

## **Executive Advisory Board Meeting**

Wednesday, January 3, 2024 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,  
December 6, 2023



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

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

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### **Executive Advisory Board Meeting December 6, 2023 9:00 AM**

The Mid-Valley Special Education Cooperative Board met in Regular Session on Wednesday, December 6, 2023, at the Mid-Valley Special Education Cooperative, 1304 Ronzheimer Avenue, St. Charles, IL 60174.

#### **Call to Order**

Dr. Gordon, Superintendent D303, Board Chairman, called the meeting to order at 9:02 a.m.

#### **Roll Call**

Upon roll call the following members were also present: Mr. Kim, Superintendent D101; Dr. Mongan, Superintendent D301; Dr. Leden, Superintendent D302 and Dr. Barrett, Superintendent D304.

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

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

Dr. Gordon called for the Approval of the Agenda. Dr. Barrett moved and Dr. Leden seconded the motion. Approval of the Agenda was confirmed by unanimous vote. 5-0.

#### **Public Comment**

None

#### **Consent Agenda**

- 4.1 Approval of Minutes, Executive Board Meeting, November 1, 2023
- 4.2 Approval of Bills, November, 2023
- 4.3 Approval of Payroll, November, 2023
- 4.4 Approval of Financial Report, November, 2023
- 4.5 Approval of the Treasurer's Report November, 2023

Dr. Gordon called for Approval of the Consent Agenda. Dr. Mongan moved and Dr. Leden seconded the motion. Approval of the Consent Agenda was confirmed by unanimous vote. 5-0.

#### **Information**

##### **5.1 Student Enrollment Update, November 2023**

Mrs. Palese updated the Board regarding the number of students currently enrolled. There were 4 new students and 7 referrals for the month of November.

##### **5.2 Staffing Update, November 2023**

Mrs. Palese reported the number of staff members as well as the vacancies we have. Many TA vacancies are currently being filled with contract agency staff.

### **5.3 Administrative Liaison Meeting Minutes, November 17, 2023**

Mrs. Palese discussed the Liaison Meeting minutes. Focus was on staffing, a classroom closure and the ELS and ABLE programs.

### **5.4 RIF Guidelines**

Mr. McDonald shared that language clarification of the guidelines was updated and there were no major changes.

### **5.5 Final Tuition Bill FY23**

Mr. McDonald explained the charges on the tuition bill that was presented during the meeting.

### **5.6 Celebrations**

Mrs. Palese shared some of the celebrations at Mid-Valley. MJS middle and high school students are participating in chess, bowling and Newcomb ball in the Chicago Area Alternative League. Five MJS and New Pathway's students are starting to transition back to their home schools. The SEA program prepped home cooked meals and delivered them to Lazarus House and a beautiful mural is in progress at the MJS gym.

## **For Discussion**

### **6.1 D303 Administrative Costs**

Mrs. Palese informed the Board that D303 will no longer be handling Mid-Valley's daily maintenance and repair requests, and this will now be solely on Mid-Valley to do these services.

## **For Action**

### **7.1 Approval of the Personnel Report, November, 2023**

Dr. Leden motioned, seconded by Dr. Mongan, for Approval of the Personnel Report. Motion carried by unanimous roll call vote. 5-0.

## **New Business**

None

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

- (1) Appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal council for the public body to determine its validity. 5 ILCS 120/2 (c)(1)*
- (2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2 (c)(2)*

Motion made by Dr. Mongan and seconded by Mr. Kim for Approval to Adjourn to Closed Session. Motion was passed with unanimous roll call vote. 5-0.

## **Time Adjourned to Closed Session 9:47 AM**

## **Closed Session**

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

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

Dr. Gordon called the Closed Session to order at 9:55 AM

**Adjournment to Open Session**

Motion made by Dr. Leden and seconded by Dr. Mongan for Approval to Adjourn to Open Session. By consensus, the motion carried 5-0 Ayes.

**Time back in Open Session 10:45 AM**

**Adjournment**

Motion made by Dr. Leden and seconded by Dr. Barrett. By consensus, the motion carried 5-0 Ayes.

**The meeting adjourned at 10:45 AM**

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Chair of the Mid-Valley Board

***The next Regular Mid-Valley Executive Advisory Board Meeting will be Wednesday, January 3, 2024, 9:00 AM at the Mid-Valley Administration Offices, 1304 Ronzheimer Avenue. St. Charles, IL 60174***

4.2. Approval of Closed Session Minutes, December 6,  
2023

4.3. Approval of Bills, December, 2023

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 12/01/2023 - 12/31/2023

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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 |                          |                                 |              |
| 14964                  | 12/21/2023 | 1118    | AKERS, BETHANY              | NOVEMBER MILEAGE      | 10.0000.2210.332.000.120 | STAFF TRAVEL IMPR OF INSTR      | \$43.36      |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14965                  | 12/21/2023 | 1118    | ALARM DETECTION SYSTEMS INC | 33306-1086            | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE              | \$233.40     |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14966                  | 12/21/2023 | 1118    | Antoniou, Jessica           | AU TUITION REIMB      | 14.0000.2210.230.000.224 | TUITION REIMBURSEMENT           | \$3,000.00   |
| 14966                  | 12/21/2023 | 1118    | Antoniou, Jessica           | NOVEMB MILEAGE        | 10.0000.2210.332.000.120 | STAFF TRAVEL IMPR OF INSTR      | \$59.61      |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| NCB                    | 12/29/2023 | 1117    | AXA EQUITABLE               | V288384               | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$600.00     |
| NCB                    | 12/15/2023 | 1108    | AXA EQUITABLE               | V390526               | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$600.00     |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14967                  | 12/21/2023 | 1118    | BARAJAS, JUDITH             | OCT - DEC MILEAGE     | 10.0000.2110.332.000.110 | STAFF TRAVEL                    | \$135.52     |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14968                  | 12/21/2023 | 1118    | BATAVIA ENTERPRISES         | JANUARY RENT          | 10.0000.1200.325.000.078 | FACILITY RENTAL                 | \$8,097.97   |
| 14968                  | 12/21/2023 | 1118    | BATAVIA ENTERPRISES         | JANUARY RENT          | 10.0000.1200.325.000.078 | FACILITY RENTAL                 | \$38.31      |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14969                  | 12/21/2023 | 1118    | BATAVIA ENTERPRISES         | WO #18954-1           | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE              | \$279.25     |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14970                  | 12/21/2023 | 1118    | BINGHAM, MEG                | 10/2 - 11/30 MILEAGE  | 10.0000.1200.332.000.078 | STAFF TRAVEL                    | \$205.93     |
| 14970                  | 12/21/2023 | 1118    | BINGHAM, MEG                | HOLIDAY SUPPLIES      | 10.0000.1200.410.000.079 | SUPPLIES/MATERIALS              | \$31.39      |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14946                  | 12/05/2023 | 1100    | BLAZER WORKS                | 20821883              | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS COOP WIDE | \$868.00     |
|                        |            |         |                             |                       |                          |                                 | Check Total: |
| 14955                  | 12/12/2023 | 1109    | BLAZER WORKS                | 208829032             | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS COOP WIDE | \$2,170.00   |

## MID VALLEY SPECIAL EDUCATION COOP

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Date Range: 12/01/2023 - 12/31/2023  
 Voucher Range: -

Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee        | Invoice   | Account                  | Description                        | Amount      |
|--------------|------------|---------|--------------|-----------|--------------------------|------------------------------------|-------------|
| 14955        | 12/12/2023 | 1109    | BLAZER WORKS | 208829032 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,553.75  |
| 14955        | 12/12/2023 | 1109    | BLAZER WORKS | 208829032 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,168.75  |
| 14955        | 12/12/2023 | 1109    | BLAZER WORKS | 208829032 | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$2,741.25  |
| 14955        | 12/12/2023 | 1109    | BLAZER WORKS | 208829032 | 10.0000.2139.314.000.130 | CONTRACT/CONSULTANTS               | \$2,120.63  |
| Check Total: |            |         |              |           |                          |                                    | \$9,754.38  |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,736.00  |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,540.00  |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,182.50  |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$807.69    |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$2,748.75  |
| 14971        | 12/21/2023 | 1118    | BLAZER WORKS | 20835831  | 10.0000.2139.314.000.130 | CONTRACT/CONSULTANTS               | \$2,742.68  |
| Check Total: |            |         |              |           |                          |                                    | \$10,757.62 |
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS | 20841805  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$2,041.17  |
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS | 20841805  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$2,201.00  |
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS | 20841805  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,925.00  |
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS | 20841805  | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,182.50  |
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS | 20841805  | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$2,730.00  |

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Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                 | Invoice         | Account                  | Description                | Amount      |
|--------------|------------|---------|---------------------------------------|-----------------|--------------------------|----------------------------|-------------|
| 15017        | 12/22/2023 | 1119    | BLAZER WORKS                          | 20841805        | 10.0000.2139.314.000.130 | CONTRACT/CONSULTANTS       | \$2,682.50  |
| Check Total: |            |         |                                       |                 |                          |                            | \$12,762.17 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.330.000.078 | ADMISSION COMMUNITY        | \$100.00    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.331.000.080 | FIELD TRIPS/STUDENT TRAVEL | \$194.50    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.400.000.080 | INCENTIVES                 | \$82.48     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.011 | SUPPLIES/MATERIALS         | \$155.83    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.012 | SUPPLIES/MATERIALS         | \$36.85     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.014 | SUPPLIES/MATERIALS         | \$279.79    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$331.74    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$88.06     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$109.93    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$61.47     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$78.17     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$141.37    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$334.50    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS         | \$66.49     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.079 | SUPPLIES/MATERIALS         | \$187.00    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.080 | SUPPLIES/MATERIALS         | \$29.26     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.410.000.080 | SUPPLIES/MATERIALS         | \$675.93    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.1200.470.000.078 | SOFTWARE                   | \$13.83     |

## MID VALLEY SPECIAL EDUCATION COOP

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Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date       | Voucher | Payee                                 | Invoice         | Account                  | Description                      | Amount   |
|--------------|------------|---------|---------------------------------------|-----------------|--------------------------|----------------------------------|----------|
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2110.410.000.110 | SUPPLIES/MATERIALS               | \$197.00 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2130.410.000.111 | SUPPLIES/MATERIALS               | \$16.99  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2138.410.000.129 | SUPPLIES/MATERIALS               | \$324.96 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2139.410.000.130 | SUPPLIES/MATERIALS               | \$24.32  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2139.410.000.130 | SUPPLIES/MATERIALS               | \$492.43 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2140.470.000.112 | SOFTWARE                         | \$63.00  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2150.410.000.113 | SUPPLIES/MATERIALS               | \$12.95  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2200.410.000.114 | SUPPLIES ASST TECH               | \$115.17 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2200.418.000.114 | EQUIPMENT < \$500 ASST           | \$371.96 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2200.470.000.114 | SOFTWARE/SUBSCRIPTIONS ASST TECH | \$78.93  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2210.312.324.120 | PROF DEV ADMIN/MJS OFFICES       | \$34.00  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2210.313.324.120 | PROF DEV PROG/SUPPORT SERV       | \$70.00  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2210.314.324.120 | PROF DEV COOPERATIVE             | \$546.70 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2210.410.000.120 | SUPPLIES/MATERIALS IMPR OF INSTR | \$42.00  |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2320.410.000.140 | SUPPLIES/MATERIALS               | \$253.85 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2320.410.000.140 | SUPPLIES/MATERIALS               | \$118.96 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2320.640.000.140 | DUES/FEES/MEMBERSHIPS            | \$225.00 |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2560.315.000.080 | FOOD SERVICE                     | \$33.00  |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                 | Invoice         | Account                  | Description                   | Amount      |
|--------------|------------|---------|---------------------------------------|-----------------|--------------------------|-------------------------------|-------------|
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2560.315.000.080 | FOOD SERVICE                  | \$9.50      |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 10.0000.2640.410.000.140 | SUPPLIES/MATERIALS            | \$126.26    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS            | \$653.93    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS            | \$376.05    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS            | \$596.92    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS            | \$47.72     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 20.0000.2540.319.000.000 | CABLE/INTERNET                | \$433.25    |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE            | \$24.98     |
| 14972        | 12/21/2023 | 1118    | BMO C/O HARRIS TRUST AND SAVINGS BANK | STMT. 12/5/2023 | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE            | \$453.60    |
| Check Total: |            |         |                                       |                 |                          |                               | \$8,710.63  |
| 14973        | 12/21/2023 | 1118    | CLAESON, NICOLE                       | NOVEMB MILEAGE  | 10.0000.1200.332.000.078 | STAFF TRAVEL                  | \$56.99     |
| Check Total: |            |         |                                       |                 |                          |                               | \$56.99     |
| 14947        | 12/05/2023 | 1100    | COMMUNITY THERAPY SERVICES            | 2037            | 10.0000.2139.314.000.130 | CONTRACT/CONSULTANTS          | \$5,947.00  |
| 14947        | 12/05/2023 | 1100    | COMMUNITY THERAPY SERVICES            | 2037            | 10.0000.2150.314.000.113 | CONTRACT/CONSULTANTS          | \$4,693.00  |
| Check Total: |            |         |                                       |                 |                          |                               | \$10,640.00 |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V112939         | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$4,515.66  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V120452         | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$17,497.24 |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V120452         | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$259.86    |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V190857         | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$435.84    |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V190857         | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$0.36      |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V251458         | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$192.86    |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND             | V251458         | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$2.02      |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                     | Invoice | Account                  | Description                      | Amount      |
|--------------|------------|---------|---------------------------|---------|--------------------------|----------------------------------|-------------|
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V257951 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$2,752.68  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V282911 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$860.52    |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V341360 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$2,801.41  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V341360 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$2.86      |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V466002 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$4,753.31  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V582230 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$9,985.20  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V582230 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$62.80     |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V601820 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$1,475.18  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V604577 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$342.07    |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V604577 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$1.80      |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V649915 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$7,276.16  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V70181  | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$3,991.44  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V711555 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                   | \$1,289.61  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V7789   | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$17,150.98 |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V794186 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$1,161.28  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V794186 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$12.35     |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V850553 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$65.37     |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V850553 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$0.50      |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V91983  | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                   | \$1,354.25  |
| 14952        | 12/15/2023 | 1101    | CUSD #303 EMP HEALTH FUND | V957193 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$9,909.72  |
| Check Total: |            |         |                           |         |                          |                                  | \$88,153.33 |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V117811 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$7,276.16  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V13441  | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS             | \$65.37     |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V13441  | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL<br>INSURANCE | \$0.50      |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                     | Invoice | Account                  | Description                   | Amount      |
|--------------|------------|---------|---------------------------|---------|--------------------------|-------------------------------|-------------|
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V208545 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                | \$1,237.83  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V249059 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$3,991.44  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V258527 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$860.52    |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V284143 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$9,909.72  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V322768 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$17,497.24 |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V322768 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$259.86    |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V386048 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$435.84    |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V386048 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$0.36      |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V436830 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$2,752.68  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V446648 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$192.86    |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V446648 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$2.02      |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V457922 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$2,801.41  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V457922 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$2.86      |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V46043  | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$17,150.98 |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V518968 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$9,985.20  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V518968 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$62.80     |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V698343 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$4,515.66  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V785827 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$4,753.31  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V828117 | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                | \$1,288.97  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V845773 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$342.07    |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V845773 | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE | \$1.80      |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V921645 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$1,475.18  |
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND | V934185 | 10.0486.0000.000.000.000 | INSURANCE DEDUCTIONS          | \$1,161.28  |

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                   | Invoice              | Account                  | Description                         | Amount       |             |
|--------------|------------|---------|-----------------------------------------|----------------------|--------------------------|-------------------------------------|--------------|-------------|
| 14961        | 12/29/2023 | 1110    | CUSD #303 EMP HEALTH FUND               | V934185              | 14.0486.0000.000.000.000 | LIFE-MEDICAL-DENTAL INSURANCE       | \$12.35      |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$88,036.27 |
| 14974        | 12/21/2023 | 1118    | CUSD #304                               | PE JAKE AUSTIN       | 10.0000.1200.314.000.115 | CONTRACT/CONSULTANTS                | \$6,966.69   |             |
| 14974        | 12/21/2023 | 1118    | CUSD #304                               | PE TAYLOR FORNI      | 10.0000.1200.314.000.115 | CONTRACT/CONSULTANTS                | \$4,195.85   |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$11,162.54 |
| 14975        | 12/21/2023 | 1118    | DANOS, JEANNE                           | NOVEMB MILEAGE       | 10.0000.2130.332.000.111 | STAFF TRAVEL                        | \$91.83      |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$91.83     |
| 14976        | 12/21/2023 | 1118    | DEAN, KRISTIN                           | REIMB SCARECROW FEST | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS                  | \$49.16      |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$49.16     |
| 14977        | 12/21/2023 | 1118    | DECKER EQUIPMENT                        | ORDER#561051         | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS                  | \$436.35     |             |
| 14977        | 12/21/2023 | 1118    | DECKER EQUIPMENT                        | ORDER#561051         | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS                  | \$1,742.82   |             |
| 14977        | 12/21/2023 | 1118    | DECKER EQUIPMENT                        | ORDER#561051         | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS                  | \$1,126.00   |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$3,305.17  |
| 14978        | 12/21/2023 | 1118    | DIORIO, MICHELLE                        | REIMB INCENTIVES DEC | 10.0000.1200.400.000.080 | INCENTIVES                          | \$242.81     |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$242.81    |
| 14979        | 12/21/2023 | 1118    | DOMARACKI, MARY ANN                     | 8/14 - 11/17 MILEAGE | 10.0000.2110.332.000.110 | STAFF TRAVEL                        | \$352.72     |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$352.72    |
| 14980        | 12/21/2023 | 1118    | FRANTZEN, ALICIA C                      | NOVEMB MILEAGE       | 10.0000.2110.332.000.110 | STAFF TRAVEL                        | \$53.83      |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$53.83     |
| 14956        | 12/12/2023 | 1109    | GROOT, INC                              | 11653275TT107        | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE                     | \$590.80     |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$590.80    |
| 14981        | 12/21/2023 | 1118    | GRUNDY SUPPLY                           | 318140               | 20.0000.2540.410.000.000 | SUPPLIES/MATERIALS                  | \$77.58      |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$77.58     |
| 14982        | 12/21/2023 | 1118    | GSF USA, Inc.                           | INR071038            | 20.0000.2540.322.000.000 | CUSTODIAL SERVICES                  | \$5,161.49   |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$5,161.49  |
| 14983        | 12/21/2023 | 1118    | HARVEY, ALEXI M                         | NOVEMB MILEAGE       | 10.0000.1200.332.000.132 | STAFF TRAVEL                        | \$265.28     |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$265.28    |
| 14984        | 12/21/2023 | 1118    | HAWTHORN ASSOCIATES OF LAKE COUNTY, LLC | 2023_108             | 10.0000.4120.662.000.824 | MEDICAID FEE FOR SERV HAWTHORN FY24 | \$1,138.48   |             |
|              |            |         |                                         |                      |                          |                                     | Check Total: | \$1,138.48  |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                 | Invoice           | Account                  | Description                       | Amount      |
|--------------|------------|---------|---------------------------------------|-------------------|--------------------------|-----------------------------------|-------------|
| 14985        | 12/21/2023 | 1118    | HEARTLAND ALLIANCE HEALTH<br>CCIS     | 24171             | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES             | \$150.00    |
| 14985        | 12/21/2023 | 1118    | HEARTLAND ALLIANCE HEALTH<br>CCIS     | 24257             | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES             | \$574.50    |
| Check Total: |            |         |                                       |                   |                          |                                   | \$724.50    |
| 14986        | 12/21/2023 | 1118    | HENNE, RONA                           | CLOSING GAP CONF. | 10.0000.2210.313.324.120 | PROF DEV PROG/SUPPORT<br>SERV     | \$1,464.35  |
| 14986        | 12/21/2023 | 1118    | HENNE, RONA                           | DEC MILEAGE       | 10.0000.2200.332.000.114 | TRAVEL ASST TECH                  | \$90.06     |
| 14986        | 12/21/2023 | 1118    | HENNE, RONA                           | NOVEMB MILEAGE    | 10.0000.2200.332.000.114 | TRAVEL ASST TECH                  | \$148.03    |
| 14986        | 12/21/2023 | 1118    | HENNE, RONA                           | PODD BOOKS REIMB  | 10.0000.2200.418.000.114 | EQUIPMENT <\$500 ASST             | \$234.00    |
| Check Total: |            |         |                                       |                   |                          |                                   | \$1,936.44  |
| 14987        | 12/21/2023 | 1118    | HIGHLANDS ELITE ATHLETIC<br>TRAINING  | 1080              | 10.0000.1200.325.000.078 | FACILITY RENTAL                   | \$375.00    |
| Check Total: |            |         |                                       |                   |                          |                                   | \$375.00    |
| 14988        | 12/21/2023 | 1118    | ILLINOIS CENTRAL SCHOOL BUS 572-05260 |                   | 10.0000.1200.331.000.012 | FIELD TRIPS/STUDENT<br>TRAVEL     | (\$200.00)  |
| 14988        | 12/21/2023 | 1118    | ILLINOIS CENTRAL SCHOOL BUS 572-05260 |                   | 10.0000.1200.331.000.078 | COMMUNITY<br>TRIPS/STUDENT TRAVEL | \$10,480.00 |
| Check Total: |            |         |                                       |                   |                          |                                   | \$10,280.00 |
| NCB          | 12/29/2023 | 1112    | ILLINOIS DEPT OF REVENUE              | V13831            | 10.0487.0000.000.000.000 | SIT                               | \$15,384.74 |
| NCB          | 12/29/2023 | 1112    | ILLINOIS DEPT OF REVENUE              | V13831            | 14.0487.0000.000.000.000 | SIT                               | \$104.87    |
| NCB          | 12/15/2023 | 1103    | ILLINOIS DEPT OF REVENUE              | V224296           | 10.0487.0000.000.000.000 | SIT                               | \$16,235.34 |
| NCB          | 12/15/2023 | 1103    | ILLINOIS DEPT OF REVENUE              | V224296           | 14.0487.0000.000.000.000 | SIT                               | \$104.98    |
| NCB          | 12/29/2023 | 1116    | IMRF                                  | V233820           | 10.0485.0000.000.000.000 | IMRF                              | \$14,224.67 |
| NCB          | 12/15/2023 | 1107    | IMRF                                  | V343088           | 10.0485.0000.000.000.000 | IMRF                              | \$14,194.08 |
| NCB          | 12/15/2023 | 1107    | IMRF                                  | V73070            | 10.0485.0000.000.000.000 | IMRF                              | \$1,211.08  |
| NCB          | 12/29/2023 | 1116    | IMRF                                  | V846294           | 10.0485.0000.000.000.000 | IMRF                              | \$1,213.08  |
| NCB          | 12/29/2023 | 1117    | ING                                   | V643404           | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                    | \$50.00     |
| NCB          | 12/15/2023 | 1108    | ING                                   | V870180           | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                    | \$50.00     |
| Check Total: |            |         |                                       |                   |                          |                                   | \$62,772.84 |
| 14989        | 12/21/2023 | 1118    | INK TECHNOLOGIES.COM                  | 2535662-IN        | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS                | \$90.00     |
| 14989        | 12/21/2023 | 1118    | INK TECHNOLOGIES.COM                  | 2535662-IN        | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS                | (\$9.00)    |
| Check Total: |            |         |                                       |                   |                          |                                   | \$81.00     |

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

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

**Date Range:** 12/01/2023 - 12/31/2023  
**Voucher Range:** -

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

**Fiscal Year:** 2023-2024

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

| Check Number | Date       | Voucher | Payee                     | Invoice              | Account                  | Description                        | Amount       |              |
|--------------|------------|---------|---------------------------|----------------------|--------------------------|------------------------------------|--------------|--------------|
| NCB          | 12/29/2023 | 1113    | Internal Revenue Service  | V181804              | 10.0481.0000.000.000.000 | FIT                                | \$32,063.05  |              |
| NCB          | 12/29/2023 | 1113    | Internal Revenue Service  | V181804              | 14.0481.0000.000.000.000 | FIT                                | \$356.38     |              |
| NCB          | 12/29/2023 | 1113    | Internal Revenue Service  | V273488              | 10.0483.0000.000.000.000 | MEDICARE                           | \$10,169.70  |              |
| NCB          | 12/29/2023 | 1113    | Internal Revenue Service  | V273488              | 14.0483.0000.000.000.000 | MEDICARE                           | \$68.54      |              |
| NCB          | 12/15/2023 | 1104    | Internal Revenue Service  | V374259              | 10.0482.0000.000.000.000 | FICA SS                            | \$13,002.46  |              |
| NCB          | 12/29/2023 | 1113    | Internal Revenue Service  | V382499              | 10.0482.0000.000.000.000 | FICA SS                            | \$13,351.12  |              |
| NCB          | 12/15/2023 | 1104    | Internal Revenue Service  | V406194              | 10.0483.0000.000.000.000 | MEDICARE                           | \$10,744.50  |              |
| NCB          | 12/15/2023 | 1104    | Internal Revenue Service  | V406194              | 14.0483.0000.000.000.000 | MEDICARE                           | \$68.54      |              |
| NCB          | 12/15/2023 | 1104    | Internal Revenue Service  | V484829              | 10.0481.0000.000.000.000 | FIT                                | \$36,231.60  |              |
| NCB          | 12/15/2023 | 1104    | Internal Revenue Service  | V484829              | 14.0481.0000.000.000.000 | FIT                                | \$364.23     |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$116,420.12 |
| 14990        | 12/21/2023 | 1118    | ITR SYSTEMS               | 106844-S             | 20.0000.2540.323.000.000 | REPAIR/MAINTENANCE                 | \$1,773.50   |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$1,773.50   |
| 14991        | 12/21/2023 | 1118    | JENKINS, SHARON M         | NOVEMB MILEAGE       | 10.0000.1200.332.000.132 | STAFF TRAVEL                       | \$111.35     |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$111.35     |
| 14992        | 12/21/2023 | 1118    | JORNS, LINDSAY            | NOVEMBER MILEAGE     | 10.0000.2138.332.000.129 | STAFF TRAVEL                       | \$188.90     |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$188.90     |
| 14993        | 12/21/2023 | 1118    | KIRBY, KIMBERLY E         | 12/8/2023 MILEAGE    | 10.0000.1200.332.000.078 | STAFF TRAVEL                       | \$10.22      |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$10.22      |
| 14994        | 12/21/2023 | 1118    | Klein, Danny              | 11/6-11/29 MILEAGE   | 10.0000.1200.332.000.115 | STAFF TRAVEL                       | \$606.21     |              |
| 14994        | 12/21/2023 | 1118    | Klein, Danny              | IAHPERD CONVENTION   | 10.0000.2210.313.324.120 | PROF DEV PROG/SUPPORT<br>SERV      | \$376.70     |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$982.91     |
| 14948        | 12/05/2023 | 1100    | LUIS COLINDRES ART        | INV. PT. 1 MATERIALS | 10.0000.1200.410.000.080 | SUPPLIES/MATERIALS                 | \$600.00     |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$600.00     |
| 14995        | 12/21/2023 | 1118    | MATE, TERRI L             | HALLOWEEN PARTY      | 10.0000.1200.410.000.028 | SUPPLIES/MATERIALS                 | \$70.76      |              |
| 14995        | 12/21/2023 | 1118    | MATE, TERRI L             | NOVEMB MILEAGE       | 10.0000.1200.332.000.008 | STAFF TRAVEL                       | \$36.03      |              |
|              |            |         |                           |                      |                          |                                    | Check Total: | \$106.79     |
| 14949        | 12/05/2023 | 1100    | MAXIM HEALTHCARE SERVICES | E11483070366         | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$641.25     |              |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 12/01/2023 - 12/31/2023

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date       | Voucher | Payee                     | Invoice      | Account                  | Description                        | Amount      |
|--------------|------------|---------|---------------------------|--------------|--------------------------|------------------------------------|-------------|
| 14949        | 12/05/2023 | 1100    | MAXIM HEALTHCARE SERVICES | E11483070366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$630.00    |
| 14949        | 12/05/2023 | 1100    | MAXIM HEALTHCARE SERVICES | E11483070366 | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$1,050.00  |
| Check Total: |            |         |                           |              |                          |                                    | \$2,321.25  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,597.50  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,331.10  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$855.00    |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,503.00  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,586.25  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,698.75  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,586.25  |
| 14957        | 12/12/2023 | 1109    | MAXIM HEALTHCARE SERVICES | E11561870366 | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$2,456.25  |
| Check Total: |            |         |                           |              |                          |                                    | \$14,189.10 |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,563.75  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,586.25  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,207.35  |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK

