

North Boone Community Unit School District No. 200
Minutes of the Business Services Committee Meeting
District Office
6248 North Boone School Road
Poplar Grove, Illinois 61065
Tuesday, January 13, 2026
6:30 P.M.

I. Call to Order

The Business Services Committee Meeting was called to order by Chair Judy Hutchinson at 6:30 P.M.

II. Roll Call

Roll call was conducted by Secretary.

Members Present: Mrs. Hutchinson, Mrs. Schilling, Dr. Cascio, Dr. Mullikin, Mr. Eckmann, Mrs. Walsh, Cindy Kastning, Brad Crull, William Randall **Mr. O'Donnell arrived at 6:32 pm**

Members Absent: Randy Steen, Holly Houk, Elaine Ahrens, Rob Wessel

III. Audience to Visitors

None

IV. Financial Update

A. Revenue and Expenditures

- Special Education private facility tuition reimbursements for students who are outplaced are intentionally supposed to be at 100% but are currently being prorated at 84%. Along with a drop in federal funds in IDEA, this leads to approximately \$211,00 revenue shortfall.
- Fund 30 revenue based upon what was levied in 2024 tax (prior year levy) and current year levy at the moment overbudgeted revenue by \$415,000
- Revenues are overbudgeted approximately \$132000 in Levy in transportation.
- Fund 40 Transportation reimbursements from the state are at 80% of allowable costs. The state then prorates the 80%. This year prorations are at 76% (regular transportation) and 60% (special education transportation). Overbudgeted revenue by \$249,000.
- Discussion was had on overbudgeted revenues and capital projects and transportation expenditures that are projected to exceed budget significantly this year.
- Bond Payment: Bond payments were made (\$1,924,700) final payment for Series 2008B GO bond.
- Univent Work: Our first payment was made for the univent work (\$135,080). Over half the project is completed. We will be utilizing the funds available in our PMA Facilities Tax Account to cover these expenses. The School Maintenance Project

Grant was approved for \$50,000 in additional revenue and will go towards the Univent expenses.

- County Sales Facility Tax: \$81,608.38 (\$484,561.62 FY to date) + 17.22%
- Interest: \$107,316.75 (\$542,389.23 FY to date) 65.24% of our budgeted revenue for interest
- Solutions Bank: Working on setting up a “sweep” account (capture the most interest) and consolidating bank accounts to ensure stronger internal controls.
- Audit Update: Continuing work with Sikich, anticipate the final report in late February or early March
- Amended FY26 Budget & FY27 Budget Work: Once we get the tax extensions in from Boone and Winnebago Counties, we will need to get the Board of Educations approval to officially begin working on amending the FY26 budget and developing the FY27 budget. We expect to receive \$40,000 less from CPPRT in FY27.

B. 2025 Tax Year Extensions and Abatement

- We have \$200,000 budgeted for abatement from CSFT and are still committed to abating. We still believe that it is in our best interest to ensure we have the final extensions to make the most informed decision.

V. Community Eligibility Provision (CEP) Review

- The Community Eligibility Provision (CEP) is a non-pricing meal service option for school districts.
- CEP Requirements:
 - Offer both lunch and breakfast to all students at no cost.
 - Ensure at least 25% of students are identified through direct certification programs. Current identified student percentage is approximately 35.87%.
 - Notify ISBE of intent to participate by June 30
 - Once elected, schools must operate using CEP for a four-year cycle, unless the number of identified students drops below 25%
- All CEP application data is as of April 1st annually
- The current multiplier is 1.6, but that can fluctuate ($35.87\% \times 1.6 = 57.39\%$ reimbursed at the rate of \$4.69, the remaining meals would be reimbursed at the rate of \$0.43)
- Identified students are those directly certified through SNAP (Supplemental Nutrition Assistance Program), TANF (Temporary Assistance for Needy Families), income eligible FREE Medicaid, and homeless.
- Identified students do not include any students who qualify through a HEA, reduced price students, or REDUCED Medicaid.
- Districts participating via CEP CANNOT have individual student eligibility status based on HEA forms. They can only collect socioeconomic forms for the purposes of waiving student fees.
- This may impact:
 - Title I
 - E-Rate

- District fees collected from families-given what they qualify for
 - Other Grants both competitive and entitlement
 - Requirements for specific foods, as CEP has more rigid requirements
- Using current calculations for first semester there is a potential revenue loss estimated between ~\$29,500 to \$55,000 if CEP is adopted.
- Staffing and logistical challenges exist, especially for breakfast service, which could require new strategies such as breakfast in the classroom.
- What the district is doing:
 - Consulting with local districts who leverage CEP to ensure we're not leaving any stones unturned
 - Conducting monthly direct certification to ensure we're identifying all qualified students
 - Running consistent reports to assess the number of students engaging with our current food service
 - Beginning the interview process for a new Food Services Director who will be tasked with continuing to dive deeply into the potential opportunity with CEP

VI. Chromebook Bids

- The committee approved recommending to the Board of Education the purchase of Dell 11 Chromebooks at a cost of \$353 each, for a total of \$114,845.

VII. Bus Request For Proposals (RFP) and Invitation to Bid

- The RFP is with attorney for approval. The RFP will be for used and new bus purchases.

VIII. Adjournment

The committee adjourned at 7:40 pm by unanimous consent.

Judy Hutchinson, Chair

Russell O'Donnell, Vice-Chair

APPROVED: