....	April 3
School Improvement (No Students).....	April 7

MAY

Last Day for Students if no "Emergency Days" used.....	May 25
Memorial Day Holiday.....	May 29
Last Day for Students if 5 "Emergency Days" used.....	June 2

Board Approved 03/08/21

BPS101 Academic Calendar 2022-23

DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT DRAFT

July

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

August

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

September

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

October

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

November

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

December

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

January

M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

February

M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

March

M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

April

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

May

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

June

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Student attendance
Half day for students
Teachers/Staff Only--No Student Attendance
No school

*Required emergency make up days are May 30 - June 5

5.7. Waubonsee Community College Lease



Mid-Valley Special Education Cooperative

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

MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: December 1, 2021

RE: Approval of Waubensee Community College Facilities Contract

The Executive Director recommends that we postpone the renewing of our lease for the Spring of 2022. Mid-Valley has been partnering with Waubensee Community College (WCC) since Fall, 2009. Students are exposed to an on-campus experience as well as enrollment in specified courses. Students attend for six (6) hours per day, 4 days per week.

Unfortunately, the team at WCC has just approved a substantial increase in their daily leasing rate. They are unwilling to negotiate a lesser rate and have shared that they are already providing us with a discounted rate at this time. After consulting with the Mid-Valley Finance Committee, we have determined that it is in our best interest to find an alternative location for the Spring. We are currently working as a team to explore other options such as Judson College & Elgin Community College. We are confident that we can find a wonderful way to continue our current programs and services at a different location at least 2 out of the 4 days per week. Our goal is to report back to the board on this topic by December 15th.

	Fall		Spring
2019	\$6300	2020	\$6840
2020	\$5760	2021	\$6840
2021	\$7350	2022	\$14,625

6. **For Discussion**

6.1. Capital Projects Update

6.2. Articles of Agreement

**ARTICLES OF JOINT AGREEMENT
FOR THE
MID-VALLEY SPECIAL EDUCATION COOPERATIVE
Revised 6-25-15 by the Executive Board**

Article 1 - General

Section 1. Name of Joint Agreement

The name of this special education organization serving the District shall be the Mid-Valley Special Education Joint Agreement hereafter referred to as Mid-Valley Special Education Cooperative or Cooperative.

Section 2.

The purpose of Mid-Valley Special Education Cooperative is to provide comprehensive special education and related services to families, children and staff relating to students with identified special education needs or students who are at-risk and to assist individual districts in providing at-risk or special education programs and services for students with identified special education or other needs. Included in the services and supports the Mid-Valley Special Education Cooperative shall provide are direct special education or at-risk programs and services, related services, consultation, technical assistance and staff development.

Section 3. Membership

School Districts 101, 301, 302, 303 and 304 are the Member Districts of the Mid-Valley Special Education Cooperative. A non-member public school district may petition Mid-Valley Special Education Cooperative for membership. The petition must be submitted to the Advisory Board (as defined in Article 2) of Mid-Valley Special Education Cooperative in the form required by the Advisory Board. Approval of the Petition for Admission must be by affirmative vote of three-quarters (3/4) of the total membership of the Advisory Board. Once so approved by the Advisory Board, the Petition for Admission shall be approved if approved by each of the Boards of Education of the Member Districts. The Advisory Board may impose additional terms and conditions of admission as it deems appropriate, but in all cases the school district petitioning for membership must, at a minimum, provide a resolution adopted by the Board of Education stating the school district's agreement to abide by these Articles of Joint Agreement and Mid-Valley Special Education Cooperative's policies and procedures.

Unless the Advisory Board provides otherwise, the new Member District must

pay an admittance fee on a per pupil basis as designated by the Advisory Board based upon the most current Fall Housing Report for the entire student population of the applicant school district. For the initial year of membership, new Member Districts shall be assessed their pro rata share of the current fiscal year's administrative and supervisor costs, operating costs and personnel costs as detailed in Article III, Section 5.

Section 3.A. Responsibilities of Member Districts

The Member Districts shall have the following rights and responsibilities as members of the Mid-Valley Special Education Cooperative.

