

Northwestern Illinois Association
<http://www.thenia.org>
Executive Board Meeting
Regular Board Meeting with Closed Session

Wednesday, February 18, 2026 4:00 PM Central
Ogle County Education Center, 417 N Colfax St, Byron, Illinois 61010

1. Call to Order	
1. Roll Call	
2. Approval of the Agenda	
3. Public Participation	
4. Acknowledgment of FOIA Requests	
5. Consent Agenda	
1. Approval of Open Session Minutes of August 20, 2025	3
2. Approval and Ratification of Personal Reports for August 2025 - January 2026	22
3. Approval and Ratification of Accounts Payable Reports for August 2025 - January 2026.	31
4. Approval and Ratification of Contracts for August 2025 - January 2026.	121
5. Approval and Ratification of Treasurer's Report for July 2025 - January 2026.	129
6. Approval and Ratification of Health Plan Fund Reports for July 2025 - January 2026.	136
6. Chief Executive's Report	
7. Action Items	
1. Acknowledgment of the FY25 Audit Report and the Operational Fund Expenditure Report	143
2. Approval of the Daily Rates for FY27.	235
3. Approval of the new 2026-2027 Salary and Compensation Guide	262
4. Approval of the Revised 2025-2026 Salary and Compensation Guide	289
5. Approval of Policy Changes as Described in the Draft Document.	313
6. Approval of the Recommendation for the Destruction of Audio Recordings of Past Closed Session Minutes -18 Months or older: April 3, 2024; May 15, 2024; and June 12, 2024.	
7. Consideration and Approval of the Semi-Annual Release of Closed Session Minutes: April 3, 2024; May 15, 2024; June 12, 2024.	397

8. Executive Board Announcements
9. Adjournment

Meeting Minutes
Northwestern Illinois Association

<http://www.thenia.org>

Executive Board Meeting

Regular Board Meeting

Wednesday, August 20, 2025 4:00 PM Central

Ogle County Education Center, 417 N Colfax St, Byron, Illinois 61010

Attendance Taken at 3:57 PM.

Tracy Dahl: Present

Francine Eggleston: Absent

Steve Fiorentino: Absent

Daniel Holder: Present

David Lombardo: Present

Christine Lynde: Present

Sarah Moore: Present

Nick Reineck: Present

Corena Steinmeyer: Present

Diane Tyrrell: Present

Matt Zilm: Present

Attendance Update Taken at 3:58 PM.

Francine Eggleston: Present

1. **Call to Order**

1.1. Roll Call

Discussion: The Northern Illinois Association (NIA) Executive Board convened its regular meeting on August 20, 2025. Members from across the cooperative's partner districts attended, including both returning and newly elected representatives. After welcoming everyone, the board confirmed attendance and a quorum, allowing the meeting to proceed with official business.

2. **Establish Jon Malone as Chairperson Pro Tem**

Action(s):

I move to establish a Chairperson Pro Tem -Jon Malone. This motion, made by Christine Lynde and seconded by Tracy Dahl, Passed.

Voting Detail:

Tracy Dahl: Yea

Francine Eggleston: Yea

Steve Fiorentino: Absent

Daniel Holder: Yea

David Lombardo: Yea

Christine Lynde: Yea

Sarah Moore: Yea

Nick Reineck: Yea
 Corena Steinmeyer: Yea
 Diane Tyrrell: Yea
 Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

3. **Approval of the Agenda**

Action(s):

Motion to approve the agenda. This motion, made by Matt Zilm and seconded by Sarah Moore, Passed.

Voting Detail:

Tracy Dahl: Yea
 Francine Eggleston: Yea
 Steve Fiorentino: Absent
 Daniel Holder: Yea
 David Lombardo: Yea
 Christine Lynde: Yea
 Sarah Moore: Yea
 Nick Reineck: Yea
 Corena Steinmeyer: Yea
 Diane Tyrrell: Yea
 Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

4. **Election Results**

Discussion:



Election Results

NIA Sub Region	Board Position	Candidate	District
1	District Administrator	Diane Tyrrell	Sandhich #430
1	Board Member	Steve Fiorentino	District #300
3	District Administrator	Tracy Dahl	Northwest Special Education Cooperative
3	Board Member	Christine Lynde	Byron #226
2	District Administrator	Sarah Moore	Winnebago County Special Education Cooperative
2	Board Member	Dave Lombardo	Rocton #140

Malone reviewed the staggered election cycle and the current year’s results. Clarifications were made about which districts fall into each subregion.

Discussion:

- Christine Lynde confirmed as representing Subregion 3.
- David Lombardo clarified his representation of Durand (District 322), not Winnebago.
- Members acknowledged that regional assignment errors occur and should be corrected in the record.

5. **Administration of the Oath of Office**

Discussion: All board members present recited the oath of office together: Tracy Dahl, Fran Eggleston, Dan Holder, David Lombardo, Christine Lynde, Sarah Moore, Nick Reineck, Corena Steinmeyer, Diane Terrell, and Matt Zilm.

Discussion: Members considered reading individually but agreed a group recitation was most efficient and appropriate.



Administration of Oath of Office

I, (name), do solemnly swear (or affirm) that I will faithfully discharge the duties of the office of member of the Executive Board of Northwestern Illinois Association, in accordance with the Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.

I further swear (or affirm) that:

I shall respect taxpayer interests by serving as a faithful protector of the Cooperative's assets;

I shall encourage and respect the free expression of opinion by my fellow Board members and others who seek a hearing before the Board, while respecting the privacy of students and employees;

I shall recognize that a Board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public Board meeting;

I shall abide by majority decisions of the Board, while retaining the right to seek changes in such decisions through ethical and constructive channels;

5.1. Recitation of the Code of Conduct for all members of the Executive Board

6. **Nominations for the Office of Chairperson for a term of one year**

Action(s):

I nominate Sarah Moore for the Office of Chairperson for a term of one year. This motion, made by Daniel Holder and seconded by Matt Zilm, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea

Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

7. **Nominations for the Office of Vice Chairperson for a term of one year**

Action(s):

I nominate Dan Holder for the position of NIA Executive Board Vice-Chairperson. This motion, made by Matt Zilm and seconded by Christine Lynde, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

8. **Appointment of the Secretary for a term of one year**

Action(s):

Motion to approve the appointment of Jennifer Eubanks as Secretary for a term of one year. This motion, made by Matt Zilm and seconded by Diane Tyrrell, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

9. **Approval of Committee Appointments for a term of 1 year**

Action(s):

Motion to approve Committee Appointments as listed for a term of 1 year. This motion, made by Christine Lynde and seconded by Francine Eggleston, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion:

Recommendations:

Budget and Finance Committee:

1. Sarah Moore
2. Matt Zilm
3. Sycamore Superintendent

CEO Evaluation Committee

1. Sarah Moore
2. Dan Holder
3. Christine Lynde

10. **Approval of regular meeting dates and times listed for FY2025**

Action(s):

Motion to approve regular meeting dates and times listed for FY2026. This motion, made by Matt Zilm and seconded by Christine Lynde, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

11. **Acknowledgment of FOIA Requests**

Discussion:



FOIA Requests since the last meeting of the Executive Board

Date	Requestor	Request	Response
6/16/2025	CT Mills Public Info Access LLC	Pursuant to the Illinois Freedom of Information Act (5 ILCS 140), I am requesting access to public records in the form of a current staff contact directory for your district. Specifically, I am seeking a list of all school and district-level administrators, Name Title/Position This request is not intended for commercial use	Sent list with all NIA Administrators with information requested via email on 6/18/2025

Malone reported one FOIA request from CT Mills (Public Information Access) for administrator contact information. A list was provided in response.

Discussion: Members confirmed the request was routine and did not involve confidential information.

12. **Public Participation**

Discussion: None

13. **Consent Agenda**

Action(s):

Motion to approve the Consent Agenda as described. This motion, made by Matt Zilm and seconded by David Lombardo, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea
- Corena Steinmeyer: Yea
- Diane Tyrrell: Yea
- Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion: Routine items such as accounts payable and personnel actions were included. No concerns were raised.

13.1. Approval of Open Session Minutes of May 21st, 2025.

- 13.2. Approval and Ratification of the Personnel Report for May, June and July 2025
- 13.3. Approval and Ratification of the Accounts Payable Report for May, June and July 2025.
- 13.4. Approval and Ratification of Contracts and Agreements for May, June and July 2025.
- 13.5. Approval and Ratification of the Treasurer's Report for May and June 2025.
- 13.6. Approval and Ratification of the Health Plan Fund Report for May and June, 2025.

14. **Chief Executive's Report**

Discussion:

MISSION:

CEO Malone delivered a comprehensive report focused on NIA's mission, operational strategy, and financial outlook. He began by revisiting the fundamental purpose of NIA as a special education cooperative, emphasizing that the organization exists to serve and support the member districts across northern Illinois in educating students with unique and complex needs.

Malone highlighted that NIA's structure is collaborative rather than hierarchical—a partnership in which each member district voluntarily engages NIA for services. "Our success depends entirely on our ability to serve our districts well," he explained. "They choose whether or not to purchase services from us each year. That means our customer relationships must be built on trust, quality, and responsiveness."

He outlined NIA's three "Core Aims", which form the organization's strategic framework:

- **Delight the Customer.**
Malone explained that districts are viewed as NIA's customers, and the cooperative's goal is to deliver services that consistently exceed expectations. The guiding principle is that if NIA "delights" its member districts, they will continue to choose NIA's programs, specialists, and staff over alternative options. Since districts are under no obligation to use the cooperative, maintaining high satisfaction and service quality is crucial for long-term sustainability.
- **Strengthen Internal Culture.**
Malone described how a cooperative's effectiveness depends on the quality and stability of its employees, teachers, therapists, and specialists who deliver direct services to students. To attract and retain high-performing staff, NIA prioritizes employee engagement, professional growth, and a supportive work culture. The agency's HR and leadership teams focus on creating an environment that fosters collaboration, well-being, and professional excellence. He noted that employee satisfaction data is tracked through twice-yearly surveys, which help guide improvements to workplace systems and support.
- **Continuously Improve Operations.**
Malone stated that continuous improvement is built into every part of NIA's work—from service delivery to business operations. "We regularly assess and refine our processes so that we can increase the quality and value of the services we offer to both our internal and external customers," he said. NIA uses a performance management model adapted from Studer Education, emphasizing measurable goals, survey feedback, and clear accountability metrics.

CORE AIMS



BUDGET:

Malone also reviewed the cooperative's governance and funding model, explaining that NIA differs significantly from a traditional school district. It has no local tax base and generates revenue solely by selling services to its member districts. These services include occupational therapy, physical therapy, speech-language services, vision and hearing itinerant teaching, psychological services, behavioral analysis (BCBA), and other specialized supports.

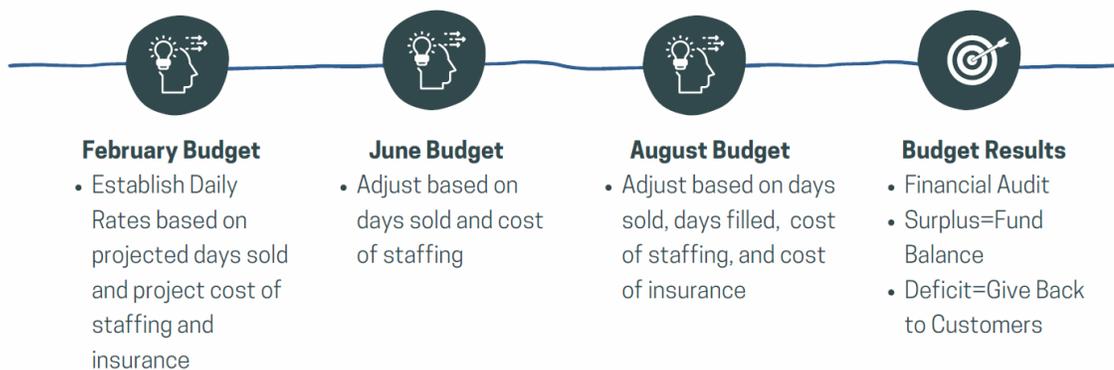
To maintain fairness and predictability, NIA sets daily rates for each type of service. These rates are established every February by the board and are based on projected salaries, benefits, and operating costs. The challenge, Malone noted, is that these decisions must be made months before actual staffing, service demand, or insurance costs are finalized.

The budget process proceeds in three key phases:

4. February: The board approves preliminary daily rates for services.
5. June: A tentative budget is presented for public review, adjusted based on the number of "days sold" to districts and updated staffing costs.
6. August: The final budget is refined and approved after summer hiring and service adjustments are complete.

Malone described this as a "predictive and adaptive" model, noting that the cooperative strives to stay as close to financial neutrality as possible. "We don't want to run out of funds or operate at a loss," he explained, "but we also don't want to extract dollars from our member districts that should be used to serve local children." Maintaining a modest reserve is important, but NIA's priority remains affordability and transparency for its partners.

NIA BUDGET PROCESS



QUICK FACT

Service Delivery and Staffing

Malone shared a snapshot of the cooperative's workload and staffing data for the current year. NIA has successfully staffed 39,000 service days—slightly under its 41,000-day goal due to unfilled positions. The largest shortages are in speech therapy and occupational therapy, consistent with national staffing trends.

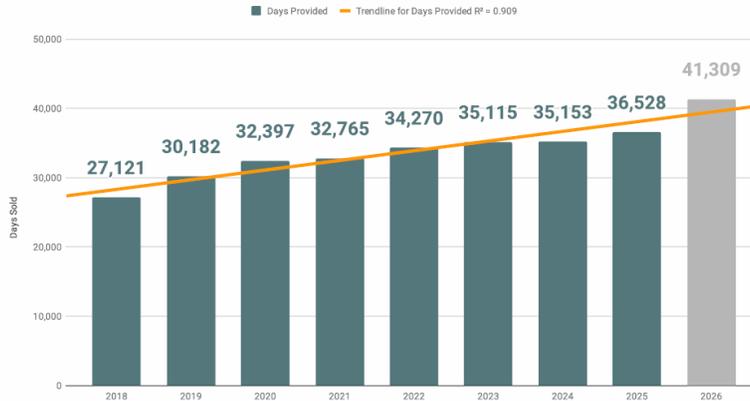
Despite these gaps, Malone said, recruitment efforts have been successful in other areas, particularly in psychology, social work, and applied behavior analysis. "Where we once struggled to get a foothold, we're now seeing growth," he said. "We've adjusted our recruiting practices and compensation structures, and we're seeing those changes pay off."

He emphasized that the continued demand for NIA's services demonstrates the cooperative's value and relevance. Even with workforce challenges, districts continue to rely on NIA's expertise and responsiveness.



Quick Fact

Service Days Provided



39361 Days Staffed

Top Unfilled Positions

Speech/Language Therapists
Occupational Therapists

CHALLENGES

Financial Overview and Insurance Challenges

Malone provided an in-depth review of the cooperative's financial condition. The General Fund is performing close to projections, and the organization remains in a stable overall position. However, NIA experienced a significant challenge in its Health Fund due to a significant number of high-cost medical claims in FY 2025.

Because NIA operates a self-insured health plan, it directly pays claims. While the stop-loss coverage will offset much of the cost, the large claims will still affect the cooperative's balance and future premiums. As a result, NIA is projected to end the fiscal year approximately \$836,000 in deficit.

Malone explained that while the impact is serious, it is manageable, and the cooperative's reserves are sufficient to absorb the loss. However, it will require adjustments in future years. "We can't sustain another year like this," he told the board. "We'll need to evaluate our insurance design and explore new options before our February budget cycle."

Board members discussed alternatives, including joining an insurance consortium to stabilize rates. Some members shared their districts' experiences with cooperative insurance pools, such as ISC and CLIC, which provide greater protection against volatility. Malone agreed to investigate such options, noting that NIA currently uses Horton as its insurance broker but will ask for relevant benchmarking data to evaluate competitiveness.



Challenge

- Although offset by Stop Loss Insurance, **FY25 Claims were well above projections**, which contributes to a larger deficit budget than projected.
- **FY26 Stop Loss Insurance cost will rise** in accordance with our heavy use which was not detected in time for the February or June Budgets.



MEDICAL & RX CLAIMS, HSA DEPOSITS (PRORATED) & FIXED COST (BCBSIL)	
Jul-24	\$246,232.20
Aug-24	\$291,284.58
Sep-24	\$271,857.00
Oct-24	\$302,321.13
Nov-24	\$430,245.82
Dec-24	\$428,901.51
Jan-25	\$204,249.34
Feb-25	\$211,831.83
Mar-25	\$241,541.69
Apr-25	\$347,117.82
May-25	\$323,663.22
Jun-25	\$1,127,922.88
Total	\$4,427,169
Minus Specific Reimbursements	-\$1,511,095
Net Paid Medical & Rx Claims and Fixed Costs	\$2,916,074
Specific & Aggregate Reinsurance Cost	\$935,682
Actual Costs (Claims & Fixed Costs)	\$3,851,756
Budget Target (7/1/2024-6/30/2025)	\$3,408,891
Surplus/(Shortfall)	-\$442,865
	12.99% over budget

15. Action Items

15.1. Approval of a 5-year amendment and extension of lease terms for the Sterling, Illinois office (Thomas Jensen, D.C.).

Action(s):

I move to approve the lease extension for the Sterling Office with Thomas Jensen. This motion, made by Matt Zilm and seconded by Daniel Holder, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea
- Corena Steinmeyer: Yea
- Diane Tyrrell: Yea
- Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion:



Motion to approve 5-year amendment and extension for the Sterling, Illinois Office (Thomas Jensen D.C.)

- **Continue 3% Annual Increase**
 - **\$53/month in 25/26**
 - **\$60/month in 29/30**

15.2. Approval of Policy changes as shown in the Draft Policy Changes 8-20-2025 document.

Action(s):

I move to approve the policy changes as shown in the Draft Policy Changes document attached. This motion, made by Matt Zilm and seconded by Christine Lynde, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea
- Corena Steinmeyer: Yea
- Diane Tyrrell: Yea
- Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion: Following Malone’s report, the board approved updates to several policies, including those under **PRESS 119**, as well as new policies on **fund balance** and **capital assets**. These updates provide clearer definitions of reserves, capitalization thresholds, and asset management procedures. A related **resolution (5:20E)** was included in the motion to ensure proper authorization.

Board discussed whether PRESS 119 requires a separate resolution.

Members agreed to explicitly adopt the resolution within the motion.

New fund balance and capital asset policies were included, recommended by auditors.



Motion to approve policy changes as shown, including Resolution 5:20 E in the Draft Policy Changes document

PRESS Memo 119 includes the following changes for NIA.

- 2 New Policies: Fund Balance and Capital Assets
- Review and Monitoring: 14 Policies
- Draft Update: 4 Policies
- Exhibit Changes: 3 Updates

The attached DRAFT document with recommended changes was emailed to the Executive Board on August 11, 2025. No members responded with any questions or concerns.

15.3. Approval of the FY26 Final Budget

Action(s):

I move to approve the FY26 Final Budget as presented. This motion, made by Matt Zilm and seconded by Diane Tyrrell, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea
- Corena Steinmeyer: Yea
- Diane Tyrrell: Yea
- Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion: The board approved the Fiscal Year 2026 final budget, which projects a \$110,968 surplus. While the surplus is small, Malone noted that it represents a meaningful shift after multiple years of deficit budgets. "The ship turns slowly," he said, "but this is a move in the right direction." The long-term goal is to maintain at least six months of operating expenses in reserve, providing both stability and flexibility



Motion to approve the FY26 Final Budget

	February Projected	August Projected
Revenues	\$32,397,679	\$30,023,895
Expenses	\$31,873,150	\$29,912,927
Surplus	\$524,529	\$110,968

15.4. Approval of the recommendation not to destroy any additional Audio Records of Past Closed Session Minutes -18 months or older.

Action(s):

I move not to destroy additional audio records of closed sessions at this time. This motion, made by Matt Zilm and seconded by David Lombardo, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea
- Corena Steinmeyer: Yea
- Diane Tyrrell: Yea
- Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

15.5. Review of Closed Session Minutes and Consideration of Release of Closed Executive Session Minutes.

Action(s):

I move that no records be released at this time. This motion, made by Matt Zilm and seconded by Tracy Dahl, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea

Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

15.6. Approval of the Chief Executive's Target Goals for FY26

Action(s):

I move to approve the Chief Executive's Target Goals as shown. This motion, made by Matt Zilm and seconded by David Lombardo, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion:

CEO Goals & Evaluation

- Board approved continuation of CEO performance goals tied to:
 - Customer satisfaction (district surveys)
 - Employee engagement and internal service ratings
- Evaluations use third-party survey data, targeting ratings above 4.3 out of 5.
- Members praised NIA staff's responsiveness to districts, noting strong communication and early notice of student transitions.
- Board agreed the metrics provide a fair and measurable framework for accountability.



Motion to approve the Chief Executive’s Target Goals for FY26

Goal	Weight
Employee Engagement Agency Mean at 4.5 or higher	33%
Internal Customer Service Agency Mean at 4.5 or higher	33%
External Customer Service Agency Mean at 4.5 or higher	34%
Weighted Score	



Motion to approve the Chief Executive’s Target Goals for FY25

Survey Mean Score	Rating	Studer Education Description
4.5 or higher	Excellent (4)	Gold Standard - difficult to achieve and maintain at this level over time.
4.3 to 4.49	Proficient (3)	Standard - desired level of performance that should be sustainable.
Below a 4.3	Depends on expected growth	Continued work required to reach the desired standard.

15.7. Approval to waive the 125% charge for Rockford #205 for delaying any request for FY26 Services until after April 30th, 2025.

Action(s):

I move to waive the 125% charge for Rockford's late FY26 service request. This motion, made by Corena Steinmeyer and seconded by Christine Lynde, Passed.

Voting Detail:

- Tracy Dahl: Yea
- Francine Eggleston: Yea
- Steve Fiorentino: Absent
- Daniel Holder: Yea
- David Lombardo: Yea
- Christine Lynde: Yea
- Sarah Moore: Yea
- Nick Reineck: Yea

Corena Steinmeyer: Yea

Diane Tyrrell: Yea

Matt Zilm: Nay

Voting Summary: Yea: 9, Nay: 1, Absent: 1

Discussion:

Per cooperative policy, late requests incur a 125% surcharge.

Malone explained that while Rockford's delay (June request) technically triggered this penalty, he recommended that the board waive the surcharge. His reasoning was twofold: first, to foster a more constructive relationship with Rockford's new leadership team, and second, to recognize that the district ultimately did purchase the services, avoiding any financial loss for NIA or disruption for students.

The discussion was divided. Some board members expressed frustration, noting that Rockford had missed deadlines in previous years and that repeated exceptions weakened policy enforcement. Others supported Malone's position, emphasizing the importance of maintaining trust and continuity for students. After debate, the board voted to approve the waiver, with one dissenting vote.

Malone noted that Rockford's new Director of Special Education, Christan Schrader, had already shown strong collaboration and understanding of cooperative procedures. Her involvement, he said, marked a positive shift in the working relationship.



Motion to waive the 125% charge for Rockford #205 for delaying any request for FY26 Services until after April 30th 2025.