Date Range: 12/01/2023 - 12/31/2023

Sort By: Vendor

Bank Account: 3445079

Voucher Range: -

Dollar Limit: \$0.00

Fiscal Year: 2023-2024

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

| Check Number | Date       | Voucher | Payee                     | Invoice      | Account                  | Description                        | Amount      |
|--------------|------------|---------|---------------------------|--------------|--------------------------|------------------------------------|-------------|
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,462.50  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,593.00  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,442.25  |
| 14996        | 12/21/2023 | 1118    | MAXIM HEALTHCARE SERVICES | E11679140366 | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE    | \$2,437.50  |
| Check Total: |            |         |                           |              |                          |                                    | \$14,442.60 |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,575.00  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,580.40  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,469.70  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$810.00    |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,593.00  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.1200.314.000.000 | CONTRACTS/CONSULTANTS<br>COOP WIDE | \$1,068.75  |
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES | E11711380366 | 10.0000.2110.314.000.110 | CONTRACT/CONSULTANTS               | \$3,187.50  |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                       | Invoice            | Account                  | Description                     | Amount      |
|--------------|------------|---------|---------------------------------------------|--------------------|--------------------------|---------------------------------|-------------|
| 15018        | 12/22/2023 | 1119    | MAXIM HEALTHCARE SERVICES                   | E11711380366       | 10.0000.2130.314.000.099 | CONTRACT NURSE 1:1<br>COOP WIDE | \$2,437.50  |
| Check Total: |            |         |                                             |                    |                          |                                 | \$16,871.85 |
| 14997        | 12/21/2023 | 1118    | MENARDS - WEST CHICAGO                      | 86931              | 20.0000.2540.410.000.000 | SUPPLIES/MATERIALS              | \$136.89    |
| Check Total: |            |         |                                             |                    |                          |                                 | \$136.89    |
| NCB          | 12/15/2023 | 1108    | MG TRUST COMPANY                            | V800420            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$2,068.35  |
| NCB          | 12/15/2023 | 1108    | MG TRUST COMPANY                            | V800420            | 14.0489.0000.000.000.000 | OTHER VOLUNTARY<br>DEDUCTIONS   | \$7.50      |
| NCB          | 12/29/2023 | 1117    | MG TRUST COMPANY                            | V816574            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$525.00    |
| NCB          | 12/29/2023 | 1117    | MG TRUST COMPANY                            | V871847            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$1,710.42  |
| NCB          | 12/29/2023 | 1117    | MG TRUST COMPANY                            | V871847            | 14.0489.0000.000.000.000 | OTHER VOLUNTARY<br>DEDUCTIONS   | \$7.50      |
| NCB          | 12/15/2023 | 1108    | MG TRUST COMPANY                            | V919266            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$525.00    |
| Check Total: |            |         |                                             |                    |                          |                                 | \$4,843.77  |
| 14953        | 12/15/2023 | 1101    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V682811            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$820.26    |
| 14953        | 12/15/2023 | 1101    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V828862            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$3,239.58  |
| 14953        | 12/15/2023 | 1101    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V828862            | 14.0489.0000.000.000.000 | OTHER VOLUNTARY<br>DEDUCTIONS   | \$25.77     |
| Check Total: |            |         |                                             |                    |                          |                                 | \$4,085.61  |
| 14962        | 12/29/2023 | 1110    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V104701            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$820.26    |
| 14962        | 12/29/2023 | 1110    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V313069            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$3,197.53  |
| 14962        | 12/29/2023 | 1110    | MID VALLEY SPECIAL<br>EDUCATION ASSOCIATION | V313069            | 14.0489.0000.000.000.000 | OTHER VOLUNTARY<br>DEDUCTIONS   | \$25.77     |
| Check Total: |            |         |                                             |                    |                          |                                 | \$4,043.56  |
| 14998        | 12/21/2023 | 1118    | MILLS, MELISSA                              | 12/1-12/20 MILEAGE | 10.0000.2320.332.000.140 | STAFF TRAVEL                    | \$207.37    |
| 14998        | 12/21/2023 | 1118    | MILLS, MELISSA                              | NOVEMBER MILEAGE   | 10.0000.2320.332.000.140 | STAFF TRAVEL                    | \$199.91    |
| Check Total: |            |         |                                             |                    |                          |                                 | \$407.28    |
| NCB          | 12/15/2023 | 1102    | MVSE - DIRECT DEPOSIT                       | V195624            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$350.00    |
| NCB          | 12/29/2023 | 1111    | MVSE - DIRECT DEPOSIT                       | V368674            | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                  | \$1,179.25  |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                                   | Invoice          | Account                  | Description                | Amount       |
|--------------|------------|---------|-----------------------------------------|------------------|--------------------------|----------------------------|--------------|
| NCB          | 12/15/2023 | 1102    | MVSE - DIRECT DEPOSIT                   | V494253          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$1,436.73   |
| NCB          | 12/15/2023 | 1102    | MVSE - DIRECT DEPOSIT                   | V531627          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$257,636.42 |
| NCB          | 12/15/2023 | 1102    | MVSE - DIRECT DEPOSIT                   | V531627          | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$1,588.69   |
| NCB          | 12/29/2023 | 1111    | MVSE - DIRECT DEPOSIT                   | V546993          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$246,197.66 |
| NCB          | 12/29/2023 | 1111    | MVSE - DIRECT DEPOSIT                   | V546993          | 14.0489.0000.000.000.000 | OTHER VOLUNTARY DEDUCTIONS | \$1,596.65   |
| NCB          | 12/29/2023 | 1111    | MVSE - DIRECT DEPOSIT                   | V70045           | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$350.00     |
| NCB          | 12/15/2023 | 1106    | MVSE - DIRECT DEPOSIT                   | V799290          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$1,763.90   |
| NCB          | 12/29/2023 | 1115    | MVSE - DIRECT DEPOSIT                   | V899860          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$1,763.42   |
| Check Total: |            |         |                                         |                  |                          |                            | \$513,862.72 |
| 14954        | 12/15/2023 | 1101    | NCPERS - IL IMRF                        | V455094          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$16.00      |
| Check Total: |            |         |                                         |                  |                          |                            | \$16.00      |
| 14963        | 12/29/2023 | 1110    | NCPERS - IL IMRF                        | V696289          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$16.00      |
| Check Total: |            |         |                                         |                  |                          |                            | \$16.00      |
| 14999        | 12/21/2023 | 1118    | NEUBAUER, AMANDA L                      | NOVEMBER MILEAGE | 10.0000.2210.332.000.120 | STAFF TRAVEL IMPR OF INSTR | \$176.33     |
| Check Total: |            |         |                                         |                  |                          |                            | \$176.33     |
| 15000        | 12/21/2023 | 1118    | PITNEY BOWES GLOBAL FINANCIAL SERVICES  | 3106426705       | 10.0000.2320.340.000.140 | POSTAGE                    | \$541.77     |
| Check Total: |            |         |                                         |                  |                          |                            | \$541.77     |
| 15001        | 12/21/2023 | 1118    | PROSHRED                                | 1293240          | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE            | \$89.04      |
| Check Total: |            |         |                                         |                  |                          |                            | \$89.04      |
| 15002        | 12/21/2023 | 1118    | QUEST FOOD MANAGEMENT SERVICES          | IN121074         | 10.0000.2560.315.000.080 | FOOD SERVICE               | \$6,622.95   |
| Check Total: |            |         |                                         |                  |                          |                            | \$6,622.95   |
| 14950        | 12/05/2023 | 1100    | RICOH USA, INC                          | 43688443         | 10.0000.2320.325.000.140 | COPIER/POSTAGE LEASE       | \$874.62     |
| 14950        | 12/05/2023 | 1100    | RICOH USA, INC                          | 43688443         | 10.0000.2410.325.000.140 | COPIER LEASE               | \$166.60     |
| Check Total: |            |         |                                         |                  |                          |                            | \$1,041.22   |
| 15003        | 12/21/2023 | 1118    | ROBBINS SCHWARTZ NICHOLAS LIFTON TAYLOR | 966073           | 10.0000.2310.318.000.143 | LEGAL FEES                 | \$1,255.68   |
| Check Total: |            |         |                                         |                  |                          |                            | \$1,255.68   |
| 15004        | 12/21/2023 | 1118    | SCHULZE, JACLYN G                       | NOVEMBER MILEAGE | 10.0000.2110.332.000.110 | STAFF TRAVEL               | \$50.11      |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
Voucher Range: -

Sort By: Vendor  
Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee               | Invoice          | Account                  | Description                       | Amount      |
|--------------|------------|---------|---------------------|------------------|--------------------------|-----------------------------------|-------------|
| 15004        | 12/21/2023 | 1118    | SCHULZE, JACLYN G   | TEACH TRAIN CONF | 10.0000.2210.313.324.120 | PROF DEV PROG/SUPPORT<br>SERV     | \$47.16     |
| Check Total: |            |         |                     |                  |                          |                                   | \$97.27     |
| NCB          | 12/29/2023 | 1117    | SECURITY BENEFITS   | V327119          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                    | \$500.00    |
| NCB          | 12/15/2023 | 1108    | SECURITY BENEFITS   | V553895          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT                    | \$500.00    |
| Check Total: |            |         |                     |                  |                          |                                   | \$1,000.00  |
| 15005        | 12/21/2023 | 1118    | SHAW MEDIA          | 2123989LOOC      | 10.0000.2640.310.000.140 | PROFESSIONAL SERVICES             | \$962.20    |
| Check Total: |            |         |                     |                  |                          |                                   | \$962.20    |
| 15006        | 12/21/2023 | 1118    | SPARE WHEELS TRANSP | 27176            | 10.0000.1200.331.000.078 | COMMUNITY<br>TRIPS/STUDENT TRAVEL | \$6,224.90  |
| Check Total: |            |         |                     |                  |                          |                                   | \$6,224.90  |
| 15007        | 12/21/2023 | 1118    | SPOONER, JORDAN     | MILEAGE 12/21/23 | 10.0000.1200.332.000.008 | STAFF TRAVEL                      | \$22.27     |
| Check Total: |            |         |                     |                  |                          |                                   | \$22.27     |
| 14958        | 12/12/2023 | 1109    | STERICYCLE INC      | 8005282259       | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE                   | \$22.05     |
| Check Total: |            |         |                     |                  |                          |                                   | \$22.05     |
| 15008        | 12/21/2023 | 1118    | STROCK, JAMIE L     | ASHA 2024 DUES   | 10.0000.2150.640.000.113 | DUES/FEES/MEMBERSHIPS             | \$225.00    |
| 15008        | 12/21/2023 | 1118    | STROCK, JAMIE L     | CE MEMBERSHIP    | 10.0000.2210.313.324.120 | PROF DEV PROG/SUPPORT<br>SERV     | \$99.00     |
| Check Total: |            |         |                     |                  |                          |                                   | \$324.00    |
| 15009        | 12/21/2023 | 1118    | STROMEK, RAVEN      | NOVEMBER MILEAGE | 10.0000.1200.332.000.132 | STAFF TRAVEL                      | \$207.64    |
| Check Total: |            |         |                     |                  |                          |                                   | \$207.64    |
| 15010        | 12/21/2023 | 1118    | THERAPY SHOPPE      | 403112           | 10.0000.2138.410.000.129 | SUPPLIES/MATERIALS                | \$20.98     |
| 15010        | 12/21/2023 | 1118    | THERAPY SHOPPE      | 403112           | 10.0000.2138.410.000.129 | SUPPLIES/MATERIALS                | \$11.99     |
| 15010        | 12/21/2023 | 1118    | THERAPY SHOPPE      | 403112           | 10.0000.2138.410.000.129 | SUPPLIES/MATERIALS                | \$11.99     |
| Check Total: |            |         |                     |                  |                          |                                   | \$44.96     |
| NCB          | 12/29/2023 | 1114    | TRS                 | V131143          | 10.0484.0000.000.000.000 | TRS                               | \$643.08    |
| NCB          | 12/29/2023 | 1114    | TRS                 | V182183          | 10.0484.0000.000.000.000 | TRS                               | \$1,422.87  |
| NCB          | 12/29/2023 | 1114    | TRS                 | V182183          | 14.0484.0000.000.000.000 | TRS                               | \$13.92     |
| NCB          | 12/29/2023 | 1114    | TRS                 | V199919          | 10.0484.0000.000.000.000 | TRS                               | \$22,078.72 |
| NCB          | 12/29/2023 | 1114    | TRS                 | V199919          | 14.0484.0000.000.000.000 | TRS                               | \$216.09    |
| NCB          | 12/15/2023 | 1105    | TRS                 | V30573           | 10.0484.0000.000.000.000 | TRS                               | \$939.89    |
| NCB          | 12/15/2023 | 1105    | TRS                 | V387815          | 10.0484.0000.000.000.000 | TRS                               | \$23,829.38 |

## MID VALLEY SPECIAL EDUCATION COOP

### Disbursement Detail Listing

Bank Name: HARRIS BANK  
 Bank Account: 3445079

Date Range: 12/01/2023 - 12/31/2023  
 Voucher Range: -

Sort By: Vendor  
 Dollar Limit: \$0.00

Fiscal Year: 2023-2024

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

| Check Number | Date       | Voucher | Payee                        | Invoice          | Account                  | Description                | Amount      |
|--------------|------------|---------|------------------------------|------------------|--------------------------|----------------------------|-------------|
| NCB          | 12/15/2023 | 1105    | TRS                          | V387815          | 14.0484.0000.000.000.000 | TRS                        | \$216.09    |
| NCB          | 12/15/2023 | 1105    | TRS                          | V408959          | 10.0484.0000.000.000.000 | TRS                        | \$1,535.69  |
| NCB          | 12/15/2023 | 1105    | TRS                          | V408959          | 14.0484.0000.000.000.000 | TRS                        | \$13.92     |
| NCB          | 12/15/2023 | 1105    | TRS                          | V43790           | 10.0484.0000.000.000.000 | TRS                        | \$163.96    |
| NCB          | 12/29/2023 | 1114    | TRS                          | V530228          | 10.0484.0000.000.000.000 | TRS                        | \$3,851.48  |
| NCB          | 12/29/2023 | 1114    | TRS                          | V530228          | 14.0484.0000.000.000.000 | TRS                        | \$37.70     |
| NCB          | 12/29/2023 | 1114    | TRS                          | V61632           | 10.0484.0000.000.000.000 | TRS                        | \$41.44     |
| NCB          | 12/15/2023 | 1105    | TRS                          | V632371          | 10.0484.0000.000.000.000 | TRS                        | \$4,156.85  |
| NCB          | 12/15/2023 | 1105    | TRS                          | V632371          | 14.0484.0000.000.000.000 | TRS                        | \$37.70     |
| NCB          | 12/29/2023 | 1114    | TRS                          | V65732           | 10.0484.0000.000.000.000 | TRS                        | \$112.18    |
| NCB          | 12/29/2023 | 1114    | TRS                          | V702960          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$412.47    |
| NCB          | 12/15/2023 | 1105    | TRS                          | V704456          | 10.0489.0000.000.000.000 | DIRECT DEPOSIT             | \$399.12    |
| NCB          | 12/15/2023 | 1105    | TRS                          | V898745          | 10.0484.0000.000.000.000 | TRS                        | \$41.44     |
| Check Total: |            |         |                              |                  |                          |                            | \$60,163.99 |
| 15011        | 12/21/2023 | 1118    | UNIQUE PRODUCTS              | 459561           | 20.0000.2540.410.000.000 | SUPPLIES/MATERIALS         | \$202.68    |
| 15011        | 12/21/2023 | 1118    | UNIQUE PRODUCTS              | 459561-CR        | 20.0000.2540.410.000.000 | SUPPLIES/MATERIALS         | (\$12.68)   |
| Check Total: |            |         |                              |                  |                          |                            | \$190.00    |
| 14959        | 12/12/2023 | 1109    | VERIZON WIRELESS             | 9950246839       | 10.0000.2320.341.000.140 | TELEPHONE                  | \$1,067.94  |
| Check Total: |            |         |                              |                  |                          |                            | \$1,067.94  |
| 14960        | 12/12/2023 | 1109    | WASTE MANAGEMENT             | 4251890-2011-7   | 20.0000.2540.321.000.000 | GARBAGE/RECYCLE            | \$1,059.64  |
| Check Total: |            |         |                              |                  |                          |                            | \$1,059.64  |
| 15012        | 12/21/2023 | 1118    | WEST VALLEY GRAPHICS & PRINT | 11327            | 10.0000.2640.410.000.140 | SUPPLIES/MATERIALS         | \$204.00    |
| 15012        | 12/21/2023 | 1118    | WEST VALLEY GRAPHICS & PRINT | 11327            | 10.0000.2640.410.000.140 | SUPPLIES/MATERIALS         | \$40.00     |
| 15012        | 12/21/2023 | 1118    | WEST VALLEY GRAPHICS & PRINT | 11666            | 14.0000.2210.410.000.224 | SUPPLIES/MATERIALS         | \$384.00    |
| Check Total: |            |         |                              |                  |                          |                            | \$628.00    |
| 15013        | 12/21/2023 | 1118    | WESTBERG, SARAH E            | NOVEMBER MILEAGE | 10.0000.2210.332.000.120 | STAFF TRAVEL IMPR OF INSTR | \$32.75     |
| 15013        | 12/21/2023 | 1118    | WESTBERG, SARAH E            | OCTOBER MILEAGE  | 10.0000.2210.332.000.120 | STAFF TRAVEL IMPR OF INSTR | \$37.20     |
| Check Total: |            |         |                              |                  |                          |                            | \$69.95     |

**MID VALLEY SPECIAL EDUCATION COOP**

**Disbursement Detail Listing**

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

**Date Range:** 12/01/2023 - 12/31/2023  
**Voucher Range:** -

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

**Fiscal Year:** 2023-2024

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

| Check Number | Date       | Voucher | Payee          | Invoice             | Account                  | Description           | Amount       |                |
|--------------|------------|---------|----------------|---------------------|--------------------------|-----------------------|--------------|----------------|
| 14951        | 12/05/2023 | 1100    | WEX BANK       | 93713988            | 10.0000.1200.410.000.078 | SUPPLIES/MATERIALS    | \$79.31      |                |
|              |            |         |                |                     |                          |                       | Check Total: | \$79.31        |
| 15014        | 12/21/2023 | 1118    | WILDER, JILL R | NOVEMBER MILEAGE    | 10.0000.1200.332.000.078 | STAFF TRAVEL          | \$66.48      |                |
|              |            |         |                |                     |                          |                       | Check Total: | \$66.48        |
| 15015        | 12/21/2023 | 1118    | WILDER, THOMAS | BUS DRIVER PHYSICAL | 10.0000.1200.310.000.080 | PROFESSIONAL SERVICES | \$230.00     |                |
| 15015        | 12/21/2023 | 1118    | WILDER, THOMAS | REIMB INCENTIVES    | 10.0000.1200.400.000.080 | INCENTIVES            | \$103.67     |                |
|              |            |         |                |                     |                          |                       | Check Total: | \$333.67       |
| 15016        | 12/21/2023 | 1118    | WIPFLI LLP     | 2381260             | 10.0000.2310.317.000.143 | AUDIT SERVICES        | \$7,500.00   |                |
|              |            |         |                |                     |                          |                       | Check Total: | \$7,500.00     |
|              |            |         |                |                     |                          |                       | Bank Total:  | \$1,126,947.28 |

| <u>Fund</u>         | <u>Amount</u>         |
|---------------------|-----------------------|
| 10                  | \$1,102,437.08        |
| 14                  | \$13,984.73           |
| 20                  | \$10,525.47           |
| <b>Fund Totals:</b> | <b>\$1,126,947.28</b> |

**End of Report**

**Disbursements Grand Total: \$1,126,947.28**

#### 4.4. Approval of Payroll, December, 2023



| Item                                    | Amount     | Match-Amount | Wage Basis | Payee                     |
|-----------------------------------------|------------|--------------|------------|---------------------------|
| TRS (24 Pays)                           | 5,148.87   | 41,191.41    | 514,893.34 | TRS                       |
| TRS Employer (24 Pays)                  | 0.00       | 2,986.40     | 514,893.34 | TRS                       |
| TRS Employer Ex Dir (24 Pays)           | 0.00       | 82.88        | 14,290.74  | TRS                       |
| TRS NON CONTRIBUTORY                    | 0.00       | 0.00         | 57,677.32  | TRS                       |
| TRS SUPPLEMENTAL SAVINGS PLAN<br>457(b) | 811.59     | 0.00         | 17,639.68  | TRS                       |
| Vision Family                           | 0.00       | 872.40       | 321,342.11 | CUSD #303 EMP HEALTH FUND |
| Vision Single                           | 0.00       | 389.76       | 231,295.06 | CUSD #303 EMP HEALTH FUND |
| Voluntary Life Insurance                | 32.00      | 0.00         | 11,092.86  | NCPERS - IL IMRF          |
| Deductions Total:                       | 706,834.20 | 237,968.69   |            |                           |
| Employee Net:                           | 10,298.73  |              |            |                           |
| Bank Acct Total:                        | 955,101.62 |              |            |                           |

Grand Total: 955,101.62

**End of Report**

#### 4.5. Approval of Financial Report, December, 2023



*Mid-Valley Special Education Cooperative*

Lisa Palese, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

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MEMO

TO: Executive Board

FROM: Matt McDonald, Director of Human Resources & Business

DATE: December 28, 2023

RE: Monthly Financial Report - December 2023

Attached for your review is the financial report for the month ending December 31, 2023.

Revenue received to date is 63.78% of the budget which is higher than the 57.28% received this time period last year. Actual expenditures to date are 32.71% of budget, about the same as the 32.38% at the same point last year.

The fund balance reported is the audited fund balance.

Currently, there are no areas of immediate concern within the revenue and expenditure budgets. Refunds of prior year tuition balances will be sent to districts in January.

Current cash balances as of December 28, 2023 are \$6,848,135.

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

**Mid-Valley Special Education  
Financial Summary  
December 31, 2023**

|                                                  | PRIOR YEAR              |               |                  |                      | CURRENT YEAR            |                |                   |                      |
|--------------------------------------------------|-------------------------|---------------|------------------|----------------------|-------------------------|----------------|-------------------|----------------------|
|                                                  | Adopted Budgeted Amount | Month to Date | Received to Date | % of Actual Received | Adopted Budgeted Amount | Month to Date  | Received to Date  | % of Budget Received |
|                                                  | 2022-23                 | 2022-23       | 2022-23          | 2022-23              | 2023-24                 | 2023-24        | 2023-24           | 2023-24              |
| <b>Revenues</b>                                  |                         |               |                  |                      |                         |                |                   |                      |
| Tuition (including ESY)                          | 11,503,492              | 0             | 7,122,679        | 61.92%               | 13,922,882              | 0              | 9,520,394         | 68.38%               |
| Earnings on Investments (Prior Month)            | 7,500                   | 2,846         | 6,630            | 88.40%               | 14,000                  | 6,719          | 18,630            | 133.07%              |
| Other Local/Refund of Prior Year                 | 42,000                  | 0             | 0                | 0.00%                | 152,000                 | 0              | 386,593           | 254.34%              |
| State Sources                                    | 1,043,670               | 44,053        | 419,561          | 40.20%               | 1,038,170               | 64,520         | 520,298           | 50.12%               |
| ALOP                                             | 498,000                 | 0             | 227,362          | 45.66%               | 646,489                 | 58,657         | 234,629           | 36.29%               |
| Professional Development (IDEA FT)               | 100,000                 | 0             | 99,141           | 99.14%               | 100,000                 | 0              | 99,600            | 99.60%               |
| Fed Grant (DORS, Medicaid & Elevating Educators) | 227,615                 | 0             | 257,158          | 112.98%              | 985,685                 | 33,125         | 159,706           | 16.20%               |
| O&M Fund                                         | 992,029                 | 0             | 123,435          | 12.44%               | 1,007,788               | 0              | 455,717           | 45.22%               |
| <b>Total</b>                                     | <b>14,414,306</b>       | <b>46,899</b> | <b>8,255,966</b> | <b>57.28%</b>        | <b>17,867,014</b>       | <b>163,020</b> | <b>11,395,566</b> | <b>63.78%</b>        |

|                                                 | PRIOR YEAR            |                        |                       |                      | CURRENT YEAR            |                        |                       |                      |                                    |                  |                                   |
|-------------------------------------------------|-----------------------|------------------------|-----------------------|----------------------|-------------------------|------------------------|-----------------------|----------------------|------------------------------------|------------------|-----------------------------------|
|                                                 | Adopted Budget Amount | Expended Month to Date | Expended Year to Date | % of Actual Expended | Adopted Budgeted Amount | Expended Month to Date | Expended Year to Date | % of Budget Expended | Expended & Encumbered Year to Date | Budget Balance   | % of Budget Expended & Encumbered |
|                                                 | 2022-23               | 2022-23                | 2022-23               | 2022-23              | 2023-24                 | 2023-24                | 2023-24               | 2023-24              | 2023-24                            | 2023-24          | 2023-24                           |
| <b>Expenditures</b>                             |                       |                        |                       |                      |                         |                        |                       |                      |                                    |                  |                                   |
| Programs (including ESY, Safe Schools, & MV PD) | 7,920,401             | 621,030                | 2,660,176             | 33.59%               | 8,624,313               | 671,753                | 2,973,393             | 34.48%               | 6,956,914                          | 1,667,399        | 80.67%                            |
| Payments to Districts (EBF & Tuition Refunds)   | 969,170               | 0                      | 0                     | 0.00%                | 2,315,659               | 1,138                  | 3,330                 | 0.14%                | 3,330                              | 2,312,329        | 0.14%                             |
| Student Support                                 | 2,068,259             | 173,128                | 764,543               | 36.97%               | 4,362,704               | 252,920                | 1,193,578             | 27.36%               | 2,741,973                          | 1,620,731        | 62.85%                            |
| Instructional Support                           | 506,918               | 35,447                 | 213,144               | 42.05%               | 1,123,502               | 71,397                 | 473,805               | 42.17%               | 891,554                            | 231,948          | 79.35%                            |
| Executive & General Administration              | 1,330,427             | 110,922                | 645,453               | 48.51%               | 1,558,883               | 120,675                | 760,059               | 48.76%               | 1,388,726                          | 170,157          | 89.08%                            |
| Board of Ed Services                            | 136,906               | 7,316                  | 106,539               | 77.82%               | 141,888                 | 8,756                  | 120,802               | 85.14%               | 120,802                            | 21,086           | 85.14%                            |
| O&M Fund                                        | 992,029               | 8,931                  | 100,413               | 10.12%               | 1,007,788               | 10,525                 | 734,815               | 72.91%               | 736,179                            | 271,609          | 73.05%                            |
| <b>Total</b>                                    | <b>14,432,750</b>     | <b>991,398</b>         | <b>4,673,773</b>      | <b>32.38%</b>        | <b>19,134,737</b>       | <b>1,137,164</b>       | <b>6,259,781</b>      | <b>32.71%</b>        | <b>12,839,478</b>                  | <b>6,295,259</b> | <b>67.10%</b>                     |
| Excess (deficiency) of rev. over exp.           | (18,444)              |                        | 3,582,193             |                      | (1,267,723)             |                        | 5,135,785             |                      |                                    |                  |                                   |
| Beginning Fund Balance                          |                       |                        | 338,327               |                      |                         |                        | 1,671,324             |                      |                                    |                  | audited                           |
| Current liabilities                             |                       |                        | 215,971               |                      |                         |                        | 41,026                |                      |                                    |                  |                                   |
| Ending Fund Balance                             |                       |                        | 4,136,491             |                      |                         |                        | 6,848,135             |                      |                                    |                  |                                   |

4.6. Approval of Treasurer's Report, December, 2023

**MID VALLEY SPECIAL EDUCATION COOPERATIVE**  
**Treasurer's Report Summary**  
**December 28, 2023**

| <b>Education Fund (10, 11, 14, 17)</b> |              |
|----------------------------------------|--------------|
| Beginning Fund Balance:                | 7,866,249.94 |
| Prior Period Adjustments:              | -212,413.10  |
| Current Revenues:                      | 156,301.33   |
| Current Expenditures:                  | 1,126,638.88 |
| Ending Fund Balance:                   | 6,683,499.29 |

| <b>Operation and Maintenance Fund (20)</b> |            |
|--------------------------------------------|------------|
| Beginning Fund Balance:                    | 138,307.53 |
| Prior Period Adjustments:                  | 0.00       |
| Current Revenues:                          | 0.00       |
| Current Expenditures:                      | 10,525.47  |
| Ending Fund Balance:                       | 127,782.06 |

Respectfully submitted by: Matt McDonald  
 Director of Human Resources & Business/CSBO

Approval Completed by \_\_\_\_\_, Treasurer

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

## 4.7. Approval of Policy Updates



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2024

RE: Board Policy Updates

The Mid-Valley Policy Committee has carefully reviewed each of the board policy updates listed on today's agenda. The majority of these policy changes were minor adjustments. Missing information and links were added to the MVSE website. Staff refreshers will be shared remotely via the weekly staff newsletter. We ask for your approval of these policy updates as recommended by PRESSPlus.

2:200 Types of Advisory Board Meetings  
2:220 Board Meeting Procedure  
4:10 Fiscal and Business Management  
4:30 Revenue and Investments  
4:60 Purchases and Contracts  
4:160 Environmental Quality of Buildings and Grounds  
5:30 Hiring Process and Criteria  
5:190 Professional Licensed Staff Qualifications  
5:200 Terms and Conditions of Employment and Dismissal  
5:210 Resignations  
5:220 Substitute Teachers  
5:250 Leaves of Absence

5:330 Sick Days, Vacation, Holiday, and Leaves  
6:30 Organizations of Instruction and Curriculum Development  
7:60 Residence  
7:70 Attendance and Truancy  
7:160 Student Appearance  
7:190 Student Behavior  
7:270 Administering Medicines to Students  
7:285 Anaphylaxis Prevention, Response, and Management Program  
7:290 Suicide and Depression Awareness and Prevention  
8:30 Visitors to and Conduct on School Property

## *Document Status: Draft Update*

### **2:200 Types of Advisory Board Meetings**

#### General

For all meetings of the Advisory Board and its committees, the Executive Director or designee shall satisfy all notice and posting requirements contained herein as well as in the Open Meetings Act. This shall include mailing meeting notifications to news media that have officially requested them and to others as approved by the Board. Unless otherwise specified, all meetings are held in the Cooperative's main office. Board policy 2:220, *Board Meeting Procedure*, governs meeting quorum requirements.

The Executive Director is designated on behalf of the Board to receive the training on compliance with the Open Meetings Act that is required by Section 1.05(a) of that Act. The Executive Director may identify other employees to receive the training.

#### Regular Meetings

The Board announces the time and place for its regular meetings at the beginning of each fiscal year. The Executive Director shall prepare and make available the calendar of regular Board meetings. The regular meeting calendar may be changed with 10 days' notice in accordance with State law.

A meeting agenda shall be posted at the Cooperative's main office and the Board's meeting room, or other location where the meeting is to be held, at least 48 hours before the meeting.

#### Closed Meetings

The Board may meet in a closed meeting to consider the following subjects:

1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with [the Open Meetings Act]. [5 ILCS 120/2\(c\)\(1\)](#), amended by P.A. 101-459.
2. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2\(c\)\(2\)](#).
3. The selection of a person to fill a public office, as defined in the Open Meetings Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance. [5 ILCS 120/2\(c\)\(3\)](#).
4. Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in the Open Meetings Act, provided

that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning. [5 ILCS 120/2\(c\)\(4\)](#).

5. Evidence or testimony presented to the Board regarding denial of admission to school events or property pursuant to 105 ILCS 5/24-24, provided that the Board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5). [PRESSPlus1](#)
6. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired. [5 ILCS 120/2\(c\)\(5\)](#).
7. The setting of a price for sale or lease of property owned by the public body. [5 ILCS 120/2\(c\)\(6\)](#).
8. The sale or purchase of securities, investments, or investment contracts. [5 ILCS 120/2\(c\)\(7\)](#).
9. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property. [5 ILCS 120/2\(c\)\(8\)](#).
10. Student disciplinary cases. [5 ILCS 120/2\(c\)\(9\)](#).
11. The placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2\(c\)\(10\)](#).
12. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. [5 ILCS 120/2\(c\)\(11\)](#).
13. The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member. [5 ILCS 120/2\(c\)\(12\)](#).
14. Self evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the public body is a member. [5 ILCS 120/2\(c\)\(16\)](#).
15. Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. [5 ILCS 120/2\(c\)\(21\)](#).
16. Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. [5 ILCS 120/2\(c\)\(29\)](#).

The Board may hold a closed meeting, or close a portion of a meeting, by a majority vote of a quorum, taken at an open meeting. The vote of each Board member present, and the reason for the closed meeting, will be publicly disclosed at the time of the meeting and clearly stated in the motion and the meeting minutes.

A single motion calling for a series of closed meetings may be adopted when such meetings will involve the same particular matters and are scheduled to be held within three months of the vote.

No final Board action will be taken at a closed meeting.

Reconvened or Rescheduled Meetings

A meeting may be rescheduled or reconvened. Public notice of a rescheduled or reconvened meeting shall be given in the same manner as that for a special meeting, except that no public notice is required when the original meeting is open to the public and: (1) is to be reconvened within 24 hours, or (2) an announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in the agenda.

### Special Meetings

Special meetings may be called by the Chairperson or by any three members of the Board by giving notice thereof, in writing, stating the time, place, and purpose of the meeting to remaining Board members by mail at least 48 hours before the meeting, or by personal service at least 24 hours before the meeting.

Public notice of a special meeting is given by posting a notice at the Cooperative's main office at least 48 hours before the meeting and by notifying the news media that have filed a written request for notice. A meeting agenda shall accompany the notice. All matters discussed by the Board at any special meeting must be related to a subject on the meeting agenda.

### Emergency Meetings

Public notice of emergency meetings shall be given as soon as practical, but in any event, before the meeting to news media that have filed a written request for notice.

### Posting on the Cooperative Website

In addition to the other notices specified in this policy, the Executive Director or designee shall post the following on the Cooperative's website: (1) the annual schedule of regular meetings, which shall remain posted until the Board approves a new schedule of regular meetings; (2) a public notice of all Board meetings; and (3) the agenda for each meeting which shall remain posted until the meeting is concluded.

LEGAL REF.:

[5 ILCS 120/](#), Open Meetings Act.

[5 ILCS 140/](#), Freedom of Information Act.

[105 ILCS 5/10-6](#) and [5/10-16](#).

CROSS REF.: 2:220 (Board Meeting Procedure), 2:230 (Public Participation at Board Meetings and Petitions to the Board), 6:235 (Access to Electronic Networks), [8:30 \(Visitors to and Conduct on School Property\)](#)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **2:220 Board Meeting Procedure**

#### Agenda

The Advisory Board Chairperson is responsible for focusing the Board meeting agendas on appropriate content. The Executive Director shall prepare agendas in consultation with the Chairperson. The Chairperson shall designate a portion of the agenda as a consent agenda for those items that usually do not require extensive discussion before Board action. Upon the request of any Board member, an item will be withdrawn from the consent agenda and placed on the regular agenda for independent consideration.

Each Board meeting agenda shall contain the general subject matter of any item that will be the subject of final action at the meeting. Items submitted by Board members to the Executive Director or the Chairperson shall be placed on the agenda for an upcoming meeting. The Board will take final action only on items contained in the posted agenda; items not on the agenda may still be discussed.

The Executive Director shall provide a copy of the agenda, with adequate data and background information, to each Board member at least 48 hours before each meeting, except a meeting held in the event of an emergency. The meeting agenda shall be posted in accordance with Board policy 2:200, *Types of Advisory Board Meetings*.

The Board Chairperson shall determine the order of business at regular Board meetings. Upon consent of a majority of members present, the order of business at any meeting may be changed.

#### Voting Method

Unless otherwise provided by law, when a vote is taken upon any measure before the Board, with a quorum being present, a majority of the votes cast shall determine its outcome. A vote of "abstain" or "present," or a vote other than "yea" or "nay," or a failure to vote, is counted for the purposes of determining whether a quorum is present. A vote of "abstain" or "present," or a vote other than "yea" or "nay," or a failure to vote, however, is not counted in determining whether a measure has been passed by the Board, unless otherwise stated in law. The sequence for casting votes is rotated.

On all questions involving the expenditure of money and on all questions involving the closing of a meeting to the public, a roll call vote shall be taken and entered in the Board's minutes. An individual Board member may request that a roll call vote be taken on any other matter; the Chairperson or other presiding officer may approve or deny the request but a denial is subject to being overturned by a majority vote of the members present.

#### Minutes

The Board Secretary shall keep written minutes of all Board meetings (whether open or closed), which shall be signed by the Chairperson and the Secretary. The minutes include:

1. The meeting's date, time, and place;
2. Board members recorded as either present or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of

any votes taken;

4. On all matters requiring a roll call vote, a record of who voted "yea" and "nay";
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting;
6. The vote of each member present when a vote is taken to hold a closed meeting or portion of a meeting, and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act (OMA) authorizing the closed meeting;
7. A record of all motions, including individuals making and seconding motions;
8. Upon request by a Board member, a record of how he or she voted on a particular motion; and
9. The type of meeting, including any notices and, if a reconvened meeting, the original meeting's date.

The minutes shall be submitted to the Board for approval or modification at its next regularly scheduled open meeting. Minutes for open meetings must be approved within 30 days after the meeting or at the second subsequent meeting, whichever is later.

Every six months, or as soon after as is practicable, in an open meeting, the Board: (1) reviews minutes from all closed meetings that are currently unavailable for public release, and (2) determines which, if any, no longer require confidential treatment and are available for public inspection. This is also referred to as a *semi-annual review*. The Board may meet in a prior closed session to review the minutes from closed meetings that are currently unavailable for public release, but it reports its determination in open session.

The Board's meeting minutes must be submitted to the Board Treasurer at such times as the Treasurer may require.

The official minutes are in the custody of the Board Secretary. Open meeting minutes are available for inspection during regular office hours within 10 days after the Board's approval; they may be inspected in the Cooperative's main office, in the presence of the Secretary, the Executive Director or designee, or any Board member.

Minutes from closed meetings are likewise available, but only if the Board has released them for public inspection, except that Board members may access closed session minutes not yet released for public inspection (1) in the Cooperative's administrative offices or their official storage location, and (2) in the presence of the Recording Secretary, the Executive Director or designated administrator, or any Board member. The minutes, whether reviewed by members of the public or the Board, shall not be removed from the Cooperative's administrative offices or their official storage location except by vote of the Board or by court order.

The Board's open meeting minutes shall be posted on the Cooperative website within 10 days after the Board approves them; the minutes will remain posted for at least 60 days.

#### Verbatim Record of Closed Meetings

The Executive Director, or the Board Secretary when the Executive Director is absent, shall audio record all closed meetings. If neither is present, the Chairperson or presiding officer shall assume this responsibility. After the closed meeting, the person making the audio recording shall label the recording with the date and store it in a secure location. The Executive Director shall ensure that: (1) an audio recording device and all necessary accompanying items are available to the Board for every closed meeting, and (2) a secure location for storing closed meeting audio recordings is maintained close to the Board's regular meeting location.

After 18 months have passed since being made, the audio recording of a closed meeting is destroyed

provided the Board approved: (1) its destruction, and (2) minutes of the particular closed meeting.

Individual Board members may access verbatim recordings in the presence of the Recording Secretary, the Executive Director or designated administrator, or any appointed Board member. Access to the verbatim recordings is available at the Cooperative's administrative offices or the verbatim recording's official storage location. Requests shall be made to the Executive Director or Board Chairperson. While a Board member is listening to a verbatim recording, it shall not be re-recorded or removed from the Cooperative's main office or official storage location, except by vote of the Board or by court order.

#### Quorum and Participation by Audio or Video Means

A quorum of the Board must be physically present at all Board meetings. A majority of the full membership of the Board constitutes a quorum.

Provided a quorum is physically present, a Board member may attend a meeting by video or audio conference if he or she is prevented from physically attending because of: (1) personal illness or disability, (2) employment or Cooperative business, ~~or~~ (3) a family or other emergency, ~~or~~ (4) unexpected childcare obligations. <sup>PRESSPlus1</sup> If a member wishes to attend a meeting by video or audio means, he or she must notify the recording secretary or Executive Director at least 24 hours before the meeting unless advance notice is impractical. The recording secretary or Executive Director will inform the Chairperson and make appropriate arrangements. A Board member who attends a meeting by audio or video means, as provided in this policy, may participate in all aspects of the Board meeting including voting on any item.

#### No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting or a meeting conducted under the **Quorum and Participation by Audio or Video Means** subhead above, is not practical or prudent because of the disaster declaration; if neither the President nor Vice President are present or able to perform this determination, the Superintendent shall serve as the duly authorized designee for purposes of making this determination.

The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.

#### Rules of Order

Unless State law or Board-adopted rules apply, the Chairperson, as the presiding officer, will use the most recent edition of *Robert's Rules of Order Newly Revised*, as a guide when a question arises concerning procedure.

#### Broadcasting and Recording Board Meetings

Any person may record or broadcast an open Board meeting. Special requests to facilitate recording or broadcasting an open Board meeting, such as seating, writing surfaces, lighting, and access to electrical power, should be directed to the Executive Director at least 24 hours before the meeting.

Recording meetings shall not distract or disturb Board members, other meeting participants, or

members of the public. The Chairperson may designate a location for recording equipment, may restrict the movements of individuals who are using recording equipment, or may take such other steps as are deemed necessary to preserve decorum and facilitate the meeting.

LEGAL REF.:

[5 ILCS 120/2a](#), [120/2.02](#), [120/2.05](#), [120/2.06](#), and 120/7, [Open Meetings Act](#).

[105 ILCS 5/10-6](#), [5/10-7](#), [5/10-12](#), and [5/10-16](#).

CROSS REF.: 2:150 (Committees), 2:200 (Types of Advisory Board Meetings), 2:230 (Public Participation at Board Meetings and Petitions to the Board)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **4:10 Fiscal and Business Management**

The Executive Director is responsible for the Cooperative's fiscal and business management. This responsibility includes annually preparing and presenting the Cooperative's statement of affairs to the Board and publishing it before December 1 as required by State law.

The Executive Director shall ensure the efficient and cost-effective operation of the Cooperative's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the Cooperative's electronic network shall complete an *Authorization for Access to the District's Electronic Network*.

#### Budget Planning

The Cooperative's fiscal year is from July 1 until June 30. The Executive Director shall present to the Administrative Agent Board, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the Cooperative's educational program. The Cooperative's budget shall be entered upon the Ill. State Board of Education's (ISBE) *Joint Agreement Budget Form*.

#### Preliminary Adoption Procedures

After receiving the Executive Director's proposed budget, the Administrative Agent Board sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The Administrative Agent Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, including the cash reserve balance of all funds held by the Cooperative related to its operational levy and, if applicable, any obligations secured by those funds, and the public shall be invited to comment, question, or advise the Board.

#### Final Adoption Procedures

The Administrative Agent Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define.

The Administrative Agent Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the minutes.

(5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, [30 ILCS 238/](#).

#### Selection of Depositories, Investment Managers, Dealers, and Brokers

The Chief Fiscal Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Advisory and Administrative Agent Boards will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the Cooperative with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the Cooperative initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The Cooperative may consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The Cooperative may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977, the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the federal Community Reinvestment Act of 1977;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of Cooperative deposits might have on the financial institution;
4. The financial impact to the Cooperative as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the Cooperative's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

#### Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, [30 ILCS 235/](#). The Executive Director or designee shall keep the Advisory and Administrative Agent Boards informed of collateral agreements.

#### Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the Cooperative's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

## *Document Status: Review and Monitoring*

### **4:30 Revenue and Investments**

#### Revenue [PRESSPlus1](#)

The Executive Director or designee is responsible for making all claims for special State funds for specific programs, federal funds, and categorical grants.

#### Investments

The Executive Director shall appoint the Director of Business and Human Resources as the Chief Fiscal Officer. The Chief Fiscal Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Fiscal Officer and Executive Director shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

#### Investment Objectives

The objectives for the Cooperative's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay Cooperative obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

#### Authorized Investments

The Chief Fiscal Officer may invest any Cooperative funds in any investment as authorized in [30 ILCS 235/2](#), and Acts amendatory thereto.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

The Chief Investment Officer and Executive Director shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and

reserve reduction plan must be filed, if applicable); the board may need to rely upon estimated numbers in that scenario. If a district's ratio of its combined cash reserves of its operational funds to its average annual expenditures of those funds over the past three fiscal years exceeds 2.5, then the board must adopt and file a plan with the Ill. State Board of Education to reduce its cash reserves to expenditures ratio to at or below 2.5 within three years.

**Delete this paragraph if the district receives federal impact funding.** Federal impact aid is designed to assist local school districts that have lost a portion of their local tax base because of federal ownership of property (e.g., military bases, low-rent housing properties, or concentrations of students that have parents/guardians in the uniformed services). For more information about federal impact aid, see [www.oese.ed.gov/offices/office-of-formula-grants/impact-aid-program/](http://www.oese.ed.gov/offices/office-of-formula-grants/impact-aid-program/) and [www.nafisdc.org/impact-aid-resources/impact-aid-payments/](http://www.nafisdc.org/impact-aid-resources/impact-aid-payments/). If the district receives federal impact funding, strike this list item in Edit Mode, and select "Adopted with Additional District Edits" as the Save Status.

**Issue 113, October 2023**

The Executive Director or designee shall perform each of the following:

1. Post the Cooperative's final annual budget, itemized by receipts and expenditures, on the Cooperative's Internet website; notify parents/guardians that it is posted and provide the website's address.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the Cooperative's Director of Business and Human Resources, with the County Clerk within 30 days of the budget's adoption.
3. Present a written report that includes the annual average expenditures of the Cooperative's operational funds for the previous three fiscal years. In the event the Cooperative's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31. [PRESSPlus1](#)
4. Submit the annual budget and other financial information to ISBE according to its requirements.

#### Budget Amendments

The Administrative Agent Board may amend the budget by the same procedure as provided for in the original adoption.

#### Implementation

The Executive Director or designee shall implement the Cooperative's budget and provide the Advisory and Administrative Agent Boards with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Advisory and Administrative Agent Boards.

The Advisory and Administrative Agent Boards shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund if one exists.

LEGAL REF.:

[105 ILCS 5/10-17](#), [5/10-22.33](#), [5/17-1](#), [5/17-1.2](#), [5/17-1.3](#), [5/17-1.10](#), [5/17-2A](#), [5/17-3.2](#), [5/17-11](#), [5/20-5](#), [5/20-8](#), and [5/20-10](#).

[35 ILCS 200/18-55](#) *et seq.*, Truth in Taxation Law.

[23 Ill.Admin.Code Part 100](#).

CROSS REF.: 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

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#### **PRESSPlus Comments**

PRESSPlus 1. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requiring a board to present "at a board meeting" a written report that includes the annual average expenditures of its operational funds, which include the educational, transportation, and operation and maintenance funds. The average expenditures are calculated based on the district's most recently audited annual financial report (AFR). For ease of administration, this sample policy language manages presentation of the report in conjunction with the meeting at which a board adopts its levy, or earlier, if a district's AFR is available. Consult the board attorney if a district's AFR is not available before December 31 (the date by which a

## Controls and Report

The Chief Fiscal Officer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Fiscal Officer shall provide a quarterly investment report to the Advisory and Administrative Agent Boards. The report will: (1) assess whether the investment portfolio is meeting the Cooperative's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the Cooperative, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The Advisory and Administrative Agent Boards will determine, after receiving the Executive Director's recommendation, which fund is in most need of interest income and the Executive Director shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

## Ethics and Conflicts of Interest

The Advisory and Administrative Agent Boards and Cooperative officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No Cooperative employee having influence on the Cooperative's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the Cooperative is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

## LEGAL REF.:

[30 ILCS 235/](#), Public Funds Investment Act.

[30 ILCS 238/](#), Ill. Sustainable Investing Act.

[105 ILCS 5/8-7](#), [5/10-22.44](#), [5/17-1](#), and [5/17-11](#).

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

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## **PRESSPlus Comments**

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by

logging in at [www.iasb.com](http://www.iasb.com)), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary

- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

**Issue 113, October 2023**

## *Document Status: Draft Update*

### **4:60 Purchases and Contracts**

The Executive Director shall manage the Cooperative's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Advisory Board policies.

#### Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Advisory Boards Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Advisory and Administrative Agent Boards.

All purchases and contracts should support a recognized Cooperative function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Executive Director or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Advisory and Administrative Agent Boards approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Executive Director or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of ~~\$35,000~~ <sup>25,000</sup> PRESSPlus1 must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the Cooperative in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21\(b-5\)](#). The Executive Director or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Executive Director or designee shall report this information to the Advisory and Administrative Agent Boards by completing the necessary forms that must be attached to the Cooperative's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21\(b-10\)](#).
7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board

policy 4:70, *Resource Conservation*.

8. Each contractor with the Cooperative is bound by each of the following:
  - a. In accordance with [105 ILCS 5/10-21.9](#)(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9](#)(c) and [5/21B-80](#)(c) to have direct, daily contact at a Cooperative school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80](#)(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the Cooperative's fingerprint-based criminal history records check on him or her.
  - b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the Cooperative objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94](#)(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the Cooperative access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94](#)(g).
  - c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the Cooperative with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the Cooperative and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. Design-build contracts must comply with 105 ILCS 5/15A-1 et seq. [PRESSPlus2](#)
11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.85. [PRESSPlus3](#)
12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

The Executive Director or designee shall ensure that the Administrative Agent shall: (1) execute the reporting and website posting mandates in State law concerning Cooperative contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided, as may be required by law.

LEGAL REF.:

[2 C.F.R. Part 200](#).

105 ILCS 5/10-20.19c, 5/10-20.21, [5/10-20.85](#), 5/10-21.9, 5/10-22.34c, [5/15A-1 et seq.](#), 5/19b-1 [et seq.](#), 5/22-94, and 5/24-5.

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 130/](#), Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/15A-1 *et seq.*, added by P.A. 103-491, eff. 1-1-24. Under a *design-build* delivery system for a construction project, a board contracts with a *design-build entity* that furnishes architecture, engineering, land surveying, public art or interpretive exhibits, and other construction services, as required for the project. It allows a single contractor to manage both the design and construction of a project, creating the potential for greater efficiency. Contrast this method with the traditional *design-bid-build* delivery method, in which a board contracts with multiple entities and utilizes a competitive bidding process for certain contractors, such as a general contractor. 105 ILCS 5/15A-1 *et seq.*, added by P.A. 103-491, eff. 1-1-24, does not impact a district's ability to use a qualification-based selection process under 50 ILCS 510/, Local Government Professional Services Act (LGPSA), to select design professionals or construction managers for design-build projects. 105 ILCS 5/15A-50. See sample policy 2:170, *Procurement of Architectural, Engineering, and Land Surveying Services*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com). For design-build projects, consult with the board attorney as needed to ensure the district: (1) complies with the specific procedural requirements related to requests for proposals (RFPs) and evaluation of RFP submissions for these contracts, and (2) incorporates additional criteria for requests for proposals and evaluation of proposals based on local conditions and the specific project, as permitted by the statute. Note that under 105 ILCS 5/15A-20, added by P.A. 103-491, eff. 1-1-24, a board must employ or contract with an independent design professional or public art designer (as applicable) selected under the LGPSA to assist with developing the scope and criteria for performance for a request for proposal under a design-build delivery system. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.85, added by P.A. 103-393. See sample administrative procedure 4:60-AP1, *Purchases*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com), for specific requirements. A *district-administered assessment* is one that requires all student test takers at any grade level to answer the same questions, or a selection of questions from a common bank of questions. It does *not* include the observational assessment tool used to satisfy the annual kindergarten assessment required by 105 ILCS 5/2-3.64a-10 or an assessment developed by district teachers or administrators that is used to measure student progress at an attendance center. **Issue 113, October 2023**

## *Document Status: Draft Update*

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

The Executive Director shall take all reasonable measures to protect: (1) the safety of Cooperative personnel, students, and visitors on Cooperative premises from risks associated with hazardous materials and (2) the environmental quality of the Cooperative's buildings and grounds.

#### Pesticides

Pesticides will not be applied on the paved surfaces, playgrounds, or playing fields of any school serving grades K-8 during a school day or partial school day when students are in attendance for instructional purposes. PRESSPlus1 Additionally, the application of any restricted use pesticides ~~will not be prohibited~~ applied on or within 500 feet of school property during normal school hours. Before pesticides are used on Cooperative premises, the Executive Director or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

#### Coal Tar Sealant

~~Beginning on 1-1-23, b~~ Before coal tar-based sealant products or high polycyclic aromatic hydrocarbon sealant products are used on Cooperative premises, the Executive Director or designee shall notify employees and parents/guardians of students in writing or by telephone as required by the Coal Tar Sealant Disclosure Act.

#### LEGAL REF.:

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

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

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

20 ILCS 3130/, Green Buildings Act.

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

105 ILCS 140/, Green Cleaning School Act.

105 ILCS 160/, Pesticide Application at Schools Act.

225 ILCS 235/, Structural Pest Control Act.

415 ILCS 60/14, Illinois Pesticide Act.

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

410 ILCS 170/, Coal Tar Sealant Disclosure Act.

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

[23 Ill.Admin.Code §1.330.](#)

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

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Pesticide Application at Schools Act (PASA), 105 ILCS 160/, added by P.A. 103-496. Areas prohibited from treatment include paved surfaces, playgrounds and playing fields, where children are typically present.

*Pesticides* is not specifically defined in PASA; however, the Illinois Pesticide Act (IPA) defines both *pesticides* and the subcategory of *restricted use pesticides*. 415 ILCS 60/4. PASA therefore appears broader than the IPA because it applies to all pesticides, including those that are not restricted use pesticides. However, PASA is narrower than the IPA in two ways. First, PASA's geographic scope is narrower than the IPA because PASA does not apply to "areas of school grounds where children are typically not present, including, but not limited to flower beds and lawns surrounding the school not used as playing fields." Second, PASA is narrower in that its prohibition is only in effect when students are in attendance for instruction, compared to the IPA prohibition that applies during *normal school hours* and could extend beyond instructional hours. For ease in administering these slightly different standards, an elementary or unit district may want to follow the more restrictive geographic and temporal prohibitions in the IPA but apply them to all types of pesticides. See also footnote 4 of sample policy 4:160, *Environmental Quality of Buildings and Grounds*, and sample administrative procedure 4:160-AP, *Environmental Quality of Buildings and Grounds*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com). **Issue 113, October 2023**

## *Document Status: Draft Update*

### **5:30 Hiring Process and Criteria**

The Cooperative hires the most qualified personnel consistent with budget and staffing requirements and in compliance with the Advisory Board policy on equal employment opportunity and minority recruitment. The Executive Director or designee is responsible for recruiting personnel and making hiring recommendations to the Board. If the Executive Director's recommendation is rejected, the Executive Director must submit another. No individual will be employed who has been convicted of a criminal offense listed in [105 ILCS 5/21B-80\(c\)](#).

All applicants must complete a Cooperative or Kane County application in order to be considered for employment.

#### Job Descriptions

The Board maintains the Executive Director's job description and directs, through policy, the Executive Director, in his or her charge of the Cooperative's administration.

The Executive Director shall develop and maintain a current comprehensive job description for each position or job category with input from bargaining units as indicated in their contracts.

#### Investigations

The Executive Director or designee shall ensure that a fingerprint-based criminal history records check and a check of the Statewide Sex Offender Database and Violent Offender Against Youth Database is performed on each applicant as required by State law. When the applicant is a successful executive director candidate who has been offered employment by the Board, the Board Chairperson shall ensure that these checks are completed. The Executive Director or designee, or if the applicant is a successful executive director candidate, then the Board Chairperson shall notify an applicant if the applicant is identified in either database. The School Code requires the Board Chairperson to keep a conviction record confidential and share it only with the Executive Director, Regional Superintendent, State Superintendent, State Educator Preparation and Licensure Board, any other person necessary to the hiring decision, the Ill. State Police and/or Statewide Sex Offender Database for purposes of clarifying the information, and/or the Teachers' Retirement System of the State of Illinois when required by law. The Board reserves its right to authorize additional background inquiries beyond a fingerprint-based criminal history records check when it deems it appropriate to do so, in accordance with applicable laws.

Each newly hired employee must complete a U.S. Citizenship and Immigration Services Form as required by federal law.

The Cooperative retains the right to discharge any employee whose criminal background investigation reveals a conviction for committing or attempting to commit any of the offenses outlined in [105 ILCS 5/21B-80](#) or who falsifies, or omits facts from, his or her employment application or other employment documents. If an indicated finding of abuse or neglect of a child has been issued by the Ill. Department of Children and Family Services or by a child welfare agency of another jurisdiction for any applicant for student teaching, applicant for employment, or any Cooperative employee, then the Board must consider that person's status as a condition of employment.

The Executive Director shall ensure that the Cooperative does not engage in any investigation or inquiry prohibited by law and complies with each of the following:

1. The Cooperative uses an applicant's credit history or report from a consumer reporting agency only when a satisfactory credit history is an established bona fide occupational requirement of a particular position.
2. The Cooperative does not screen applicants based on their current or prior wages or salary histories, including benefits or other compensation, by requiring that the wage or salary history satisfy minimum or maximum criteria.
3. The Cooperative does not request or require a wage or salary history as a condition of being considered for employment, being interviewed, continuing to be considered for an offer of employment, an offer of employment, or an offer of compensation.
4. The Cooperative does not request or require an applicant to disclose wage or salary history as a condition of employment.
5. The Cooperative does not ask an applicant or applicant's current or previous employers about wage or salary history, including benefits or other compensation.
6. The Cooperative does not ask an applicant or applicant's previous employers about claim(s) made or benefit(s) received under the Workers' Compensation Act.
7. The Cooperative does not request of an applicant or employee access in any manner to his or her personal online account, such as social networking websites, including a request for passwords to such accounts.
8. The Cooperative provides equal employment opportunities to all persons. See policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

#### Sexual Misconduct Related Employment History Review (EHR)

Prior to hiring an applicant for a position involving *direct contact with children or students*, the Executive Director shall ensure that an EHR is performed as required by State law. When the applicant is a director candidate, the Board Chairperson shall ensure that the EHR is initiated before a successful director candidate is offered employment by the Board.

#### Physical Examinations

Each new employee must furnish evidence of physical fitness to perform assigned duties and freedom from communicable disease. The physical fitness examination must be performed by a physician licensed in Illinois, or any other state, to practice medicine and surgery in any of its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations. The employee must have the physical examination performed no more than 90 days before submitting evidence of it to the Cooperative.

Any employee may be required to have an additional examination by a physician who is licensed in Illinois to practice medicine and surgery in all its branches, a licensed advanced practice registered nurse, or a licensed physician assistant who has been delegated the authority by his or her supervising physician to perform health examinations, if the examination is job-related and consistent with business necessity. The Board will pay the expenses of any such examination.

#### Orientation Program/Training

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

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

The Cooperative's staff will provide an orientation program for new employees to acquaint them with the Cooperative's policies and procedures, the school's rules and regulations, and the responsibilities of their position. Before beginning employment, each employee must sign the *Acknowledgement of Mandated Reporter Status* form as provided in policy 5:90, *Abused and Neglected Child Reporting*.

#### LEGAL REF.:

[42 U.S.C. §12112](#), Americans with Disabilities Act; [29 C.F.R. Part 1630](#).

[15 U.S.C. §1681](#) *et seq.*, Fair Credit Reporting Act.

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[105 ILCS 5/10-16.7](#), [5/10-20.7](#), [5/10-21.4](#), [5/10-21.9](#), [5/10-22.34](#), [5/10-22.34b](#), [5/21B-10](#), [5/21B-80](#), [5/21B-85](#), [5/22-6.5](#), [5/22-94](#), and [5/24-5](#).

[20 ILCS 2630/3.3](#), Criminal Identification Act.

[820 ILCS 55/](#), Right to Privacy in the Workplace Act.

[820 ILCS 70/](#), Employee Credit Privacy Act.

[820 ILCS 112/](#), Equal Pay Act of 2003, [PRESSPlus1](#)

*Duldulao v. St. Mary of Nazareth Hospital*, 136 Ill. App. 3d 763 (1st Dist. 1985), *aff'd in part and remanded* 115 Ill.2d 482 (Ill. 1987).

*Kaiser v. Dixon*, 127 Ill. App. 3d 251 (2nd Dist. 1984).

*Molitor v. Chicago Title & Trust Co.*, 325 Ill. App. 124 (1st Dist. 1945).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 3:50 (Administrative Personnel Other Than the Executive Director), 4:60 (Purchases and Contracts), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:40 (Communicable and Chronic Infectious Disease), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:220 (Substitutes), 5:280 (Duties and Qualifications)

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#### **PRESSPlus Comments**

PRESSPlus 1. The Equal Pay Act of 2003, 820 ILCS 112/10(b-25), added by P.A. 103-539, eff. 1-1-25, makes it unlawful for employers with 15 or more employees to fail to include the "pay scale and benefits" for a position in any specific job posting. "Pay scale and benefits" means the wage or salary, or the wage or salary range, and a general description of benefits and other compensation. To satisfy the posting requirement, an employer can include a hyperlink to a public webpage that includes the pay scale and benefit information. If an employer uses a third party to post its job postings, then the employer must provide the pay scale and benefits or a hyperlink containing the information to the third party. The Act also requires employers to inform current employees of promotion opportunities within 14 calendar days after the employer posts externally for the position. Employers are not prohibited from asking applicants about their wage or salary expectations for a position. **Issue 113, October**

2023

## *Document Status: Draft Update*

### **5:190 Professional Licensed Staff Qualifications**

A professional licensed staff member, as the term is used in this policy, refers to a Cooperative employee who is required to be licensed under State law.