1. Member Districts shall promptly and fully pay all bills for services submitted to them by Mid-Valley Special Education Cooperative;
2. Member Districts shall commit their Superintendents or designee to attend the Advisory Board meeting on a monthly basis;
3. Member Districts shall have the right to receive appropriate services, programs and administrative support from Mid-Valley Special Education Cooperative consistent with these Articles of Joint Agreement and Mid-Valley Special Education Cooperative policy.
4. Member Districts shall be responsible to provide a free appropriate public education to all students with disabilities residing within their respective school districts, whether the special education services are provided by the Member District or Mid-Valley Special Education Cooperative;
5. Member Districts shall assist the Governing Board in accomplishing the purposes set forth in these Articles of Joint Agreement. Further, member districts shall work collaboratively to provide for the needs of all special education students within the Member Districts; and
6. Member Districts shall perform and provide such other services as determined by the Advisory Board consistent with the law and the purpose of the Mid-Valley Special Education Cooperative.
7. Member Districts shall have such other responsibilities as set

forth in this Agreement.

Section 4. Amendment of Joint Agreement

If a Member District desires to recommend a change to the Articles of Joint Agreement, the Member District shall submit the proposed modification to the Advisory Board for review and consideration. If the proposed amendment to the Articles of Joint Agreement is approved by the Advisory Board by a majority vote of those members present, it shall be submitted to the individual Boards of Education for approval. The Articles of Joint Agreement shall be amended upon approval by at least three quarters (3/4) of the Boards of Education of the Member Districts, provided that such approval is within 90 calendar days of the Advisory Board's approval of the amendment, unless such time is extended by action of the Advisory Board. The amendment to the Articles of Joint Agreement shall become effective upon the date of the Board of Education action approving the change to the Articles that meets the three-quarter (3/4) threshold for approval, unless a different effective date is specified.

Section 5. Procedures for Withdrawal of School District from Joint Agreement

The process for withdrawal of the member district from the Joint Agreement is governed by Section 10-22.31 of the *School Code*. (105 ILCS 5/10-22.31).

Section 5.A. Voluntary Withdrawal by the Member District

1. Procedure. Any Member District may seek to withdraw from the Mid-Valley Special Education Cooperative by following the process provided for in Section 10-22.31 of the *School Code* (105 ILCS 5/10-22.31) or any successor legislation.

a. A Member District which seeks to withdraw from the Cooperative shall present a resolution from its Board of Education authorizing the withdrawal as well as a petition seeking withdrawal to the Advisory Board. The petition for withdrawal must be presented to the Advisory Board by January 31 in the calendar year prior to the year in which the withdrawal becomes effective. The petition will be approved if all of the Member District Boards of Education approve the withdrawal petition by written resolution. The Member District Boards of Education shall approve or deny the withdrawal

petition on or before September 1 of the calendar year in which the petition was submitted or the petition shall be deemed denied. Petitions approved by consent of the Member Districts shall be effective on July 1 in the calendar year following the year in which the petition was submitted.

b. If the petition for withdrawal is not approved by concurring resolutions of all of the Member Districts as provided above, the Member District seeking to withdraw may petition the Regional Board(s) of School Trustees which exercises jurisdiction over any of the Member Districts for withdrawal from the Cooperative as provided in Section 10-22.31 of the *School Code*. (105 ILCS 5/10-22.31) All withdrawals approved by the Regional Board(s) of School Trustees shall become effective on the following July 1 unless otherwise approved by the Advisory Board.

2. Continuing Services. Member Districts which voluntarily withdrawal from the Mid-Valley Special Education Cooperative may request continued participation in select Mid-Valley Special Education Cooperative programs or services after withdrawal. Such request shall be granted upon approval by a majority vote of the Advisory Board. If the Advisory Board allows a former Member District to continue to participate in Mid-Valley Special Education Cooperative services, the Advisory Board shall enter into a written agreement with the former Member Districts setting forth the mutually agreed upon terms and conditions for participation.

Section 5.B. Removal of Member District

Membership in Mid-Valley Special Education Cooperative is conditioned upon the Member District's continued compliance with the terms of these Articles of Joint Agreement and Mid-Valley Special Education Cooperative's policies. If the Advisory Board finds that a Member District has materially breached these Articles of Joint Agreement or the Cooperative's policies, the Advisory Board may put said Member District on written notice for such failure. Said notice shall specify in detail the items that

the Advisory Board deems sufficient cause to justify removal of the Member District, if not remedied. If, after ninety (90) calendar days from the date of the written notice to the Member District, or such other greater time as may be specified by the Advisory Board, the member district has not remediated the failure as determined by the Advisory Board, the Advisory Board may remove the Member District pursuant to the following procedure:

1. Notice. Upon approval of the majority of the Advisory Board, the Executive Director shall send written notice to the Board of Education of the Member District in question, specifying in detail the item(s) which the Advisory Board deems sufficient cause to justify removal of the Member District from Mid-Valley Special Education Cooperative.