- The Superintendent, Ehren Jarrett, has **submitted written assurance** that RPS #205 will follow NIA rules with respect to timelines for requesting service in the future.
- RPS has **a new Director of Special Education** that will be managing the relationship with NIA.

15.8. Approval of the appointment of Christan Schrader to the NIA Executive Board for a term of one year

Action(s):

I move to appoint Christan Schrader to the NIA Executive Board for a term of one year. This motion, made by Tracy Dahl and seconded by Sarah Moore, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Discussion: The board formally appointed Christan Schrader to fill a one-year vacancy on the NIA Executive Board, replacing Kim Maville, who had departed her previous district position. Malone noted that Schrader’s cooperative leadership background in both the Quad Cities and northern Illinois made her a strong addition to the board.



Motion to approve the appointment of Christan Schrader to the NIA Executive Board for a term of one year.

- Sub-Region 2 Nominating Committee recommends this appointment.
- Christan Schrader currently serves Rockford #205 and has experience running Special Education Cooperatives.



16. Executive Board Announcements

Discussion: Before adjourning, Malone thanked members for their thoughtful discussion and ongoing support. He explained that NIA traditionally does not meet in September unless urgent business arises, since regular financial items are reviewed and ratified

publicly through the Sycamore Board of Education. The meeting concluded with members expressing appreciation for NIA’s staff, the cooperative’s continued stability, and the shared mission of serving students with special needs across the region.

17. **Adjournment**

Action(s):

Motion to adjourn the meeting. This motion, made by Matt Zilm and seconded by Corena Steinmeyer, Passed.

Voting Detail:

Tracy Dahl: Yea
Francine Eggleston: Yea
Steve Fiorentino: Absent
Daniel Holder: Yea
David Lombardo: Yea
Christine Lynde: Yea
Sarah Moore: Yea
Nick Reineck: Yea
Corena Steinmeyer: Yea
Diane Tyrrell: Yea
Matt Zilm: Yea

Voting Summary: Yea: 10, Nay: 0, Absent: 1

Board Secretary

**Northwestern Illinois Association
Personnel Report
August 2025**

RECOMMENDED FOR EMPLOYMENT FY26:

Lenz, Julie: Supervisor DHH Program
O'Hagan, Donna: Vision
Ostrov, Harry: Vision
Fick, Paula: Occupational Therapist

FY26 AGENCY

Rich, Lexis: Occupational Therapist
Woodall, Lorna: Physical Therapist
Tran, Quang: Occupational Therapist
Fortin, Kristen: Social Worker
Milkan, Alison: Interpreter

FY25 RESIGNATIONS/TERMINATIONS - NIA

Gochis, Sydney: Occupational Therapist
Przytula, Elizabeth: Occupational Therapist

FY25 TERMINATIONS - AGENCY

Retirements

FY26 Leaves of Absence

Bax, Renee: FMLA Family Serious Health condition - 8/11/25 - 8/25/25.
Casper, Gwendolyn: Non-FMLA Parental leave - 9/29/25 - 1/5/26
Morales, Martha: FMLA Family Serious Health condition - 8/28/25 - 5/21/25
Perry, Michelle: FMLA, continuous - 8/6/25 - 9/22/25
Fahrner, Kathryn: FMLA, intermittent, 8/26/25 - 8/25/26

**Northwestern Illinois Association
Personnel Report
September 2025**

RECOMMENDED FOR EMPLOYMENT FY26:

Deptolla, Jean: PT Vision Supervisor

FY26 AGENCY

Struck, Kaycee: TVI

Sral, Diane: COTA

Regan, Shannon: BCBA

FY25 RESIGNATIONS/TERMINATIONS - NIA

Douglas, Blake: Occupational Therapist

Escatel, Priscilla: SLP

FY25 TERMINATIONS - AGENCY

Sobieszczyk, Margaret; COTA 10/3/25

Retirements

FY26 Leaves of Absence

Moskal-Buckley, Mary: Continuous FMLA: Pregnancy: 12/16/25 -3/24/25

Ridler, Sharon: Continuous FMLA; Personal Serious Health Condition: 10/8/25-12/1/25

Lagerhausen, Zoe: Continuous FMLA: Family Serious: 9/18/25-9/24/25

Clenney, Karly: Continuous FMLA; Pregnancy: 1/5/26 - 4/5/26

Machen, Teresa: Intermittent FMLA; Family Serious Health Condition: 9/29/25 - 3/19/26

**Northwestern Illinois Association
Personnel Report
October 2025**

RECOMMENDED FOR EMPLOYMENT FY26:

Barthel, Sarah,: TVI start date of 1/5/26

FY26 AGENCY

Wells, Jackson: Occupational Therapist

FY25 RESIGNATIONS/TERMINATIONS - NIA

Turner, Patricia: Temporary Vision Supervisor/sub for FY25: 6/20/25

FY25 TERMINATIONS - AGENCY

Rafael, Basma: Physical Therapist

Camara, Maria: Social Worker

Retirements

FY26 Leaves of Absence

McLain, Natalie: Intermittent LOA/ADA; Own Serious Health Condition:

