

February 21, 2024
FOIA Request

William Randall
7090 Randall Road
Poplar Grove, IL 61065
ifihave1@yahoo.com

Dear North Boone CUSD200 Foia officer,

I am requesting the following documents be provided to me via email if available, or otherwise as may be necessary.

1. All emails, texts, letters, or messages, to or from, any School Board Member, Dr. Greenlee, Administration Staff or Principals of the district, which discuss, direct, order, suggest, or which mentions attendance by staff, at the School Board Meeting held February 20, 2024. From the time period 1-1-2024 thru 2-21-2024.
2. Any emails, letters or texts or other written communications referencing any school board member creating a "hostile work environment, bullying or intimidation" to or from Human Resources, The Superintendent, The Secretary of the School Board, or any individual employee of the district during the timeframe 7-1-2023 thru 2-21-2024.
3. All Purchase agreements, receipts, invoices, board agendas, board minutes, concerning any purchases made by the district from AHW LLC John Deere (FKA Buck Bros, Harvard Implement) for an amount exceeding \$1000.00 between the dates of 7-1-2016 – 2-21-2024.
4. Financial statements or other records showing all transfers of "interest income" generated from the monies held in the Bond and Interest fund aka "BOND FUND" during the time frames 7-1-2021 thru 6-30-2022 and 7-1-2022 thru 6-30-2023. In addition I request all board agendas and board minutes reflecting the board's authorization to transfer interest income from the "BOND FUND" to another fund under the schools control, during the same time frames.
5. A copy of any abatement schedule reflecting \$9,000,000 of planned abatements by the school board for the levy years 2023, 2024, 2025, 2026. Any agenda or minutes reflecting \$9,000,000 of abatements discussed, approved or denied in an open meeting since the issuance of the 2017 refunding series bonds beyond the abatement schedule created at that time.
6. A Copy of the Powerpoint/googleslides presentation by Ms Corder at the January 23, 2024 School board meeting and any supporting documentation used in this presentation of the audit summary.

Thank you for your cooperation in the FOIA Process

William Randall

Received
FEB 21 2024
North Boone CUSD
District Office



Sowers, Andrea <asowers@nbcusd.org>

Tuesday Board Meeting

1 message

Mulholland, Ed <emulholland@nbcusd.org>
To: SchoolBoard <schoolboard@nbcusd.org>
Bcc: asowers@nbcusd.org

Sat, Feb 17, 2024 at 4:15 PM

Because of the nature of the business on Tuesday nights agenda, there will be no Administrators at Tuesday nights meeting. All items on the agenda come to the board with recommendations from committees. Please address any questions you have to administrators in advance so they can be shared with the group.


Thank you for all you do for the NB community.
Ed

Fwd: 3 Things

2 messages

Eckmann, Marc <meckmann@nbcusd.org>
To: "Sowers, Andrea" <asowers@nbcusd.org>

Tue, Mar 5, 2024 at 8:29 AM

Marc Eckmann
Principal
815-765-3311 ext. 3105
"Be strong, but not rude. Be kind, but not weak.
Be humble, but not timid. Be proud, but not arrogant."
Zig Ziglar
North Boone High School Principal Suggestion Box


----- Forwarded message -----

From: **Greenlee, Mike** <mgreenlee@nbcusd.org>
Date: Tue, Feb 20, 2024 at 7:54 AM
Subject: 3 Things
To: Principals <Principals@nbcusd.org>

Good Morning,

1. If you are on the schedule for the Board Meeting tonight, you do not have to go. The Board has decided not to have any admin present for tonight's meeting (should be really fun).
2. At our admin meeting Thursday, Randy will be there, because he would like to hear from each of you what are your top priorities for PA, bells and clocks for your building. He wants to do some price investigating and wants to make sure he has your needs in line. Below is a doc that can help with some of those options
3. Please send any items you need on the agenda for Thursday.

Mike

----- Forwarded message -----

From: **Randall Porter (via Google Docs)** <drive-shares-dm-noreply@google.com>
Date: Wed, Feb 14, 2024 at 2:17 PM
Subject: Document shared with you: "Overhead Paging/Emergency Notification Brainstorming"
To: <mgreenlee@nbcusd.org>



Corder, Stacey <scorder@nbcusd.org>

Tuesday's meeting

1 message

jhutchinson@nbcusd.org <jhutchinson@nbcusd.org>

Sun, Feb 18, 2024 at 2:07 PM

To: Mike Greenlee <mgreenlee@nbcusd.org>, Stacey Corder <scorder@nbcusd.org>

Hello,

As the business committee co-chair am I writing to strongly recommend you attend the board meeting on Tuesday night. We are voting on the levy and I firmly believe our business manager and superintendent should be in attendance. If you are not in attendance there will be questions as to why you are not there. I for one will want those answers.

Yes the business committee does have recommendations to bring to the board, but that does not excuse you from attendance. Kari Neri does not miss meetings even when the CIA committee has recommendations. She attends the meetings and verifies and adds to any information I might have missed. Stacey you are the lead in this area and I am not comfortable with you not being at the meeting. If I am correct, Dr. Greenlee is the only one that can tell you not to attend this meeting. The board only employs one person so the directive for you not to attend could not or should not have come from the board president.

Thank you for your consideration in this matter,

Judy Hutchinson
Co-Chair Business Committee
Co-Chair CIA committee
Sent from my iPhone



Corder, Stacey <scorder@nbcusd.org>

Previous email

1 message

jhutchinson@nbcusd.org <jhutchinson@nbcusd.org>

Sun, Feb 18, 2024 at 3:47 PM

To: Mike Greenlee <mgreenlee@nbcusd.org>, Stacey Corder <scorder@nbcusd.org>

Mike and Stacey,

I am sorry. I just realized I have misstepped in my previous email.

Just so you know, I trust and value both your expertises in this area. I would like both of you at the meeting to answer the questions that I know I won't be able to answer.

Respectfully,

Judy
Sent from my iPhone



Corder, Stacey <scorder@nbcusd.org>

Tonight and more

Corder, Stacey <scorder@nbcusd.org>

Tue, Jan 23, 2024 at 8:32 PM

To: Mike Greenlee <mgreenlee@nbcusd.org>, Ed Mulholland <emulholland@nbcusd.org>

Mike and Ed,

I have to get this out...

I thought that it was no longer going to be allowed for Nan to completely belittle me and pretty much treat me like trash at meetings? That is not what happened tonight. I remained silent at first, when no one else said anything I began to attempt to defend myself. I have said on numerous occasions the reasons that things are behind. Why doesn't another BOE member stand up for me and state why they are behind? For seven months I have been treated like trash for things that I have absolutely no control over. I HAVE NO CONTROL OVER FY23!!!

I can't even focus on FY24 and get things where they need be as I feel I am always chasing the past.

Things that need to be addressed:

The FY23 deficit, this was absorbed by fund balance. Unless you decide to cut spending to cover it, it is what it is. Done and we move on, end of discussion.

How I will interact with Nan going forward. I will provide my suggestions for handling the auditor recommendations to you this week. I have tried for seven plus months to establish a good relationship with her. She has chosen not to do so. I no longer feel that I should have to meet with her alone, as all she does is turn things around on me. She is correct that our treasurer's report is not as it should be to meet code. I will not fix this for her to get credit for this. When and if I am the next Treasurer I will correct it then.

I cannot control that things were not handled "correctly" in the past. It is my duty as the Executive Director of Business to correct them at the time I discover them. I am very black and white, and follow the rules and guidelines. I have an ethical responsibility to follow code. If it is decided not to follow the recommendation, I would like it noted publically that I am not in agreement of this. I did more than show her the code, I presented an email stating more information from the auditor.

I feel we need to talk much more about all of this. I was hired for FY24 and beyond, not FY23! Honestly, I am not paid enough for all of this BS. Nan and DSI make it miserable. I meant what I said about NB being like home, that doesn't mean that things do not need to change. I can't even begin to work on the DSI issue because of everything I am still trying to get caught up on. I never thought I would have all of this to deal with when I accepted the position.

—
Stacey Corder, MBA

Executive Director of Business

North Boone Community Unit School District 200

815.765.3322 Direct Line 815.765.9437





Corder, Stacey <scorder@nbcusd.org>

Tonight and more

2 messages

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Stacey Corder, MBA

Executive Director of Business

North Boone Community Unit School District 200

815.765.3322 Direct Line 815.765.9437



Mulholland, Ed <emulholland@nbcusd.org>

Tue, Jan 23, 2024 at 9:00 PM

To: "Corder, Stacey" <scorder@nbcusd.org>

Cc: Mike Greenlee <mgreenlee@nbcusd.org>

You are absolutely 🙏 correct....and all I can do is apologize for it. Please know that our hope was tomorrow night would change the narrative. But she indicated tonight she's not coming(no reason given). Working on the next step tomorrow

[Quoted text hidden]

Policies

asowers@nbcusd.org Sowers, Andrea
To: emulholland@nbcusd.org Mulholland, Ed

Wednesday, January 24, 2024 at 9:06:53 AM Central Standard Time

Good morning.

Here is what I have found for harassment in Policies. It seems that everything in regards to harassment, bullying, etc...is all referenced back to Policy 2.260. I am still looking for something that mentions Board Discipline. I also attached the Board Member Oath and Conduct.

Jerry is getting that clip ready and in the meantime we have taken the video down from the website since it is being sent to our attorney. Mike will be forwarding his email from Stacey to Scott as well.

When I find more information, I will send it to you.

Thank you.

--



EXECUTIVE ASSISTANT TO THE SUPERINTENDENT
NBCUSD 200
6248 NORTH BOONE SCHOOL ROAD
POPLAR GROVE, IL 61065
☎ 815-765-9420 - office
✉ ASowers@nbcusd.org

"Never stop learning, because life never stops teaching"

Attachments:

2.260 Uniform Grievance Procedure.docx.pdf 181k

2.80 Board Member Oath and Conduct.pdf 168k

emulholland@nbcusd.org Mulholland, Ed
To: asowers@nbcusd.org Sowers, Andrea

Wednesday, January 24, 2024 at 9:16:07 AM Central Standard Time

Please forward this on the Scott N and so we can see if this is what he needs. And please forward to me the policy/procedure to censure a board member for conduct

On Wed, Jan 24, 2024 at 9:07 AM Sowers, Andrea <asowers@nbcusd.org> wrote:
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Thank you.

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Andrea Sowers

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✉ ASowers@nbcusd.org

"Never stop learning, because life never stops teaching"

asowers@nbcusd.org Sowers, Andrea
To: emulholland@nbcusd.org Mulholland, Ed

Wednesday, January 24, 2024 at 9:23:18 AM Central Standard Time

Will do.

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"Never stop learning, because life never stops teaching"

asowers@nbcusd.org Sowers, Andrea
To: emulholland@nbcusd.org Mulholland, Ed

Wednesday, January 24, 2024 at 10:36:46 AM Central Standard Time

Hi!

Mary Piskie and I did some more digging and I attached all that we could find that might help. I can still look into Illinois School Code as well. Hope these help.

On Wed, Jan 24, 2024 at 9:23 AM Sowers, Andrea <asowers@nbcusd.org> wrote:
Will do.

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Attachments:

5.120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest - FINAL.docx 37k

5.20 Workplace Harassment Prohibited.doc.docx 32k

2.260AP1 Guidelines for Investigating Complaints Filed Under Policy 2.260 Uniform Grievance Procedure and Allegations of Misconduct.docx 28k

emulholland@nbcusd.org Mulholland, Ed
To: asowers@nbcusd.org Sowers, Andrea

Wednesday, January 24, 2024 at 11:57:47 AM Central Standard Time

Thank you- please forward to Scott as well

On Wed, Jan 24, 2024 at 10:36 AM Sowers, Andrea <asowers@nbcusd.org> wrote:

Hi!

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Tuesday's meeting

jhutchinson@nbcusd.org

Sunday, February 18, 2024 at 3:18:40 PM Central Standard Time

To: bhasselhorst@nbcusd.org, mmaxey@nbcusd.org, jhaverly@nbcusd.org, tkinsor@nbcusd.org, emulholland@nbcusd.org
Ed Mulholland, nschilling@nbcusd.org Nan Schilling

Hello, First I want to say that I did watch the video I was directed to watch. I sent Dr. Greenlee an email after I watched it. I do want to let you know that I saw no bullying. Her voice wasn't raised and her tone was acceptable. What she did do is repeat the embarrassing part that we are 1.5 in debt and the treasurer reports have not been timely. She was not blaming anyone in particular she is simply stating the facts. At the Business meeting on Tuesday, it was released that there will be a treasurer's election in April. It seemed like I was the only one that was unaware of this. The policy is a treasurer is voted on yearly. Well this is the first time we are doing it, so I am questioning why we are doing it now? I am very disappointed. After the retreat, I thought there was a chance we might move forward, but now I highly doubt this will happen. Our administrators should be represented at all board meetings. If they aren't it looks like we are excluding or hiding them? As business committee co chair I strongly recommended to Stacey that she attend this meeting. I would like to know why it is being recommended that administration not be at board meetings? Thanks, Judy Sent from my iPhone

mmaxey@nbcusd.org Maxey, Mary

Monday, February 19, 2024 at 7:17:44 AM Central Standard Time

To: jhutchinson@nbcusd.org Judy Hutchinson

Judy,

With all due respect to you I couldn't disagree more. I have enough going on in my personal life right now and I absolutely do not have the time or energy to keep dealing with her constant temper tantrums, but here we are. She is constantly rude and disrespectful to everyone she encounters. Nan came on this board with absolutely no intentions of working with the entire board. She thought she was going to be able railroad her agenda through and when that didn't work out the way she thought it would, she decided to become as difficult as possible and create chaos at every opportunity. She is absolutely the least effective board member I have ever encountered.

I felt that Nan's demeanor and general tone was (and has been since Stacy started) extremely disrespectful to Stacy, Mike and the rest of the board. We are not "in debt 1.5 million, or 1.2 million" or whatever number she creates as she keeps repeatedly saying. We used some of our fund balance (savings) to cover some expenses that went over budget (special ed) and to cover some funds that were paid in the next fiscal year. The actual deficit is around \$200,000. Even with these overages we continue to maintain very healthy fund balances and we are not nor have we been "in debt" in my tenure on the board. Over the past 9 years that I have been on this board I have worked diligently with all my fellow board members to grow these fund balances for exactly a situation like we encountered last year. I was hoping that after Stacy gets a full year in and sees our budget and spending for a full year we could make any necessary adjustments to next year's budget and back on track with our budget and spending. I am very concerned right now that Stacy will resign due to the constant harassment from Nan and we will find ourselves in the same position we were in a year ago. Not able to hire a good full time business manager and hiring another intertemim part time business manager and having everything be a mess again due the part time nature of the position. Additionally, no business manager in their right mind would consider working for us as long as Nan is on this board. She never offers any constructive advice she thinks could help us to balance the budget. All she wants to do is dog whistle to her people over the live stream and attempt to make Ed, Joe, Brian and I look bad. She is constantly making it difficult to to get basic board work done, let alone any large projects.

In my opinion a big part of the problems we had in FY23 were due to having a part time business manager, and that part time business manager spending a large amount of their available time filling constant requests from Nan for financial records.

As to Tuesday's business meeting, she again repeatedly complained about the expenditures that exceed the budgeted amount and the missed revenues in the 23 budget. She had nothing new to offer, just going on and on saying the same things she's been saying for months over and over. We know that budget missed by a lot. There is nothing we do about that now, but again this is why we built those fund balances up. It gives us a cushion for a situation exactly like 2023.

This is first time the board has held a treasurer election on a yearly basis because this is first time a majority of the board has been unhappy with the service of the current treasurer. It has not been necessary to go through the formality of re-electing a treasurer because there were no problems.

I too was hoping after the retreat we could move forward in a more constructive manner. The issue with that is the person who is the problem choose to not attend the retreat and make any attempt whatsoever to work with her fellow board members. We will absolutely not be able to move forward in any meaningful way until Nan understands that as a member of 7 person board she is going to need to compromise and be respectful of others opinions. She has not made any

attempt, ever, to do either of those things. We tried to work with you, Nan and Becky when you were first elected. Nan's refusal to compromise or to even consider any other board member's views has completely sabotaged any collaboration that could have happened. The opportunity to move forward is solely in Nan's hands as she is the one that refuses to work with the rest of the board.

For the past 9 years the boards I have been a member of have worked very hard to foster great relationships between the admin team and the board. We have increased admin attendance at board meetings until now. I do not want our administrators subjected to Nan's constant harassment. We have a very strong admin team right now and I'd like to keep it that way.

We are all equally elected to this board and we all have the right to own opinions. None of us have the right to is to bully, berate and put down our fellow board members on a continuous basis when their opinions do not match ours. We should all be supporting decisions made by the board even if that was not the outcome we personally would have liked. So, until Nan decides to be a collaborative member of this board and stop with the attacks and embarrassing behavior nothing is going to change. I wish things were different too, but I have tolerated her behavior for far too long. I am done, I have no tolerance for this behavior any longer. As I previously stated I absolutely do not have the time or energy for it.

I hope we can still work together. I truly do enjoy working with you. Nan is the one creating chaos and creating division, not the rest of us. We are simply responding to it.

On Sun, Feb 18, 2024, 3:18 PM <jhutchinson@nbcusd.org> wrote:

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Judy

Sent from my iPhone

jhutchinson@nbcusd.org

Monday, February 19, 2024 at 7:46:17 AM Central Standard Time

To: mmaxey@nbcusd.org Maxey, Mary

Mary,

Yes. You definitely have enough on your plate right now. I do appreciate your time on the board. I will see you tomorrow.

Judy

Sent from my iPhone

On Feb 19, 2024, at 7:17 AM, Maxey, Mary <mmaxey@nbcusd.org> wrote:

Judy,

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As to Tuesday's business meeting, she again repeatedly complained about the expenditures that exceed the budgeted amount and the missed revenues in the 23 budget. She had nothing new to offer, just going on and on saying the same things she's been saying for months over and over. We know that budget missed by a lot. There is nothing we do about that now, but again this is why we built those fund balances up. It gives us a cushion for a situation exactly like 2023.

This is first time the board has held a treasurer election on a yearly basis because this is first time a majority of the board has been unhappy with the service of the current treasurer. It has not been necessary to go through the formality of re-electing a treasurer because there were no problems.

I too was hoping after the retreat we could move forward in a more constructive manner. The issue with that is the person who is the problem choose to not attend the retreat and make any attempt whatsoever to work with her fellow board members. We will absolutely not be able to move forward in any meaningful way until Nan understands that as a member of 7 person board she is going to need to compromise and be respectful of others opinions. She has not made any attempt, ever, to do either of those things. We tried to work with you, Nan and Becky when you were first elected. Nan's refusal to compromise or to even consider any other board member's views has completely sabotaged any collaboration that could have happened. The opportunity to move forward is solely in Nan's hands as she is the one that refuses to work with the rest of the board.

For the past 9 years the boards I have been a member of have worked very hard to foster great relationships between the admin team and the board. We have increased admin attendance at board meetings until now. I do not want our administrators subjected to Nan's constant harassment. We have a very strong admin team right now and I'd like to keep it that way.

We are all equally elected to this board and we all have the right to own opinions. None of us have the right to is to bully, berate and put down our fellow board members on a continuous basis when their opinions do not match ours. We should all be supporting decisions made by the board even if that was not the outcome we personally would have liked. So, until Nan decides to be a collaborative member of this board and stop with the attacks and embarrassing behavior nothing is going to change. I wish things were different too, but I have tolerated her behavior for far to long. I am done, I have no tolerance for this behavior any longer. As I previously stated I absolutely do not have the time or energy for it.

I hope we can still work together. I truly do enjoy working with you. Nan is the one creating chaos and creating division, not the rest of us. We are simply responding to it.

On Sun, Feb 18, 2024, 3:18 PM <jhutchinson@nbcusd.org> wrote:

Hello,

First I want to say that I did watch the video I was directed to watch. I sent Dr. Greenlee an email after I watched it. I do want to let you know that I saw no bullying. Her voice wasn't raised and her tone was acceptable. What she did do is repeat the embarrassing part that we are 1.5 in debt and the treasurer reports have not been timely. She was not blaming anyone in particular she is simply stating the facts.

At the Business meeting on Tuesday, it was released that there will be a treasurer's election in April. It seemed like I was the only one that was unaware of this. The policy is a treasurer is voted on yearly. Well this is the first time we are doing it, so I am questioning why we are doing it now? I am very disappointed. After the retreat, I thought there was a chance we might move forward, but now I highly doubt this will happen.

3/5/24, 9:43 AM

Google Vault - Tuesday's meeting

Our administrators should be represented at all board meetings. If they aren't it looks like we are excluding or hiding them? As business committee co chair I strongly recommended to Stacey that she attend this meeting. I would like to know why it is being recommended that administration not be at board meetings?

Thanks,

Judy

Sent from my iPhone

North Boone Community Unit School District #200

Regular Meeting of the Board of Education

District Office

6248 North Boone School Road, Poplar Grove, IL 61065

Tuesday, February 21, 2023

6:30 PM

The Mission of the North Boone educational community is to provide a safe and all-inclusive learning environment that prepares confident students to be resilient for a future that is ever-changing.

AGENDA

- I. Call to Order by the President
- II. Roll Call by the Secretary
- III. Approval of Agenda
- IV. Audience to Visitors
- V. Treasurer's Report
- VI. Superintendent's Report
- VII. Committee Reports

Policy Committee – Meeting held on February 7, 2023. Next Meeting: TBD

Business Services Committee – Meeting held on February 7, 2023. Next Meeting: April 11, 2023 at 5:00 P.M..

Facility/Long Range Planning Committee – Meeting held on February 7, 2023. Next Meeting: April 11, 2023 at 6:30 P.M.

C.I.A. Committee – Next Meeting: March 1, 2023 at 4:45 p.m.

VIII. Consent Agenda

The Board on an individual basis, prior to the meeting, has reviewed all of these items. All financial reports are available for review by the public in the Business Office. Items on the Consent Agenda are considered routine and will be enacted by the Board as one motion.

- A. Minutes of the Regular Board Meeting, January 17, 2023.
- B. Personnel
- C. Minutes of the Joint Business Services & Facilities Committee Meeting, February 7, 2023
- D. First Reading of Policies

- E. CEANCI Intergovernmental Agreement Addendum

- IX. Unfinished Business
 - A. Strategic Plan Update
 - B. 2022 Audit

- X. New Business
 - A. February 2023 Bills
 - B. Approval of 2023-24 School Year Calendar
 - C. Consultants
 - D. Purchase of Lawn Mowers
 - E. Purchase of Phone System
 - a) Phones
 - b) Bells, PA's and Clocks

- XI. Executive Session
 - A. Personnel
 - B. Collective Bargaining

- XII. Recommendations from Executive Session

- XIII. Announcements & Other Information
 - A. FOIA Log
 - B. Enrollment
 - C. Student Activity Fund Reports

- XIV. Adjournment

North Boone Community Unit School District No. 200
Minutes of the Regular Meeting of the
Board of Education
District Office
6248 North Boone School Road, Poplar Grove, IL 61065
Tuesday, February 21, 2023
6:30 p.m.

CALL TO ORDER AND ROLL CALL

The Regular Meeting of the Board of Education was called to order at 6:30 p.m. by President Ed Mulholland.

Present: President Ed Mulholland, Secretary Brian Haselhorst, Judy Hutchinson,
Mary Maxey, Nan Schilling and Becky Self.
Absent: Joe Haverly

APPROVAL OF AGENDA

A motion was made by Mrs. Maxey and seconded by Mr. Haselhorst to approve the Agenda as presented. After some discussion and clarification, the motion was carried by unanimous roll call.

AUDIENCE TO VISITORS

(None)

TREASURER'S REPORT

Dr. Greenlee stated the December and January Treasurer's Reports are as presented.

SUPERINTENDENT'S REPORT

Dr. Greenlee stated that Phase II of the HVAC has gone out to bid for air handling units for installation in the Summer of 2024 and are being done in a way that we do not have to provide storage. These do go out to bid on March 21st, pre-bid meeting on March 28th and bidding will open on April 11th with bid approval at the April 18th Board Meeting.

We are still waiting on the quotes for new buses. Dr. Greenlee did remove this from the agenda, before it was posted, for this month and will hopefully have the quotes for the next meeting.

In regards to the inclement weather that is predicted for tomorrow, February 22nd, we will be letting families know as soon as possible, if there will not be school. Moving forward, any days cancelled will be remote learning days.

A reminder about the Statement of Economic Interests that were mailed out. They are due to the Boone County Clerk's Office by May 1, 2023. Feel free to drop them by Andrea Sowers as she is turning them in as they are received.

COMMITTEE REPORTS

Policy Committee

The Policy Committee met on February 7, 2023 to review the latest PRESS revisions. The first reading of these policies is included in this meeting’s Consent Agenda. The next Policy Committee meeting is TBD.

Business Services Committee

The Business Services Committee met along with the Facility/Long Range Planning Committee on February 7, 2023. The items that were discussed were the 2022 Audit, ESSER Grants, District Phone System, Bells, PA’s and Clocks, Lawn Mower Purchase, Bus Purchases, Capital Projects Planning and Development which includes HVAC Phases I and II and Athletic Field Planning, Community Input on Athletic Field and Summer work. The next Business Services Committee Meeting will be held on April 11, 2023.

Facility/Long Range Planning Committee

The Facility/Long Range Planning Committee met along with the Business Services Committee on February 7, 2023. The items that were discussed were the 2022 Audit, ESSER Grants, District Phone System, Bells, PA’s and Clocks, Lawn Mower Purchase, Bus Purchases, Capital Projects Planning and Development which includes HVAC Phases I and II and Athletic Field Planning, Community Input on Athletic Field and Summer work. The next Facility/Long Range Planning Committee Meeting will be held on April 11, 2023.

Curriculum, Instruction and Assessment Committee

The next meeting is scheduled for March 1, 2023 at 4:45 p.m.

CONSENT AGENDA

A motion was made by Mrs. Maxey and seconded by Mr. Haselhorst to approve the consent agenda as presented.

The motion was carried by unanimous roll call.

- A. Minutes of the Regular Meeting January 17, 2023
- B. Personnel

Site	Person	Position	Salary	Effective/ End Dat
1. Certified - Hire				
2. Non-Certified - Retirement				
HS	Barb Sager	Nurse	N/A	End of 22/23 School Year
3. Non-Certified - Hire				
NBHS	Matthew Winkler	Assistant Custodian	Asst. Custodian Step 7	2/13/23
4. Non-Certified - Resignation				
PGE	Katya Roberts	Special Education Para	N/A	2/9/23
PGE	Cynthia Schwabe	Special Education Para	N/A	2/15/23

5. Certified - FMLA				
PGE	Letitia Taylor	Occupational Therapist (leave w/out pay)	N/A	Approx. 2/11/23
PGE	Taylor Bielski	Special Education Teacher	N/A	Approx. 3/11/23
6. Extra-Curricular - Hire				
HS	Drew Baden	Baseball – Head Coach	Group I, Year 5	Spring
HS	Tim Fleming	Softball – Head Coach	Group I, Year 7	Spring
HS	Richard Williams	Track – Boys – Head Coach	Group I, Year 6	Spring
HS	Rob Ford	Track – Girls – Head Coach	Group I, Year 7	Spring
HS	Jacqueline Anderson	Soccer – Head Coach	Group II, Year 4	Spring
HS	Mitchell Massino	Baseball – Asst Coach	Group III, Year 1	Spring
HS	Ben Doyle	Baseball – JV Coach	Group III, Year 5	Spring
HS	Payton Abbott	Softball – JV Coach	Group III, Year 2	Spring
HS	Melissa Ford	Track – Girls – Asst Coach	Group III, Year 5	Spring
HS	Carrie Morelock	Track – Boys – Asst Coach	Group III, Year 6	Spring
HS	Jillian Zelek	Soccer – Girls – Asst Coach	Group IV, Year 2	Spring
MS	Retha Dreyer	Track – Head Coach	Group IV, Year 2	Spring
MS	Shantel Rabe	Track – Asst Coach	Group V, Year 1	Spring
7. Extra-Curricular - Resignation				
MS	Logan Lee	Assistant Track Coach	N/A	1/25/23
HS	Jennifer Nichols	Head Girls' Basketball Coach	N/A	2/13/2023
HS	Richard Williams	JV Girls' Basketball Coach	N/A	2/15/2023

- C. Minutes of the Joint Business Services & Facilities Committee Meeting, February 7, 2023
- D. First Reading of Policies
- E. CEANCI Intergovernmental Agreement Addendum

UNFINISHED BUSINESS

Strategic Plan Update

Ashley Doetch gave an update on Goal 2: Learning Conditions, Strategy 5: Social Emotional Learning. Mrs. Doetch stated that the SEL team did meet to review and discuss current SEL practices in each building, analyze school-wide Satchel Pulse fall screener data, and discuss Tier 1 expectations for next year. The team created a rough draft of a Tier 1 curriculum guide for all North Boone students and met with Satchel Pulse representatives for Q&A and training. The next steps include: Grade-level feedback on the Tier 1 curriculum guide from certified staff. The SEL team will meet again to review feedback on the curriculum guide. Social workers and counselors will receive training on how to use a grouping feature on Satchel Pulse for Tier 2/3 supports.

Dr. Greenlee gave an update on Goal 3: Workforce. He quickly spoke about Strategy 8 and Strategy 9 which includes new hire orientation for all new staff which will begin next school year and how each building is collaborating and meeting monthly during the late starts.

In regards to Strategy 7: Training and Professional Development, Dr. Greenlee stated that behavior management training was provided to all staff by Lani Lawson at the start of the school year. In October, we provided training in SEL, technology, purchased online resources, data analysis and usage, and strategies specific to school improvement plans. In April, we will be providing training on the Science of Reading, Co-teaching, strategies to support student collaboration, strategies to support EL and Special Ed students in general education classes, and other items related to curriculum or school improvement goals. Mrs. Self asked if these trainings are offered to all staff? Dr. Greenlee stated that the first one was offered to everyone; the October training was done in different groups that were aligned to the position that was worked and the targets that they work with. The April training will be handled in the same manner. Is the staff surveyed as to what trainings they would like to be made available? This is done yearly and after each training, we do receive formal and informal feedback from staff. Mrs. Neri did note that the April training will only be for certified staff as the non-certified staff does not have to work on that day.

For Goal 4: Partnerships, Strategy 11: Increase District Marketing, Dr. Greenlee stated that we have partnered with Chartwell Agency to achieve the following: Promote the District Strategic Plan in the form of a marketing pamphlet which will roll out on March 1st. They will also be providing quarterly newsletters to the entire community through a variety of communications going out April 1st at the latest.

Also including in Goal 4 is Strategy 12: Local Partnerships. About a week and a half ago, we did meet with the Boone County Sheriff's Department and the Belvidere Police to discuss the program "Handle With Care". This is a program that will notify our office if they have a student or family in our district that has encountered some sort of tragic event. This will be communicated to the corresponding principal(s) with the student's name and Handle With Care. This prompts the staff to be aware that the student does have other things going on and to handle them with care and compassion. All other information is kept confidential. This program will begin on April 1st. Dr. Greenlee also received a call this week from Capron Lutheran Church that are looking to explore Pre-K options and if we would be interested in partnering with them to grow this opportunity.

2022 Audit

Dr. Greenlee reported that we have received back the 2022 Audit. Our District did receive a 3.9 out of 4.0. The only reason we did not receive a 4.0 was due to our outstanding debt.

NEW BUSINESS

A. January 2023 Bills

A motion was made by Mr. Haselhorst and seconded by Mrs. Maxey to approve the February 2023 bills as presented.

The motion was carried by unanimous roll call.

B. Approval of the 2023-24 School Year Calendar

The proposed 2023-24 School Year Calendar was presented which included input from Certified Staff and Administrators. Mrs. Hutchinson asked for clarification as to why the Monday following Easter is considered a make-up day. Dr. Greenlee replied that he received several calls from parents requesting at least 1 snow day with no e-learning and this was the best route to make it up without adding it to the end of the school year.

A motion was made by Mrs. Hutchinson and seconded by Mrs. Self to accept the 2023-24 School Year Calendar as presented. The motion was carried by unanimous roll call.

C. Consultants

Dr. Greenlee stated that this topic will return at the March Board Meeting when Dr. Zelek is available to present it.

D. Purchase of Lawn Mowers

Dr. Greenlee recommended to the Board to approve a quote for the Frontier Bat Wing Mowers from AHW for the price of \$22,100. The current mower that the District uses has become very worn and the metal is fatigued. Several dealers were asked for quotes, and the Co-op did not have any available. Only AHW and Johnson Tractor provided quotes. Our current mower is also a Frontier and has been extremely durable. With the purchase of these mowers, there would also be parts on hand to use for it if necessary. Mrs. Schilling asked why there is now a price difference from the bid presented at the Business/Facilities Meeting. AHW was able to lower the price due to the time that had passed from the first bid.

A motion was made by Mrs. Maxey and seconded by Mrs. Hutchinson to approve the purchase of the Frontier Bat Wing Mowers from AHW as presented. Ayes: Mr.

Haselhorst, Mrs. Hutchinson, and Mrs. Maxey

Nays: Mrs. Schilling and Mrs. Self

Abstain: Mr. Mulholland

The motion was passed by with a 3-2 vote with one abstention.

E. Purchase of Phone System

Dr. Greenlee recommended to the Board to approve a new phone system for the District from Heartland for \$126,260.75. The current Cisco phone system is no longer supported and is obsolete. Quotes were asked for from four different contractors. CDW and Entre' did not return anything. Quotes were received from Heartland and Forest City Communications. While Heartland is slightly more, they are able to install and connect clocks, bells and the PA system which is essential for communication, everyday work and emergencies. Forest City Communication does not work with clocks, bells and PA systems. The Co-op only offered Leasing for the phone system. We are in the process of getting quotes from multiple vendors for the clocks, bells and PA systems but do not have those as of yet. The Mitel phone system from Heartland will be able to tie into any system we choose through networking equipment.

A motion was made by Mr. Haselhorst and seconded by Mrs. Hutchinson to table the purchase of the phone system until more information can be provided. The motion was carried by unanimous voice vote.

EXECUTIVE SESSION

A motion was made at 7:17 p.m. by Mrs. Maxey and seconded by Mr. Haselhorst to recess to Executive Session to discuss 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 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 this Act. 5 ILCS 120/2(c)(1). And to discuss the 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).

The motion was carried by unanimous roll call.

The following members were present: Brian Haselhorst, Judy Hutchinson, Mary Maxey, Ed Mulholland, Becky Self and Nan Schilling. Also present: Dr. Greenlee. Absent: Joe Haverly.

A motion was made by Mr. Haselhorst and seconded by Mrs. Maxey to recess to Open Session at 8:15 p.m. The motion was carried by unanimous voice vote.

RECOMMENDATIONS FROM EXECUTIVE SESSION

A motion was made by Mr. Haselhorst and seconded by Mrs. Maxey to hire Stacey Corder as Executive Director of Business effective July 1, 2023 as presented. The motion was carried by unanimous voice vote.

ANNOUNCEMENTS & OTHER INFORMATION

- A. Enrollment
- B. Student Activity Fund Reports
- C. FOIA Log

ADJOURNMENT

A motion was made by Mrs. Maxey and seconded by Mr. Haselhorst to adjourn at 8:17 p.m.

The motion was carried by unanimous roll call.

PRESIDENT Ed Mulholland /s/

SECRETARY Brian Haselhorst /s/

APPROVED: 3/21/2023



INVOICE

AHW LLC
1810 North Division
Harvard, IL 60033

June 21, 2023

Customer Pick Up

SALES REP:	John Glascock
REF. PO#:	09438059
INVOICE #:	I09438059A

SOLD TO:	NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT
	6248 N BOONE SCHOOL RD POPLAR GROVE, IL 61065 815-292-3311
Registered to Account Number:	NORTHBC200820

DELIVER TO:	
Only Complete If: AHW Is Delivering AND The Deliver To Differs From Sold To	

N / U	SOLD ITEMS DESCRIPTION	STOCK #	SERIAL #	AMOUNT
U	Frontier FM4115R Rear Discharge Flex-Wing Grooming Mower with Light Bar	442639	1XFFM41XCP0000028	\$21,595.07
	5WD616079 Roller Kit - FRONT ANTISCALP ROLLER KIT			\$504.93

AHW Accepts The Following Forms Of Payment:

- * John Deere Financial Revolving Plan
- * John Deere Financial Multi Use
- * John Deere Financial Retail Note/Lease
- * Cash (Amounts \$10,000 and greater require IRS Form 8300)
- * Visa/MC/Discover/AMEX Credit Card (2% Card Finance Fee Added)
- * Wire Transfer (Ask salesperson for bank information)
- * Check (Requires Driver's License validation)

GOODS PURCHASED	\$22,100.00
TRADE INS	\$0.00
DOC FEES	\$0.00
FEDERAL EXCISE TAX	
TAXABLE SUBTOTAL	\$22,100.00
SALES TAX	\$0.00
DRIVE AWAY PERMIT	\$0.00
REGISTRATION FEES	\$0.00
TITLE FEES	\$0.00
CARD FINANCE FEES	\$0.00
VALUE ADDED SERV	\$0.00
PAY OFFS	\$0.00
FINAL TOTAL	\$22,100.00
MFG RETAIL BONUS	\$0.00
Previously Collected	\$0.00
BALANCE DUE	\$22,100.00

6-21-23 Grounds
Bit wing
mower

Bob ok

Von Me

20-24-00000-0-2540-550-00



INVOICE

John
Mu

AHW LLC
1810 North Division
Harvard, IL 60033

November 29, 2023

Customer Pick Up

SALES REP:	John Glascock
REF. PO#:	10057233
INVOICE #:	I10057233A

SOLD TO: NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT
6248 N BOONE SCHOOL RD
POPLAR GROVE, IL 61065
815-765-3322

Registered to Account Number: NORTHBC200820

DELIVER TO:

Only Complete If:
AHW Is Delivering
AND
The Deliver To Differs
From Sold To

N / U	SOLD ITEMS DESCRIPTION	STOCK #	SERIAL #	AMOUNT
N	PROTECH 10' SNO PUSHER-BACKHOE	419074	54025	\$2,999.00

PROTECH

AHW Accepts The Following Forms Of Payment:

- * John Deere Financial Revolving Plan
- * John Deere Financial Multi Use
- * John Deere Financial Retail Note/Lease
- * Cash (Amounts \$10,000 and greater require IRS Form 8300)
- * Visa/MC/Discover/AMEX Credit Card (2% Card Finance Fee Added)
- * Wire Transfer (Ask salesperson for bank information)
- * Check (Requires Driver's License validation)

GOODS PURCHASED	\$2,999.00
TRADE INS	\$0.00
DOC FEES	\$0.00
FEDERAL EXCISE TAX	
TAXABLE SUBTOTAL	\$2,999.00
SALES TAX	\$0.00
DRIVE AWAY PERMIT	\$0.00
REGISTRATION FEES	\$0.00
TITLE FEES	\$0.00
CARD FINANCE FEES	\$0.00
VALUE ADDED SERV	\$0.00
PAY OFFS	\$0.00
FINAL TOTAL	\$2,999.00
MFG RETAIL BONUS	\$0.00
Previously Collected	\$0.00
BALANCE DUE	\$2,999.00

Part of snow box

Acct? 20-24-0-0-2541-550-00 SE

North Boone CUSD No. 200

June 30, 2023

	June 30, 2021	June 30, 2022	June 30, 2023
Total Fund Equity (All Funds)	82,063,212	81,216,250	79,341,611
Less: Fixed Assets	(48,052,600)	(48,057,204)	(50,456,316)
Debt Service Fund	(12,184,106)	(10,493,926)	(7,815,926)
IMRF/Social Security Fund	(640,293)	(591,105)	(483,027)
Capital Projects Fund	(1,183,954)	(1,763,318)	(1,288,299)
Tort Fund	(259,952)	(265,907)	(237,616)
Fire Prevention & Safety Fund	(119,348)	(119,686)	(63,436)
Trust & Agency Funds	(9,228)	(11,601)	(9,573)
Net Equity in Operating Funds	19,613,731	19,913,503	18,987,418

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Sources*	17,811,885	18,886,076	94.31%
Total Expenditures and Other Uses*	18,846,116	18,830,030	100.09%

Operations & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Sources	2,099,798	2,234,510	93.97%
Total Expenditures and Other Uses	2,197,725	2,185,350	100.57%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Sources	1,797,138	1,862,510	96.49%
Total Expenditures and Other Uses	1,645,271	1,795,600	91.63%

	June 30, 2021	June 30, 2022	June 30, 2023
Financial Profile Score	3.80	3.90	3.55
Financial Profile Designation	Financial Recognition	Financial Recognition	Financial Recognition
Financial Recognition	3.54 - 4.00		
Financial Review	3.08 - 3.53		
Financial Early Warning	2.62 - 3.07		
Financial Watch	1.00 - 2.61		

*Excludes On-Behalf Payments

North Boone CUSD No. 200

Schedule of Cash Revenue Received

and Cash Expenditures Disbursed

Educational, Operations and Maintenance,

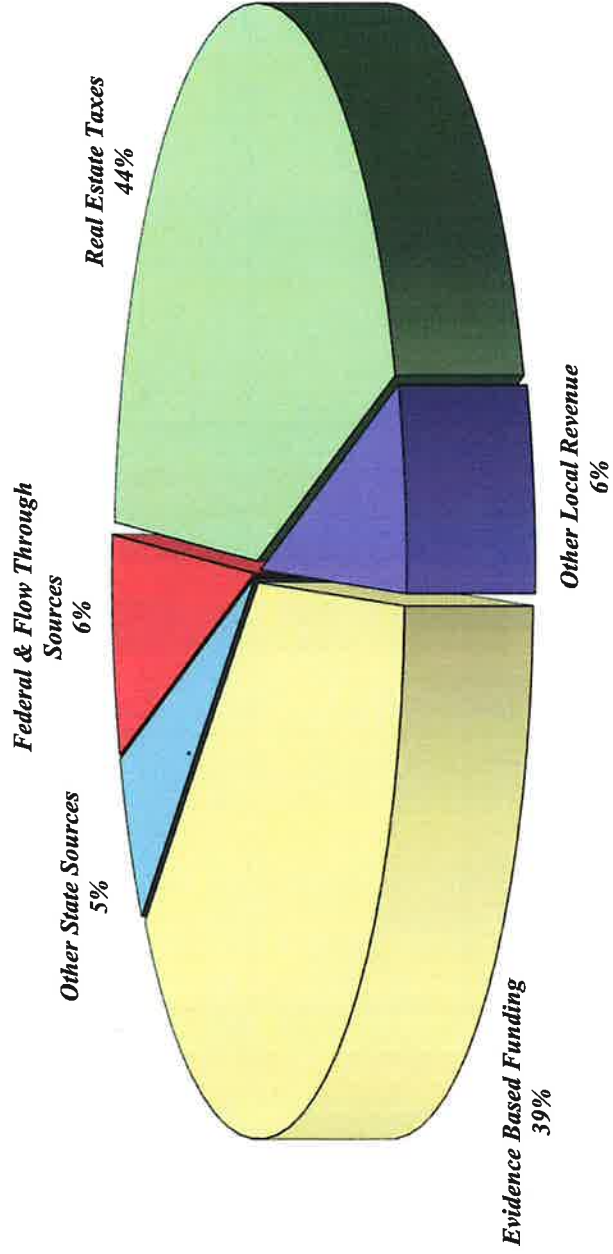
Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2021, 2022 and 2023

	FY '21	FY '22	FY '23	FY '22 to FY '23
Cash Revenue Received				
From Local Sources				
Taxes	8,958,444	9,379,038	9,465,726	86,688
Other	415,160	421,122	1,318,459	897,337
From State Source:				
Evidence Based Funding	7,808,460	8,400,615	8,464,926	64,311
Other	1,116,258	1,436,323	1,117,109	(319,214)
From Federal Sources	1,148,251	1,658,665	1,396,807	(261,858)
Total Cash Received				
(Excluding Interfund Trans.)	<u>19,446,573</u>	<u>21,295,763</u>	<u>21,763,027</u>	<u>467,264</u>
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	7,375,471	8,050,548	8,782,255	731,707
Pre-K Programs	245,553	259,661	278,916	19,255
Special Programs	1,818,357	1,961,319	2,391,330	430,011
Remedial Programs	278,134	224,047	170,992	(53,055)
CTE Programs	61,114	68,846	69,802	956
Interscholastic Programs	288,417	577,598	762,174	184,576
Summer School Programs	38,072	56,255	61,851	5,596
Bilingual Programs	324,164	317,116	386,455	69,339
Total Instruction	<u>10,429,282</u>	<u>11,515,390</u>	<u>12,903,775</u>	<u>1,388,385</u>
Support Services:				
Pupils	1,201,447	1,307,746	1,506,640	198,894
Instructional Staff	1,341,725	1,605,795	1,365,392	(240,403)
General Administration	448,431	485,719	503,044	17,325
School Administration	1,035,459	1,019,829	1,152,897	133,068
Central	13,071	744	29,749	29,005
Business:				
Educational Fund	702,123	965,669	885,953	(79,716)
Operations & Maintenance Fund	1,582,922	1,992,964	2,197,725	204,761
Transportation Fund	883,425	1,544,479	1,645,271	100,792
Total Support Services	<u>7,208,603</u>	<u>8,922,945</u>	<u>9,286,671</u>	<u>363,726</u>
Community Services	<u>453</u>	<u>1,500</u>	<u>0</u>	<u>(1,500)</u>
Payments to Other Governmental Units	<u>316,669</u>	<u>556,156</u>	<u>498,666</u>	<u>(57,490)</u>
Total Cash Expenditures				
(Excluding Transfers)	<u>17,955,007</u>	<u>20,995,991</u>	<u>22,689,112</u>	<u>1,693,121</u>
Excess Cash Revenue Received				
(Cash Expenditures Disbursed)	<u>1,491,566</u>	<u>299,772</u>	<u>(926,085)</u>	<u>(1,225,857)</u>

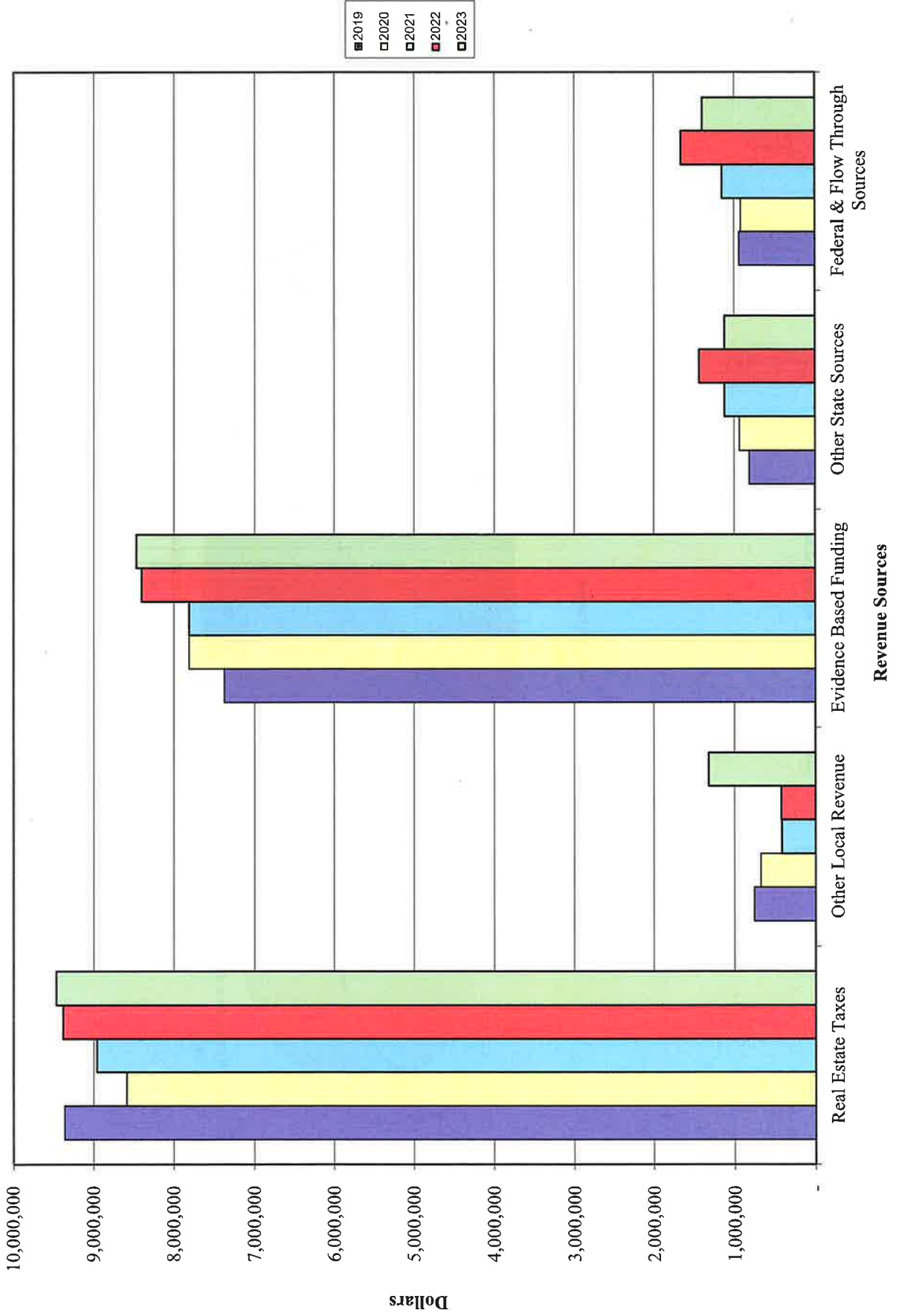
North Boone CUSD No. 200

2023 Operating Revenues



North Boone CUSD No. 200

Operating Revenues



North Boone CUSD No. 200

Operational Funds

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2022 and 2023

	<i>Educational Fund</i>			
	FY '22		FY '23	
Salaries and Benefits	14,232,270	81.5%	15,585,773	82.7%
Purchased Services	1,036,767	6.0%	1,161,905	6.2%
Supplies and Materials	1,131,063	6.5%	1,021,089	5.4%
Capital Outlay	213,048	1.2%	38,539	0.2%
Tuition & Other Objects	845,400	4.8%	1,038,810	5.5%
Total	17,458,548	100.0%	18,846,116	100.0%