2. Hearing. Should the Member District fail to take remedial action required in the notice to the satisfaction of the Advisory Board, the Advisory Board shall, upon reasonable written notice, call a special meeting at which time the matter shall be brought before the Advisory Board for hearing and action. At least thirty (30) days prior written notice of the time and place of such hearing shall be given to the Member District by certified mail addressed to the Superintendent of the Member District. The Member District shall be permitted to appear and submit reasons why it should not be removed from membership.

3. Action. A three-fourths (3/4) vote of all the Advisory Board members, excluding the representative for the Member District subject to the removal of proceeding, shall be required to terminate membership of a Member District. Removal for membership shall not relieve the Member District of the obligations incurred during membership in Mid-Valley Special Education Cooperative and such termination shall become effective no later than July 1 following the date of action by the Advisory Board.

Section 5.C. Accounting of Assets and Liabilities upon Withdrawal or Removal

In the event that any Member District withdraws or is removed from Mid-Valley Special Education Cooperative, the Member District shall forfeit any claim or right it may have for any of Mid-

Valley Special Education Cooperative's assets, unless the Cooperative dissolves within five (5) years of the Member District's effective date of withdrawal or removal from the Cooperative or the Mades- Johnstone facility is sold within fifteen (15) years of such effective date. In that case, the withdrawn or removed Member District shall be entitled to a distribution of assets in accordance with Article V, Section 2.A of these Articles of Joint Agreement. Notwithstanding the above, the COOPERATIVE shall return to the withdrawing or removed member board any unspent Federal IDEA Part B Funds generated by students in the withdrawing member district (i.e., "carryover").

Any withdrawn and removed Member District, however, shall continue to be liable for its proportionate share of any costs, expenses, and liabilities which were incurred by the Cooperative while it was a Member District (the "Surviving Liabilities), and shall continue to pay the Surviving Liabilities until they have been paid in full. The Surviving Liabilities include, but are not limited to, any and all outstanding amounts of the Member Districts' previously determined share of the Series 2004A Debt Certificates issued for the benefit of the Cooperative by District 303 in accordance with the October 25, 2004 Intergovernmental Cooperation Agreement Among Districts. For purposes of this section, the Surviving Liabilities are intended to refer to liability arising from transactions, events, acts or omissions occurring on or before the effective date of the withdrawal or removal of the Member District. The Surviving Liabilities shall not include personnel costs accruing or attributable to any year after the effective date of the Member District's withdrawal or removal.

Section 5.D. Legal Costs and Expenses Upon Withdrawal or Removal

In the event of withdrawal or removal proceedings under this Section 5, the involved Member District is solely responsible for all legal costs and expenses which it incurs as a result of such proceedings.

Article II - Organization and Operation

Section 1. Advisory Board

The Advisory Board for the Mid-Valley Special Education Cooperative shall consist of the superintendents or their designee/alternate from each of the Member Districts. Member Districts may not appoint their special education liaisons as a Superintendent's designee on a permanent basis. The Chairperson of the Advisory Board shall be the Superintendent from District 303 or his designee who shall be responsible for conducting the Advisory Board meetings and approving the agenda for such meetings. Agendas for Advisory Board meetings shall be prepared by the Executive Director with the advice and input of the members of the Advisory Board. In addition to the Chairperson, there shall be a Vice Chairperson, a Treasurer and a Secretary of the Advisory Board for the Mid-Valley Special Education Cooperative. 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 Superintendents on an annual basis.

Section 1.A. Advisory Board Affairs

Each Member District representative shall be entitled to cast one (1) vote at Advisory Board meetings. If the Superintendent sends a designee/alternate, the designee/alternate may cast one (1) vote. However, no votes shall be cast on any matter unless a quorum of the Advisory Board membership is present, and either the Superintendent or his or her designee/alternate shall count for purposes of establishing the existence of a quorum. Unless otherwise provided for in these Articles of Joint Agreement, propositions before the Advisory Board shall pass upon a majority vote of a quorum.

Section 1.B. Responsibilities of Advisory Board

The responsibility for the management and governance of the Mid-Valley Special Education Cooperative shall be vested in the Advisory Board. The Advisory Board has the following duties:

1. To receive and review proposed amendments to these Articles of Joint Agreement;
2. To adopt an annual budget after a public hearing, in accordance with the *School Code*;
3. To determine the nature and extent of services Mid-

Valley Special Education Cooperative shall provide to its Member Districts;

4. To determine the need for site acquisition, construction, and capital improvement and to take appropriate and necessary action to acquire necessary sites, to build new construction or improve existing Mid-Valley Special Education Cooperative school buildings and/or make appropriate and necessary capital improvements to Mid-Valley Special Education Cooperative's school buildings;

5. To expend funds as provided in the adopted budget for the fiscal year;

6. To incur debt as provided under the *School Code*;

7. To approve all payments to be made and direct all appropriate action for payment of Mid-Valley Special Education Cooperative indebtedness;

8. To employ the Executive Director and to approve the employment of other personnel; to set salaries and terms of employment of same;

9. To approve the resignation and dismissal of any employee;

10. To evaluate the performance of the Executive Director;

11. To lease or purchase real estate for use by the Mid-Valley Special Education Cooperative, including, but not limited to buildings, rooms and grounds;

12. To adopt an annual calendar of meetings which shall be held monthly and to hold such meetings in accordance with the laws of the State of Illinois;

13. To establish Advisory Board committees as deemed necessary;

14. To establish basic policies and procedures relating to the provision of special education and related services to students throughout the Cooperative on behalf of the

Member Districts consistent with these Articles of Joint Agreement, the *Individuals with Disabilities Education Act* the *School Code*, and such other policies and procedures necessary for the orderly and proper operation of the Cooperative consistent with these Articles of Joint Agreement;

15. To approve contracts of services providers, labor unions, professional organizations and amendments thereto;

16. To address such other matters and take such other action as may be necessary or appropriate for the operation of the Mid-Valley Special Education Cooperative as permitted by law and as consistent with these Articles of Joint Agreement.

Section 2. Administrative District

The Administrative District shall be District 303. As the Administrative District, District 303 shall serve as the fiscal and legal agent for the Mid-Valley Special Education Cooperative. Additionally, the services provided by the Administrative District to the Cooperative, and the costs thereof, shall be set forth in writing annually as agreed upon by the Advisory Board and the Administrative District by the March meeting of the Advisory Board.

Section 3. Administrative Structure

Section 3.A. Executive Director

The Executive Director shall be directly responsible to the Advisory Board and shall serve as the State Approved Director of Special Education on behalf of the Member Districts. The Executive Director shall be evaluated annually by a committee of the Advisory Board. The Executive Director shall report directly to the Superintendent from District 303, which serves as the Administrative District, regarding day-to-day operations. The Executive Director shall also communicate with the Superintendents of the other Member Districts. Although communications shall be directed to the Superintendent of District 303, the Superintendent of District 303 cannot take action separate from or inconsistent with the actions of the Advisory Board.

Section 3.B. Duties

The Executive Director shall be responsible for the daily administration and management of the Mid-Valley Special Education Cooperative in accordance with these Articles of Joint Agreement, Advisory Board policies and procedures and applicable law. The Executive Director shall provide regular and timely reports to the Advisory Board. The Executive Director shall recommend to the Advisory Board the hiring or dismissal of such administrative, supervisory, certificated, and educational support personnel as the Executive Director deems appropriate. The Executive Director shall also establish appropriate job duties and functions for all personnel and directly supervise and evaluate such personnel or appoint an appropriately certificated designee(s) who will supervise and evaluate all personnel. The Executive Director shall perform such other duties as are assigned by the Advisory Board.

Section 3.C. Liaison Board

The Liaison Board, which shall consist of a representative from each of the Member Districts who serves in the capacity of Coordinator of Special Education Services or Director of Pupil Personnel Services or similar position, shall be an advisory body to the Executive Director and shall not control either the Executive Director or the Advisory Board of the Mid-Valley Special Education Cooperative. The Executive Director shall meet monthly with the Liaison Board to seek advice and counsel relating to the daily administration and management of the Mid-Valley Special Education Cooperative and the needs of the Member Districts.

Article III - Program

Section 1. Arrangement for Physical Facilities

Member Districts shall provide classrooms for classes placed in their districts. Additional classrooms may be built by the Mid-Valley Special Education Cooperative as approved by the Advisory Board. The funding for the construction of the Cooperative facilities must be recommended by the Advisory Board and approved by each the Boards of Education of the Member Districts. The funding for any capital improvement project shall be on a pro rata basis, based upon the most current Fall Housing Report for the entire student population of each of the Member Districts.

Section 1.A. Classroom Use Agreements

Each Member District furnishing a classroom shall receive rental payment from Mid-Valley Special Education Cooperative for the expenses associated with the use of the classroom in accordance with the Mid-Valley Special Education Cooperative Classroom Use Agreement.