Brandseth, Cheryl: Intermittent FMLA: Own Serious Health Condition



Personnel Report

November 2025

Personnel Changes

Name	Position	Employee Type	Action	Rate of Pay	Effective Date
Maame Agyarko	SLP	Agency	New Hire	\$78.00/hr	11/11/2025
Alyssa Baudo	Paraprofessional	Agency	New Hire	\$50.00/hr	11/11/2025
Denise VanVliet	Interpreter	Agency	Returning	\$82.00/hr	11/11/2025
LaMona Holland	Paraprofessional	Direct Hire	New Hire	\$28.38/hr	11/18/2025
Eileen Flores Hawari	Social Worker	Agency	New Hire	\$93.00/hr	12/2/2025
Anna Cowsert	OT	Agency	New Hire	\$78.00/hr	12/2/2025
Sydney Klein	SLP	Agency	New Hire	\$86.00/hr	12/9/2025
Donia Albishwerawy	Signing Paraprofessional	Direct Hire	New Hire	\$21.21/hr	12/16/2025
Whitney Lindquist	Interpreter	Direct Hire	New Hire	\$30.49/hr	1/5/2026
Sharon Erhabor	COTA	Agency	New Hire	\$70.00/hr	1/27/26
Kristen Fortin	Social Worker	Agency	Offboarded	-	11/10/2025
Lauretta Winkler	Paraprofessional	Direct Hire	Offboarded	-	6/30/2025
Mary Flores	DHH Teacher	Direct Hire	Offboarded	-	6/30/2025
Ruthann Wolffing-Seegers	DHH Teacher	Direct Hire	Offboarded	-	6/30/2025
Amy Keslinke	Paraprofessional	Direct Hire	Offboarded	-	6/30/2025
Patricia Ottolino	DHH Teacher	Direct Hire	Offboarded	-	6/30/2025



Leave of Absence

Name	Position	Type of Leave	Length of Leave	Notes
Alyssa Nelson	OT	FMLA-Continuous	1/23/26-3/17/26	
Melissa Bruder	PT	FMLA-Continuous	11/7/25-12/05/25	
Kylie Nekola	BCBA	Non-FMLA Parental Leave - Continuous	3/3/226-5/11/26	
Corinne Leonard	Audiologist	FMLA-Continuous	4/12/2026-7/6/2026	
Darla Pearson	Vision Teacher	FMLA-Continuous	11/26/25-12/08/25	

Personnel Report

December 2025

Personnel Changes

Name	Position	Employee Type	Action	Rate of Pay	Effective Date
Tenzin Pema	OT	Agency	New Hire	\$83/HR	12/16/2025
Lydia Hickey	SLP	Agency	New Hire	\$79/HR	1/6/2026
Angela Scott	Social Worker	Agency	New Hire	\$81/HR	1/6/2026
Kayla Perry	BCBA	Agency	New Hire	\$90/HR	1/6/2026
Vera Washington	Interpreter	Agency	New Hire	\$89/HR	1/6/2026
Keyenna Altizer	COTA	Agency	New Hire	\$68.85/HR	1/6/2026
Emma Leto	BCBA	Agency	New Hire	\$88/HR	1/20/2026
Olivia Senese	Interpreter	Agency	New Hire	\$89/HR	1/20/2026
Faith Ferris	COTA	Agency	New Hire	\$55/HR	1/20/2026
Detorio Yancey	Social Worker	Agency	Offboarded		12/19/2025
Megan Conrad	Interpreter	Agency	Offboarded		12/19/2025
Mary Ann Gimbel	OT	Agency	Offboarded		12/19/2025
Sharon Erhabor	COTA	Agency	Offboarded		12/26/2025
LaMona Holland	Paraprofessional	Direct Hire	Offboarded		12/19/2025
Alison Mlikan	Interpreter	Agency	Offboarded		1/12/2026



Leave of Absence

Name	Position	Type of Leave	Length of Leave	Notes

Personnel Report

January 2026

Personnel Changes

Name	Position	Employee Type	Action	Rate of Pay	Effective Date
Elizabeth (Buchanan) Pruitt	Interpreter	Returning-Agency	Onboarding	\$73.00/hr	2/4/2026
Deanne Clay	OT	Returning Direct Hire	Onboarding	\$86,005.00/yr	2/17/2026
Rin Steinhoff	Audiology	Direct Hire	Onboarding	\$120,896.07/yr	4/7/2026
Tiffiney Taylor	Occupational Therapy	Agency	Offboarded		12/15/2025
Kerri Ruddy	Interpreter	Agency	Offboarded		1/16/2026
Matthew Good	Social Worker	Agency	Offboarded		1/27/2026
Emma Jacobs	Social Worker	Agency	Offboarded		2/6/2026
Kayla Perry	BCBA	Agency	Offboarded		2/9/2026