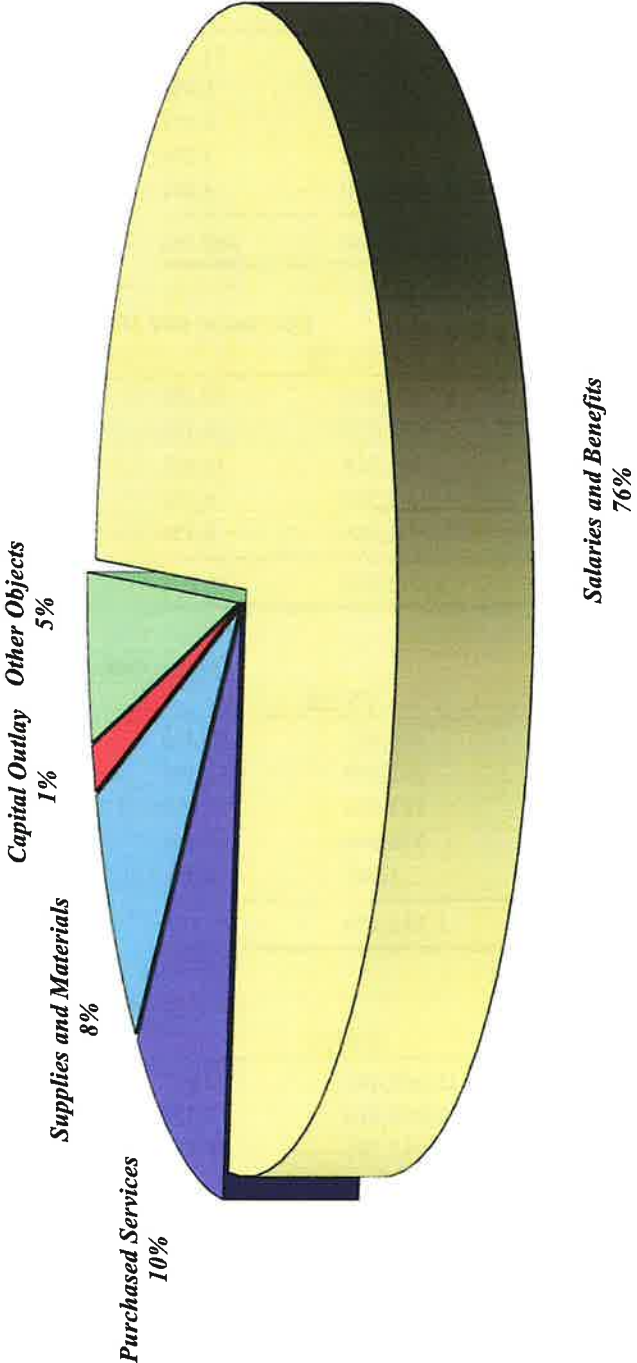
	<i>Operations and Maintenance Fund</i>			
	FY '22		FY '23	
Salaries and Benefits	781,521	39.2%	862,723	39.3%
Purchased Services	602,158	30.2%	800,975	36.4%
Supplies and Materials	597,316	30.0%	484,476	22.0%
Capital Outlay	9,500	0.5%	30,014	1.4%
Other Objects	2,469	0.1%	19,537	0.9%
Total	1,992,964	100.0%	2,197,725	100.0%

	<i>Transportation Fund</i>			
	FY '22		FY '23	
Salaries and Benefits	655,651	42.5%	814,321	49.5%
Purchased Services	193,389	12.5%	365,886	22.2%
Supplies and Materials	183,926	11.9%	240,688	14.6%
Capital Outlay	510,446	33.0%	222,096	13.5%
Other Objects	1,067	0.1%	2,280	0.2%
Total	1,544,479	100.0%	1,645,271	100.0%

	<i>Total Operating Funds</i>			
	FY '22		FY '23	
Salaries and Benefits	15,669,442	74.6%	17,262,817	76.0%
Purchased Services	1,832,314	8.8%	2,328,766	10.3%
Supplies and Materials	1,912,305	9.1%	1,746,253	7.7%
Capital Outlay	732,994	3.5%	290,649	1.3%
Tuition & Other Objects	848,936	4.0%	1,060,627	4.7%
Total	20,995,991	100.0%	22,689,112	100.0%