Section 2. Types of Programs and Services

Mid-Valley Special Education Cooperative shall provide programs and services to the staff members of the Member Districts and the students identified as being disabled pursuant to the *Individuals with Disabilities Education Act* and those students identified by the districts as being at-risk of academic failure by the Member Districts. Those programs and services may include instructional, consultative, supervisory, administrative, diagnostic, transportation and related services and any other services called for by the *Individuals with Disabilities Education Act* or Article 14 of the *School Code*, or the implementing regulations for those laws.

Section 2.A. Determination of Programs

The Executive Director shall recommend to the Advisory Board no later than March 1 of each year the nature and type of programs and services Mid-Valley Special Education Cooperative shall provide to the Member Districts for the next school year. Such programs and services shall be approved by the Advisory Board by March 31 of each year.

Section 2.B. Commitment for Classroom Space

No later than March 1 of each year, each Member District shall commit to the Executive Director and the Advisory Board the location and number of classrooms to be offered for purposes of providing special education programs and services for the following school year, and shall specify any current classrooms that will not be available for special education programs and services for the following year.

Section 2.C. Housing

Housing required for any program operated by the Cooperative shall be authorized and funded as determined by the Advisory

Board.

Section 3. Transportation

Mid-Valley Special Education Cooperative shall arrange for transportation of Member District pupils attending Mid-Valley Special Education Cooperative programs. Billing and payment for transportation of special education students shall be handled directly between the carrier and the sending district.

Section 4. Arrangement for Employing Instructional Staff

Mid-Valley Special Education Cooperative's program staff, including all appropriately credentialed special education teachers, related service personnel, and educational support personnel shall be employees of the Cooperative beginning July 1, 2011, or as such other date as determined by the Advisory Board,

Any full-time professional worker employed by the Cooperative who spends more than fifty percent (50%) of his/her time in one Member District shall not be required to work a different teaching schedule than the other professional workers in that Member District.

Section 5. Finance

Section 5.A. Administrative and Supervisor Costs

The costs of the Mid-Valley central administrative staff and services will be pro-rated by Member District according to the number of full-time equivalencies of staff assigned to Mid-Valley Special Education Cooperative programs and/or services, offset by any tuition received for any non-Member District student in attendance.

Section 5.B. Operating Costs

1. Mid-Valley Special Education shall furnish such special materials, equipment and supplies as necessary to operate each classroom. These operating costs will be pro-rated according to the number of students enrolled from each Member District in Mid-Valley Special Education in each Cooperative program and/or receiving related services, offset by any tuition received for any non-

Member District student in attendance.

Section 5.C. Personnel Costs

1. The cost for staff of Mid-Valley Special Education Cooperative self contained programs will be pro-rated according to the number of self-contained students enrolled from each Member District in each program of the Mid-Valley Special Education Cooperative, offset by any tuition received for any non-Member District student attendance.
2. The costs for staff of Mid-Valley itinerant programs shall be prorated per student IEP minutes per week.
3. The cost of an individual instructional assistant will be the responsibility of the individual Member District.

Section 5.D. Billing

1. The Administrative District will maintain an accounting system which will determine the costs of each program so that these may be determined with exactness. The costs will then be pro-rated based upon the student enrollment of each Member District in each program among the participating districts.
2. Participating Member Districts will be billed 50% of the estimated yearly tuition in June or July based on the estimated number of students enrolled per program, converted to enrollment days. Payments will be due to Mid-Valley over four months beginning August 1st through November 1st. The remainder of the yearly tuition will be billed in December based on current days of enrollment. Payments will be due to Mid-Valley over four months beginning January 1st through April 1st. The final tabulation will be made after the fiscal year is closed, to either bill for additional costs or refund excess money collected.

Section 5.E. Administrative District Management Cost

Mid-Valley Special Education Cooperative will reimburse the Administrative District the direct costs for conducting the business of the Cooperative as agreed by the parties pursuant to the enumerated costs set forth in writing and presented each year by the Administrative District by the Advisory Board's March meeting.

Article IV - Services to Students Outside of the Mid-Valley Special Education Cooperative

The Executive Director may recommend to the Advisory Board that it accept children who reside outside of the Member Districts into its programs if space and instructional services are available. Upon approval by a majority vote of the Advisory Board, the Executive Director shall be permitted to enroll students and arrange for placement of such students and arrange for the necessary financial payment for services for these students. The tuition for these students shall be, at a minimum, 110% of the program costs which shall be established in accordance with Section 14-7.01 of the *School Code*. The Executive Director may also provide notice to the school district from which the student came that special education and related services may no longer be provided through the Mid-Valley Special Education Cooperative and terminate the student's placement subject to and in accordance with applicable law.