Each professional licensed staff member must:

1. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
2. Provide the Cooperative Office with a complete official transcript of credits earned in institutions of higher education.
3. On or before November 15 and March 15 of each year, provide the Cooperative Office with an official transcript of any credits earned since the date the last transcript was filed, if requesting salary adjustments.

The Executive Director or designee shall:

1. Monitor compliance with State and federal law requirements that licensed staff members be appropriately licensed for their assignments; and
2. Through incentives for voluntary transfers, professional development, recruiting programs, or other effective strategies, ensure that minority students and students from low-income families are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers.

LEGAL REF.:

[20 U.S.C. §6312\(e\)\(1\)\(A\)](#).

[105 ILCS 5/10-20.15, ~~5/21-11.4~~, PRESSPlus1 5/21B-15, 5/21B-20, 5/21B-25](#), and [5/24-23](#).

[23 Ill.Admin.Code §1.610 et seq.](#), [§1.705 et seq.](#), and [Part 25](#).

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response to the repeal of 105 ILCS 5/21-11.4. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **5:200 Terms and Conditions of Employment and Dismissal**

The Executive Director manages the terms and conditions for the employment of professional personnel. The Executive Director shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Executive Director is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

#### School Year and Day

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

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

Work calendars will be determined by the Executive Director or designee and approved by the Board.

#### Nursing Mothers

The Cooperative accommodates employees who are nursing mothers according to provisions in State and federal law.

#### Duty-Free Lunch

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

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

Staff employed for at least four hours per day shall receive a paid duty-free lunch of 30 minutes.

#### Salary

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

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

Salaries or hourly pay rates will be determined by the Executive Director or designee and approved by the Board.

#### Assignments and Transfers

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

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

The Executive Director is authorized to make all assignments. In order of priority, except as otherwise provided by law, PRESSPlus1 assignments shall be made based on the Cooperative's needs and best interests, employee qualifications, and employee desires.

## Evaluation

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

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

The Executive Director or designee will determine and implement an evaluation process.

On an annual basis, the Executive Director will provide the Advisory Board with a written report which outlines the results of the Cooperative's teacher evaluation system.

## School Social Worker Services Outside of Cooperative Employment

School social workers may not provide services outside of their Cooperative employment to any student(s) attending school in the Cooperative. *School social worker* has the meaning stated in [105 ILCS 5/14-1.09a](#).

## Dismissal

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

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

The Cooperative will follow State law when dismissing any staff member.

## LEGAL REF.:

[29 U.S.C. §218\(d\)](#), Pub. L. 117-328, Pump for Nursing Mothers Act, [PRESSPlus2](#)

[42 U.S.C. §2000gg et seq.](#), Pub. L. 117-328, Pregnant Workers Fairness Act.

[105 ILCS 5/10-19](#), [5/10-19.05](#), [5/10-20.65](#), [5/14-1.09a](#), [5/22-95](#), [5/22.4](#), [5/24-16.5](#), [5/24-2](#), [5/24-8](#), [5/24-9](#), [5/24-11](#), [5/24-12](#), [5/24-21](#), [5/24A-1 through 24A-20](#).

[820 ILCS 260/](#), Nursing Mothers in the Workplace Act.

[23 Ill.Admin.Code Parts 50](#) (Evaluation of Educator Licensed Employees) and [51](#) (Dismissal of Tenured Teachers).

[Cleveland Bd. of Educ. v. Loudermill](#), 470 U.S. 532(1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:290 (Employment Termination and Suspensions), 6:20 (Calendar and Day)

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/22-95(a), added by P.A. 103-46, eff. 1-1-24, requiring school districts, when hiring or assigning educators for physical education, music, or visual arts, to prioritize the hiring or assigning of educators who hold an educator license and endorsement in those areas. The law also requires professional educator licensure applicants to pass the licensure content area test for the content area the educator is assigned to teach or complete nine semester hours of coursework in the content area prior to the educator's employment start date, among other

## Document Status: Draft Update

### 5:210 Resignations

~~Tenured teachers may resign at any time with consent of the Advisory Board or by written notice sent to the Board Secretary at least 30 days before the intended date of resignation. However, no~~ teacher may resign during the school term in order to accept another teaching position without the consent of the Board. A teacher may resign outside of a school term if the teacher provides written notice to the secretary of the Board, at least 30 calendar days prior to the first student attendance day of the following school year. Teachers who resign with less than 30 days' notice prior to the first student attendance day of the following school term will be deemed to have resigned during the school term. [PRESSPlus1](#)

LEGAL REF.:

[105 ILCS 5/24-14.](#)

*Park Forest Heights School Dist. v. State Teacher Certification Bd.*, 363 Ill.App.3d 433 (1st Dist. 2006).

~~ADOPTED: April 4, 2012~~

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### PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/24-14, amended by P.A.s 102-552 and 103-549, refers to a school term as commencing on the first day of student attendance. A teacher who resigns during the school term, without the board's permission, or who resigns in order to accept another teaching assignment may be referred by the board to the State Superintendent of Education, who shall convene an informal evidentiary hearing within 90 days after receipt of a district's referral. The referral to the State Superintendent must be submitted within 10 business days after the board denies acceptance of the resignation and contain: (1) a dated copy of the teacher's resignation letter; (2) a copy of the reporting district's current school year calendar; (3) proof of employment for the school year at issue; (4) documentation showing that the board did not accept the teacher's resignation; and (5) evidence that the teacher left the district in order to accept another teaching assignment. The district must also notify the teacher of the referral within five business days after submitting it to the State Superintendent.

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requirements. However, the law does not make clear whether the licensure requirements in 105 ILCS 5/22-95(b), added by P.A. 103-46, eff. 1-1-24, apply only to physical education, music, and visual arts. Consult the board attorney to determine the applicability of these provisions. **Issue 113, October 2023**

PRESSPlus 2. The Legal References are updated. **Issue 113, October 2023**

## Document Status: Draft Update

### 5:220 Substitute Teachers

The Executive Director may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the Cooperative during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the Cooperative only for a period not to exceed ~~120 days beginning with the 2021-2022 through the 2022-2023 school year, otherwise 90~~ paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the Cooperative only for a period not to exceed 120 paid school

The Ill. Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year ~~through June 30, 2026,~~ [PRESSPlus1](#) but not more than 100 paid days in the same classroom. Beginning July 1, 2026~~3~~, a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

The Board establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

#### Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the Cooperative's short-term substitute teacher training program. Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

#### Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the Cooperative has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Executive Director shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30-calendar-day period, the Cooperative makes a written request to the ROE for a 30-calendar-day extension and the extension is granted by the ROE. [PRESSPlus2](#)

LEGAL REF.:

[105 ILCS 5/10-20.68](#), [5/21B-20\(2\)](#), [5/21B-20\(3\)](#), and [5/21B-20\(4\)](#).

[40 ILCS 5/16-118](#), III. Pension Code.

[23 Ill.Admin.Code §1.790](#) (Substitute Teacher) and [§25.520](#) (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to III. Pension Code, 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, permitting TRS annuitants to substitute teach for 120 paid days or 600 paid hours in each school year through 6-30-26. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24. In order for a substitute teacher to remain in a vacant position for up to 90 days, or until the end of the semester, whichever is greater, the position must remain vacant and the district must continue to actively seek qualified candidates and provide documentation to the Regional Office of Education that it has provided training specific to the position, including training on meeting the needs of students with disabilities and English learners if applicable. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **5:250 Leaves of Absence**

#### Sick and Bereavement Leave

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

Staff members are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or Executive Director may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Executive Director may require that the employee provide evidence that the formal adoption or foster care process is underway.

#### Family Bereavement Leave

State law allows a maximum of 10 unpaid work days for eligible employees (Family and Medical Leave Act of 1993, [20 U.S.C. §2601 et seq.](#)) to take family bereavement leave. The purpose, requirements, scheduling, and all other terms of the leave are governed by the Family Bereavement Leave Act. Eligible employees may use family bereavement leave, without any adverse employment action, for: (1) attendance by the bereaved staff member at the funeral or alternative to a funeral of a covered family member, which includes an employee's child, stepchild, domestic partner, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent (2) making arrangements necessitated by the death of the covered family member, (3) grieving the death of the covered family member, or (4) absence from work due to a Significant Event, which includes: (i) miscarriage, (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure, (iii) a failed adoption match or an adoption that is not finalized because it is contested by another party, (iv) a failed surrogacy agreement, (v) a diagnosis that negatively impacts pregnancy or fertility, or (vi) a still birth. An employee qualifying for leave due to a Significant Event will not be required to identify which specific reason applies to the employee's request.

The leave must be completed within 60 days after the date on which the employee received notice of the death of the covered family member or the date on which an event under item (4) above occurs. However, in the event of the death of more than one covered family member in a 12-month period, an employee is entitled to up to a total of six weeks of bereavement leave during the 12-month period, subject to certain restrictions under State and federal law. Other existing forms of leave may be substituted for the leave provided in the Family Bereavement Leave Act. This policy does not create any right for an employee to take family bereavement leave that is inconsistent with the Family Bereavement Leave Act.

## Child Extended Bereavement Leave [PRESSPlus1](#)

Unpaid leave from work is available to employees who experience the loss of a child by suicide or homicide. The Child Extended Bereavement Leave Act governs the duration, scheduling, continuity of benefits, and all other terms of the leave. Accordingly, if the Cooperative employs 250 or more employees on a full-time basis, <sup>Q1</sup> an employee is entitled to a total of 12 weeks of unpaid leave within one year after the employee notifies the Cooperative of the loss. An employee may elect to substitute other forms of leave to which the employee is entitled for the leave provided under the Child Extended Bereavement Leave Act.

## Paid Sick Leave for Adoption

The use of paid sick leave for adoption or placement for adoption is limited to 30 days unless a longer leave is provided in an applicable collective bargaining agreement. The Executive Director may require that the employee provide evidence that the formal adoption process is underway.

## Sabbatical Leave

Sabbatical leave may be granted in accordance with the School Code.

## Personal Leave

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

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

The Executive Director or designee will determine personal leave with the approval of the Board.

The use of a personal day is subject to the following conditions:

1. Except in cases of emergency or unavoidable situations, personal leave requests should be submitted to the Coordinator three days in advance of the requested date,
2. No personal leave days may be used immediately before or immediately after a holiday unless the Executive Director or designee grants prior approval,
3. Personal leave may not be used in increments of less than one-half day, and
4. Personal leave days are subject to a substitute's availability.

## Parental Leaves/Child-Rearing Leave

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

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

The Advisory Board shall grant a professional staff member's request for a non-paid, child-rearing leave, not to exceed the balance of the school year plus one additional school year (but in no event shall such leave exceed three semesters), provided the request complies with this policy. Nothing in this section shall prohibit a professional staff member from using paid sick days as provided in this policy.

A staff member should request, if possible, a child-rearing leave by notifying the Executive Director or designee in writing no later than 90 days before the requested leave's beginning date. The request should include the proposed leave dates. The leave shall end before a new school year begins or before the first day of school after winter recess.

Subject to the insurance carrier's approval, the staff member may maintain insurance benefits at his or her own expense during a child-rearing leave.

A professional staff member desiring to return before the leave's expiration will be assigned to an available vacancy for which the staff member is qualified, subject to scheduling efficiency and instruction continuity.

#### Other Leaves of Absence/Leave of Absence Without Pay

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

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

The Advisory Board may grant a leave of absence without pay to tenured staff members who have rendered satisfactory service and desire to return to employment in a similar capacity at a time determined by the Board.

Each leave of absence shall be of the shortest possible duration required to meet the leave's purpose consistent with a reasonable continuity of instruction for students.

#### Association Release Time, Professional Improvement Leave, Job-Sharing Leave

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

#### Leaves for Service in the Military

Leaves for service in the U.S. Armed Services or any of its reserve components and the National Guard, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in military service does not acquire tenure.

#### General Assembly Leave

Leaves for service in the General Assembly, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in the General Assembly does not acquire tenure.

#### School Visitation Leave

An eligible professional staff member is entitled to eight hours during any school year, no more than four hours of which may be taken on any given day, to attend school conferences, behavioral meetings, or academic meetings related to the teacher's child, if the conference or meeting cannot be scheduled during non-work hours. Professional staff members must first use all accrued vacation leave, personal leave, compensatory leave, and any other leave that may be granted to the professional staff member, except sick, and disability leave.

The Executive Director shall develop administrative procedures implementing this policy consistent with the School Visitation Rights Act.

#### Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence

An unpaid leave from work is available to any staff member who: (1) is a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or (2) has a family or household member who is a victim of such violence whose interests are not adverse to the employee as it relates to the domestic violence, sexual violence, gender violence, or any other crime of violence. The unpaid

leave allows the employee to seek medical help, legal assistance, counseling, safety planning, and other assistance, and to grieve and attend to matters necessitated by the death of a family or household member who is killed in a crime of violence, [PRESSPlus2](#) without suffering adverse employment action.

The Victims' Economic Security and Safety Act ([VESSA](#)) governs the purpose, requirements, scheduling, and continuity of benefits, and all other terms of the leave. Accordingly, if the Cooperative employs at least 50 employees, and subject to any exceptions in VESSA, an employee is entitled to a total of 12 work weeks of unpaid leave during any 12-month period. Neither the law nor this policy creates a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act of 1993 ([29 U.S.C. §2601 et seq.](#)).

#### Leaves to Serve as an Officer, ~~or~~ Trustee, or Representative of a Specific Organization [PRESSPlus3](#)

Upon request, the Advisory Board will grant: (1) an unpaid leave of absence to an elected officer of a State or national teacher organization that represents teachers in collective bargaining negotiations, (2) up to twenty days of paid leave of absence per year to a trustee of the Teachers' Retirement System in accordance with 105 ILCS 5/24-6.3, ~~and~~ (3) a paid leave of absence for the local association president of a State teacher association that is an exclusive bargaining agent in the Cooperative, or his or her designee, to attend meetings, workshops, or seminars as described in 105 ILCS 5/24-6.2, ~~and~~ (4) up to 10 days of paid leave per school term for teachers elected to represent a statewide teacher association in federal advocacy work in accordance with 105 ILCS 5/24-3.5.

#### Leave to Serve as an Election Judge

Any staff member who was appointed to serve as an election judge under State law may, after giving at least 20-days' written notice to the Cooperative, be absent without pay for the purpose of serving as an election judge. The staff member is not required to use any form of paid leave to serve as an election judge. No more than 10% of the Cooperative's employees may be absent to serve as election judges on the same Election Day.

#### COVID-19 Paid Administrative Leave

~~During any time when the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7, When applicable, [PRESSPlus4](#) paid administrative leave related to COVID-19 will be granted is available to eligible employees in accordance with State law, if the Cooperative, State or any of its agencies, or the local health department has issued guidance, mandates, or rules related to COVID-19 that restrict an employee from being on Cooperative property for a reason outlined in State law.~~

~~For an employee to be eligible for COVID-19 paid administrative leave, the employee must be fully vaccinated against COVID-19 as defined in 105 ILCS 5/10-20.03 (final citation pending).~~

~~The employee will receive as many days of administrative leave as required to abide by the public health guidance, mandates, and requirements issued by the Ill. Dept. of Public Health, unless a longer period has been negotiated with the exclusive bargaining representative.~~

~~As a condition of being granted COVID-19 paid administrative leave, an employee shall provide all documentation necessary to substantiate the employee's eligibility for the leave, as requested by the Director or designee. An employee who is on COVID-19 paid administrative leave will receive the employee's regular rate of pay, the leave will not diminish any other leave or benefits of the employee. Employees may not accrue COVID-19 paid administrative leave.~~

LEGAL REF.:

105 ILCS 5/10-20.83 (final citation pending), 5/24-6, 5/24-6.1, 5/24-6.2, 5/24-6.3, 5/24-13, and 5/24-13.1.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147/](#), School Visitation Rights Act.

820 ILCS 154/, ~~Child~~ Family Bereavement Leave Act.

[820 ILCS 156/](#), Child Extended Bereavement Leave Act.

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

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**Questions and Answers:**

\*\*\*Required Question 1. How many full-time employees does the district employ?

- The district employs more than 250 employees. (Default)
  - The district employs between 50-249 employees. (IASB will substitute the following sentence: "Accordingly, if the District employs at least 50 but not more than 249 employees on a full-time basis, an employee is entitled to a total of six weeks of unpaid leave within one year after the employee notifies the District of the loss.")
  - The district employs fewer than 50 employees. (IASB will delete the subhead regarding Child Extended Bereavement Leave and the Legal Reference to 820 ILCS 156/.)
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**PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24. Under 820 ILCS 180/20(a)(4), added by P.A. 103-314, eff. 1-1-24, an employee is not entitled to more than two work weeks (10 work days) if the leave is to attend a wake or funeral (or an alternative event), make end-of-life arrangements, or grieve due to the death of a family or household member killed in a crime of violence. In these circumstances, the leave must be completed within 60 days after the date on which the employee receives notice of the death. Employees may qualify for unpaid leave under both VESSA and the Family Bereavement Leave Act; leave taken under one act does not diminish the availability of leave under the other. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/24-3.5, added by P.A. 103-308, eff. 1-1-24. The

statewide teacher association is required to reimburse a district for substitute teaching costs incurred due to the teacher's absence. **Issue 113, October 2023**

PRESSPlus 4. Updated for continuous improvement. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **5:330 Sick Days, Vacation, Holidays, and Leaves**

#### Sick and Bereavement Leave/IMRF Service Credit Plan

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

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

Full or part-time educational support personnel who work at least 600 hours per year receive 13 paid sick leave days per year. Part-time employees will receive sick leave pay equivalent to their regular workday. Unused sick leave shall accumulate to a maximum of 180 days, including the leave of the current year. This policy is the Cooperative's written plan allowing eligible employees to convert eligible accumulated sick leave to service credit upon retirement under IMRF.

Sick leave is defined in State law as personal illness, mental or behavioral complications, quarantine at home, serious illness or death in the immediate family or household, or birth, adoption, placement for adoption, or the acceptance of a child in need of foster care. The Executive Director or designee shall monitor the use of sick leave.

As a condition for paying sick leave after three days absence for personal illness or as the Advisory Board or Executive Director deem necessary in other cases, the Advisory Board or Executive Director may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a mental health professional licensed in Illinois providing ongoing care or treatment to the staff member, (3) a chiropractic physician licensed under the Medical Practice Act, (4) a licensed advanced practice registered nurse, (5) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (6) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Executive Director requires a certificate during a leave of less than three days for personal illness, the Cooperative shall pay the expenses incurred by the employee.

Employees are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or the Executive Director may require medical certification.

#### Paid Sick Leave for Adoption

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need to foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Executive Director may require that the employee provide evidence that the formal adoption or foster

care process is underway.

#### Vacation

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

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

Vacation days will be determined by the Executive Director and approved by the Board.

#### Holidays

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

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

Holidays will be determined by the Executive Director or designee and approved by the Board.

#### Personal Leave

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

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

Personal leave will be determined by the Executive Director or designee and approved by the Board.

#### Parental Leave and Other Leaves of Absence, Accident or Injury Leave

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

#### Non-Paid Leaves of Absence

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

#### Association Release Time

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

#### Leave to Serve as a Trustee of the Ill Municipal Retirement Fund

Upon request, the Board will grant 20 days of paid leave of absence per year to a trustee of the Ill. Municipal Retirement Fund in accordance with State law.

#### Other Leaves

Educational support personnel receive the following leaves on the same terms and conditions granted professional personnel in Advisory Board policy 5:250, *Leaves of Absence*:

1. Leave for Service in the Military.
2. Leave for Service in the General Assembly.
3. School Visitation Leave.
4. Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence.
5. Family Bereavement Leave.

6. Child Extended Bereavement Leave, [PRESSPlus1](#)
7. Leave to serve as an election judge.
8. COVID-19 Paid Administrative Leave.

LEGAL REF.:

105 ILCS 5/10-20.7b, 5/10-20.83 ~~(final citation pending)~~, 5/24-2, 5/24-6, and 5/24-6.3.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147](#), School Visitation Rights Act.

820 ILCS 154/, ~~Child Family~~ Bereavement Leave Act.

[820 ILCS 156/](#), Child Extended Bereavement Leave Act.

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

*School Dist. 151 v. ISBE*, 154 Ill.App.3d 375 (1st Dist.1987); *Elder v. Sch. Dist. No.127 1/2*, 60 Ill.App.2d 56 (1st Dist.1965).

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence), 6:20 (Calendar and Day)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. See the **Question** attached to the PRESS Plus Draft Update for policy 5:250, *Leaves of Absence*. If the district enters a response that fewer than 50 full-time employees are employed by the district, this item and the Legal Reference to 820 ILCS 156/ will be deleted by IASB. **Issue 113, October 2023**

## *Document Status: Review and Monitoring*

### **6:30 Organization of Instruction and Curriculum Development**

#### Organization of Instruction [PRESSPlus1](#)

The housing of programs in Member District facilities shall be according to plans developed by the Director in cooperation with the Member Districts.

For schools operated by the Cooperative, the Executive Director shall annually develop a plan for organizing instructional levels.

#### Programs and Curriculum

The Executive Director shall develop and implement a plan of services for special education students that is educationally sound and is otherwise in compliance with State and federal law.

The Executive Director shall develop a curriculum review program to monitor the current curriculum and promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments, student needs, and community expectations.

LEGAL REF.:

[23 Ill.Admin.Code §1.420.](#)

[105 ILCS 5/10-20.8.](#)

CROSS REF.: 6:120 (Education of Children with Disabilities), 6:62 (Physical Education), 7:15 (Student and Family Privacy Rights)

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#### **PRESSPlus Comments**

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com)), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary
- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted



## *Document Status: Draft Update*

### **7:60 Residence**

#### Member Districts

Students who are eligible for special education services and are residents of a Member District may participate in the programs available through the Cooperative according to provisions in their IEPs.

#### Residence of Students with Disabilities [PRESSPlus1](#)

The residence of a child with a disability is determined in accordance with 105 ILCS 5/14-1.11, 5.14-1.11a, and 5/14-1.11b.

#### Non-Member Districts [Q1](#)

Eligible students who are not residents of a Member District may participate in the special education programs available through the Cooperative, provided the student's resident district provides any necessary transportation and pays the Cooperative the per capita cost of educating such students as defined in Section 14-7.01 of the School Code ([105 ILCS 5/14-7.01](#)).

#### LEGAL REF.:

[42 U.S.C. §11431](#) *et seq.*, McKinney-Vento Homeless Assistance Act.

105 ILCS 5/10-20.12a, 5/10-20.12b, 5/10-22.5, ~~and 5/10-22.5a~~, [5/14-1.11, 5/14-1.11a, and 5/14-1.11b](#).

[105 ILCS 45/](#), Education for Homeless Children Act.

[105 ILCS 70/](#), Educational Opportunity for Military Children Act.

[23 Ill.Admin.Code §1.240](#).

*Israel S. by Owens v. Bd. of Educ. of Oak Park and River Forest High Sch. Dist. 200*, 235 Ill.App.3d 652 (5th Dist. 1992).

*Joel R. v. Board of Education of Manheim School District 83*, 292 Ill.App.3d 607 (1st Dist. 1997).

*Kraut v. Rachford*, 51 Ill.App.3d 206 (1st Dist. 1977).

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### **Questions and Answers:**

\*\*\*Required Question 1. 105 ILCS 5/10-20.12a(a), amended by P.A. 103-111, allows boards to adopt a policy to waive nonresident tuition if the student is the child of a district employee. A *child* means a district employee's child who is a biological child, adopted child, foster child, stepchild, or a child for which the employee serves as legal guardian.

Does the board wish to accept requests from district employees for their nonresident children to attend school in the district on a tuition-free basis?

No. (Default)

Yes. (IASB will add the following paragraph to a new subhead "Requests for Nonresident Admission": For a nonresident student who is the child of a District employee, if the Superintendent approves the request for nonresident admission for the student, the tuition cost is waived pursuant to 105 ILCS 5/10-20.12a(a).)

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### **PRESSPlus Comments**

PRESSPlus 1. When special education services are provided, a student's resident district is determined by 105 ILCS 5/14-1.11 (when the resident district is the district in which the parent/guardian resides), 14-1.11a, amended by P.A. 102-514 (when the resident district is the district in which the student resides), and 14-1.11b (applying the provisions of 105 ILCS 5/14-1.11 and 14-1.11a to determine the resident district in all cases in which special education services and facilities are provided). **Issue 113, October 2023**

## *Document Status: Draft Update*

### **7:70 Attendance and Truancy**

#### Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Advisory Board, voting pursuant to policy 7:90, *Release During School Hours* ([10 ILCS 5/7-42](#) and [5/17-15](#)), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Executive Director or designee. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

#### Absenteeism and Truancy Program

The Executive Director or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Executive Director or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused

absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.

7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, or information about community agency services.
8. A process for the collection and review of chronic absence data and to:
  - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
  - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-Cooperative agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Executive Director believes qualifies.

### Monitoring

Pursuant to State law and policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Executive Director or designee shall assist the Board with its update.

### LEGAL REF.:

105 ILCS 5/22-92 and 5/26-1 through 5/26-3, 5/26-5 through 5/26-16, and 5/26-18. [PRESSPlus1](#)

[705 ILCS 405/3-33.5](#), Juvenile Court Act of 1987.

[23 Ill.Admin.Code §§1.242 and 1.290.](#)

CROSS REF.: 5:100 (Staff Development Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Eligibility for Services), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:340 (Student Records)

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### **PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated. **Issue 113, October 2023**



## *Document Status: Draft Update*

### **7:160 Student Appearance**

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The Cooperative does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists. The Cooperative also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Ill. Human Rights Act, 775 ILCS 5/1-103(Q). **PRESSPlus1** Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Executive Director or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

[105 ILCS 5/2-3.25](#) and [5/10-22.25b](#).

[Tinker v. Des Moines Indep. Sch. Dist.](#), 393 U.S. 503 (1969).

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

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### **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 103-463. 775 ILCS 5/1-103(Q), which is referenced in 105 ILCS 5/10-22.25b, prohibits unlawful discrimination based on a person's actual or perceived race, color, religion, national origin, ancestry, age, sex, marital status, order of protection status, disability, military status, sexual orientation, pregnancy, or unfavorable discharge from military service. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **7:190 Student Behavior**

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

#### When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a student or staff member; (b) endanger the health or safety of students, staff; or (c) threaten or damage school property.

#### Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
  - a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
  - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
  - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.

- d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.
- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. *Look-alike* or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

- 4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
- 5. Using or possessing an electronic paging device. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off or silenced and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- 7. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a Cooperative staff member's request to stop, present school identification, or submit to a search.
- 8. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing

service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff. [PRESSPlus1](#) wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.

9. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
10. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
15. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
16. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
20. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Executive Director or designee.
21. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a student or staff member; or (b) endanger the health or safety of students, staff, or threaten or endanger school property.

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school

property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Executive Director or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

### Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The Cooperative will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in [Article 13A](#) or [13B of the School Code](#).

14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the Cooperative and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited. Corporal punishment is defined as slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

#### Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in [105 ILCS 5/10-20.33](#), State Board of Education rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the Cooperative District's procedure(s).

#### Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than 2 calendar years:

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of ~~1964~~2012 ([720 ILCS 5/24-1](#)).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Executive Director, and the Executive Director's determination may be modified by the Board on a case-by-case basis. The Executive Director or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

#### Re-Engagement of Returning Students

The Executive Director or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have

been suspended to complete or make up work for equivalent academic credit.

#### Required Notices [PRESSPlus2](#)

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. ~~Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, Ill. State Police (ISP), and any involved student's parent/guardian.~~ *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving ~~such~~ a report of (1), above, the Building Principal or designee shall immediately notify ~~the local law enforcement~~. In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Executive Director or designee ~~agency, Ill. State Police (ISP),~~ and any involved student's parent/guardian. [Q1](#)

Upon receiving a report on any of the above (1)-(3), the Executive Director or designee shall immediately notify local law enforcement. The Executive Director or designee shall also report incidents involving battery against staff members to the Ill. State Board of Education through its web-based School Incident Reporting System as they occur during the year and no later than August 1 for the preceding school year. [PRESSPlus3](#)

#### Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other certificated [licensed] educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Executive Director or designee is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

#### Student Handbook

The Executive Director, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the Cooperative's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the Cooperative's disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated

by Reference: 7:190-AP4, (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

20 U.S.C. §~~603~~7971, Pro-Children Act of ~~2004~~1994.

[20 U.S.C. §7961](#) *et seq.*, Gun Free Schools Act.

[105 ILCS 5/10-20.5b](#), [5/10-20.14](#), [5/10-20.28](#), [5/10-20.36](#), [5/10-21.7](#), [5/10-21.10](#), [5/10-22.6](#), [5/10-27.1A](#), [5/10-27.1B](#), [5/22-33](#), [5/24-24](#), [5/26-12](#), [5/27-23.7](#), and [5/31-3](#).

[105 ILCS 110/3.10](#), Critical Health Problems and Comprehensive Health Education Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Pilot Program.

[410 ILCS 647/](#), Powdered Caffeine Control and Education Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

[23 Ill.Admin.Code §§1.280](#), [1.285](#).

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property)

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## Questions and Answers:

\*\*\*Required Question 1. The building principal must notify the student's parent/guardian only when the alleged offense is firearm possession. 105 ILCS 5/27.1A(b). The policy expands this notification duty to include drug-related incidents and battery of a staff member.

Would the board like to expand the notification duty, or align it with 105 ILCS 5/27.1A(b)?