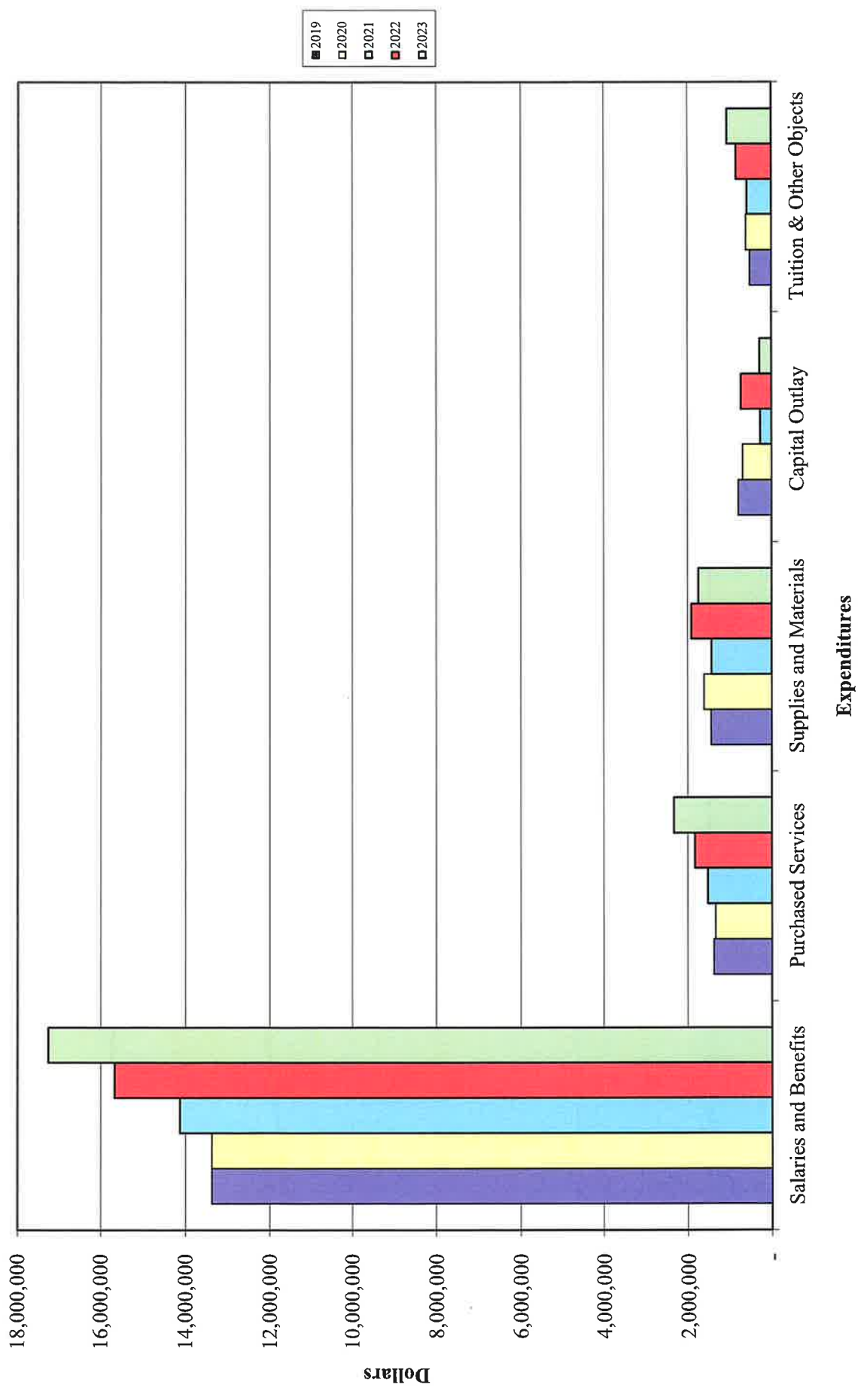
North Boone CUSD No. 200

2023 Operating Expenditures



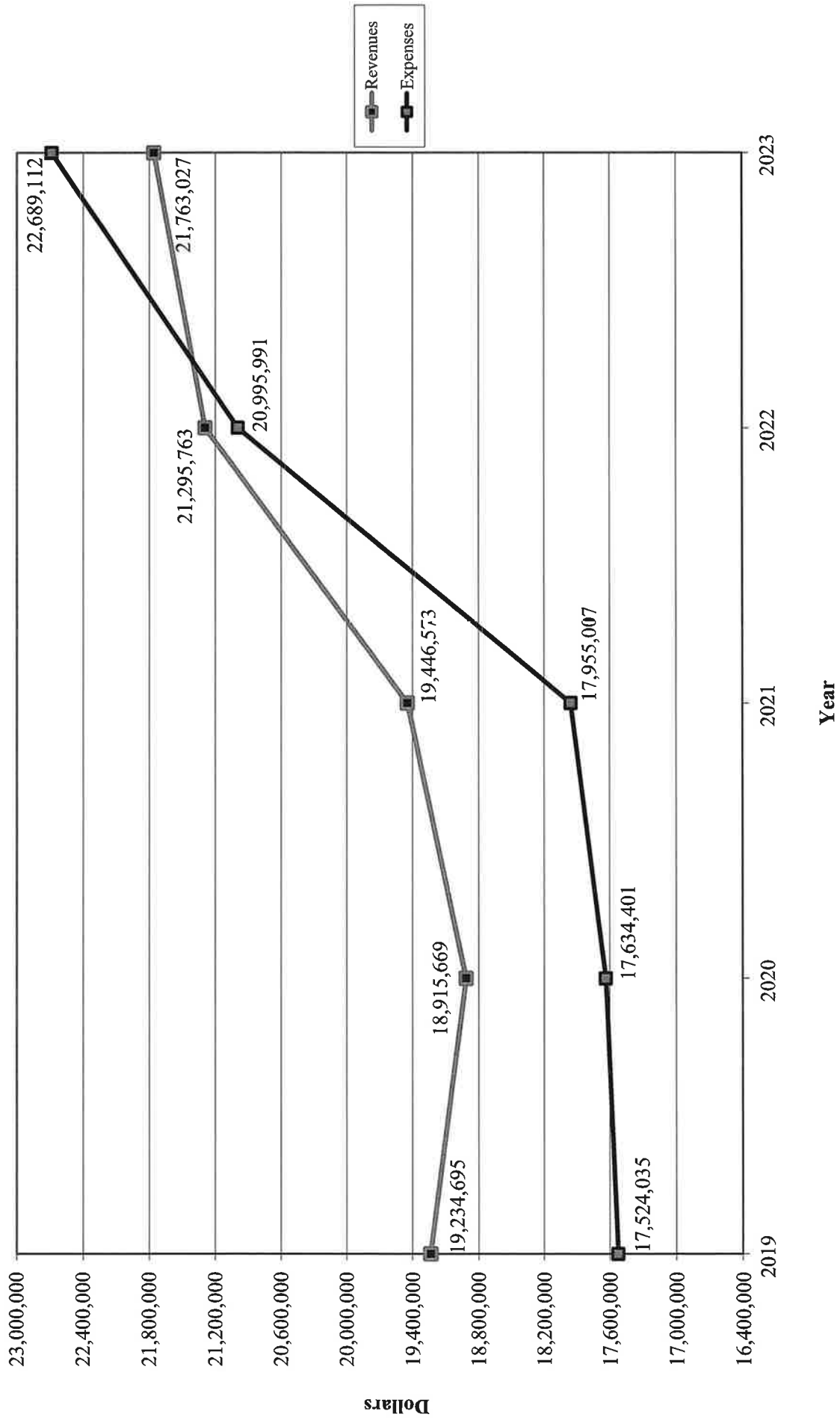
North Boone CUSD No. 200

Operating Expenses



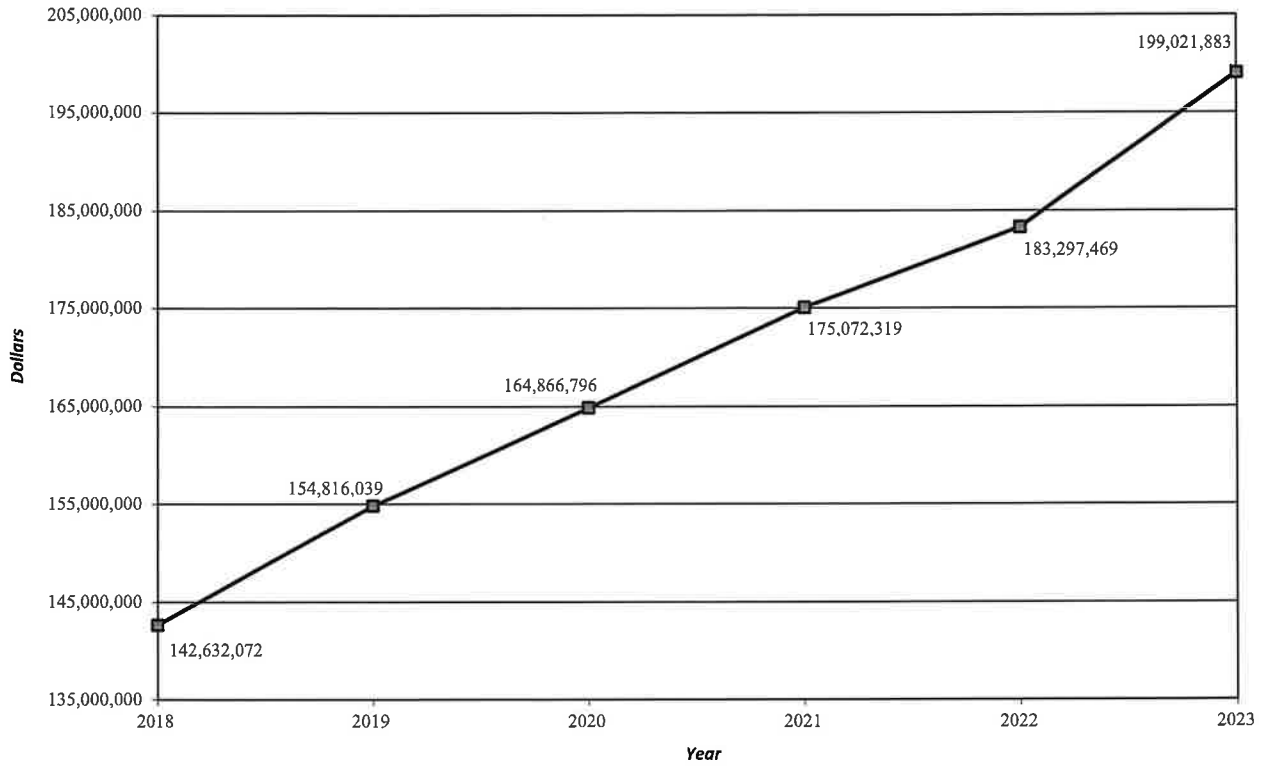
North Boone CUSD No. 200

Revenue and Expense Not Including Other Sources and Uses Comparison



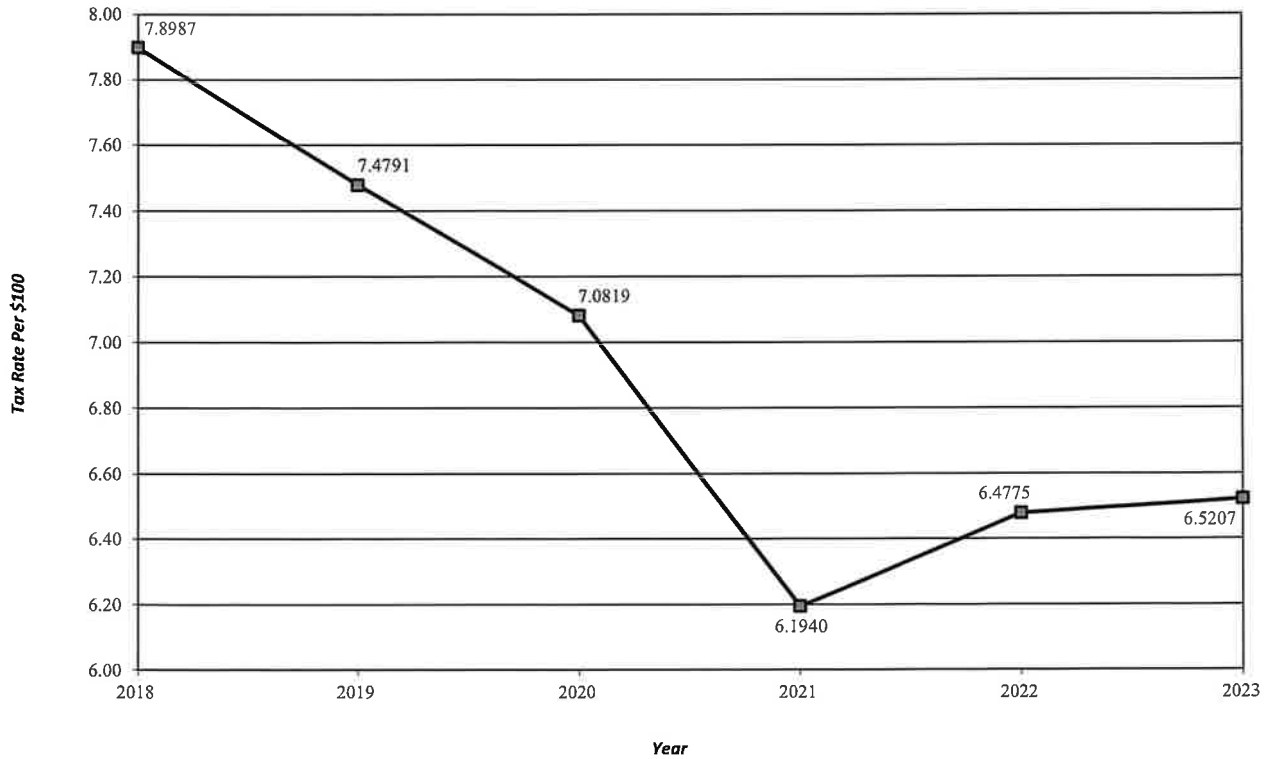
North Boone CUSD No. 200

Assessed Value



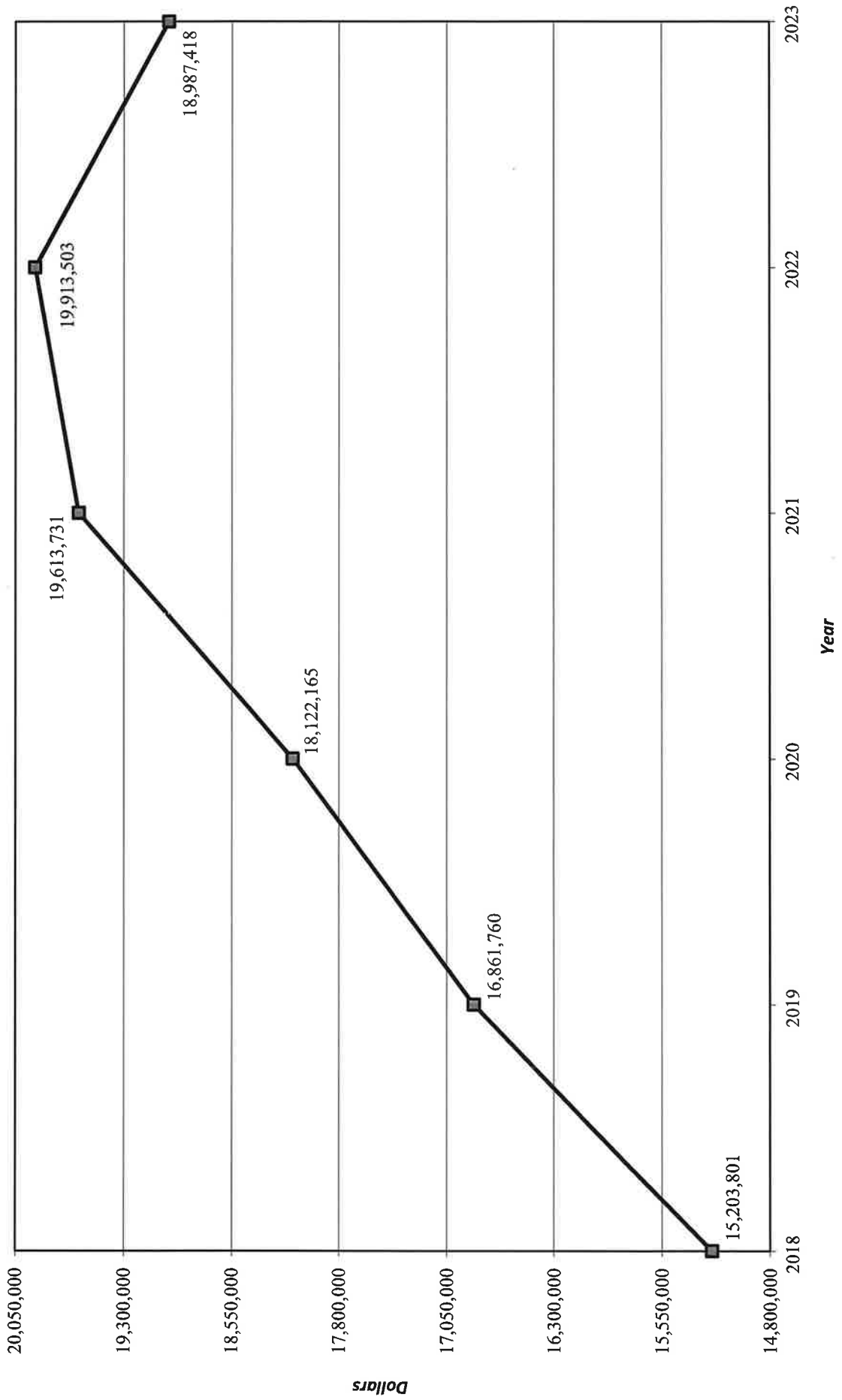
North Boone CUSD No. 200

Tax Rate



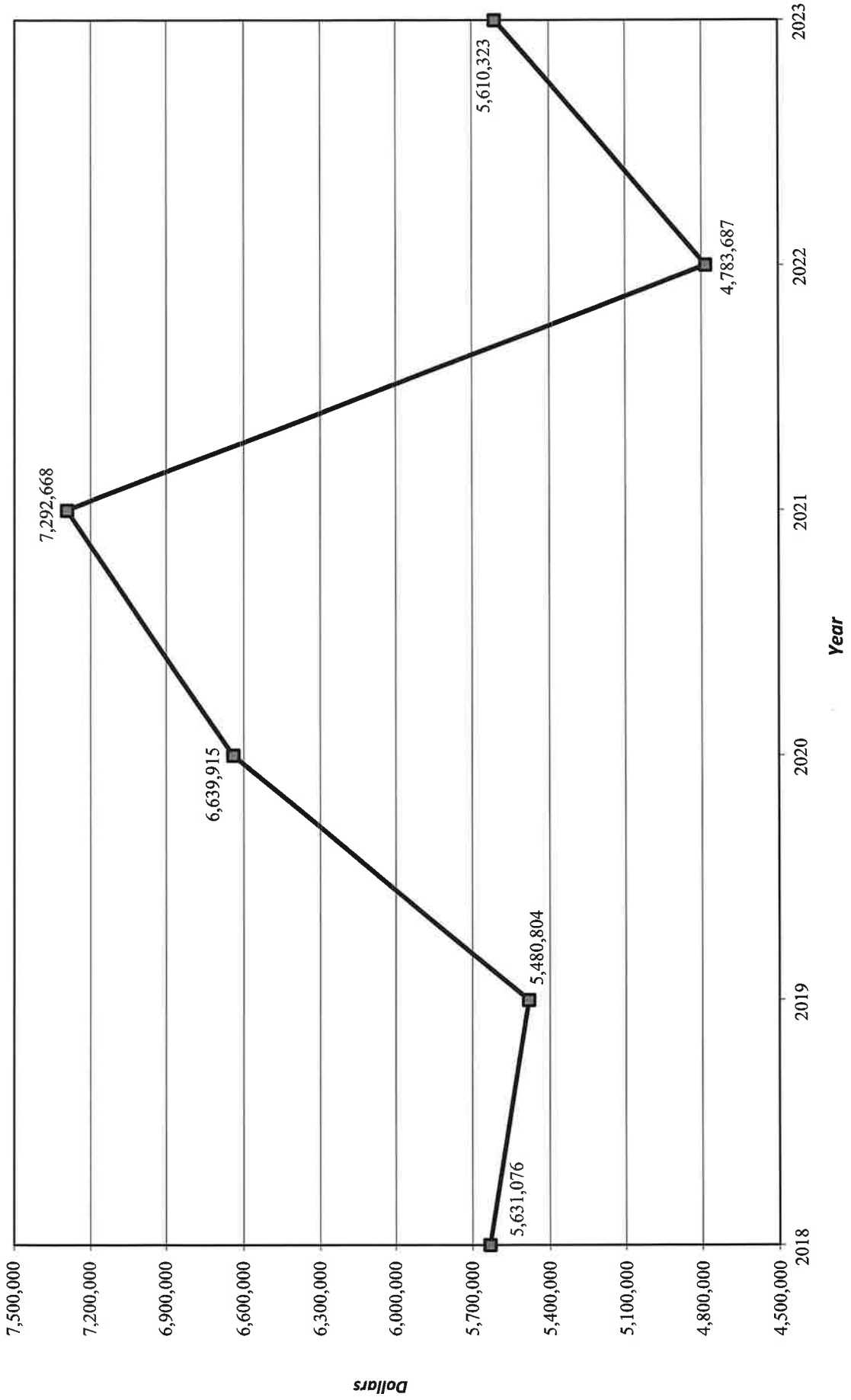
North Boone CUSD No. 200

Operating Fund Balance



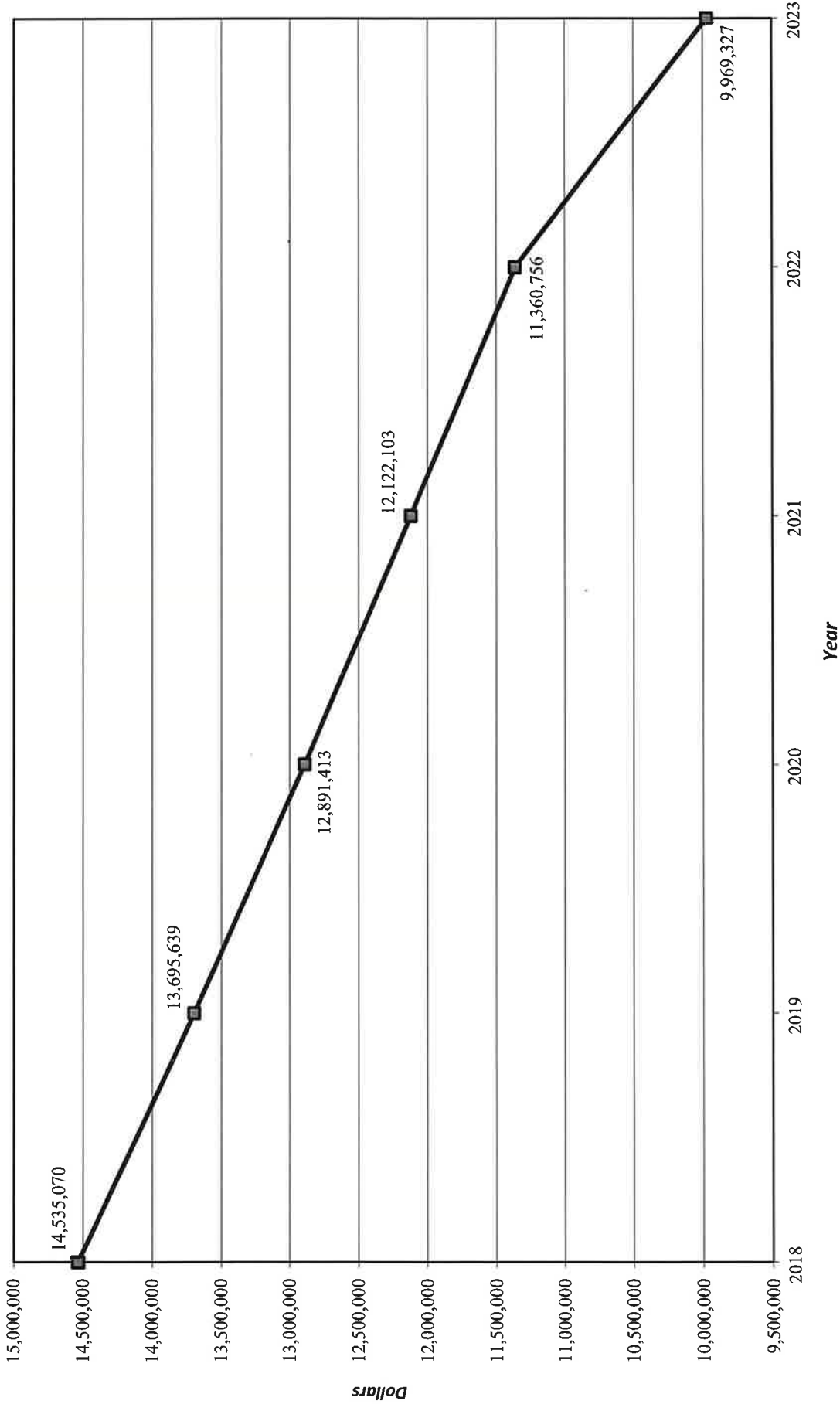
North Boone CUSD No. 200

On-Behalf Payments



North Boone CUSD No. 200

Outstanding Debt



NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT NO. 200
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: 2023 -001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

In accordance with prescribed definitions in AU-C 265, it is a strong indication of a material weakness in internal control if an entity lacks sufficient controls over a significant account or process. The District has not reconciled the accounting records to supporting documents on a timely basis.

4. Condition

District accounting staff performed monthly bank reconciliations but were unable to timely identify the differences between the accounting records and the bank statements.

5. Context

The District's bank account balances recorded in the accounting records were not reconciled to the monthly bank statements on a timely basis.

6. Effect

The District accounting staff were not able to timely identify variances between the bank statement and the accounting records of the District.

7. Cause

The District accounting staff were not able to timely identify variances between the bank statement and the accounting records of the District.

8. Recommendation

The District's cash balances should be reconciled to the bank statements on a monthly basis. Any discrepancies should be identified and any resulting entry to the accounting records should be entered on a timely basis.

9. Management's response

The District accounting staff performed bank reconciliations but could not identify variances between the banking records and accounting records in a timely manner. The District will implement the auditor's recommendation.



Corder, Stacey <scorder@nbcusd.org>

Board Presentation

Cory Cowan <ccowan@gorenzcpa.com>
To: "Corder, Stacey" <scorder@nbcusd.org>

Mon, Jan 15, 2024 at 9:43 AM

Stacey,

Board presentation attached. Let me know if you would like to discuss further.

In addition, we recommend that the treasurer prepare a separate bank/investment reconciliation each month. Bank statements should be provided to them directly from the financial institutions as well as district reports from you. Once the treasurer reconciles, both of you should compare to ensure accuracy.

Thanks,

Cory

Cory Cowan, CPA

Gorenz and Associates, Ltd.

4200 N. Knoxville Ave.

Peoria, IL 61614

309/ 685-7621 phone

309/ 685-4758 fax

ccowan@gorenzcpa.com

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 **Board Report 2023.pdf**
301K

North Boone #200
Educational Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
3235	CTE - AGRICULTURE EDUCATION		x		1,511.00
4600	FED.-SP. ED. PRE-SCHOOL FLOW THROUGH		x	47,820.00	
4620	FED.-SP. ED.-I.D.E.A.-FLOW THROUGH - To reclassify IDEA Funds		x		46,309.00
		2			
3999	OTHER STATE FUNDS		x	22,440.00	
4300	TITLE 1 - LOW INCOME		x		887.00
4600	FED.-SP. ED. PRE-SCHOOL FLOW THROUGH		x		2,691.00
4909	TITLE III - ENGLISH LANGUAGE ACQUISITION - To reclassify Title I		x		18,862.00
		3			
1999	OTHER LOCAL REVENUE		x	43,934.78	
4991	MEDICAID MATCHING - ADMIN OUTREACH		x		37,241.07
4992	MEDICAID MATCHING - FEE FOR SERVICE - To reclassify Other Local to Medicaid		x		6,693.71
		4			
1890	OTHER		x	2,266.83	
4992	MEDICAID MATCHING - FEE FOR SERVICE - To reclassify Other to Medicaid FFS		x		2,266.83
		5			
3999	OTHER STATE FUNDS		x	228,440.00	
4999	OTHER FEDERAL - To reclassify Other State as Federal		x		228,440.00
		6			
1110.1	ED FUND - GENERAL LEVY- CURRENT LEVY		x		3,583,232.00
1110.2	ED FUND - GENERAL LEVY- PRIOR YR. LEVY		x	3,593,951.72	
1110.3	ED FUND - GENERAL LEVY- BACK TAXES		x	5,377.01	
1140.1	SPECIAL ED LEVY- CURRENT LEVY		x		574,835.00
1140.2	SPECIAL ED LEVY- PRIOR YR. LEVY		x	574,367.98	
1140.3	SPECIAL ED LEVY- BACK TAXES		x	3,478.27	
1190.1	OTHER LEVIES- CURRENT LEVY		x		5,239.83
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		7,093.65
1210	MOBILE HOME TAX		x		6,805.77
1510	INTEREST ON INVESTMENTS		x	31.57	
1110.2	ED FUND - GENERAL LEVY- PRIOR YR. LEVY		x		16,489.94
1210	MOBILE HOME TAX		x	17,004.10	
1140.2	SPECIAL ED LEVY- PRIOR YR. LEVY		x		166.59
1190.1	OTHER LEVIES- CURRENT LEVY		x		3,281.17
1999	OTHER LOCAL REVENUE - To adjust RE Taxes to actual and respread		x	2,933.30	

North Boone #200
Educational Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO WS	Dr	Cr
		7			
3999	OTHER STATE FUNDS		x	28.00	
4999	OTHER FEDERAL - Adjust ESSER funds from state source		x		28.00
		8			
1912.6	SPEC ED PROGRAM K-12 - TUITION		x	390,352.39	
4110.6	PAYMTS TO OTHER GOVT UNITS-REG-OTHER		x		10,772.00
4120.6	PAYMTS TO OTHER GOVT UNITS-SPEC ED-OTHER - To reclassify Payments to private organizations		x		379,580.39
		9			
1230	CORP PERS PROP REPLACEMENT TAX		x	30,000.00	
112	CASH - To cover lien in IMRF		x		30,000.00
		10			
126	STUDENT ACTIVITY FUND CASH & INV		x	207,437.00	
715	STUDENT ACTIVITY FUND BALANCE		x		207,437.00
730	UNRESERVED FUND BALANCE		x	22,746.37	
190	OTHER CURRENT ASSETS		x		3,714.56
1100.3	REGULAR INSTRUCTION - PURCHASED SERVICES - To correct beginning fund balance		x		19,031.81
		11			
126	STUDENT ACTIVITY FUND CASH & INV		x	1,000.00	
1799	STUDENT ACTIVITY FUND REVENUES		x		224,597.00
1999.6	STUDENT ACTIVITY EXPENDITURES - To record current year Student Activity Fund activity		x	223,597.00	
		12			
1890	OTHER		x	46,167.20	
4999	OTHER FEDERAL - To reclassify FEMA Grant flowed through IL EMA		x		46,167.20
		13			
160	OTHER RECEIVABLES		x		7,470.24
1999	OTHER LOCAL REVENUE		x	1,437.54	
1999	OTHER LOCAL REVENUE		x		6,564.31
190	OTHER CURRENT ASSETS - To remove Flex Plan from General Cash and Other Assets		x	12,597.01	
		14			
112	CASH		x	17,426.50	
160	OTHER RECEIVABLES - To remove Insurance Receivables for presentation purposes		x		17,426.50

North Boone #200
Educational Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		15			
112	CASH		x	9,261.59	
480	PAYROLL DEDUCTIONS PAYABLE - To remove liability for presentation purposes		x		9,261.59
		16			
112	CASH		x	18,620.74	
1100.3	REGULAR INSTRUCTION - PURCHASED SERVICES - To correct cash to actual		x		18,620.74
		17			
112	CASH		x	7,901,307.29	
120	INVESTMENTS - To reclassify cash equivalents (CLIENT DO NOT POST)		x		7,901,307.29
		18			
112	CASH		x	203,011.31	
120	INVESTMENTS - To adjust for overdrawn Investment balances		x		203,011.31
		19			
1999	OTHER LOCAL REVENUE		x	15,832.29	
1950	REFUND OF PRIOR YEAR EXPENDITURES - To reclassify State of IL refunds		x		15,832.29
		20			
1999	OTHER LOCAL REVENUE		x	206,190.38	
1890	OTHER - To reclassify Other Student Fees		x		206,190.38
		21			
4180	On Behalf Payments		x	5,610,323.00	
3998	ON BEHALF PAYMENTS - To record On-Behalf Payment		x		5,610,323.00
				<u>19,459,381.17</u>	<u>19,459,381.17</u>