Article V - Dissolution Procedures

Section 1. Dissolution Procedures

Dissolution of the Mid-Valley Special Education Cooperative may be authorized by the affirmative vote of three quarters (3/4) of the entire membership of the Advisory Board in the following manner:

1. Any member of the Advisory Board may submit a resolution with the Chairperson of the Advisory Board proposing that the Mid-Valley Special Education Cooperative be dissolved. The question of such a solution shall be submitted to a vote at a meeting of the Advisory Board, which may either be a regular or special meeting.
2. Written notice stating that the purpose, or one of the purposes, of a meeting is to consider the dissolution of the Mid-Valley Special Education Cooperative shall be given to each member of the Advisory Board.

3. Such a motion shall be filed at least one year prior to the request of effective date of dissolution.

Section 2. Effect of Dissolution

Upon dissolution, Mid-Valley Special Education Cooperative shall not thereafter carry on any business except that necessary to conclude and liquidate its businesses and affairs, including, but not limited to liquidating and/or collecting receivables or causing the honorable dismissal or otherwise terminating the employees of the Mid-Valley Special Education Cooperative and taking such other actions as may be necessary to wind up the affairs of the Mid-Valley Special Education Cooperative.

Section 2.A. Distribution of Assets

The Cooperative shall return to each then-current member board any unspent Federal IDEA Part B Funds generated by students in the school district (i.e., "carryover"). Once the Mid-Valley Special Education Cooperative has accounted for all of its remaining assets and liabilities, any remaining assets after such accounting and payment of liabilities shall be distributed to each Member District in accordance with the following formula:

Each Member District shall receive a proportionate share of remaining assets based on the number of students enrolled from each Member District in Mid-Valley Special Education in each Cooperative program and/or receiving related services as provided in the most current Fall Housing Reports.

As of the 2009-2010 school year, the proportionate share of each Member District is as follows:

Batavia No. 101	21%
Central No. 301	11%
Kaneland No. 302	17%
St. Charles No. 303	35%
Geneva No. 304	15%

In the event the Mades-Johnstone facility is sold, the proceeds shall be distributed to each Member District pursuant to the above percentages less the amount of that Member District's debt still owed to District 303 in connection with the Series 2004A Debt

Certificates as contemplated under the October 25, 2004 Intergovernmental Cooperation Agreement Among Districts (the "Facility Debt"). Any Member District which withdrew or was removed within fifteen (15) years of the sale, shall be entitled to receive its proportionate share of the proceeds as specified above less an equal percent (approximately 6.667%) of such proportionate share for each year since its withdrawal or removal less the amount of the Member District's debt still owed to District 303 in connection with the Facility Debt. In determining the amount to be applied against the proportionate share of a withdrawn or removed Member District, there shall first be determined a price per square foot of the Mades-Johnstone facility based on the sales price and the square footage of the facility at the time of the sale. That price per square foot shall be multiplied by the square footage of the facility as of the effective date of the Member District's withdrawal or removal to ascertain the amount allocable toward the proportionate share due the withdrawn or removed Member District. The Facility Debt shall be payable to District 303 for the express purpose of making the remaining debt payments due on the Series 2004A Debt Certificates. If the amount to be distributed to a Member District as a result of the sale of the facility is greater than the Member District's remaining share of said debt, the Member District shall receive the excess over and above its remaining share of said debt, and that Member District's obligations toward paying its share of the Series 2004A Debt Certificates shall be deemed satisfied. If the amount is less than the Member District's share of said debt, the Member District shall continue to be liable for the balance it owes toward said debt as set forth in Article I, Section 5.C of these Articles of Joint Agreement. The parties shall execute appropriate release and satisfaction of debt instruments to acknowledge the payment of the Member District Facility Debt obligations, or portions thereof, as a result of the sale of the facility.

Article VI - Savings Clause

In the event that any section or part of these Articles of Joint Agreement violate any applicable statute or regulation, such section or part of the Articles of Joint Agreement shall be null and void and shall not be binding. To the extent of the purpose of and the ability to operate the Mid-Valley Special Education Cooperative remains unaltered, such partial invalidation of any part of this Joint Agreement shall not in any way affect the validity of the remainder of these Articles of Joint Agreement.