Expand the notification duty to include drug-related incidents and battery of a staff member.  
(Default)

Align notification duty to 105 ILCS 5/27.1A(b). (IASB will amend the second sentence as follows: "In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and, if a student is reportedly in possession of a firearm, also any involved student's parent/guardian.")

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## PRESSPlus Comments

PRESSPlus 1. Optional. Generative artificial intelligence (AI) is a broad label used to describe any AI

system that generates, with varying levels of autonomy, content such as complex text, images, audio, or video. When not used for academic dishonesty purposes, generative AI tools may present innovative learning opportunities for students and teaching opportunities for educators. For further information, see the International Society for Technology in Education webpage on AI exploration for educators at: [www.iste.org/areas-of-focus/AI-in-education](http://www.iste.org/areas-of-focus/AI-in-education). **Issue 113, October 2023**

PRESSPlus 2. This subhead is updated to align with subsection **J. Required Notices** in sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, 5/10-27.1B(b), and 5/10-21.7, amended by P.A. 102-894. To satisfy the reporting requirement, ISBE created the School Incident Reporting System (SIRS), a web-based application on IWAS for schools to report incidents electronically. See subhead **J. Required Notices** of sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com). Reporting on SIRS does not satisfy the requirement to report incidents to local law enforcement authorities. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **7:270 Administering Medicines to Students**

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the Cooperative's procedures on dispensing medication.

No Cooperative employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed *School Medication Authorization Form (SMA Form)* is submitted by the student's parent/guardian. No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Student Handbook and shall provide a copy to the parents/guardians of students.

#### Self-Administration of Medication

A student may possess and self-administer an epinephrine injector, e.g., EpiPen®, and/or asthma medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed an *SMA Form*. The Executive Director or designee will ensure an Emergency Action Plan is developed for each self-administering student.

A student may self-administer medication required under a *qualifying plan*, provided the student's parent/guardian has completed and signed an *SMA Form*. A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an allergy emergency action plan~~!!!. Feed~~ Allergy Emergency Action Plan and Treatment Authorization Form, PRESSPlus1 (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act.

The Cooperative shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the Cooperative and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.

#### Cooperative Supply of Undesignated Opioid Antagonists [PRESSPlus2](#)

The Executive Director or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated opioid antagonists and provide or administer them as necessary according to State law. Opioid antagonist means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other

similarly acting drug approved by the U.S. Food and Drug Administration. *Undesignated opioid antagonist* is not defined by the School Code; for purposes of this policy it means an opioid antagonist prescribed in the name of the Cooperative or one of its schools or obtained by the Cooperative without a prescription. A school nurse or trained personnel, as defined in State law, may administer an undesignated opioid antagonist to a person when they, in good faith, believe a person is having an opioid overdose. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law. See the website for the Ill. Dept. of Human Services for information about opioid prevention, abuse, public awareness, and a toll-free number to provide information and referral services for persons with questions concerning substance abuse treatment.

### Cooperative Supply of Undesignated Oxygen Tanks<sup>Q1</sup>

In schools where the Cooperative maintains special educational facilities, the Executive Director or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated oxygen tanks in the name of the Cooperative and provide or administer them as necessary. The supply shall be maintained in accordance with manufacturer instructions and local fire department rules.

### Administration of Medical Cannabis

The Compassionate Use of Medical Cannabis Program Act allows a *medical cannabis infused product* to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a *designated caregiver* to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a *medical cannabis infused product* to a child who is a student on the premises of his or her school or on his or her school bus if:
  - a. Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;
  - b. Copies of the registry identification cards are provided to the Cooperative;
  - c. That student's parent/guardian completed, signed, and submitted a *School Medication Authorization Form - Medical Cannabis*; and
  - d. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
2. A properly trained school nurse or administrator, who shall be allowed to administer the *medical cannabis infused product* to the student on the premises of the child's school, at a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
3. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

*Medical cannabis infused product* (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the Cooperative or school, would create a disruption to the educational environment or cause exposure of the product to other

students. A school employee shall not be required to administer the product.

Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The Cooperative may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

#### Void Policy

The **Cooperative Supply of Undesignated Opioid Antagonists** section of the policy is void whenever the Executive Director or designee is unable to obtain a supply of opioid antagonists due to a shortage, in which case the Cooperative shall make reasonable efforts to maintain a supply.

The **Cooperative Supply of Undesignated Oxygen Tanks** section of the policy is void whenever the Executive Director or designee is, for whatever reason, unable to: (1) obtain for the Cooperative a prescription for oxygen tanks from a qualifying prescriber, [PRESSPlus3](#) or (2) fill the Cooperative's prescription for undesignated oxygen tanks.

The **Administration of Medical Cannabis** section of the policy is void and the Cooperative reserves the right not to implement it if the Cooperative or school is in danger of losing federal funding.

#### LEGAL REF.:

[105 ILCS 5/10-20.14b](#), [5/10-22.21b](#), [5/22-30](#), and [5/22-33](#).

[105 ILCS 145/](#), Care of Students with Diabetes Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program Act.

[720 ILCS 550/](#), Cannabis Control Act.

[23 Ill.Admin.Code §1.540](#).

CROSS REF.: 7:285 (Anaphylaxis Prevention, Response, and Management Program)

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#### Questions and Answers:

\*\*\*Required Question 1. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permits a district maintaining special educational facilities to maintain a supply of undesignated oxygen tanks in a secure location that is accessible before, during, and after school where a person with developmental disabilities is most at risk, including, but not limited to classrooms and lunchrooms. *Special educational facility* is not specifically defined in 105 ILCS 5/14-4.01; consult the board attorney for advice regarding this term and if it is limited to separate buildings, self-contained classrooms, and/or programs attended solely by students with disabilities. For example, this option may not be available if a district utilizes a special education cooperative for all of its special education programming. There is a reference to *special education facilities* in 105 ILCS 5/14-12.01, which may provide some guidance; it addresses reimbursement for the construction and maintenance of "special education facilities designed and utilized to house instructional program, diagnostic services" and "other special education services for children with disabilities." 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, does not specify who can administer undesignated oxygen, nor does it specify any training requirements for its use in schools. To minimize potential liability and ensure proper

administration, a best practice is to restrict who can administer undesignated oxygen to school nurses and other school personnel who have received appropriate training on the emergency use and storage of oxygen. See sample administrative procedure 7:270-AP2, *Checklist for District Supply of Undesignated Medication(s)*, available at PRESS Online by logging in at [www.iasb.com](http://www.iasb.com).

Consult the board attorney about the consequences of informing the community that the district will obtain a prescription for a supply of undesignated oxygen tanks and implement a plan for their use, and then not doing it, as doing so may be fraught with legal liabilities. Also fraught with legal liabilities is if the district provides them, but does not have them accessible before, during, and after school where a person with development disabilities is most at risk as required by 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24. See *In re Estate of Stewart*, 406 Ill.Dec. 345 (2nd Dist. 2016) (denying tort immunity to district, finding its response to a student's asthma attack was *willful* and *wanton* (which district disputed as a possible heart attack)); *In re Estate of Stewart*, 412 Ill.Dec. 914 (Ill. 2017)(school district's appeal denied).

Does the district maintain special educational facilities for children with disabilities under 105 ILCS 5/14-4.01?

No. (IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.)

Yes. If yes, does the board want the district to maintain a supply of undesignated oxygen tanks in the name of the District and provide or administer them as necessary? Type "yes" or "no." If no, IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.):

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## **PRESSPlus Comments**

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired *Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form* with allergy emergency action plan in the School Code provisions regarding administration of medication to students. **Issue 113, October 2023**

PRESSPlus 2. Required by 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24. In the case of a shortage of opioid antagonists, a district must make reasonable efforts to maintain a supply. At least one opioid antagonist, a naloxone nasal spray, has been approved by the U.S. Federal Food and Drug Administration for over-the-counter, nonprescription use. A district must obtain a prescription for a supply of opioid antagonists from a *health care professional* with prescriptive authority under the Substance Use Disorder Act, 20 ILCS 301/5-23, unless it is able to secure a supply without a prescription. *Health care professional* means a physician licensed to practice medicine in all its branches, a licensed physician assistant with prescriptive authority, a licensed advanced practice registered nurse with prescriptive authority, or an advanced practice registered nurse who practices in a hospital or ambulatory surgical treatment center and possesses appropriate clinical privileges in accordance with the Nurse Practice Act, 20 ILCS 301/5-23(d)(4). **Issue 113, October 2023**

PRESSPlus 3. 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, provides that a physician, a physician assistant who has prescriptive authority under the Physician Assistant Practice Act of 1987 (225 ILCS 95/7.5), or an advanced practice registered nurse who has prescriptive authority under the Nurse Practice Act (225 ILCS 65-40) may prescribe undesignated oxygen tanks in the name of the district to be maintained for use when necessary. **Issue 113, October 2023**



## Document Status: Draft Update

### 7:285 Anaphylaxis Prevention, Response, and Management Program

School attendance may increase a student's risk of exposure to allergens that could trigger anaphylaxis. Students at risk for anaphylaxis benefit from a Board policy that coordinates a planned response in the event of an anaphylactic emergency. Anaphylaxis is a severe systemic allergic reaction from exposure to allergens that is rapid in onset and can cause death. Common allergens include animal dander, fish, latex, milk, shellfish, tree nuts, eggs, insect venom, medications, peanuts, soy, and wheat. A severe allergic reaction usually occurs quickly; death has been reported to occur within minutes. An anaphylactic reaction can also occur up to one to two hours after exposure to the allergen.

While it is not possible for the Cooperative to completely eliminate the risks of an anaphylactic emergency when a student is at school, an Anaphylaxis Prevention, Response, and Management Program using a cooperative effort among students' families, staff members, students, health care providers, emergency medical services, and the community helps the Cooperative reduce these risks and provide accommodations and proper treatment for anaphylactic reactions.

The Executive Director or designee shall develop and implement an Anaphylaxis Prevention, Response, and Management Program for the prevention and treatment of anaphylaxis that:

1. Fully implements the Ill. State Board of Education (ISBE)'s model policy required by the School Code that: (a) relates to the care and response to a person having an anaphylaxis reaction, (b) addresses the use of epinephrine in a school setting, (c) provides a full food allergy and prevention of allergen exposure plan, and (d) aligns with [105 ILCS 5/22-30](#) and [23 Ill.Admin.Code §1.540](#).
2. Ensures staff members receive appropriate training, including: (a) an in-service training program for staff who work with students that is conducted by a person with expertise in anaphylactic reactions and management, and (b) training required by law for those staff members acting as *trained personnel*, as provided in [105 ILCS 5/22-30](#) and [23 Ill.Admin.Code §1.540](#).
3. Follows and references the applicable best practices specific to the Cooperative's needs in the Centers for Disease Control and Prevention's *Voluntary Guidelines for Managing Food Allergies in Schools and Early Care and Education Programs* and the *National Association of School Nurses Allergies and Anaphylaxis Resources/Checklists*.
4. Provides annual notice to the parents/guardians of all students to make them aware of this policy.
5. Complies with State and federal law and is in alignment with Board policies.

#### Monitoring

Pursuant to State law and policy 2:240, *Board Policy Development*, the Board reviews and makes any necessary updates to this policy at least once every three years. The Executive Director or designee shall assist the Board with its review and any necessary updates.

#### LEGAL REF.:

105 ILCS 5/2-3.190, 5/10-22.39(e), and 5/22-30. [PRESSPlus1](#)

[23 Ill.Admin.Code §1.540.](#)

*Anaphylaxis Response Policy for Illinois Schools*, published by ISBE.

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 5:100 (Staff Development Program), 6:120 (Education of Children with Disabilities), 6:240 (Field Trips), 7:180 (Prevention of and Response to Bullying, Intimidation and Harassment), 7:250 (Student Support Services), 7:270 (Administering Medicines to Students), 8:100 (Relations with Other Organizations and Agencies)

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**PRESSPlus Comments**

PRESSPlus 1. The Legal References are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training requirements for staff members who work with students. **Issue 113, October 2023**

## *Document Status: Draft Update*

### **7:290 Suicide and Depression Awareness and Prevention**

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

#### Suicide and Depression Awareness and Prevention Program

The Director or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code [Section 5/2-3.166\(c\)\(2\)-\(7\)](#). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
  - a. For students, implementation will incorporate [105 ILCS 5/2-3.139](#) and [105 ILCS 5/27-7](#) (requiring education for students to develop a sound mind and a healthy body).
  - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under [105 ILCS 5/3-14.8](#) (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
  - a. The training required by [105 ILCS 5/10-22.39](#) for ~~licensed school personnel and administrators~~ all Cooperative staff <sup>PRESSPlus1</sup> who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
  - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:
  - a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and [405 ILCS 49/15\(b\)](#) (requiring student social

- and emotional development in the District's educational program);
- b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
  - c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
  - d. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
  - e. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
  - f. 7:250, *Student Support Services*, implementing the Children's Mental Health Act, [405 ILCS 49/](#) (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
  - g. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
  5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
  6. A process to incorporate ISBE-recommended resources on youth suicide awareness and prevention programs, including current contact information for such programs in the Cooperative's Suicide and Depression Awareness and Prevention Program.

#### Illinois Suicide Prevention Strategic Planning Committee

The Executive Director or designee shall attempt to develop a relationship between the Cooperative and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the Cooperative's Suicide Prevention and Depression Awareness Program.

#### Monitoring

The Board will review and update this policy pursuant to *Ann Marie's Law* and Board policy 2:240, *Board Policy Development*.

#### Information to Staff, Parents/Guardians, and Students

The Executive Director shall inform each Cooperative employee about this policy and ensure its posting on the Cooperative's website. The Executive Director or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the Cooperative. Student identification (ID) cards, the Cooperative's website, and student handbooks and planners will contain the support information as required by State law.

#### Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, [5 ILCS 860/](#), Children's Mental Health Act, [405 ILCS 49/](#), Mental

Health and Developmental Disabilities Confidentiality Act, [740 ILCS 110/](#), and the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

The Cooperative, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the Cooperative, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

[42 U.S.C. § 1201](#) *et seq.*, Individuals with Disabilities Education Act.

[105 ILCS 5/2-3.166](#), [105 ILCS 5/2-3.139](#), [5/3-14.8](#), [5/10-20.76](#), [5/10-20.81](#), [5/10-22.24a](#), [5/10-22.24b](#), [5/10-22.39](#), [5/14-1.01](#) *et seq.*, [5/14-7.02](#), and [5/14-7.02b](#), [5/27-7](#).

[5 ILCS 860/](#), Student Confidential Reporting Act.

[405 ILCS 49/](#), Children's Mental Health Act.

[740 ILCS 110/](#), Mental Health and Developmental Disabilities Confidentiality Act.

[745 ILCS 10/](#), Local Governmental and Governmental Tort Immunity Act.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

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## PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring teachers, administrators, and school support personnel who work with students to be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. Such training must include, but is not limited to, appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/3.166. 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, uses the phrase *teachers, administrators, and school support personnel*, but for brevity this material uses the phrase *all District staff*. **Issue 113, October 2023**

## *Document Status: Draft Update*

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

The following definitions apply to this policy:

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

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

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

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

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

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

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectable, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270,

*Administering Medicines to Students, implementing Ashley's Law.*

11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized Cooperative employee's directive.
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding.
15. Violate other Cooperative policies or regulations, or a directive from an authorized security officer or Cooperative employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the Cooperative or a School function.

Convicted Child Sex Offender

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

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

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

Exclusive Bargaining Representative Agent

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

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

Any person who engages in conduct prohibited by this policy may be ejected from or denied admission to school property in accordance with State law. [PRESSPlus1](#) The person is also may be subject to being denied admission to school athletic or extracurricular events or meetings for up to one calendar year in accordance with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular School Events ~~or~~

## ~~Meetings~~ PRESSPlus2

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

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

### LEGAL REF.:

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

20 U.S.C. §~~797104~~ et seq., Pro-Children Act of ~~2001~~ 1994.

105 ILCS 5/10-20.5, 10-20.5b, 5/10-22.10, 5/22-33, 5/24-25, and 5/27-23.7(a).

115 ILCS 5/3(c), Ill. Educational Labor Relations Act.

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

~~430 ILCS 66/~~, ~~Firearm Concealed Carry Act~~

410 ILCS 705/, Cannabis Tax and Regulation Act.

430 ILCS 66/, Firearm Concealed Carry Act.

720 ILCS 5/11-9.3, 5/21-1, 5/21-1.2, 5/21-3, 5/21-5, 5/21-5.5, 5/21-9, and 5/21-11.

CROSS REF.: 2:200 (Types of Advisory Board Meetings), 2:230 (Public Participation at Board Meetings and Petitions to the Board), 4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

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## PRESSPlus Comments

PRESSPlus 1. Updated in response to PRESS Advisory Board member feedback requesting clarification on the authority of boards to enforce conduct rules under 105 ILCS 5/10-20.5 and under various criminal trespass statutes. Applicable criminal trespass laws include: 720 ILCS 5/21-1 (criminal damage to property); 5/21-1.2 (institutional vandalism); 5/21-3 (criminal trespass to real property); 5/21-5 (criminal trespass to State supported land); 5/21-5.5 (criminal trespass to a safe school zone); 5/21-9 (criminal trespass to a place of public amusement); 5/21-11 (distributing or delivering written or printed solicitation on school property). **Issue 113, October 2023**

PRESSPlus 2. Updated in response to PRESS Advisory Board member feedback requesting clarification that the scope of subhead **Procedures to Deny Future Admission to Athletic or**

Extracurricular School Events or Meetings is limited, as specified in the new subhead title, to topics set forth in 105 ILCS 5/24-24.

If a violator is a student, the hearing should be held in a closed meeting. 5 ILCS 120/2(c)(9). Otherwise, a hearing regarding denial of admission to *school events or property* pursuant to 105 ILCS 5/24-24 may take place in an open meeting or in a closed meeting so long as the board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. Note: while 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, refers to *school events or property*, 105 ILCS 5/24-24 only authorizes boards to deny admission to athletic and extracurricular *events*. The term *events* is arguably broader than *property* as school events may take place offsite; consult the board attorney for guidance.

Some boards prefer an open meeting hearing to make it publicly known what alleged conduct could result in someone being denied admission to athletic or extracurricular events, while others prefer a closed meeting hearing so as not to provide a public platform to someone alleged to have engaged in prohibited conduct. Consult the board attorney to determine the best approach for the district and to ensure alignment with local practices and conditions.

Consult the board attorney if the district would like to deny an individual admission to board meetings. **Issue 113, October 2023**



## 5. **Information**

### 5.1. Student Enrollment Update, December, 2023



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2024

RE: Enrollment Updates

The purpose of this memorandum is to provide the board with information on student enrollment throughout the Mid-Valley Cooperative. We welcomed four new students this past month and one student withdrew due to her illness. We had a total of 8 referrals.

| 2023-24 Enrollment Updates (Including Home-Instruction Students) |                             |              |                |                   |                 |                  |                  |
|------------------------------------------------------------------|-----------------------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| District                                                         | Projected Students May 2023 | July 30 2023 | August 30 2023 | September 30 2023 | October 30 2023 | November 29 2023 | December 22 2023 |
| D101                                                             | 40.5                        | 39.5         | 39.5           | 38.5              | 39.5            | 38.5             | 38.5             |
| D301                                                             | 63                          | 59           | 58             | 61                | 65              | 65               | 67               |
| D302                                                             | 57                          | 54           | 53             | 55                | 54              | 54               | 55               |
| D303                                                             | 33                          | 32.5         | 35             | 33.5              | 34.5            | 37.5             | 37.5             |
| D304                                                             | 51                          | 48           | 48             | 48                | 48              | 49               | 49               |
| D25                                                              | 1                           | 1            | 1              | 1                 | 1               | 1                | 1                |
| D131                                                             | 0                           | 0            | 0              | 1                 | 1               | 2                | 2                |
| D427                                                             | 0.5                         | 0.5          | 0.5            | 0.5               | 0.5             | 0.5              | 0.5              |
| D428                                                             | 2                           | 2            | 2              | 2                 | 2               | 2                | 2                |
| U46                                                              | 1                           | 1            | 0              | 0                 | 0               | 0                | 0                |
|                                                                  | <b>249</b>                  | <b>237.5</b> | <b>237</b>     | <b>240.5</b>      | <b>245.5</b>    | <b>249.5</b>     | <b>252.5</b>     |
| DHH Program Students                                             | <b>91</b>                   | <b>91</b>    | <b>91</b>      | <b>91</b>         | <b>91</b>       | <b>91</b>        | <b>91</b>        |
| <b>Total Students Served</b>                                     | <b>340</b>                  | <b>328.5</b> | <b>328</b>     | <b>331.5</b>      | <b>336.5</b>    | <b>340.5</b>     | <b>343.5</b>     |
| 2023-24 Students Referred                                        |                             |              |                |                   |                 |                  |                  |
| District                                                         | May/June 2023               | July 2023    | August 2023    | September 2023    | October 2023    | November 2023    | December 2023    |
| D101                                                             | 0                           | 2            | 1              | 1                 | 0               | 1                | 1                |
| D301                                                             | 0                           | 1            | 5              | 4                 | 4               | 0                | 2                |
| D302                                                             | 0                           | 0            | 3              | 0                 | 4               | 0                | 1                |
| D303                                                             | 0                           | 2            | 1              | 1                 | 1               | 3                | 1                |
| D304                                                             | 0                           | 0            | 0              | 2                 | 2               | 0                | 2                |
| D25                                                              | 0                           | 0            | 0              | 0                 | 0               | 0                | 0                |
| D131                                                             | 0                           | 0            | 0              | 1                 | 1               | 3                | 1                |
| D427                                                             | 0                           | 0            | 0              | 0                 | 0               | 0                | 0                |
| D428                                                             | 0                           | 0            | 0              | 1                 | 0               | 0                | 0                |
| U46                                                              | 0                           | 0            | 0              | 0                 | 0               | 0                | 0                |
|                                                                  | <b>0</b>                    | <b>5</b>     | <b>10</b>      | <b>10</b>         | <b>12</b>       | <b>7</b>         | <b>8</b>         |
| <b>Total Referrals to Date</b>                                   | <b>52</b>                   |              |                |                   |                 |                  |                  |



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2024

RE: Enrollment Updates Part II- Classroom Openings

This memorandum aims to provide the board with information on openings in our classrooms. Our main change this month has been SAFE Schools, with three new students joining us. Last month, our most prominent change was ELS. Tanner is continuing to work on ways to support additional students at MJS, but staffing and the significant needs of our current students in grades K-2 have made this a challenge.

| Program/Location/Grade      | Total Classrooms | Recommended Capacity per Classroom | Current Openings | Additional Information                                                                            |
|-----------------------------|------------------|------------------------------------|------------------|---------------------------------------------------------------------------------------------------|
| Bright Beginnings Preschool | 1                | 6                                  | 1                |                                                                                                   |
| ABLE K-6 Kaneland           | 1                | 6                                  | 3                |                                                                                                   |
| ABLE 6-12 Batavia           | 1                | 6                                  | 0                | This is a program that we would consider another student for as long as we are staffed.           |
| ELS K-2 Kaneland            | 1                | 6                                  | 1                |                                                                                                   |
| ELS 3-5 Kaneland            | 1                | 8                                  | 2                |                                                                                                   |
| ELS Middle School Central   | 1                | 8                                  | 1                |                                                                                                   |
| ELS High School Geneva      | 1                | 8                                  | 3                |                                                                                                   |
| New Directions K-2          | 1                | 6                                  | 0                | We are working on hiring TA support to bring this class-size up to 8                              |
| New Directions K- 2         | 1                | 6                                  | 0                | We are working on hiring TA support to bring this class-size up to 8                              |
| New Directions 3-4          | 1                | 8                                  | 1                | We need an additional TA before adding the final student to this classroom.                       |
| New Directions 4-5          | 1                | 8                                  | 0                | We could consider one more student if we find a qualified TA.                                     |
| New Directions MS           | 2                | 10 (co-taught)                     | 6                |                                                                                                   |
| New Directions HS           | 3                | 10                                 | 10               |                                                                                                   |
| New Pathways K-2 Central    | 1                | 6                                  | 0                |                                                                                                   |
| New Pathways K-5 Kaneland   | 1                | 8                                  | 2                | We combined 2 classrooms- 1 student moved and 2 students transferred to another MV program.       |
| New Pathways K-5 Geneva     | 3                | 6-8                                | 2                |                                                                                                   |
| New Pathways MS Geneva      | 2                | 8                                  | 3                |                                                                                                   |
| New Pathways MS Central     | 1                | 8                                  | 3                |                                                                                                   |
| New Pathways HS Geneva      | 1                | 8                                  | 0                |                                                                                                   |
| New Pathways HS Central     | 1                | 8                                  | 0                |                                                                                                   |
| SAFE Schools                | 1                | 8                                  | 3                | For the past 2 years this program has been fully-funded by the ROE & is also used to support ISS. |
| SAIL- Shelby                | 3                | 6-8                                | 2                |                                                                                                   |
| SAIL- Shelby/ECC            | 3                | 13                                 | 4                |                                                                                                   |
| SEA                         | 2                | 15                                 | 0                | Teachers serves a dual role: Case Manager & Instructional Facilitator, share 1 Job Coach,         |

## 5.2. Staffing Update, December, 2023



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2024

RE: Staffing Update

The purpose of this memorandum is to provide the board with an update on our current staffing as of 12/29/23. We have been more successful with retaining contract staff this past month and have connected with an LBS1 for our McDole classroom and a Social Worker to support the resignation at McDole and the upcoming leave of absence by moving around staff and working with our contract agencies. Our primary needs are at MJS and John Stewart Elementary.

| 2023-24 Staffing Updates               |                         |                |                |                |                |                 |                 |                 |       |
|----------------------------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-------|
| Program                                | Board Approved May 2023 | Actual 6/30/23 | Actual 7/30/23 | Actual 8/31/23 | Actual 9/30/23 | Actual 10/31/23 | Actual 11/16/23 | Actual 12/30/23 |       |
| ABLE                                   | 12.1                    | 11.1           | 11.1           | 11.1           | 11.1           | 11.1            | 11.1            | 11.1            | 11.1  |
| Bright Beginnings                      | 3.5                     | 2.5            | 2.5            | 2.5            | 2.5            | 2.5             | 2.5             | 2.5             | 3.5   |
| ELS                                    | 13.1                    | 12.1           | 12.1           | 12.1           | 12.1           | 12.1            | 11.1            | 12.1            | 12.1  |
| New Directions                         | 31.55                   | 29.55          | 29.55          | 29.55          | 29.55          | 29.55           | 29.55           | 29.55           | 29.55 |
| New Pathways                           | 42.3                    | 42.3           | 42.3           | 39.3           | 38.3           | 38.3            | 40.3            | 41.3            |       |
| SEA                                    | 3.9                     | 3.9            | 3.9            | 3.9            | 3.9            | 3.9             | 3.9             | 3.9             | 3.9   |
| SAFE Schools                           | 0.65                    | 0.65           | 0.65           | 0.65           | 0.65           | 0.65            | 0.65            | 0.65            | 0.65  |
| SAIL                                   | 27.2                    | 26.2           | 26.2           | 26.6           | 26.6           | 26.6            | 26.6            | 27.2            | 27.2  |
| Cooperative Wide                       | 15.6                    | 15.6           | 15.6           | 15.6           | 15.6           | 15.6            | 15.6            | 15.6            | 15.6  |
| <b>Board Approved (excluding 1:1s)</b> | <b>149.9</b>            | <b>143.9</b>   | <b>143.9</b>   | <b>141.9</b>   | <b>140.3</b>   | <b>139.3</b>    | <b>142.9</b>    | <b>144.9</b>    |       |
| Certified Staff Vacancies              |                         |                |                | 0              | 0              | 0               | 1               | 0               |       |
| TA/CNA/Job Coach Vacancies             |                         |                |                | 8              | 8              | 10.6            | 5               | 5               |       |
| Nursing Vacancies                      |                         |                |                | 0              | 0              | 0               | 0               | 0               |       |
| <b>1:1 TAs/CNAs</b>                    |                         |                |                |                |                |                 |                 |                 |       |
| D101                                   | 1                       | 1              | 1              | 1              | 1              | 1               | 1               | 1               | 1     |
| D301                                   | 6                       | 6              | 6              | 6              | 6              | 6               | 6               | 6               | 6     |
| D302                                   | 1                       | 1              | 1              | 1              | 1              | 1               | 1               | 1               | 1     |
| D303                                   | 3                       | 3              | 3              | 3              | 3              | 3               | 4               | 4               |       |
| D304                                   | 2                       | 2              | 2              | 2              | 2              | 2               | 2               | 2               | 2     |
| U46                                    | 0                       | 0              | 0              | 0              | 0              | 0               | 0               | 0               | 0     |
| <b>1:1 Nurses</b>                      |                         |                |                |                |                |                 |                 |                 |       |
| D101                                   | 0                       | 0              | 0              | 0              | 0              | 0               | 0               | 0               | 0     |
| D301                                   | 1                       | 1              | 1              | 1              | 1              | 1               | 1               | 1               | 1     |
| D302                                   | 1                       | 1              | 1              | 1              | 1              | 1               | 1               | 1               | 1     |
| D303                                   | 0                       | 0              | 0              | 0              | 0              | 0               | 0               | 0               | 0     |
| D304                                   | 0                       | 0              | 0              | 0              | 0              | 0               | 0               | 0               | 0     |
| U46                                    | 1                       | 1              | 0              | 0              | 0              | 0               | 0               | 0               | 0     |
| <b>Total Contract Staff</b>            |                         |                |                |                |                |                 |                 |                 |       |
| Teaching Assistants                    |                         |                |                | 1              | 1              | 1               | 2               | 2               |       |
| Certified Nurse Assistants             |                         |                |                | 3              | 3              | 6               | 9               | 8               |       |
| Nurses                                 |                         |                |                | 3              | 3              | 3               | 3               | 3               |       |
| Speech/Language Pathologists           |                         |                |                | 0.6            | 0.6            | 0.6             | 0.6             | 0.6             |       |
| Occupational Therapists                |                         |                |                | 0.5            | 0.5            | 0.5             | 0.5             | 0.5             |       |
| COTA                                   |                         |                |                | 1              | 1              | 1               | 1               | 1               |       |
| Job Coach                              |                         |                |                | 0              | 0              | 0               | 1               | 1               |       |

5.3. Administrative Liaison Meeting Minutes,  
December 15, 2023



## Mid-Valley Liaison Meeting December 15, 2023

In attendance: Lisa Palese, Mike Potsic, Laurel O'Brien, Kari Ruh, Mike Potsic, Natalie Assell, Fran Eggleston, Mike Ackerman, Anne Scalia, Jamie Benavides

### Co-Taught Classrooms

- Valuable conversation regarding Co-teaching throughout the districts
- Each district representative shared the work they have been doing as a leadership team to ensure that co-teaching is an effective service model for students with disabilities
- Focused on training options to ensure that we are not over-servicing students who may not need that level of support, ensuring that co-teaching includes specialized instruction from the LBS1
- Several districts have taken the time to carefully review IEPs- particularly during the transition from 5th-6th and 8th-9th grade

### Projections

- Districts are encouraged to share projections for next year- particularly for students entering kindergarten or transition programs.
- Working closely with D301 to provide a full continuum of services within their home district
- The goal is to also be fiscally responsible with classrooms to ensure our resources are being utilized effectively- which may lead to combining some classrooms.