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North Boone #200
Operations and Maintenance Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1999	OTHER LOCAL REVENUE		x	4,559.97	
1111.2	O&M FUND - GENERAL LEVY- PRIOR YR. LEVY		x		4,559.97
1111.1	O&M FUND - GENERAL LEVY- CURRENT LEVY		x		810,889.00
1111.2	O&M FUND - GENERAL LEVY- PRIOR YR. LEVY		x	814,094.25	
1111.3	O&M FUND - GENERAL LEVY- BACK TAXES		x	835.30	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		2,639.54
1210	MOBILE HOME TAX		x		1,397.00
1510	INTEREST ON INVESTMENTS		x		4.01
	- To adjust RE Taxes to actual and respread				
		2			
1999	OTHER LOCAL REVENUE		x	4,374.90	
4090	OTHER DIRECT GRANTS		x		4,374.90
	- To reclassify e-rate				
		3			
2540.5	OPER AND MAINT-CAP OUTLAY		x	39,258.90	
112	CASH		x		39,258.90
	- To reverse double booking of expense				
		4			
112	CASH		x	2,360,791.48	
120	INVESTMENTS		x		2,360,791.48
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>3,223,914.80</u>	<u>3,223,914.80</u>

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North Boone #200
Debt Services Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1112.1	DS FUND - GENERAL LEVY- CURRENT LEVY		x		1,207,022.00
1112.2	DS FUND - GENERAL LEVY- PRIOR YR. LEVY		x	1,205,490.24	
1112.3	DS FUND - GENERAL LEVY- BACK TAXES		x	7,068.51	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		3,576.51
1210	MOBILE HOME TAX		x		1,955.00
1510	INTEREST ON INVESTMENTS		x		5.24
	- To adjust RE Taxes to actual and respread				
		2			
1510	INTEREST ON INVESTMENTS		x	3,117.00	
730	UNRESERVED FUND BALANCE		x		3,117.00
	- To correct beginning fund balance				
		3			
5400.6	DEBT SERVICES - OTHER		x	3,500.00	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		3,500.00
	- Reclass bond agent fee on 2016 bond payment				
		4			
1510	INTEREST ON INVESTMENTS		x	100,929.75	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		97,429.75
5400.6	DEBT SERVICES - OTHER		x		3,500.00
	- Refund of 2016 bond overpayment, book payable bond agent fees refunded that should have been paid back to baird				
		5			
5200.6	INTEREST ON LONG TERM DEBT		x	3,635,400.75	
5300.6	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DE		x		3,635,400.75
	- To reclass FY24 interest paid on 2017 refunding bond				
		6			
112	CASH		x	4,128,086.37	
120	INVESTMENTS		x		4,128,086.37
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>9,083,592.62</u>	<u>9,083,592.62</u>

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North Boone #200
 Transportation Fund
 Adjusting Journal Entries
 June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1113.2	TRAN FUND - GENERAL LEVY- PRIOR YR. LEVY		x		472.70
1999	OTHER LOCAL REVENUE		x	472.70	
1113.1	TRAN FUND - GENERAL LEVY- CURRENT LEVY		x		529,781.00
1113.2	TRAN FUND - GENERAL LEVY- PRIOR YR. LEVY		x	531,994.00	
1113.3	TRAN FUND - GENERAL LEVY- BACK TAXES		x	572.03	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		1,869.43
1210	MOBILE HOME TAX		x		913.00
1510	INTEREST ON INVESTMENTS		x		2.60
	- to adjust RE Taxes to actual and respread				
		2			
112	CASH		x	2,136,207.72	
120	INVESTMENTS		x		2,136,207.72
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>2,669,246.45</u>	<u>2,669,246.45</u>

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North Boone #200
 Illinois Municipal Retirement Fund
 Adjusting Journal Entries
 June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1114.2	IMRF FUND - GENERAL LEVY- PRIOR YR. LEVY		x		1,008.16
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x		1,051.70
1210	MOBILE HOME TAX		x	1,051.70	
1999	OTHER LOCAL REVENUE		x	1,008.16	
1114.1	IMRF FUND - GENERAL LEVY- CURRENT LEVY		x		134,510.00
1114.2	IMRF FUND - GENERAL LEVY- PRIOR YR. LEVY		x	135,233.59	
1114.3	IMRF FUND - GENERAL LEVY- BACK TAXES		x	191.01	
1150.1	S.S./MEDICARE- CURRENT LEVY		x		212,374.00
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x	213,264.00	
1150.2	S.S./MEDICARE- PRIOR YR. LEVY		x	222.34	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		1,353.69
1210	MOBILE HOME TAX		x		671.00
1510	INTEREST ON INVESTMENTS		x		2.25
	- To adjust RE Taxes to actual and respread				
		2			
112	CASH		x	30,000.00	
1230	CORP PERS PROP REPLACEMENT TAX		x		30,000.00
	- To cover lien				
		3			
112	CASH		x	250,213.99	
120	INVESTMENTS		x		250,213.99
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>631,184.79</u>	<u>631,184.79</u>
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North Boone #200
Capital Projects Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1983	SCHOOL FACILITY OCCUPATION TAX PROCEEDS		x	71,787.55	
1510	INTEREST ON INVESTMENTS		x		71,787.55
1983	SCHOOL FACILITY OCCUPATION TAX PROCEEDS		x	2977.77	
1510	INTEREST ON INVESTMENTS		x		2977.77
	- To reclass misposted interest and sales tax revenue				
		2			
180	PREPAID ITEMS		x	91,835.00	
410	LOANS FROM OTHER FUNDS		x		91,835.00
	- To reverse erroneous interfund loan per District				
		3			
112	CASH		x	39,258.90	
2530.5	FACILITY ACQ. & CONSTR. - CAP. OUTLAY		x		39,258.90
	- To reverse double booking of expense				
		4			
112	CASH		x	311,287.69	
120	INVESTMENTS		x		311,287.69
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
		5			
2530.5	FACILITY ACQ. & CONSTR. - CAP. OUTLAY		x	152,527.40	
2530.3	FACILITY ACQ. & CONSTR. - PURCH SERV		x		152,527.40
	- To reclassify parking lot architect fees				
				<u>669,674.31</u>	<u>669,674.31</u>

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North Boone #200
Working Cash Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1115.1	WC FUND - GENERAL LEVY- CURRENT LEVY		x		12,033.00
1115.2	WC FUND - GENERAL LEVY- PRIOR YR. LEVY		x	12,131.91	
1115.3	WC FUND - GENERAL LEVY- BACK TAXES		x	6.36	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		64.23
1210	MOBILE HOME TAX		x		41.00
1510	INTEREST ON INVESTMENTS		x		0.04
	- To respread RE Taxes				
		2			
112	CASH		x	737,862.74	
120	INVESTMENTS		x		737,862.74
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
				<u>750,001.01</u>	<u>750,001.01</u>

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North Boone #200
Tort Fund
Adjusting Journal Entries
June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1999	OTHER LOCAL REVENUE		x	112.10	
1120.2	TORT FUND - GENERAL LEVY- PRIOR YR. LEVY		x		112.10
1120.1	TORT FUND - GENERAL LEVY- CURRENT LEVY		x		125,501.00
1120.2	TORT FUND - GENERAL LEVY- PRIOR YR. LEVY		x	126,025.70	
1120.3	TORT FUND - GENERAL LEVY- BACK TAXES		x	134.01	
1190.2	OTHER LEVIES- PRIOR YR. LEVY		x		442.41
1210	MOBILE HOME TAX		x		216.00
1510	INTEREST ON INVESTMENTS		x		0.30
	- To adjust RE Taxes to actual and respread				
		2			
112	CASH		x	102,976.43	
120	INVESTMENTS		x		102,976.43
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
		3			
1999	OTHER LOCAL REVENUE		x	13,383.79	
1950	REFUND OF PRIOR YEAR EXPENDITURES		x		13,383.79
	- To reclassify PSIC Insurance Claims from PY				
		4			
1100	REGULAR INSTRUCTION - PURCHASED SERVICES		x	1,343.08	
1100.2	REGULAR INSTRUCTION - EMPLOYEE BENEFITS		x		1,343.08
	- To reclassify IDES payment				
				<u>243,975.11</u>	<u>243,975.11</u>
				CHECK S/B -0-	<u>-</u>

North Boone #200
 Fire Prevention and Safety Fund
 Adjusting Journal Entries
 June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
		1			
1118.2	FS FUND - GENERAL LEVY- PRIOR YR. LEVY		x	230,606.60	
120	INVESTMENTS		x		230,606.60
	- To adjust RE Taxes to actual				
		2			
112	CASH		x	55,812.57	
120	INVESTMENTS		x		55,812.57
	- To reclassify cash equivalents (CLIENT DO NOT POST)				
		3			
120	INVESTMENTS		x	203,011.31	
112	CASH		x		203,011.31
	- To adjust for overdrawn investment balance				
				489,430.48	489,430.48
				CHECK S/B -0-	-

North Boone CUSD No. 200
 Adjusting Journal Entries
 June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
EDUCATIONAL FUND					
10-23-112-000	CASH IN BANK BK 1			218,320.14	
10-23-121-602	ILSDLAF+ PMA INVEST BK 7				203,011.31
10-23-126-000	STUDENT ACTIVITY FUND CASH & INVESTMENTS			208,437.00	
10-23-160-000	FLEX ACCOUNT				7,470.24
10-23-163-000	IMRF INSURANCE RECEIVABLES				12,875.14
10-23-163-001	INS. RECEIVABLES-COBRA				4,114.61
10-23-163-002	INS. RECEIVABLES-ISTAD				95.67
10-23-163-003	INS. RECEIVABLES-KLEIN				341.08
10-23-199-000	FLEX SPENDING ACCOUNT			8,882.45	
10-23-480-250	PAYROLL DEDUCTIONS PAYABLE			4,126.27	
10-23-480-999	TRS RECON ACCOUNT			0.15	
10-23-481-032	ALL-STATE LIFE INSURANCE			32.42	
10-23-481-040	HRA ACCOUNT				13,420.43
10-23-704-000	FUND BALANCE			22,746.37	
10-23-715-000	STUDENT ACTIVITY FUND BALANCE				207,437.00
10-23-123000-0-00	CPP REPLACEMENT TAX			30,000.00	
10-23-179900-1-00	STUDENT ACTIVITY FUND REVENUES				224,597.00
10-23-199900-0-00	OTHER LOCAL RECEIPTS				5,126.77
10-23-000000-4-1110-410	PGE GENERAL SUPPLIES				19,031.81
10-23-000000-1-1130-410-00	HS GENERAL SUPPLIES				18,620.74
10-23-000000-0-1999-600-00	STUDENT ACTIVITY FUND EXPENDITURES			223,597.00	
OPERATIONS & MAINTENANCE FUND					
20-22-499800-9-2540-530-02	ESSER 2 IMPROVEMENT TO BUILD			39,258.90	
20-23-112-000	CASH IN BANK BK 1				39,258.90
DEBT SERVICES FUND					
NONE					
TRANSPORTATION FUND					
NONE					
MUNICIPAL RETIREMENT FUND					
50-23-112-000	CASH IN BANK BK 1			18,000.00	
50-23-123000-0-00	IMRF/SS CPP REPLACEMENT TAX				18,000.00
FICA/MEDICARE FUND					
51-23-112-000	CASH IN BANK BK 1			12,000.00	
51-23-123000-0-00	MEDICARE/SS CPP REPLACEMENT TAX				12,000.00
CAPITAL PROJECTS FUND					
60-23-112-000	CASH IN BANK BK 1			39,258.90	
60-23-180-000	PREPAID ITEMS			91,835.00	
60-23-411-030	INTERFUND LOANS PAYABLE			91,835.00	
60-23-411-031	LOANS TO OTHER FUNDS				183,670.00
60-23-499800-9-2540-530-02	ESSER 2 IMPROVEMENT TO BUILD				39,258.90
WORKING CASH FUND					
NONE					

North Boone CUSD No. 200
 Adjusting Journal Entries
 June 30, 2023

ACCOUNT NUMBER	ACCOUNT NAME	AJE NUMBER	POSTED TO W/S	Dr	Cr
TORT FUND					
NONE					
FIRE SAFETY FUND					
90-23-112-000	CASH IN BANK BK 7				183,011.31
90-23-112-601	LOCAL INVESTMENT BK 6				20,000.00
90-23-121-602	ILSDLAF+ PMA INVEST BK 7				27,595.29
90-23-11800-0-00	FIRE PREV CURRENT YEAR LEVY			230,606.60	
				<u>1,238,936.20</u>	<u>1,238,936.20</u>
				CHECK S/B -0-	<u> -</u>