BATAVIA SCHOOL DISTRICT NO. 101

By: Cathy Brunel
President

Attested by: Debra Hume July 21, 2015
Secretary

CENTRAL SCHOOL DISTRICT NO. 301

By: J.M. Kellerman
President

Attested by: Paul Marlovits
Secretary

KANELAND SD NO. 302

By: Susan J. ...
President

Attested by: Joe Savol
Secretary

ST. CHARLES SCHOOL DISTRICT NO. 303

By: ...
President

Attested by: Nick ... July 13, 2015
Secretary

GENEVA SCHOOL DISTRICT NO. 304

By: ...
President

Attested by: ... 7/22/15
Secretary

6.3. Potential Program Expansion

7. **For Action**

7.1. Approval of the Personnel Report, November,
2021

Mid-Valley Special Education Cooperative
Regular Meeting Wednesday, December 1, 2021

SUBJECT: Personnel Report

Classified Staff

A. Classified Staff Resignations, Retirements and/or Terminations for School Year 2021-2022.				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Reason</i>	<i>Effective Date</i>
Dutra, Karen	LPN	John Stewart – ABLE	Resignation	11/22/2021

B. Classified Staff Recommended for Employment for School Year 2021-2022.				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Salary</i>	<i>Effective Date</i>
Krall, Danielle	Certified Nursing Assistant	Mid-Valley Various	\$20/Hour	11/15/2021
Ellison, Paula	Certified Nursing Assistant	Geneva High School – New Pathways	\$20/Hour	11/16/2021
Morales Perez, Jazmin	Certified Nursing Assistant	Prairie Knolls Middle School - ELS	\$50/Hour – Sunbelt Staffing	11/15/2021
Smith, Qualessia	Teaching Assistant	Fabyan Elementary – New Pathways	\$18.05/Hour	11/30/2021

C. Classified Staff Request for Personal or Parental Leave of Absence for School Year 2021-2022				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Effective Dates</i>	

D. Classified Staff Increase in Assignment for School Year 2021-2022.			
<i>Name</i>	<i>From</i>	<i>To</i>	<i>Effective Date</i>
Van Oeteren, Alexandra	Admin Asst to Principal 10 Month	Admin Asst to Principal 12 Month	01/03/2022

Licensed Staff

E. Licensed Long-Term Substitute Educators Recommended for Employment for School Year 2021-2022.				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Salary w/o TRS</i>	<i>Effective Date</i>
Roldan, Cecily	Teacher	Geneva High School – New Pathways	\$120/\$150, 11+	01/10/2022

F. Licensed Certified Staff Request for Personal or Parental Leave of Absence for School Year 2021-2022.				
<i>Name</i>	<i>Position</i>	<i>Location</i>	<i>Effective Dates</i>	

G. Licensed Educator Professional Growth Salary Increases Effective for 1st Semester 2021-2022 School Year.				
<i>Name</i>	<i>Position</i>	<i>From (Lane)</i>	<i>To (Lane & Step)</i>	<i>Amount Inc. TRS</i>
McCarthy, Magen	Teacher	BA+24	MA+16, 7	\$6,993
Antoniou, Jessica	Speech Language Therapist	MA+16	MA+24, 10	\$2,236
Klein, Danny	Teacher	MA	MA+8, 10	\$2,131
Roberts, Wren	Teacher	MA+8	MA+16, 8	\$2,084
Wilder, Jill	Teacher	MA	MA+8, 19	\$2,581
Leach, Valarie	Speech Language Therapist	MA	MA+8, 12	\$2,231
Stellato, Jennie	Occupational Therapist	MA+24	MA+32, 11	\$2,338 (No TRS)
Akers, Bethany	Instructional Coach	MA+8	MA+16, 16	\$2,484
Walsh, Jenna	Teacher	BA	BA+8, 2	\$1,491

RECOMMENDATION: Approval.

7.2. Approval of Substitute Pay



Mid-Valley Special Education Cooperative

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

MEMO TO: Mid-Valley Advisory Board

FROM: Nancy Sporer, Director of Business and Human Resources
Lisa Palese, Executive Director

DATE: December 1, 2021

RE: Substitute Rates

For a variety of reasons there is a substitute shortage in the state of Illinois. Mid-Valley is experiencing difficulty with obtaining substitutes for vacancies both for teachers and for teaching assistants. Many of our teaching assistants who are also certified do fill in for teachers when they are absent, which in turn leaves an opening for a teaching assistant substitute.

