

**RESOLUTION OF THE BOARD OF EDUCATION  
DIRECTING THE SCHOOL TREASURER TO TRANSFER  
FUNDS FROM THE OPERATIONS AND MAINTENANCE FUND  
TO THE CAPITAL PROJECTS FUND**

WHEREAS, Section 100.50(d)(2) of the Illinois State Board of Education's Requirements for Accounting, Budgeting, Financial Reporting, and Auditing (formerly known as the Illinois Program Accounting Manual or "IPAM"), 23 IL ADMN CD 100 et seq., requires Illinois school districts to provide for certain expenses from the Capital Projects Fund; and

WHEREAS, the Board of Education of Benjamin School District No. 25, DuPage County, Illinois desires to remain in compliance with generally accepted accounting principles and those requirements set forth in the State's regulations; and

WHEREAS, the Board of Education has determined that it is in the best interest of the School District to direct the School Treasurer to transfer certain funds from the Operations and Maintenance Fund to the Capital Projects Fund to provide moneys with which to meet those expenses properly accounted for and made from the Capital Projects Fund pursuant to the State's regulations.

NOW, THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of Benjamin School District Number 25, DuPage County, Illinois, as follows:

Section 1. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. The School Treasurer of the District is hereby directed to forthwith to permanently transfer \$50,000 received from the Illinois State Board of Education School Maintenance Project Grant from the Operations and Maintenance Fund to the Capital Projects Fund of the District. Such transfer to be made effective after 9th day of February 2026.

Section 3. All other motions or resolutions or parts of motions or resolutions in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

Section 4. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

AYES: \_\_\_\_\_

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NAYS: \_\_\_\_\_

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Adopted February 9, 2026

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President, Board of Education

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Secretary, Board of Education