### Articles of Agreement

- Matt shared an update on the progress the Business Managers have made with the Articles of Agreement- this will be shared briefly at the January meeting and hopefully ready for approval at the February meeting.
- Updates
  - Capital project funding - discussed several models to determine more appropriate financing of capital projects moving forward. Two parts will be proposed:
    - A formula based on combining an equal share of costs as well as sharing of the expenses as calculated by district size and usage of Mid-Valley (on a five-year rolling average)
  - The potential buildup of a capital project fund (fund committee/CSBOs meet yearly to decide what will go in this)
  - Out of district - we are looking at changing the language to create a more standard and encompassing tuition charge for this:
    - Based upon the projected per-student tuition for the start of the year + either %15 or 20% (has not previously included any costs for O&M)
    - Will not generally be subject to refunds
  - Rental costs - before budgeting this year, the business offices will discuss whether rental costs need to be adjusted.
  - We may still consider some calculations to simplify budgeting and billing around administrative costs.

### EL Services

- Lisa Palese & Jamie Benavides shared information about EL services for children with disabilities.
- Together, we made some important decisions to ensure that we are in compliance with the ISBE guidance.
  - Access Testing: The serving district will be responsible for ACCESS testing
  - IEP Meetings: The home district will send an ELL representative to IEP meetings to discuss support/services for ELL students.
  - Direct Services: These services will be determined on a case-by-case basis. Mid-Valley will provide direct services to the D303 student who qualifies for services at Fabyan Elementary in D304. Currently, most students in Mid-Valley programs have either opted out of services, or are receiving consult services in our New Pathways & ELS programs.
  - IEP documents can be translated into EMBRACE. We reviewed this process as a group.

#### 5.4. Celebrations



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2023

RE: Celebrations

The purpose of this memorandum is to Celebrate our Successes! Here are our Top 5 Celebrations for the Month of December.

5) Our fantastic staff and partners at Geneva High School held a special graduation ceremony for our sweet Mattea from Batavia. She is currently in Hospice. She and her parents were beyond grateful for this unforgettable memory.

4) Tanner & Melissa were a huge hit in D302 this month! They have joined partners with Fran and the D302 leadership team to decrease the time-out and physical restraint incidences in D302. Such a committed team!

3) Paul and I joined a huge coalition of St. Charles community leaders for the induction of the new group- Thrive Parent Alliance. This group is dedicated to supporting young adults throughout the Kane County area who are struggling with substance abuse.

2) Our beautiful Mia from D303 was healthy and happy enough to attend school ten days in a row and learned to ride a specialized bike through the falls of Batavia High School! She had been out of school since pre-COVID!

1) Mike & his SEA Team hosted a huge mock interview event this month at Fox Valley Christian Church. Every member of our leadership team and several staff members volunteered their time to help our students prepare for upcoming interviews.

## 5.5. FY23 Audit Report



*Mid-Valley Special Education Cooperative*

Lisa Palese, Executive Director

1304 Ronzheimer Avenue

St. Charles, IL 60174

Phone: 331-228-4873

Fax: 331-228-4874

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MEMO

TO: Executive Board

FROM: Matt McDonald, Director of Human Resources & Business

DATE: December 28, 2023

RE: FY23 Audit Memo

The 2023 audit report of Mid-Valley is complete and a copy of the AFR has been filed electronically with ISBE. A copy of the audit report is included in the Board packet.

As noted in the management discussion letter, no material weaknesses were identified and no specific suggestions were made. The fund balance was significantly higher than past years. This will be mitigated by the refunds to districts as a result of overpayment in the FY23 second billing adjustment.

Year end accrual adjustments have been made. After adjustments were made the ending FY23 balance matches the beginning fund balance for FY24.

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



# Mid-Valley Special Education Joint Agreement

St. Charles, Illinois

Audited Financial Statements

Year Ended June 30, 2023

**WIPFLI**

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

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# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

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## **Independent Auditor's Report**

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

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

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, 2023, and the related notes to the financial statements, which collectively comprise the Agreement's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mid-Valley Special Education Joint Agreement as of June 30, 2023, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mid-Valley Special Education Joint Agreement and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mid-Valley Special Education Joint Agreement's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-Valley Special Education Joint Agreement's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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 the 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 fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Mid-Valley Special Education Joint Agreement's basic financial statements for the year ended June 30, 2022, 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 the Agreement's basic financial statements as a whole. The schedules of revenues, expenditures and changes in fund balances - budget and actual, for the year ended June 30, 2022 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 related directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information was subjected to the audit procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 schedules of revenues, expenditures and changes in fund balances - budget and actual are fairly stated, in all 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 21, 2023 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 Mid-Valley Special Education Joint 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 21, 2023

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Management's Discussion and Analysis For the Year Ended June 30, 2023

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The discussion and analysis of Mid-Valley Special Education Joint Agreement's (the Agreement) financial performance provides an overall review of the Agreement's financial activities for the year ended June 30, 2023. 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 \$3,469,165 (net position).
- There was an increase in the fund balances of both the General (Educational) Fund and the Operations and Maintenance Fund. This was mainly due to an increase in tuition charges.

### 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, 2023

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### **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, 2023

### Government-Wide Financial Analysis

The Agreement's net position increased by \$1,954,614 to (\$3,496,165). Of this amount, (\$4,736,780) was unrestricted and \$1,240,615 was invested in capital assets. The Agreement had \$15,693,204 in expenses, of which \$12,731,984 was funded by Charges for Services and \$2,928,225 was funded by Operating Grants and Contributions.

|                                                | 2023              | 2022              | Percentage<br>Change |
|------------------------------------------------|-------------------|-------------------|----------------------|
| <b>ASSETS</b>                                  |                   |                   |                      |
| Current and other assets                       | \$ 2,819          | \$ 1,554          | 81.4%                |
| Capital assets                                 | 1,451             | 1,301             | 11.5%                |
| Total assets                                   | <u>4,270</u>      | <u>2,855</u>      | <u>49.6%</u>         |
| <b>DEFERRED OUTFLOWS</b>                       |                   |                   |                      |
| Deferred outflows related to pensions and OPEB | 997               | 616               | 61.9%                |
| Total deferred outflows                        | <u>997</u>        | <u>616</u>        | <u>61.9%</u>         |
| <b>LIABILITIES</b>                             |                   |                   |                      |
| Current liabilities                            | 1,131             | 1,203             | -6.0%                |
| Long-term debt outstanding                     | 2,691             | 4,355             | -38.2%               |
| Total liabilities                              | <u>3,822</u>      | <u>5,558</u>      | <u>-31.2%</u>        |
| <b>DEFERRED INFLOWS</b>                        |                   |                   |                      |
| Deferred inflows related to pensions and OPEB  | 4,941             | 3,364             | 46.9%                |
| Total deferred inflows                         | <u>4,941</u>      | <u>3,364</u>      | <u>46.9%</u>         |
| <b>NET POSITION</b>                            |                   |                   |                      |
| Net investment in capital assets               | 1,241             | 1,301             | -4.6%                |
| Unrestricted                                   | (4,737)           | (6,752)           | -29.8%               |
| Total net position                             | <u>\$ (3,496)</u> | <u>\$ (5,451)</u> | <u>-35.9%</u>        |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Management's Discussion and Analysis For the Year Ended June 30, 2023

|                                    | 2023              | 2022              | Percentage of<br>Total |
|------------------------------------|-------------------|-------------------|------------------------|
| <b>Revenues</b>                    |                   |                   |                        |
| Program revenues                   |                   |                   |                        |
| Charges for services               | \$ 12,732         | \$ 9,520          | 72.1%                  |
| Operating grants and contributions | 2,928             | 2,340             | 16.6%                  |
| General revenues                   |                   |                   |                        |
| Other                              | 1,987             | 1,569             | 11.3%                  |
| <b>Total revenues</b>              | <b>17,647</b>     | <b>13,429</b>     | <b>100.0%</b>          |
| <b>Expenses</b>                    |                   |                   |                        |
| Instruction                        | 11,182            | 9,865             | 71.3%                  |
| Pupil and Instructional Services   | 2,698             | 2,254             | 17.2%                  |
| Administration and Business        | 1,538             | 1,391             | 9.8%                   |
| Operations and Maintenance         | 267               | 323               | 1.7%                   |
| Interest                           | 7                 | 1                 | 0.0%                   |
| <b>Total expenses</b>              | <b>15,692</b>     | <b>13,834</b>     | <b>100.0%</b>          |
| Decrease in Net Position           | 1,955             | (405)             |                        |
| Net Position Beginning             | (5,451)           | (5,046)           |                        |
| <b>Net Position Ending</b>         | <b>\$ (3,496)</b> | <b>\$ (5,451)</b> |                        |

### Financial Analysis of the Agreement's Funds

As the Agreement completed the year, its governmental funds reported combined fund balances of \$1,687,986. This represents an increase of \$1,337,391 from the prior year. The instructional costs are directly related to the number of students attending the Agreement's programs during the fiscal year. Expenditures in the General Fund increased due to student enrollment and the need for special programs.

### General Fund Budgetary Highlights

The General Fund's overall revenues were more than the budget by \$2,271,055, or 14.25% of the budget.

The General Fund's overall expenditures were more than the budget by \$962,273, or 6.03% of the budget.

### Capital Assets

During the year, the agreement purchased one new capital asset. Depreciation expense was \$140,015 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, 2023

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### Factors Bearing on the Agreements Future

The Agreement's outlook is positive. In fiscal year 2024, the Agreement will consolidate some classrooms in order to maximize staffing usage.

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**

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# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Statement of Net Position (Deficit)

June 30, 2023

|                                           | <b>Governmental<br/>Activities</b> |
|-------------------------------------------|------------------------------------|
| <b>Assets</b>                             |                                    |
| Cash and cash equivalents                 | \$ 2,078,033                       |
| Receivables                               |                                    |
| Intergovernmental accounts receivable     | 741,143                            |
| Capital assets                            |                                    |
| Land                                      | 49,875                             |
| Other capital assets, net of depreciation | <u>1,401,591</u>                   |
| Total assets                              | <u>4,270,642</u>                   |
| <b>Deferred outflow of resources</b>      |                                    |
| Deferred outflows referred to pensions    | 810,128                            |
| Deferred outflows related to OPEB         | <u>186,960</u>                     |
| Total deferred outflow of resources       | <u>997,088</u>                     |
| <b>Liabilities</b>                        |                                    |
| Current liabilities                       |                                    |
| Accounts payable                          | 21,355                             |
| Accrued salaries and related expenditures | 1,109,835                          |
| Non current liabilities                   |                                    |
| Due within one year                       | 68,495                             |
| Due in more than one year                 | <u>2,622,531</u>                   |
| Total liabilities                         | <u>3,822,216</u>                   |
| <b>Deferred inflow of resources</b>       |                                    |
| Deferred inflows related to pensions      | 320,608                            |
| Deferred inflows related to OPEB          | <u>4,621,071</u>                   |
| Total deferred inflow of resources        | <u>4,941,679</u>                   |
| <b>Net position (deficit)</b>             |                                    |
| Net investment in capital assets          | 1,240,615                          |
| Unrestricted                              | <u>(4,736,780)</u>                 |
| Total net position (deficit)              | <u>\$ (3,496,165)</u>              |

See accompanying notes to financial statements.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Statement of Activities

Year Ended June 30, 2023

|                                   | <u>Program Revenues</u> |                         |                                          | Net<br>(Expense)<br>Revenue and<br>Changes in<br>Net Position |
|-----------------------------------|-------------------------|-------------------------|------------------------------------------|---------------------------------------------------------------|
|                                   | Expenses                | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Total<br>Governmental<br>Activities                           |
| <b>Governmental activities</b>    |                         |                         |                                          |                                                               |
| Instructional services            |                         |                         |                                          |                                                               |
| Special programs                  | \$ 10,721,706           | \$ 8,678,397            | \$ 2,878,225                             | \$ 834,916                                                    |
| Other programs                    | 460,897                 | 372,626                 | -                                        | (88,271)                                                      |
| Support services                  |                         |                         |                                          |                                                               |
| Pupils                            | 2,164,539               | 1,743,192               | -                                        | (421,347)                                                     |
| Instructional staff               | 533,711                 | 431,286                 | -                                        | (102,425)                                                     |
| General administration            | 950,303                 | 777,207                 | -                                        | (173,096)                                                     |
| School administration             | 204,448                 | 165,292                 | -                                        | (39,156)                                                      |
| Business                          | 383,627                 | 310,155                 | -                                        | (73,472)                                                      |
| Operations and Maintenance        | 244,052                 | 235,615                 | 50,000                                   | 41,563                                                        |
| Central                           | 22,529                  | 18,214                  | -                                        | (4,315)                                                       |
| Interest on long-term liabilities | <u>7,392</u>            | -                       | -                                        | <u>(7,392)</u>                                                |
| Total governmental activities     | <u>\$ 15,693,204</u>    | <u>\$ 12,731,984</u>    | <u>\$ 2,928,225</u>                      | <u>(32,995)</u>                                               |
| <b>General revenues</b>           |                         |                         |                                          |                                                               |
| Earnings on investments           |                         |                         |                                          | 20,784                                                        |
| Other revenues                    |                         |                         |                                          | <u>1,966,826</u>                                              |
| Total general revenue             |                         |                         |                                          | <u>1,987,610</u>                                              |
| Change in net position            |                         |                         |                                          | 1,954,615                                                     |
| Net deficit, beginning of year    |                         |                         |                                          | <u>(5,450,780)</u>                                            |
| Net deficit, ending               |                         |                         |                                          | <u>\$ (3,496,165)</u>                                         |

See accompanying notes to financial statements.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Balance Sheet - Governmental Funds

June 30, 2023

|                                           | General<br>(Educational)<br>Fund | Operations and<br>Maintenance | Total               |
|-------------------------------------------|----------------------------------|-------------------------------|---------------------|
| <b>Assets</b>                             |                                  |                               |                     |
| Cash and cash equivalents                 | \$ 1,665,771                     | \$ 412,262                    | \$ 2,078,033        |
| Receivables                               |                                  |                               |                     |
| Intergovernmental accounts receivable     | <u>741,143</u>                   | <u>-</u>                      | <u>741,143</u>      |
| Total assets                              | <u>\$ 2,406,914</u>              | <u>\$ 412,262</u>             | <u>\$ 2,819,176</u> |
| <b>Liabilities and Fund Balances</b>      |                                  |                               |                     |
| <b>Liabilities</b>                        |                                  |                               |                     |
| Accounts payable                          | \$ 15,973                        | \$ 5,382                      | \$ 21,355           |
| Accrued salaries and related expenditures | <u>1,109,835</u>                 | <u>-</u>                      | <u>1,109,835</u>    |
| Total liabilities                         | <u>1,125,808</u>                 | <u>5,382</u>                  | <u>1,131,190</u>    |
| <b>Fund balances</b>                      |                                  |                               |                     |
| Unassigned                                | <u>1,281,106</u>                 | <u>406,880</u>                | <u>1,687,986</u>    |
| Total fund balances                       | <u>1,281,106</u>                 | <u>406,880</u>                | <u>1,687,986</u>    |
| Total liabilities and fund balances       | <u>\$ 2,406,914</u>              | <u>\$ 412,262</u>             | <u>\$ 2,819,176</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, 2023

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**Total fund balances - governmental funds** \$ 1,687,986

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$3,834,693 and the accumulated depreciation is \$2,383,227. 1,451,466

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:

|                             |                    |             |
|-----------------------------|--------------------|-------------|
| Lease payable               | \$ (210,851)       |             |
| Net pension liability - TRS | (420,351)          |             |
| Net pension asset - IMRF    | (779,378)          |             |
| Net OPEB liability - THIS   | <u>(1,280,446)</u> | (2,691,026) |

Deferred inflows and outflows of resources related to pensions and OPEB are not reported in the governmental funds

|                   |                    |                    |
|-------------------|--------------------|--------------------|
| Deferred outflows | 997,088            |                    |
| Deferred inflows  | <u>(4,941,679)</u> | <u>(3,944,591)</u> |

**Net position of governmental activities** \$ (3,496,165)

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, 2023

|                                  | General<br>(Educational)<br>Fund | Operations and<br>Maintenance<br>Fund | Total               |
|----------------------------------|----------------------------------|---------------------------------------|---------------------|
| <b>Revenues</b>                  |                                  |                                       |                     |
| Local sources                    | \$ 12,828,339                    | \$ 236,740                            | \$ 13,065,079       |
| Flow through sources             | 452,561                          | -                                     | 452,561             |
| State sources                    | 4,694,865                        | 50,000                                | 4,744,865           |
| Federal sources                  | <u>227,567</u>                   | <u>-</u>                              | <u>227,567</u>      |
| Total revenues                   | <u>18,203,332</u>                | <u>286,740</u>                        | <u>18,490,072</u>   |
| <b>Expenditures</b>              |                                  |                                       |                     |
| Current operating                |                                  |                                       |                     |
| Instruction                      | 11,270,113                       | -                                     | 11,270,113          |
| Support services                 | 4,250,188                        | 239,687                               | 4,489,875           |
| Non-programmed charges           | <u>1,392,693</u>                 | <u>-</u>                              | <u>1,392,693</u>    |
| Total expenditures               | <u>16,912,994</u>                | <u>239,687</u>                        | <u>17,152,681</u>   |
| Net change in fund balances      | <u>1,290,338</u>                 | <u>47,053</u>                         | <u>1,337,391</u>    |
| Fund balances, beginning of year | <u>(9,232)</u>                   | <u>359,827</u>                        | <u>350,595</u>      |
| Fund balances, end of year       | <u>\$ 1,281,106</u>              | <u>\$ 406,880</u>                     | <u>\$ 1,687,986</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, 2023

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**Net change in fund balances - governmental funds** \$ 1,337,391

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       | \$ 14,585        |           |
| Depreciation expense | <u>(140,015)</u> | (125,430) |

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 | 1,023,687        |         |
| Change in deferred inflows/outflows related to OPEB     | (2,220,687)      |         |
| Change in net pension liability -TRS                    | (197,129)        |         |
| Change in net pension liability -IMRF                   | (828,528)        |         |
| Change in OPEB liability -THIS                          | <u>2,900,660</u> | 678,003 |

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>64,651</u> | <u>64,651</u> |
|--------------------------------------|---------------|---------------|

**Change in net position of governmental activities** \$ 1,954,615

See accompanying notes to financial statements.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements

June 30, 2023

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### 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 JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## **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 JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### 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.

#### e. Cash and Investments

The Agreement considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Agreement considers deposits with financial institutions, including nonnegotiable certificates of deposit, to be nonparticipating contracts reported at cost. Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## Note 1: Summary of Significant Accounting Policies (Continued)

### f. 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 |

### g. 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, 2023 was insignificant and has not been reflected as a liability.

### h. 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 JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### i. 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.

#### j. 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.

#### k. 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 JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## Note 1: Summary of Significant Accounting Policies (Continued)

### I. 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, 2022, from which the summarized information was derived.

### m. 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.

### n. Lease Accounting

The Agreement is a lessee in multiple noncancelable leases. If the contract provides the Agreement the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The discount rate used is the implicit rate in the lease contract, if it is readily determinable, or the Agreement's incremental borrowing rate. This rate is used to calculate the present value of future lease payments.

For all underlying classes of assets, the Agreement does not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Agreement is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Agreement recognizes short-term leases with lease costs included in short-term lease expense. The Agreement recognizes short-term lease cost on a straightline basis over the lease term.

In addition, under the new standard, the Agreement has adopted a policy which evaluates the material nature of long-term leases as a group. For group calculations which fall below the policy threshold for recording, the Agreement will not recognize the lease liability and ROU, and will instead expense these costs as incurred. Copier leases is one such group.

For leases or groups of leases whose net present value is less than \$5,000, the Agreement has elected to recognize the payments as an expense in the period incurred.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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### 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, 2023.

At June 30, 2023, the carrying amount of the Agreement's deposits totaled \$2,078,033 and the bank balances totaled \$2,737,106. 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, 2023 these amounts were entirely insured or collateralized.

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

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

### Note 3: Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2023, were as follows:

| <b>Governmental Activities</b>               | Balance<br>7/1/2022 | Additions           | Deletions   | Balance<br>06/30/23 |
|----------------------------------------------|---------------------|---------------------|-------------|---------------------|
| Capital assets, not being depreciated:       |                     |                     |             |                     |
| Land                                         | \$ 49,875           | \$ -                | \$ -        | \$ 49,875           |
| Total capital assets, not being depreciated  | <u>49,875</u>       | <u>-</u>            | <u>-</u>    | <u>49,875</u>       |
| Capital assets, being depreciated:           |                     |                     |             |                     |
| Buildings                                    | 3,090,876           | 14,585              | -           | 3,105,461           |
| Improvements                                 | 65,924              | -                   | -           | 65,924              |
| Equipment                                    | 246,484             | -                   | -           | 246,484             |
| Right of use assets - building               | 312,181             | -                   | -           | 312,181             |
| Right of use assets - equipment              | 54,768              | -                   | -           | 54,768              |
| Total capital assets, being depreciated      | <u>3,770,233</u>    | <u>14,585</u>       | <u>-</u>    | <u>3,784,818</u>    |
| Accumulated depreciation:                    |                     |                     |             |                     |
| Buildings                                    | 1,937,157           | 53,744              | -           | 1,990,901           |
| Improvements                                 | 35,380              | 3,634               | -           | 39,014              |
| Equipment                                    | 179,228             | 17,987              | -           | 197,215             |
| Right of use assets - building               | 85,760              | 51,441              | -           | 137,201             |
| Right of use assets - equipment              | 5,687               | 13,209              | -           | 18,896              |
| Total accumulated depreciation               | <u>2,243,212</u>    | <u>140,015</u>      | <u>-</u>    | <u>2,383,227</u>    |
| Total capital assets, being depreciated, net | <u>1,527,021</u>    | <u>(125,430)</u>    | <u>-</u>    | <u>1,401,591</u>    |
| Governmental activities capital assets, net  | <u>\$ 1,576,896</u> | <u>\$ (125,430)</u> | <u>\$ -</u> | <u>\$ 1,451,466</u> |

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

|                                          |                   |
|------------------------------------------|-------------------|
| <i>Instructional Services</i>            |                   |
| Special programs                         | \$ 97,590         |
| <i>Supporting Services</i>               |                   |
| Pupils                                   | 18,202            |
| Instructional staff                      | 560               |
| General administration                   | 7,561             |
| Operations and maintenance of facilities | <u>16,102</u>     |
|                                          | <u>\$ 140,015</u> |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

### 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, 2023:

|                                                     | Restated<br>Balance<br>7/1/2022 | Additions           | Reductions          | Balance<br>06/30/23 | Amounts due<br>Within One<br>Year |
|-----------------------------------------------------|---------------------------------|---------------------|---------------------|---------------------|-----------------------------------|
| Leases                                              | \$ 275,502                      | \$ -                | \$ 64,651           | \$ 210,851          | \$ 68,495                         |
| Net Pension Liability -IMRF                         | (49,150)                        | 828,528             | -                   | 779,378             | -                                 |
| Net Pension Liability -TRS                          | 223,222                         | 197,129             | -                   | 420,351             | -                                 |
| Net Other Post-Employment<br>Benefit Liability-THIS | 4,181,106                       | -                   | 2,900,660           | 1,280,446           | -                                 |
| <b>Total</b>                                        | <b>\$ 4,630,680</b>             | <b>\$ 1,025,657</b> | <b>\$ 2,965,311</b> | <b>\$ 2,691,026</b> | <b>\$ 68,495</b>                  |

### Leases

The Agreement has entered into lease agreements as lessee for financing the acquisition of computer equipment. The lease agreement qualifies as 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. The obligations for the leases will be repaid from the General (Educational) Fund:

| Leased Asset  | Implementation/<br>Commencement | Termination | Interest Rate | Initial<br>Liability | 6/30/2023<br>Liability | Due Within<br>One Year |
|---------------|---------------------------------|-------------|---------------|----------------------|------------------------|------------------------|
| Copier        | 7/1/2022                        | 2/28/2026   | 3.00%         | 47,159               | 31,983                 | 11,695                 |
| Postage meter | 7/1/2022                        | 8/31/2025   | 3.00%         | 7,609                | 3,889                  | 1,916                  |
| Building      | 7/1/2022                        | 6/30/2026   | 3.00%         | 52,116               | 39,595                 | 12,331                 |
| Building      | 7/1/2022                        | 6/30/2026   | 3.00%         | <u>260,065</u>       | <u>135,384</u>         | <u>42,553</u>          |
| <b>Total</b>  |                                 |             |               | <b>\$ 366,949</b>    | <b>\$ 210,851</b>      | <b>\$ 68,495</b>       |

As of June 30, 2023, the future annual debt service requirements on the outstanding leases are as follows:

| Fiscal Year  | Principal         | Interest        | Total             |
|--------------|-------------------|-----------------|-------------------|
| 2024         | \$ 68,495         | \$ 5,400        | \$ 73,895         |
| 2025         | 72,516            | 3,291           | 75,807            |
| 2026         | <u>69,840</u>     | <u>1,099</u>    | <u>70,939</u>     |
| <b>Total</b> | <b>\$ 210,851</b> | <b>\$ 9,790</b> | <b>\$ 220,641</b> |

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

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#### 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/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

###### *Benefits Provided*

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

Notes to Financial Statements (continued)

June 30, 2023

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### 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, 2026. 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, 2022 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, 2023, 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 \$2,894,578 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, 2023 were \$33,862, and are deferred because they were paid after the June 30, 2022 measurement date.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$212 were paid from the federal and special trust funds that required employer contributions of \$22. These contributions are deferred because they are paid after the June 30, 2022 measurement date.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## 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, 2023, 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, 2022, 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                           | \$ 420,351                  |
| State's proportionate share of the net pension liability associated with the Agreement | <u>36,462,700</u>           |
| Total                                                                                  | <u><u>\$ 36,883,051</u></u> |

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2022, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2022, the Agreement's proportion was 0.000501%, which was an increase of 0.000215% from its proportion measured as of June 30, 2021.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

#### Note 5: Employee Retirement Systems (Continued)

For the year ended June 30, 2023, the Agreement recognized pension expense of \$2,864,193 and revenue of \$2,864,193 for support provided by the state. At June 30, 2023, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                                | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflow of<br>Resources |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------|
| Difference between expected and actual experience                                                              | \$ 845                               | \$ 2,318                           |
| Changes in assumptions                                                                                         | 1,938                                | 803                                |
| Net difference between projected and actual earnings in pension plan investments                               | 385                                  | -                                  |
| Changes in proportion and differences between Agreement contributions and proportionate share of contributions | 227,049                              | 315,051                            |
| Contributions subsequent to the measurement date                                                               | 33,884                               | -                                  |
|                                                                                                                | <hr/>                                | <hr/>                              |
| Total                                                                                                          | <u>\$ 264,101</u>                    | <u>\$ 318,172</u>                  |

\$33,884 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, 2024. 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<br>Outflows<br>(Inflows) of<br>Resources |
|---------------------|-------------------------------------------------------|
| 2024                | \$ (29,638)                                           |
| 2025                | (24,032)                                              |
| 2026                | (40,624)                                              |
| 2027                | (8,266)                                               |
| 2028                | 14,605                                                |
|                     | <hr/>                                                 |
| Total               | <u>\$ (87,955)</u>                                    |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### Note 5: Employee Retirement Systems (Continued)

#### Actuarial Assumptions

The total pension liability in the June 30, 2022 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, 2022 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2021 actuarial valuation, mortality rates were also based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

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          | 16.3 %            | 5.7 %                                  |
| U.S. equities small/mid cap      | 1.9 %             | 6.8 %                                  |
| International equities developed | 14.1 %            | 6.6 %                                  |
| Emerging market equities         | 4.7 %             | 8.6 %                                  |
| U.S. bonds core                  | 6.9 %             | 1.2 %                                  |
| Cash equivalents                 | 1.2 %             | (0.3)%                                 |
| TIPS                             | 0.5 %             | 0.3 %                                  |
| International debt developed     | 1.2 %             | 6.6 %                                  |
| Emerging international debt      | 3.7 %             | 3.8 %                                  |
| Real estate                      | 16.0 %            | 5.4 %                                  |
| Private Debt                     | 12.5 %            | 5.3 %                                  |
| Hedge funds (absolute return)    | 4.0 %             | 3.5 %                                  |
| Private Equity                   | 15.0 %            | 10.0 %                                 |
| Infrastructure                   | 2.0 %             | 5.9 %                                  |
| Total                            | <u>100.0 %</u>    |                                        |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### Note 5: Employee Retirement Systems (Continued)

#### *Discount Rate*

At June 30, 2022, the discount rate used to measure the total pension liability was 7.0%, which was the same as the June 30, 2021 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, 2022 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<br>(6.00%) | Current<br>Discount Rate<br>(7.00%) | 1% Increase<br>(8.00%) |
|--------------------------------------------------------------|------------------------|-------------------------------------|------------------------|
| Agreement's proportionate share of the net pension liability | \$ 514,093             | \$ 420,351                          | \$ 342,617             |

Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Comprehensive Annual Financial Report.