We are in competition with surrounding districts and cooperatives on a daily basis. Many substitutes work in multiple districts and can choose which district to work for on a day-to-day basis. Many are choosing to work for districts instead of cooperatives since it is a little harder to work for a cooperative for various reasons. Another major factor that leads individuals to choose another district or cooperative is the rate of pay. Mid-Valley's daily substitute teaching rates are the second lowest of the Kane County districts and cooperatives.

Recommendation:

After presenting this information in November to the Finance Committee, Administration and the Finance Committee are proposing to increase substitute pay rates as indicated in the chart below.

Description	Current	Proposed
Daily Substitute Teaching Assistant	\$95	\$110
Long-Term Substitute Teaching Assistant - positions lasting more than 10 days	\$110	\$120
Daily Substitute Teacher	\$105	\$120
Long-Term Substitute Teacher – positions lasting more than 10 days	\$140	\$150

Substitutes: Teachers and Teaching Assistants



Finance Committee, November 15, 2021
Mid-Valley Advisory Board, December 1, 2021

Substitute Teacher District Rates October 2021

District	Regular Rate	Long-Term Rate
Mid-Valley Special Education	\$105	\$140: 11+ Days
101 Batavia	\$105	\$140: 10+ Days
301 Central	\$110	\$145: 15+ Days
302 Kaneland	\$110	\$160: 21+ Days
303 St. Charles	\$120	\$200 11+ Days
304 Geneva	\$100	\$150: 20+ Days

Substitute Teacher District Rates October 2021

District	Regular Rate	Long-Term Rate
300 Carpentersville	\$130	\$260 w/ PEL; \$200 w/o PEL 20+ Days
129 West Aurora	\$110	\$150: 11+ Days
131 East Aurora	\$150	\$260.11: 21+ Days Connected to BA, Step 1
U-46 Elgin	\$140 Special Ed	\$253.52: 15+ Days Connected to BA, Step 1

Substitute Teacher Rates - Cooperatives

Cooperative	Regular Rate	Long-Term Rate
MVSEC	\$105	\$140: 11+ Days
AERO	\$110	\$125: 11+ Days
ECHO - Exceptional Children Have Opportunities	\$100	\$120: 11+ Days
LASEC - Leyden Area Special Education Cooperative	\$140	N/A
NDSEC - North DuPage Special Education Cooperative	\$135	\$248.63: 16+ Days
PAEC - Proviso Area for Exceptional Children	\$110	N/A
SASED - School Association for Special Education in DuPage County	\$111.02	\$254.87: 16+ Days
SPEED - Special Education Joint Agreement 802	\$125	N/A
TRUENORTH (Formerly NSSD)	\$141.20	\$282.40

Substitute Teacher Assistant District Rates October 2021

District	Regular Rate	Long-Term Rate
Mid-Valley Special Education	\$95	\$110: 11+ Days
101 Batavia	\$105	
301 Central	\$82 w/ PEL; \$75 PARA	
302 Kaneland	\$12/Hour \$78: 6.5 Hour Day	
303 St. Charles	Proposed 20% Increase: \$110.40	
304 Geneva	\$100	\$125: 31+ Days

Substitute Teacher Assistant District Rates October 2021

District	Regular Rate	Long-Term Rate
300 Carpentersville	\$130	
129 West Aurora	\$11.50/Hour \$74.75: 6.5 Hour Day	
131 East Aurora	\$13.25/Hour \$86.13: 6.5 Hour Day	
U-46 Elgin	\$13.56/Hour \$88.14: 6.5 Hour Day	

Substitute Teacher Assistant Rates - Cooperatives

Cooperative	Regular Rate	Long-Term Rate
MVSEC	\$95	\$110: 11+ Days
AERO	\$95	\$110: 11+ Days
ECHO - Exceptional Children Have Opportunities	\$80	\$100: 11+ Days
NDSEC - North DuPage Special Education Cooperative	\$91	
NTDSE - Niles Township District for Special Education	\$105	\$110: 20+ Days
PAEC - Proviso Area for Exceptional Children	\$75	
SASED - School Association for Special Education in DuPage County	\$111.02	\$111.02
SPEED - Special Education Joint Agreement 802	\$95	\$95
TRUENORTH (Formerly NSSED)	\$105	

Recommendation

Cooperative	Regular Rate	Long Term Rate
Substitute Teacher		
Mid-Valley - Current	\$105	\$140: 11+ Days
Mid-Valley Proposed	\$120	\$150: 11+ Days
Substitute Teaching Assistant		
Mid-Valley - Current	\$95	\$110: 11+ Days
Mid-Valley Proposed	\$110	\$120: 11+ Days

8. **New Business**

9. **Adjournment**