#### **b. Illinois Municipal Retirement Fund (IMRF)**

##### *Plan Description and Benefits*

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

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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### 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, 2023, the following employees were covered by the benefit terms:

|                                                                  |            |
|------------------------------------------------------------------|------------|
| Inactive employees or beneficiaries currently receiving benefits | 57         |
| Inactive employees entitled to but not yet receiving benefits    | 106        |
| Active employees                                                 | 76         |
| Total                                                            | <u>239</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 2022 and 2023 was 9.54% and 8.94% of covered payroll. The Agreement contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### *Net Pension Liability*

The Agreement's net pension liability was measured as of December 31, 2022, 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 JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

### Note 5: Employee Retirement Systems (Continued)

#### Actuarial Assumptions

The total pension liability in the December 31, 2022 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               | 35.5 %            | 6.50 %                                 |
| International equities | 18.0 %            | 7.60 %                                 |
| Fixed income           | 25.5 %            | 4.90 %                                 |
| Real estate            | 10.5 %            | 6.20 %                                 |
| Alternatives           | 9.5 %             | 6.25-9.90 %                            |
| Cash                   | 1.0 %             | 4.00 %                                 |
| Total                  | <u>100.0 %</u>    |                                        |

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

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#### 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% as of December 31, 2022. 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. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 4.05%, and the resulting single discount rate is 7.25%.

##### *Changes in Net Pension Liability*

|                                                                                   | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|-----------------------------------------------------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2021                                                     | \$ 4,863,420                      | \$ 4,912,570                          | \$ (49,150)                           |
| Changes for the year:                                                             |                                   |                                       |                                       |
| Service cost                                                                      | 202,477                           | -                                     | 202,477                               |
| Interest on the total pension liability                                           | 354,225                           | -                                     | 354,225                               |
| Differences between expected and actual experience of the total pension liability | 32,485                            | -                                     | 32,485                                |
| Contributions - employer                                                          | -                                 | 213,643                               | (213,643)                             |
| Contributions - employees                                                         | -                                 | 100,775                               | (100,775)                             |
| Net investment income                                                             | -                                 | (556,508)                             | 556,508                               |
| Benefit payments, including refunds of employee contributions                     | (157,600)                         | (157,600)                             | -                                     |
| Other (net transfer)                                                              | -                                 | 2,749                                 | (2,749)                               |
| Net changes                                                                       | 431,587                           | (396,941)                             | 828,528                               |
| Balances at December 31, 2022                                                     | \$ 5,295,007                      | \$ 4,515,629                          | \$ 779,378                            |

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

#### 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<br>(6.25%) | Current<br>Discount Rate<br>(7.25%) | 1% Increase<br>(8.25%) |
|-----------------------------------|------------------------|-------------------------------------|------------------------|
| Agreement's net pension liability | <u>\$ 1,459,313</u>    | <u>\$ 779,378</u>                   | <u>\$ 245,210</u>      |

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

For the year ended June 30, 2023, the Agreement recognized pension expense of \$247,901. At June 30, 2023, the Agreement reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|----------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Difference between expected and actual experience                                | \$ 64,085                            | \$ -                                |
| Changes in assumptions                                                           | -                                    | 2,436                               |
| Net difference between projected and actual earnings in pension plan investments | 367,385                              | -                                   |
| Contributions subsequent to the measurement date                                 | 114,557                              | -                                   |
| Total                                                                            | <u>\$ 546,027</u>                    | <u>\$ 2,436</u>                     |

\$114,557 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, 2024. 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<br>Outflows<br>(Inflows) of<br>Resources |
|-------------------------|-------------------------------------------------------|
| 2023                    | \$ 59,107                                             |
| 2024                    | 75,625                                                |
| 2025                    | 110,612                                               |
| 2026                    | 183,690                                               |
| Total                   | <u>\$ 429,034</u>                                     |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### Note 5: Employee Retirement Systems (Continued)

Aggregate Pension Amounts - At June 30, 2023, the District reported the following from all pension plans:

|                                | TRS        | IMRF       | Total        |
|--------------------------------|------------|------------|--------------|
| Net pension liability/(asset)  | \$ 420,351 | \$ 779,378 | \$ 1,199,729 |
| Deferred outflows of resources | 264,101    | 546,027    | 810,128      |
| Deferred inflows of resources  | 318,172    | 2,436      | 320,608      |
| Pension expense                | 2,864,193  | 247,901    | 3,112,094    |

### Note 6: Other Postemployment Benefits

#### Teacher Health Insurance Security (THIS)

*Plan Description.* The Agreement participates in the THIS (also known as the Teacher Retirement Insurance Program, "TRIP"). The THIS is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. TRIP is a cost-sharing multiple-employer defined benefit post-employment healthcare plan with a special funding situation that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. As a result of the Governor's Executive Order 12-01, the responsibilities to TRIP were transferred to the Department of Central Management Services (Department) as of July 1, 2013. The Department administers the plan with the cooperation of the Teachers' Retirement System (TRS).

The audit report is available on the office of the Auditor General website at [www.auditor.illinois.gov](http://www.auditor.illinois.gov), which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be addressed to the Department of Central Management Services at 401 South Spring, Springfield, Illinois 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <http://cgfa.ilga.gov/>.

#### *Benefits Provided*

The State Employees Group Insurance Act of 1971 (5 ILC 375/6.5) (also known as SEGIA) establishes the eligibility and benefit provisions of the plan.

#### *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 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. Additionally, the SEGIA requires the State to match the employees' contribution on-behalf of the employer. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated,

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## Note 6: Other Postemployment Benefits (Continued)

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 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions were \$52,510, 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 0.67% during the year ended June 30, 2023. For the year ended June 30, 2023, the Agreement paid \$39,090 to the THIS Fund, which was 100 percent of the required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

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

At June 30, 2023, 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                           | \$ 1,280,446        |
| State's proportionate share of the net OPEB liability associated with the Agreement | <u>1,736,098</u>    |
| Total                                                                               | <u>\$ 3,016,544</u> |

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to June 30, 2022. 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, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022, the Agreement's proportion was 0.018707%, which was a decrease of (0.000250)% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Agreement recognized OPEB income of \$640,680.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

#### Note 6: Other Postemployment Benefits (Continued)

At June 30, 2023, the Agreement reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                                                                | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflow of<br>Resources |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------|
| Difference between expected and actual experience                                                              | \$ -                                 | \$ 837,475                         |
| Changes in assumptions                                                                                         | 1,155                                | 3,158,521                          |
| Net difference between projected and actual earnings in OPEB plan investments                                  | 185                                  | 29                                 |
| Changes in proportion and differences between Agreement contributions and proportionate share of contributions | 146,530                              | 625,046                            |
| Contributions subsequent to the measurement date                                                               | 39,090                               | -                                  |
|                                                                                                                | <u>\$ 186,960</u>                    | <u>\$ 4,621,071</u>                |
| Total                                                                                                          | <u>\$ 186,960</u>                    | <u>\$ 4,621,071</u>                |

\$39,090 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, 2024. 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<br>(Outflows)<br>Inflows of<br>Resources |
|---------------------|-------------------------------------------------------|
| 2024                | \$ (506,018)                                          |
| 2025                | (506,018)                                             |
| 2026                | (506,018)                                             |
| 2027                | (506,018)                                             |
| 2028                | (506,018)                                             |
| Thereafter          | <u>(1,943,111)</u>                                    |
| Total               | <u>\$ (4,473,201)</u>                                 |

#### Actuarial Valuation Method

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

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Notes to Financial Statements (continued)

June 30, 2023

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#### Note 6: Other Postemployment Benefits (Continued)

##### *Actuarial Assumptions.*

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

|                             |                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inflation                   | 2.25%                                                                                                                                                                                                                                                                                                                                                        |
| Salary increases            | Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.                                                                                                                                                                                                                                                       |
| Investment rate of return   | 2.75%, net of OPEB plan investment expense, including inflation, for all plan years                                                                                                                                                                                                                                                                          |
| Healthcare cost trend rates | Trend for fiscal year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039. |

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS-2010 Non-Safety Disabled Retiree table. Mortality rates for pre-retirement were based on the Pub-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

##### *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 fixed income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 1.92% as of June 30, 2021, and 3.69% as of June 30, 2022. The decrease in the single discount rate from 1.92% to 3.69% caused the total OPEB liability to decrease by approximately \$1,448 million from 2021 to 2022.

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

### 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 3.69%, 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 (2.69%) or 1-percentage-point higher (4.69%) than the current rate:

|                                                           | 1% Decrease<br>2.69% | Current<br>Discount Rate<br>3.69% | 1% Increase<br>4.69% |
|-----------------------------------------------------------|----------------------|-----------------------------------|----------------------|
| Agreement's proportionate share of the net OPEB liability | \$ 1,423,045         | \$ 1,280,446                      | \$ 1,133,932         |

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.

|                                                           | 1% Decrease<br>(a) | Healthcare<br>Cost Trend<br>Rate<br>Assumptions | 1% Increase<br>(b) |
|-----------------------------------------------------------|--------------------|-------------------------------------------------|--------------------|
| Agreement's proportionate share of the net OPEB liability | \$ 1,082,013       | \$ 1,280,446                                    | \$ 1,498,224       |

- a) Current healthcare trend rates - Pre-Medicare capita costs: 6.00% in 2023, 8.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2039. Post-Medicare per capita costs: 3.22% in 2023, 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 5.81% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2039.
- b) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capital costs: 5.00% in 2023, 7.00% in 2024, decrease by 0.25% per year to an ultimate rate of 3.25% in 2039. Post-Medicare per capita costs: 2.22% in 2023, 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 4.81% in 2034 decreasing ratably to an ultimate rate of 3.25% in 2039.
- c) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2023, 9.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2039. Post-Medicare per capita costs: 4.22% in 2023, 1.00% from 2024 to 2028, 20.42% from 2029 to 2033, 6.84% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2039.

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

Notes to Financial Statements (continued)

June 30, 2023

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### **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.

### **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.

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Financial Statements (continued)

June 30, 2023

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### Note 10: Fund Balance Reporting

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

#### A. 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, 2023, 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 JOINT AGREEMENT

Notes to Financial Statements (continued)

June 30, 2023

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## Note 10: 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.

The Educational Fund expenditures exceeded budgeted amounts by \$962,273. The Educational Fund excess was absorbed by cumulative equity with that fund.

## Note 11: Prior Period Adjustment

As a result of the implementation of GASB Statement No. 87, the governmental activities beginning net position was restated as follows:

| <i>Year Ended June 30, 2023</i>                                     | Beginning net position, as previously reported |
|---------------------------------------------------------------------|------------------------------------------------|
| Beginning net position, as originally stated                        | \$ (5,450,780)                                 |
| To record beginning right of use assets                             | 366,949                                        |
| To record beginning accumulated depreciation on right of use assets | (91,447)                                       |
| To record beginning lease liability                                 | <u>(275,502)</u>                               |
| Beginning net position, as restated                                 | <u>\$ (5,450,780)</u>                          |

## MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

### Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

#### Illinois Municipal Retirement Fund

Last Nine Calendar Years

|                                                                            | 2022                | 2021                | 2020                | 2019                |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>                                             |                     |                     |                     |                     |
| Service cost                                                               | \$ 202,477          | \$ 198,596          | \$ 201,122          | \$ 194,564          |
| Interest                                                                   | 354,225             | 319,129             | 287,921             | 259,997             |
| Differences between expected and actual experience                         | 32,485              | 116,694             | 116,394             | 39,336              |
| Changes of assumption                                                      | -                   | -                   | (38,232)            | -                   |
| Benefit payments, including refunds of member contributions                | <u>(157,600)</u>    | <u>(146,969)</u>    | <u>(123,989)</u>    | <u>(100,066)</u>    |
| Net change in total pension liability                                      | 431,587             | 487,450             | 443,216             | 393,831             |
| Total pension liability, beginning                                         | <u>4,863,420</u>    | <u>4,375,970</u>    | <u>3,932,754</u>    | <u>3,538,923</u>    |
| <b>Total pension liability - ending</b>                                    | <u>\$ 5,295,007</u> | <u>\$ 4,863,420</u> | <u>\$ 4,375,970</u> | <u>\$ 3,932,754</u> |
| <b>Plan Fiduciary Net Position</b>                                         |                     |                     |                     |                     |
| Contributions - employer                                                   | \$ 213,643          | \$ 213,027          | \$ 205,676          | \$ 181,536          |
| Contributions - member                                                     | 100,775             | 95,020              | 91,548              | 86,814              |
| Net investment income                                                      | (556,508)           | 668,005             | 479,211             | 510,807             |
| Benefit payments, including refunds of member contributions                | (157,600)           | (146,969)           | (123,989)           | (100,066)           |
| Administrative expense                                                     | <u>2,749</u>        | <u>(19,918)</u>     | <u>(56,872)</u>     | <u>(6,904)</u>      |
| Net change in plan fiduciary net position                                  | (396,941)           | 809,165             | 595,574             | 672,187             |
| Plan net position, beginning                                               | <u>4,912,570</u>    | <u>4,103,405</u>    | <u>3,507,831</u>    | <u>2,835,644</u>    |
| <b>Plan net position, ending</b>                                           | <u>\$ 4,515,629</u> | <u>\$ 4,912,570</u> | <u>\$ 4,103,405</u> | <u>\$ 3,507,831</u> |
| <b>Employer's net pension liability (asset)</b>                            | <u>\$ 779,378</u>   | <u>\$ (49,150)</u>  | <u>\$ 272,565</u>   | <u>\$ 424,923</u>   |
| Plan fiduciary net position as a percentage of the total pension liability | 85.28 %             | 101.01 %            | 93.77 %             | 89.20 %             |
| Covered payroll                                                            | \$ 2,239,438        | \$ 2,113,535        | \$ 2,034,389        | \$ 1,929,185        |
| Employer's net pension liability as a percentage of covered payroll        | 34.80 %             | (2.33)%             | 13.40 %             | 22.03 %             |

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

|    | 2018             | 2017                | 2016                | 2015                | 2014                |
|----|------------------|---------------------|---------------------|---------------------|---------------------|
| \$ | 200,718          | \$ 213,918          | \$ 214,934          | \$ 219,173          | \$ 235,023          |
|    | 239,306          | 219,327             | 195,739             | 166,722             | 125,096             |
|    | (61,908)         | 14,923              | (25,822)            | 65,030              | 113,001             |
|    | 114,151          | (93,333)            | -                   | -                   | 131,360             |
|    | <u>(87,456)</u>  | <u>(76,260)</u>     | <u>(63,403)</u>     | <u>(60,408)</u>     | <u>(22,687)</u>     |
|    | 404,811          | 278,575             | 321,448             | 390,517             | 581,793             |
|    | <u>3,134,112</u> | <u>2,855,537</u>    | <u>2,534,089</u>    | <u>2,143,572</u>    | <u>1,561,779</u>    |
| \$ | <u>3,538,923</u> | \$ <u>3,134,112</u> | \$ <u>2,855,537</u> | \$ <u>2,534,089</u> | \$ <u>2,143,572</u> |
| \$ | 216,790          | \$ 226,258          | \$ 247,849          | \$ 208,972          | \$ 216,895          |
|    | 89,328           | 87,924              | 84,211              | 87,152              | 88,328              |
|    | (127,701)        | 363,681             | 123,483             | 8,559               | 84,349              |
|    | (87,456)         | (76,260)            | (63,403)            | (60,408)            | (22,687)            |
|    | <u>(1,142)</u>   | <u>(30,204)</u>     | <u>(4,481)</u>      | <u>(51,361)</u>     | <u>(14,535)</u>     |
|    | 89,819           | 571,399             | 387,659             | 192,914             | 352,350             |
|    | <u>2,745,825</u> | <u>2,174,426</u>    | <u>1,786,767</u>    | <u>1,593,853</u>    | <u>1,241,503</u>    |
| \$ | <u>2,835,644</u> | \$ <u>2,745,825</u> | \$ <u>2,174,426</u> | \$ <u>1,786,767</u> | \$ <u>1,593,853</u> |
| \$ | <u>703,279</u>   | \$ <u>388,287</u>   | \$ <u>681,111</u>   | \$ <u>747,322</u>   | \$ <u>549,719</u>   |
|    | 80.13 %          | 87.61 %             | 76.15 %             | 70.51 %             | 74.36 %             |
| \$ | 1,981,632        | \$ 1,953,863        | \$ 1,871,354        | \$ 1,936,722        | \$ 1,883,235        |
|    | 35.49 %          | 19.87 %             | 36.40 %             | 38.59 %             | 29.19 %             |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Schedule of Employer Contributions

### Illinois Municipal Retirement Fund

Last Nine Fiscal Years

| Fiscal Year | Contractually<br>Required<br>Contribution | Contributions<br>in Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a<br>Percentage of<br>Covered<br>Payroll |
|-------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------------------|
| 2023        | \$ 223,204                                | \$ 223,204                                                                   | \$ -                                   | \$ 2,420,254       | 9.22 %                                                       |
| 2022        | 209,957                                   | 209,957                                                                      | -                                      | 2,140,831          | 9.81 %                                                       |
| 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 | 21-year closed period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Asset valuation method        | 5-year smoothed market; 20% corridor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Wage growth                   | 2.75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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. 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. 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 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 Nine Fiscal Years

|                                                                                                | 2023*                                     | 2022*                                     | 2021*                                     | 2020*                                     |
|------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| District's proportion of the net pension liability                                             | 0.000501 %                                | 0.000286 %                                | 0.000839 %                                | 0.000615 %                                |
| District's proportion share of the net pension liability                                       | \$ 420,351                                | \$ 223,222                                | \$ 723,305                                | \$ 498,634                                |
| State's proportionate share of the net pension liability associated with the District          | <u>36,462,700</u><br><u>\$ 36,883,051</u> | <u>18,708,399</u><br><u>\$ 18,931,621</u> | <u>56,652,982</u><br><u>\$ 57,376,287</u> | <u>35,487,217</u><br><u>\$ 35,985,851</u> |
| District's covered payroll                                                                     | \$ 5,133,077                              | \$ 4,915,052                              | \$ 4,693,370                              | \$ 4,716,417                              |
| District's proportionate share of the net pension liability as a percentage of covered payroll | 8.19 %                                    | 4.54 %                                    | 15.41 %                                   | 10.57 %                                   |
| Plan fiduciary net position as a percentage of the total pension liability                     | 42.80 %                                   | 45.10 %                                   | 37.80 %                                   | 39.60 %                                   |

#### Notes to Schedule

##### *Changes of assumptions*

For the 2022 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021.

For the 2021-2017 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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.

| 2019*               | 2018*                | 2017*                | 2016*                | 2015*                |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| 0.000715 %          | 0.000699 %           | 0.000727 %           | 0.000742 %           | 0.000714 %           |
| \$ 557,360          | \$ 534,325           | \$ 574,051           | \$ 486,125           | \$ 434,294           |
| <u>3,881,473</u>    | <u>36,784,036</u>    | <u>38,542,782</u>    | <u>29,028,059</u>    | <u>27,083,030</u>    |
| <u>\$ 4,438,833</u> | <u>\$ 37,318,361</u> | <u>\$ 39,116,833</u> | <u>\$ 29,514,184</u> | <u>\$ 27,517,324</u> |
| \$ 5,072,495        | \$ 5,058,143         | \$ 4,828,782         | \$ 4,428,597         | \$ 4,411,003         |
| 10.99 %             | 10.56 %              | 11.89 %              | 10.98 %              | 9.85 %               |
| 40.00 %             | 39.30 %              | 36.40 %              | 41.50 %              | 43.00 %              |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Schedule of Employer Contributions

### Teacher's Retirement System

Last Nine Fiscal Years

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| Fiscal Year | Contractually<br>Required<br>Contribution | Contributions<br>in Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a<br>Percentage of<br>Covered<br>Payroll |
|-------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------------------|
| 2023        | \$ 33,862                                 | \$ 33,862                                                                    | \$ -                                   | \$ 5,834,400       | 0.58 %                                                       |
| 2022        | 38,755                                    | 38,755                                                                       | -                                      | 5,133,077          | 0.76 %                                                       |
| 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 Six Fiscal Years

|                                                                                                      | 2023*               | 2022*               | 2021*                | 2020*                |
|------------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------|----------------------|
| District's proportion of the net OPEB liability                                                      | 0.018707 %          | 0.018957 %          | 0.018560 %           | 0.019461 %           |
| District's proportion share of the net OPEB liability                                                | \$ 1,280,446        | \$ 4,181,106        | \$ 4,962,202         | \$ 5,386,399         |
| State's proportionate share of the net OPEB liability associated with the District                   | 1,736,098           | 5,668,969           | 6,722,432            | 7,593,872            |
|                                                                                                      | <u>\$ 3,016,544</u> | <u>\$ 9,850,075</u> | <u>\$ 11,684,634</u> | <u>\$ 12,980,271</u> |
| District's covered payroll                                                                           | \$ 5,133,077        | \$ 4,915,052        | \$ 4,693,370         | \$ 4,716,417         |
| District's proportionate share of the net OPEB liability as a percentage of covered-employee payroll | 24.94 %             | 85.07 %             | 105.73 %             | 114.21 %             |
| Plan fiduciary net position as a percentage of the total OPEB liability                              | 5.24 %              | 1.40 %              | 0.70 %               | (0.22)%              |

\*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.

| <u>2019*</u>         | <u>2018*</u>         |
|----------------------|----------------------|
| 0.021628 %           | 0.021989 %           |
| \$ 5,698,129         | \$ 5,706,051         |
| <u>7,651,300</u>     | <u>7,493,462</u>     |
| <u>\$ 13,349,429</u> | <u>\$ 13,199,513</u> |
| \$ 5,072,495         | \$ 5,058,143         |
| 112.33 %             | 112.81 %             |
| (0.07)%              | 0.17 %               |

**MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

Schedule of Employer Contributions

Teacher's Health Insurance Security Fund

Last Six Fiscal Years

| Fiscal Year | Contractually<br>Required<br>Contribution | Contributions<br>in Relation to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a<br>Percentage of<br>Covered<br>Payroll |
|-------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------|--------------------|--------------------------------------------------------------|
| 2023        | \$ 39,090                                 | \$ 39,090                                                                    | \$ -                                   | \$ 5,834,400       | 0.67 %                                                       |
| 2022        | 34,392                                    | 34,392                                                                       | -                                      | 5,133,077          | 0.67 %                                                       |
| 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, 2023

|                                  | Educational Fund           |                     |                               | Operations and Maintenance |                   |                               |
|----------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|-------------------|-------------------------------|
|                                  | Original &<br>Final Budget | Actual              | Variance with<br>Final Budget | Original &<br>Final Budget | Actual            | Variance with<br>Final Budget |
| <b>Revenues</b>                  |                            |                     |                               |                            |                   |                               |
| Local sources                    | 11,662,992                 | 12,828,339          | 1,165,347                     | 992,029                    | 236,740           | (755,289)                     |
| Flow-through sources             | -                          | 452,561             | 452,561                       | -                          | -                 | -                             |
| State sources                    | 4,041,670                  | 4,694,865           | 653,195                       | -                          | 50,000            | 50,000                        |
| Federal sources                  | <u>227,615</u>             | <u>227,567</u>      | <u>(48)</u>                   | <u>-</u>                   | <u>-</u>          | <u>-</u>                      |
| Total revenues                   | <u>15,932,277</u>          | <u>18,203,332</u>   | <u>2,271,055</u>              | <u>992,029</u>             | <u>286,740</u>    | <u>(705,289)</u>              |
| <b>Expenditures</b>              |                            |                     |                               |                            |                   |                               |
| Instruction                      | 10,809,802                 | 11,270,113          | (460,311)                     | -                          | -                 | -                             |
| Support services                 | 4,171,749                  | 4,250,188           | (78,439)                      | 992,029                    | 239,687           | 752,342                       |
| Non-programmed charges           | <u>969,170</u>             | <u>1,392,693</u>    | <u>(423,523)</u>              | <u>-</u>                   | <u>-</u>          | <u>-</u>                      |
| Total expenditures               | <u>15,950,721</u>          | <u>16,912,994</u>   | <u>(962,273)</u>              | <u>992,029</u>             | <u>239,687</u>    | <u>752,342</u>                |
| Net change in fund balances      | <u>\$ (18,444)</u>         | 1,290,338           | <u>\$ 1,308,782</u>           | <u>\$ -</u>                | 47,053            | <u>\$ 47,053</u>              |
| Fund balances, beginning of year |                            | <u>(9,232)</u>      |                               |                            | <u>359,827</u>    |                               |
| Fund balances, end of year       |                            | <u>\$ 1,281,106</u> |                               |                            | <u>\$ 406,880</u> |                               |

# MID-VALLEY SPECIAL EDUCATION JOINT AGREEMENT

## Notes to Required Supplementary Information

June 30, 2023

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### 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 Directors follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Administration submits to the Board of Directors a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- Prior to 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 Director approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Directors following the public hearing process mandated by law. The budget, which was not amended, was adopted on September 12, 2022.
- 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.

### Excess of Expenditures over Budgets in Individual Funds

Expenditures exceeded the budgeted amount in the following funds:

|                            | Budget        | Actual        | Excess     |
|----------------------------|---------------|---------------|------------|
| General (Educational) Fund | \$ 15,950,721 | \$ 16,912,994 | \$ 962,273 |

**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, 2023 with Comparative Actual Totals for 2022**

|                                                    | 2023                         |                   | 2022                          |                   |
|----------------------------------------------------|------------------------------|-------------------|-------------------------------|-------------------|
|                                                    | Original and<br>Final Budget | Actual            | Variance with<br>Final Budget | Actual            |
| <b>Revenues</b>                                    |                              |                   |                               |                   |
| Local sources                                      |                              |                   |                               |                   |
| Tuition                                            | \$ 11,503,492                | \$ 12,496,369     | \$ 992,877                    | \$ 9,234,300      |
| Earnings on investments                            | 7,500                        | 20,784            | 13,284                        | 4,762             |
| Refund of prior years' expenditures                | 25,000                       | 187,832           | 162,832                       | 17,735            |
| Other                                              | <u>127,000</u>               | <u>123,354</u>    | <u>(3,646)</u>                | <u>137,261</u>    |
| Total local sources                                | <u>11,662,992</u>            | <u>12,828,339</u> | <u>1,165,347</u>              | <u>9,394,058</u>  |
| Flow Through Sources                               |                              |                   |                               |                   |
| Flow through from federal sources- Medicaid<br>FFS | <u>-</u>                     | <u>452,561</u>    | <u>452,561</u>                | <u>453,481</u>    |
| Total Flow Through sources                         | <u>-</u>                     | <u>452,561</u>    | <u>452,561</u>                | <u>453,481</u>    |
| State sources                                      |                              |                   |                               |                   |
| Alternative learning opportunities program         | -                            | 697,535           | 697,535                       | 451,887           |
| Evidence Based Funding Formula                     | 969,170                      | 969,171           | 1                             | 969,171           |
| Special Education                                  | 498,000                      | -                 | (498,000)                     | -                 |
| State of Illinois on-behalf payments               | 2,500,000                    | 2,947,088         | 447,088                       | 2,622,923         |
| Transportation                                     | 4,500                        | 1,924             | (2,576)                       | 3,767             |
| Safe schools                                       | <u>70,000</u>                | <u>79,147</u>     | <u>9,147</u>                  | <u>71,916</u>     |
| Total state sources                                | <u>4,041,670</u>             | <u>4,694,865</u>  | <u>653,195</u>                | <u>4,119,664</u>  |
| Federal sources                                    |                              |                   |                               |                   |
| DORS/STEP                                          | 65,000                       | 57,850            | (7,150)                       | 55,575            |
| ESSER                                              | 102,615                      | 127,059           | 24,444                        | 402,705           |
| Medicaid matching/administrative outreach          | <u>60,000</u>                | <u>42,658</u>     | <u>(17,342)</u>               | <u>77,899</u>     |
| Total federal sources                              | <u>227,615</u>               | <u>227,567</u>    | <u>(48)</u>                   | <u>536,179</u>    |
| Total revenues                                     | <u>15,932,277</u>            | <u>18,203,332</u> | <u>2,271,055</u>              | <u>14,503,382</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, 2023 with Comparative Actual Totals for 2022

|                                      | 2023                         |                   | 2022                          |                  |
|--------------------------------------|------------------------------|-------------------|-------------------------------|------------------|
|                                      | Original and<br>Final Budget | Actual            | Variance with<br>Final Budget | Actual           |
| <b>Expenditures</b>                  |                              |                   |                               |                  |
| Special programs                     |                              |                   |                               |                  |
| Salaries                             | \$ 5,245,688                 | \$ 4,983,491      | \$ 262,197                    | \$ 4,267,461     |
| Employee benefits                    | 2,091,480                    | 1,826,345         | 265,135                       | 1,626,251        |
| State of Illinois on-behalf payments | 2,500,000                    | 2,947,088         | (447,088)                     | 2,622,923        |
| Purchased services                   | 451,412                      | 857,246           | (405,834)                     | 378,430          |
| Supplies and materials               | 108,727                      | 150,071           | (41,344)                      | 124,316          |
| Capital outlay                       | 66,163                       | 22,215            | 43,948                        | 66,893           |
| Other objects                        | 4,500                        | 800               | 3,700                         | 1,209            |
| Non-capitalized equipment            | <u>16,500</u>                | <u>14,162</u>     | <u>2,338</u>                  | <u>48,802</u>    |
| Total                                | <u>10,484,470</u>            | <u>10,801,418</u> | <u>(316,948)</u>              | <u>9,136,285</u> |
| Summer school                        |                              |                   |                               |                  |
| Salaries                             | 271,707                      | 383,307           | (111,600)                     | 478,688          |
| Employee benefits                    | 33,625                       | 44,826            | (11,201)                      | 55,428           |
| Purchased services                   | 8,000                        | 32,073            | (24,073)                      | 26,186           |
| Supplies and materials               | <u>2,000</u>                 | <u>691</u>        | <u>1,309</u>                  | <u>3,378</u>     |
| Total                                | <u>315,332</u>               | <u>460,897</u>    | <u>(145,565)</u>              | <u>563,680</u>   |
| Student activity fund expenditures   |                              |                   |                               |                  |
| Other objects                        | <u>10,000</u>                | <u>7,798</u>      | <u>2,202</u>                  | <u>11,207</u>    |
| Total                                | <u>10,000</u>                | <u>7,798</u>      | <u>2,202</u>                  | <u>11,207</u>    |
| Total instruction                    | <u>10,809,802</u>            | <u>11,270,113</u> | <u>(460,311)</u>              | <u>9,711,172</u> |
| Support services                     |                              |                   |                               |                  |
| Pupils                               |                              |                   |                               |                  |
| Attendance and social work           |                              |                   |                               |                  |
| Salaries                             | 479,021                      | 482,075           | (3,054)                       | 404,612          |
| Employee benefits                    | 134,829                      | 137,327           | (2,498)                       | 113,700          |
| Purchased services                   | 2,000                        | 1,853             | 147                           | 1,486            |
| Supplies and materials               | <u>3,000</u>                 | <u>2,473</u>      | <u>527</u>                    | <u>1,800</u>     |
| Total                                | <u>618,850</u>               | <u>623,728</u>    | <u>(4,878)</u>                | <u>521,598</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, 2023 with Comparative Actual Totals for 2022**

|                                                | 2023                         |                  | 2022                          |                  |
|------------------------------------------------|------------------------------|------------------|-------------------------------|------------------|
|                                                | Original and<br>Final Budget | Actual           | Variance with<br>Final Budget | Actual           |
| <b>Health services</b>                         |                              |                  |                               |                  |
| Salaries                                       | \$ 449,983                   | \$ 458,890       | \$ (8,907)                    | \$ 435,650       |
| Employee benefits                              | 159,225                      | 145,386          | 13,839                        | 143,484          |
| Purchased services                             | 108,300                      | 101,576          | 6,724                         | 31,393           |
| Supplies and materials                         | 2,850                        | 3,746            | (896)                         | 3,018            |
| Capital outlay                                 | -                            | -                | -                             | 134              |
| Other objects                                  | 1,150                        | 206              | 944                           | 387              |
| Non-capitalized equipment                      | <u>1,000</u>                 | <u>-</u>         | <u>1,000</u>                  | <u>-</u>         |
| <b>Total</b>                                   | <u>722,508</u>               | <u>709,804</u>   | <u>12,704</u>                 | <u>614,066</u>   |
| <b>Psychological services</b>                  |                              |                  |                               |                  |
| Salaries                                       | 59,094                       | 60,272           | (1,178)                       | 45,108           |
| Employee benefits                              | 20,426                       | 19,181           | 1,245                         | 5,246            |
| Purchased services                             | 375                          | 144              | 231                           | 159              |
| Supplies and materials                         | <u>825</u>                   | <u>199</u>       | <u>626</u>                    | <u>1,115</u>     |
| <b>Total</b>                                   | <u>80,720</u>                | <u>79,796</u>    | <u>924</u>                    | <u>51,628</u>    |
| <b>Speech pathology and audiology services</b> |                              |                  |                               |                  |
| Salaries                                       | 373,523                      | 382,315          | (8,792)                       | 378,915          |
| Employee benefits                              | 93,190                       | 91,999           | 1,191                         | 90,757           |
| Purchased services                             | 110,800                      | 105,004          | 5,796                         | 1,459            |
| Supplies and materials                         | 4,875                        | 2,045            | 2,830                         | 2,245            |
| Other objects                                  | <u>-</u>                     | <u>1,378</u>     | <u>(1,378)</u>                | <u>-</u>         |
| <b>Total</b>                                   | <u>582,388</u>               | <u>582,741</u>   | <u>(353)</u>                  | <u>473,376</u>   |
| <b>Other support services</b>                  |                              |                  |                               |                  |
| Salaries                                       | 106,775                      | 111,147          | (4,372)                       | 78,976           |
| Employee benefits                              | 31,549                       | 28,892           | 2,657                         | 23,233           |
| Purchased services                             | 1,230                        | 1,292            | (62)                          | 893              |
| Supplies and materials                         | 8,478                        | 5,383            | 3,095                         | 7,606            |
| Capital outlay                                 | -                            | -                | -                             | 640              |
| Non-capitalized equipment                      | <u>-</u>                     | <u>3,554</u>     | <u>(3,554)</u>                | <u>363</u>       |
| <b>Total</b>                                   | <u>148,032</u>               | <u>150,268</u>   | <u>(2,236)</u>                | <u>111,711</u>   |
| <b>Total pupils</b>                            | <u>2,152,498</u>             | <u>2,146,337</u> | <u>6,161</u>                  | <u>1,772,379</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, 2023 with Comparative Actual Totals for 2022**

|                                     | 2023                         |                | 2022                          |                |
|-------------------------------------|------------------------------|----------------|-------------------------------|----------------|
|                                     | Original and<br>Final Budget | Actual         | Variance with<br>Final Budget | Actual         |
| <b>Instructional staff</b>          |                              |                |                               |                |
| Improvement of instruction services |                              |                |                               |                |
| Salaries                            | \$ 316,915                   | \$ 346,911     | \$ (29,996)                   | \$ 260,077     |
| Employee benefits                   | 96,291                       | 100,703        | (4,412)                       | 94,707         |
| Purchased services                  | 92,712                       | 84,228         | 8,484                         | 116,206        |
| Supplies and materials              | <u>1,000</u>                 | <u>1,309</u>   | <u>(309)</u>                  | <u>399</u>     |
| Total                               | <u>506,918</u>               | <u>533,151</u> | <u>(26,233)</u>               | <u>471,389</u> |
| Total instructional staff           | <u>506,918</u>               | <u>533,151</u> | <u>(26,233)</u>               | <u>471,389</u> |
| <b>General administration</b>       |                              |                |                               |                |
| Board of education                  |                              |                |                               |                |
| Employee benefits                   | -                            | -              | -                             | 23,577         |
| Purchased services                  | <u>136,906</u>               | <u>113,976</u> | <u>22,930</u>                 | <u>119,609</u> |
| Total                               | <u>136,906</u>               | <u>113,976</u> | <u>22,930</u>                 | <u>143,186</u> |
| <b>Executive administration</b>     |                              |                |                               |                |
| Salaries                            | 483,822                      | 490,218        | (6,396)                       | 424,192        |
| Employee benefits                   | 146,456                      | 184,756        | (38,300)                      | 143,511        |
| Purchased services                  | 156,409                      | 152,350        | 4,059                         | 143,712        |
| Supplies and materials              | 13,250                       | 14,318         | (1,068)                       | 7,975          |
| Capital outlay                      | -                            | -              | -                             | 1,154          |
| Other objects                       | 3,000                        | -              | 3,000                         | 1,264          |
| Non-capitalized equipment           | <u>2,000</u>                 | <u>1,630</u>   | <u>370</u>                    | <u>2,673</u>   |
| Total                               | <u>804,937</u>               | <u>843,272</u> | <u>(38,335)</u>               | <u>724,481</u> |
| Total general administration        | <u>941,843</u>               | <u>957,248</u> | <u>(15,405)</u>               | <u>867,667</u> |
| <b>School administration</b>        |                              |                |                               |                |
| Office of the principal             |                              |                |                               |                |
| Salaries                            | 148,309                      | 150,986        | (2,677)                       | 142,497        |
| Employee benefits                   | 36,914                       | 51,215         | (14,301)                      | 34,088         |
| Purchased services                  | <u>2,500</u>                 | <u>2,247</u>   | <u>253</u>                    | <u>1,599</u>   |
| Total                               | <u>187,723</u>               | <u>204,448</u> | <u>(16,725)</u>               | <u>178,184</u> |
| Total school administration         | <u>187,723</u>               | <u>204,448</u> | <u>(16,725)</u>               | <u>178,184</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, 2023 with Comparative Actual Totals for 2022**

|                                                | 2023                         |                     | 2022                          |                   |
|------------------------------------------------|------------------------------|---------------------|-------------------------------|-------------------|
|                                                | Original and<br>Final Budget | Actual              | Variance with<br>Final Budget | Actual            |
| Fiscal services                                |                              |                     |                               |                   |
| Salaries                                       | \$ 213,108                   | \$ 219,513          | \$ (6,405)                    | \$ 202,997        |
| Employee benefits                              | 94,227                       | 90,606              | 3,621                         | 89,139            |
| Purchased services                             | 2,132                        | 1,715               | 417                           | 1,661             |
| Other objects                                  | <u>7,500</u>                 | <u>5,756</u>        | <u>1,744</u>                  | <u>7,899</u>      |
| Total                                          | <u>316,967</u>               | <u>317,590</u>      | <u>(623)</u>                  | <u>301,696</u>    |
| Operation and maintenance<br>of plant services |                              |                     |                               |                   |
| Non-capitalized equipment                      | <u>-</u>                     | <u>2,848</u>        | <u>(2,848)</u>                | <u>-</u>          |
| Total                                          | <u>-</u>                     | <u>2,848</u>        | <u>(2,848)</u>                | <u>-</u>          |
| Food services                                  |                              |                     |                               |                   |
| Purchased services                             | <u>45,000</u>                | <u>66,037</u>       | <u>(21,037)</u>               | <u>39,323</u>     |
| Total                                          | <u>45,000</u>                | <u>66,037</u>       | <u>(21,037)</u>               | <u>39,323</u>     |
| Total business                                 | <u>361,967</u>               | <u>386,475</u>      | <u>(24,508)</u>               | <u>341,019</u>    |
| Central administration                         |                              |                     |                               |                   |
| Staff services                                 |                              |                     |                               |                   |
| Purchased services                             | 16,000                       | 17,692              | (1,692)                       | 12,274            |
| Supplies and materials                         | <u>4,800</u>                 | <u>4,837</u>        | <u>(37)</u>                   | <u>2,956</u>      |
| Total                                          | <u>20,800</u>                | <u>22,529</u>       | <u>(1,729)</u>                | <u>15,230</u>     |
| Total central                                  | <u>20,800</u>                | <u>22,529</u>       | <u>(1,729)</u>                | <u>15,230</u>     |
| Total support services                         | <u>4,171,749</u>             | <u>4,250,188</u>    | <u>(78,439)</u>               | <u>3,645,868</u>  |
| Non-programmed charges                         | <u>969,170</u>               | <u>1,392,693</u>    | <u>(423,523)</u>              | <u>1,835,889</u>  |
| Total Expenditures                             | <u>15,950,721</u>            | <u>16,912,994</u>   | <u>(962,273)</u>              | <u>15,192,929</u> |
| Net change in fund balance                     | <u>\$ (18,444)</u>           | 1,290,338           | <u>\$ 1,308,782</u>           | (689,547)         |
| Fund balances, beginning of year               |                              | <u>(9,232)</u>      |                               | <u>680,315</u>    |
| Fund balances, end of year                     |                              | <u>\$ 1,281,106</u> |                               | <u>\$ (9,232)</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, 2023 with Comparative Actual Totals for 2022**

|                                             | 2023                         |                   | 2022                          |                   |
|---------------------------------------------|------------------------------|-------------------|-------------------------------|-------------------|
|                                             | Original and<br>Final Budget | Actual            | Variance with<br>Final Budget | Actual            |
| <b>Revenues</b>                             |                              |                   |                               |                   |
| Local sources                               |                              |                   |                               |                   |
| Services Provided Other Districts           | \$ 992,029                   | \$ 235,615        | \$ (756,414)                  | \$ 285,593        |
| Other local revenues                        | -                            | 1,125             | 1,125                         | -                 |
| Total local sources                         | <u>992,029</u>               | <u>236,740</u>    | <u>(755,289)</u>              | <u>285,593</u>    |
| State sources                               |                              |                   |                               |                   |
| Unrestricted                                |                              |                   |                               |                   |
| School maintenance grant                    | -                            | 50,000            | 50,000                        | -                 |
| Total state sources                         | <u>-</u>                     | <u>50,000</u>     | <u>50,000</u>                 | <u>-</u>          |
| Total revenues                              | <u>992,029</u>               | <u>286,740</u>    | <u>(705,289)</u>              | <u>285,593</u>    |
| <b>Expenditures</b>                         |                              |                   |                               |                   |
| Current operating                           |                              |                   |                               |                   |
| Support services                            |                              |                   |                               |                   |
| Operation and Maintenance of Plant Services |                              |                   |                               |                   |
| Purchased services                          | 118,029                      | 141,425           | (23,396)                      | 117,694           |
| Supplies and materials                      | 94,000                       | 89,513            | 4,487                         | 95,255            |
| Capital outlay                              | <u>780,000</u>               | <u>8,749</u>      | <u>771,251</u>                | <u>97,662</u>     |
| Total plant services                        | <u>992,029</u>               | <u>239,687</u>    | <u>752,342</u>                | <u>310,611</u>    |
| Total expenditures                          | <u>992,029</u>               | <u>239,687</u>    | <u>752,342</u>                | <u>310,611</u>    |
| Net change in fund balance                  | <u>\$ -</u>                  | 47,053            | <u>\$ 47,053</u>              | (25,018)          |
| Fund balances, beginning of year            |                              | <u>359,827</u>    |                               | <u>384,845</u>    |
| Fund balances, end of year                  |                              | <u>\$ 406,880</u> |                               | <u>\$ 359,827</u> |

## 6. **Discussion**

### 6.1. Articles of Agreement Update



**Mid-Valley Special Education Cooperative**

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

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MEMO

TO: Mid-Valley Special Education Cooperative Executive Advisory Board  
FROM: Matt McDonald, Director of Human Resources & Business  
DATE: January 3, 2024  
RE: Articles of Agreement Update

The business managers met to discuss the financial aspects of the Articles of Agreement.

Regarding capital project funding, we discussed several models to determine more appropriate financing for capital projects moving forward. The business managers supported two proposals:

- 1) An updated formula to determine lump sum payments for capital projects - the proposed formula combines an equal share of costs and sharing of the expenses as calculated by district size and usage of Mid-Valley (on a five-year rolling average). See attached calculations.
- 2) The buildup of a capital project fund (fund committee/CSBOs meet yearly to decide what will go in this) to minimize the need for lump sum capital funding. Some possible ways to fund this would be by reallocating Medicaid receipts and banking interest.

Regarding non-cooperative district students, we are considering changing the language to create a more standard and encompassing tuition charge. This tuition would be based upon the projected per-student tuition for the start of the year + 15% or 20% and would not be subject to refunds at the end of the year. In the past, the tuition for other districts has fluctuated throughout the year and has not included any O&M expenses.

We propose implementing these two measures in the draft updates of the Articles of Agreement.

**Potential Calculations for Capital Project, Physical Plant, Separation, Dissolution**

20% each district

1/3 each district + 2/3(weighted average)      *1/3 is an equal split by each district + 1/3 is a 5 year rolling district enrollment + 1/3 is a 5 year rolling Mid-Valley usage enrollment*

| % Models for Potential Calculations |                 |                                                | \$ Models for Potential Calculations (based on \$200,000 fund) |                 |                                                |
|-------------------------------------|-----------------|------------------------------------------------|----------------------------------------------------------------|-----------------|------------------------------------------------|
| Current Model (district enrollment) | 20% Equal Share | 1/3(District) + 2/3 (weighted rolling average) | Current Model (district enrollment)                            | 20% Equal Share | 1/3(District) + 2/3 (weighted rolling average) |
| Batavia USD 101                     | 17%             | 20%                                            | Batavia USD 101                                                | \$33,848        | \$33,162                                       |
| Central CUSD 301                    | 16%             | 20%                                            | Central CUSD 301                                               | \$31,274        | \$36,966                                       |
| Kaneland CUSD 302                   | 13%             | 20%                                            | Kaneland CUSD 302                                              | \$25,997        | \$37,128                                       |
| St Charles CUSD 303                 | 38%             | 20%                                            | St Charles CUSD 303                                            | \$75,940        | \$52,591                                       |
| Geneva CUSD 304                     | 16%             | 20%                                            | Geneva CUSD 304                                                | \$32,941        | \$40,152                                       |

**Home District Enrollment - Fall Housing Report - PreK-12 numbers were used to compute percentages**

|                     | FY23   |         |      | FY22   |         |      | FY21   |         |      | FY20   |         |      | FY19   |         |      | FY18   |         |      | FY17   |         |      | FY16   |         |      |
|---------------------|--------|---------|------|--------|---------|------|--------|---------|------|--------|---------|------|--------|---------|------|--------|---------|------|--------|---------|------|--------|---------|------|
|                     | K-12   | PreK-12 | %    |
| Batavia USD 101     | 5,107  | 5,260   | 17%  | 5,296  | 5,441   | 17%  | 5,250  | 5,366   | 17%  | 5,365  | 5,527   | 17%  | 5,456  | 5,611   | 18%  | 5,675  | 5,819   | 18%  | 5,728  | 5,841   | 18%  | 5,781  | 5,883   | 18%  |
| Central CUSD 301    | 4,723  | 4,860   | 16%  | 4,598  | 4,703   | 15%  | 4,299  | 4,372   | 14%  | 4,307  | 4,413   | 14%  | 4,208  | 4,305   | 13%  | 4,075  | 4,168   | 13%  | 3,929  | 4,022   | 12%  | 3,733  | 3,810   | 12%  |
| Kaneland CUSD 302   | 3,928  | 4,040   | 13%  | 4,006  | 4,114   | 13%  | 4,023  | 4,092   | 13%  | 4,168  | 4,256   | 13%  | 4,194  | 4,279   | 13%  | 4,345  | 4,406   | 14%  | 4,417  | 4,477   | 14%  | 4,454  | 4,508   | 14%  |
| St Charles CUSD 303 | 11,513 | 11,801  | 38%  | 11,678 | 11,958  | 38%  | 11,684 | 11,896  | 38%  | 11,939 | 12,248  | 38%  | 11,904 | 12,194  | 38%  | 12,158 | 12,436  | 38%  | 12,306 | 12,563  | 38%  | 12,574 | 12,806  | 39%  |
| Geneva CUSD 304     | 5,001  | 5,119   | 16%  | 5,058  | 5,156   | 16%  | 5,156  | 5,226   | 17%  | 5,450  | 5,537   | 17%  | 5,564  | 5,642   | 18%  | 5,706  | 5,801   | 18%  | 5,713  | 5,789   | 18%  | 5,727  | 5,811   | 18%  |
| Totals              |        | 31,080  | 100% |        | 31,372  | 100% |        | 30,952  | 100% |        | 31,981  | 100% |        | 32,031  | 100% |        | 32,630  | 100% |        | 32,692  | 100% |        | 32,818  | 100% |

**Mid-Valley Enrollment - Days were used and percentages were calculated using only coop member numbers**

|                                       | FY23     |        |      | FY22     |        |      | FY21     |        |      | FY20     |        |      | FY19     |        |      | FY18     |        |      | FY17     |        |      | FY16     |        |      |
|---------------------------------------|----------|--------|------|----------|--------|------|----------|--------|------|----------|--------|------|----------|--------|------|----------|--------|------|----------|--------|------|----------|--------|------|
|                                       | Students | Days   | %    |
| Batavia USD 101                       | 44       | 6,822  | 18%  | 42       | 5,302  | 15%  | 33       | 4,237  | 12%  | 25       | 3,075  | 8%   | 29       | 3,518  | 9%   | 40       | 5,284  | 12%  | 41       | 6,182  | 15%  | 48       | 5,063  | 13%  |
| Central CUSD 301                      | 60       | 9,220  | 24%  | 53       | 8,187  | 23%  | 46       | 7,465  | 21%  | 43       | 7,172  | 19%  | 42       | 6,690  | 18%  | 54       | 8,258  | 19%  | 49       | 7,056  | 17%  | 44       | 6,278  | 16%  |
| Kaneland CUSD 302                     | 61       | 8,836  | 23%  | 54       | 8,298  | 23%  | 57       | 8,779  | 25%  | 53       | 8,141  | 22%  | 49       | 7,274  | 19%  | 57       | 7,584  | 18%  | 50       | 7,459  | 18%  | 50       | 7,167  | 19%  |
| St Charles CUSD 303                   | 41       | 5,369  | 14%  | 40       | 5,802  | 16%  | 47       | 6,754  | 19%  | 71       | 10,031 | 27%  | 77       | 10,265 | 27%  | 75       | 9,452  | 22%  | 78       | 11,333 | 27%  | 100      | 11,662 | 30%  |
| Geneva CUSD 304                       | 53       | 8,181  | 21%  | 51       | 7,870  | 22%  | 51       | 7,769  | 22%  | 59       | 8,782  | 24%  | 67       | 10,332 | 27%  | 79       | 12,154 | 28%  | 64       | 9,475  | 23%  | 63       | 8,102  | 21%  |
| Total Member                          | 259      | 38,427 | 100% | 240      | 35,459 | 100% | 234      | 35,004 | 100% | 251      | 37,201 | 100% | 264      | 38,079 | 100% | 305      | 42,732 | 100% | 282      | 41,505 | 100% | 305      | 38,272 | 100% |
| Totals Including Non-Member Districts | 266      | 39,053 |      | 248      | 36,694 |      | 246      | 36,348 |      | 265      | 38,986 |      | 284      | 40,390 |      | 323      | 44,849 |      | 300      | 43,669 |      | 317      | 39,534 |      |

**Weighted Annual Enrollment Percentages - 50% district enrollment/50% Mid-Valley enrollment weight**

|                     | FY23     |          |     | FY22     |          |     | FY21     |          |     | FY20     |          |     | FY19     |          |     | FY18     |          |     | FY17     |          |     | FY16     |          |     |
|---------------------|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|
|                     | Weighted | District | MV  |
| Batavia USD 101     | 17%      | 17%      | 18% | 16%      | 17%      | 15% | 15%      | 17%      | 12% | 13%      | 17%      | 8%  | 13%      | 18%      | 9%  | 16%      | 17%      | 15% | 16%      | 18%      | 15% | 16%      | 18%      | 13% |
| Central CUSD 301    | 20%      | 16%      | 24% | 19%      | 15%      | 23% | 18%      | 14%      | 21% | 17%      | 14%      | 19% | 16%      | 13%      | 18% | 19%      | 15%      | 23% | 15%      | 12%      | 17% | 14%      | 12%      | 16% |
| Kaneland CUSD 302   | 18%      | 13%      | 23% | 18%      | 13%      | 23% | 19%      | 13%      | 25% | 18%      | 13%      | 22% | 16%      | 13%      | 19% | 18%      | 13%      | 23% | 16%      | 14%      | 18% | 16%      | 14%      | 19% |
| St Charles CUSD 303 | 26%      | 38%      | 14% | 27%      | 38%      | 16% | 29%      | 38%      | 19% | 33%      | 38%      | 27% | 33%      | 38%      | 27% | 27%      | 38%      | 16% | 33%      | 38%      | 27% | 35%      | 39%      | 30% |
| Geneva CUSD 304     | 19%      | 16%      | 21% | 19%      | 16%      | 22% | 20%      | 17%      | 22% | 20%      | 17%      | 24% | 22%      | 18%      | 27% | 19%      | 16%      | 22% | 20%      | 18%      | 23% | 19%      | 18%      | 21% |

**5 Year Rolling Averages**

|                     | FY23-17  |          |     | FY22-18  |          |     | FY21-17  |          |     | FY20-16  |          |     | FY20-15  |          |     |
|---------------------|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|----------|----------|-----|
|                     | Weighted | District | MV  |
| Batavia USD 101     | 15%      | 17%      | 12% | 15%      | 17%      | 12% | 15%      | 17%      | 12% | 15%      | 18%      | 12% | 16%      | 18%      | 14% |
| Central CUSD 301    | 18%      | 14%      | 21% | 18%      | 14%      | 21% | 17%      | 14%      | 20% | 16%      | 13%      | 19% | 15%      | 13%      | 17% |
| Kaneland CUSD 302   | 18%      | 13%      | 22% | 18%      | 13%      | 23% | 17%      | 13%      | 21% | 17%      | 13%      | 20% | 16%      | 14%      | 19% |
| St Charles CUSD 303 | 29%      | 38%      | 21% | 30%      | 38%      | 21% | 31%      | 38%      | 23% | 32%      | 38%      | 26% | 33%      | 39%      | 27% |
| Geneva CUSD 304     | 20%      | 17%      | 23% | 20%      | 17%      | 23% | 20%      | 17%      | 24% | 20%      | 17%      | 23% | 20%      | 17%      | 22% |

7. **For Action**

7.1. Approval of Sub Rate Change



MEMORANDUM

TO: Mid-Valley Special Education Cooperative Executive Advisory Board

FROM: Lisa Palese, Executive Director

DATE: January 3, 2024

RE: Substitute Teacher Rates

This memorandum aims to seek board approval for an increase in substitute teacher rates for previous Mid-Valley employees who have retired or resigned in good standing. Four retired staff members sub for our teachers an average of 1x per week. We have an additional five who have expressed an interest in supporting us but are reluctant to support our primary sub-needs- paraprofessionals. In addition, the few subs we have available are unwilling to sub as paraprofessionals due to the lower daily rate. Our goal is to create a pool of previous staff members who can support both teaching and paraprofessional vacancies. We recommend one standard rate for substitutes- regardless of their role. Our unfilled vacancies and daily absences average about 8-10 unfilled paraprofessional positions each day.

**Regular Sub Pool**

| <b>Role</b>      | <b>Current Rate</b> | <b>Recommended Rate</b> |
|------------------|---------------------|-------------------------|
| Paraprofessional | \$110.00 per day    | \$120.00 per day        |
| Teacher          | \$120.00 per day    | \$120.00 per day        |
| Long-Term Sub    | \$140.00 per day    | \$140.00 per day        |

**Previous Mid-Valley Staff Member Sub Pool**

| <b>Role</b>      | <b>Current Rate</b> | <b>Recommended Rate</b> |
|------------------|---------------------|-------------------------|
| Paraprofessional | \$110.00 per day    | \$140.00 per day        |
| Teacher          | \$120.00 per day    | \$140.00 per day        |
| Long-Term Sub    | \$140.00 per day    | \$140.00 per day        |

7.2. Approval of Personnel Report, December, 2023

## Mid-Valley Special Education Cooperative

Regular Meeting

Wednesday, January 3, 2024

**SUBJECT: Mid-Valley Personnel Report**

### Support Staff

| <b>A. Classified Staff Resignations, Retirements and/or Terminations for School Year 2022-2023.</b> |                 |                         |                 |                       |
|-----------------------------------------------------------------------------------------------------|-----------------|-------------------------|-----------------|-----------------------|
| <i>Name</i>                                                                                         | <i>Position</i> | <i>Location/Program</i> | <i>Reason</i>   | <i>Effective Date</i> |
| Hailey Jane                                                                                         | CNA (Contract)  | Fabyan/New Pathways     | No reason given | 12/10/2023            |
|                                                                                                     |                 |                         |                 |                       |

| <b>B. Classified Staff Recommended for Employment for School Year 2023-2024.</b> |                                 |                         |               |                       |
|----------------------------------------------------------------------------------|---------------------------------|-------------------------|---------------|-----------------------|
| <i>Name</i>                                                                      | <i>Position</i>                 | <i>Location/Program</i> | <i>Salary</i> | <i>Effective Date</i> |
| Amanda Singleton                                                                 | TA (Contract)                   | GMS-S/New Pathways      | \$40/hr       | 12/7/2023             |
| Anita Funkhouser                                                                 | Social Work (Contract/Non-cert) | Coop Wide               | \$82/hr       | 12/11/2023            |
|                                                                                  |                                 |                         |               |                       |

### Licensed Staff

| <b>C. Licensed Staff Resignations, Retirements and/or Terminations for School Year 2022-2023.</b> |                 |                         |               |                       |
|---------------------------------------------------------------------------------------------------|-----------------|-------------------------|---------------|-----------------------|
| <i>Name</i>                                                                                       | <i>Position</i> | <i>Location/Program</i> | <i>Reason</i> | <i>Effective Date</i> |
|                                                                                                   |                 |                         |               |                       |

| <b>D. Licensed Educators Recommended for Employment for School Year 2023-2024.</b> |                 |                         |                      |                       |
|------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|-----------------------|
| <i>Name</i>                                                                        | <i>Position</i> | <i>Location/Program</i> | <i>Salary w/ TRS</i> | <i>Effective Date</i> |
|                                                                                    |                 |                         |                      |                       |

| <b>E. Licensed Educator Professional Growth Salary Increases Effective for 1st Semester 2022-2023 School Year.</b> |                 |                    |                  |                                   |
|--------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|------------------|-----------------------------------|
| <i>Name</i>                                                                                                        | <i>Position</i> | <i>From (Lane)</i> | <i>To (Lane)</i> | <i>Amount Increase (With TRS)</i> |
| Terri Mate                                                                                                         | Teacher         | MA +24             | MA +32           | \$2,232                           |
| Bridget Dahlberg                                                                                                   | Teacher         | MA                 | MA +32           | \$9,596                           |
| Landon Bruni                                                                                                       | Teacher         | BA +8              | MA +8            | \$10,093                          |
| Rachel Arlington                                                                                                   | Teacher         | BA +8              | BA +16           | \$1,750                           |
| Dawn Clanton                                                                                                       | Teacher         | BA +24             | MA               | \$3,511                           |
| Mackenzie Nissen                                                                                                   | Teacher         | MA                 | MA +24           | \$7,264                           |
| Samantha Gerdau                                                                                                    | OT              | MA +32             | MA +45           | \$2,186                           |

| <b>F. Background Data on Certified Educators Recommended for Employment for School Year 2023-2024.</b> |
|--------------------------------------------------------------------------------------------------------|
| Name                                                                                                   |
| License Endorsements                                                                                   |
| Education                                                                                              |
| Relevant Experience                                                                                    |

**RECOMMENDATION: Approval**

8. **New Business**

9. **Motion to Adjourn to Closed Session by Roll  
Call for the Purpose of:**

10. **Closed Session**

11. **Adjournment to Open Session**

12. **Adjournment**