Leave of Absence

Name	Position	Type of Leave	Length of Leave	Notes
Kelly Baitman	DHH Teacher	FMLA	4/1/2026-4/20/2026	
Kristen Murray	OT	Non-FMLA	1/19/2026-4/14/2026	
Megan Valdivieso	OT	FMLA	4/27/2026-8/10/2026	
Megan Contreras	OT	FMLA	5/4/2026-10/19/2026	
Briana Maier	Paraprofessional	FMLA	Intermittent	Original 3/18/2025, paperwork updated in NOV 2025

**NORTHEASTERN ILLINOIS ASSOCIATION
AUGUST CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144227	08/11/2025	MICHIGAN STATE DISBURSEMENT UNIT (MiSDU)	\$ 352.25
144228	08/11/2025	NCPERS GROUP LIFE INS.	\$ 216.00
144229	08/06/2025	SERGIO ALCANTAR	\$ 420.00
144230	08/06/2025	AMN HEALTHCARE	\$ 1,545.00
144231	08/06/2025	BUTTERFIELD VILLAGE, LLC	\$ 4,920.73
144232	08/06/2025	FYR FYTER INC	\$ 47.45
144233	08/06/2025	GN RESOUND	\$ 105.85
144234	08/06/2025	HELM SERVICES	\$ 941.49
144235	08/06/2025	HODGES LOIZZI EISENHAMMER	\$ 1,915.42
144236	08/06/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144237	08/06/2025	JENSEN, W THOMAS	\$ 1,831.00
144238	08/06/2025	KMK GLOBAL INVESTMENTS LLC	\$ 6,737.42
144239	08/06/2025	OPG-3, INC	\$ 21,060.36
144240	08/06/2025	SONOVA USA INC	\$ 20,620.32
144241	08/06/2025	PHYSICIANS IMMEDIATE CARE	\$ 532.00
144242	08/06/2025	PURI, SUNIL	\$ 20,977.17
144243	08/06/2025	EF fbo SELECT SAVVY, LLC	\$ 811.20
144244	08/06/2025	SOFT WATER CITY INC	\$ 102.00
144245	08/06/2025	STEPPING STONES GROUP, LLC	\$ 1,673.43
144246	08/06/2025	STUDER EDUCATION, LLC	\$ 49,096.00
144247	08/06/2025	SUNBELT STAFFING	\$ 28,000.00
144248	08/06/2025	SYCAMORE CUSD #427	\$ 81.22
144249	08/06/2025	T MOBILE	\$ 245.17
144250	08/06/2025	TRUST CLEANING CO.	\$ 774.00
144251	08/06/2025	UNIQUE CLEANING SERVICES	\$ 200.00
144252	08/06/2025	UNIVERSITY OF CHICAGO HOSPIT	\$ 1,500.00
144253	08/06/2025	UNITED STATES POSTAL SERVICE	\$ 1,900.00
144254	08/25/2025	NCPERS GROUP LIFE INS.	\$ 216.00
144255	08/20/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 6,595.50
144256	08/20/2025	AHS STAFFING LLC	\$ 18,666.00
144257	08/20/2025	AMN HEALTHCARE	\$ 2,475.00
144258	08/20/2025	ANTHROMED, LLC	\$ 1,980.00
144259	08/20/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 7,200.00
144260	08/20/2025	CARANGI & ASSOCIATES INC	\$ 6,500.00
144261	08/20/2025	COMPHEALTH	\$ 2,100.00
144262	08/20/2025	CORE MEDICAL GROUP	\$ 622.50
144263	08/20/2025	FIRM SYSTEMS	\$ 1,514.00
144264	08/20/2025	GN RESOUND	\$ 458.95
144265	08/20/2025	GORDON FLESCH CO	\$ 4,109.82
144266	08/20/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144267	08/20/2025	INDUSTRIAL APPRAISAL CO.	\$ 350.00
144268	08/20/2025	KMK GLOBAL INVESTMENTS LLC	\$ 25.32
144269	08/20/2025	MAGIC WAND CLEANING SERVICE	\$ 630.00
144270	08/20/2025	MED-EL CORPORATION	\$ 59.00
144271	08/20/2025	NORTHERN ILLINOIS UNIVERSITY	\$ 6,107.00

**NORTHESTERN ILLINOIS ASSOCIATION
AUGUST CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144272	08/20/2025	SONOVA USA INC	\$ 8,478.33
144273	08/20/2025	PHYSICIANS IMMEDIATE CARE	\$ 2,267.00
144274	08/20/2025	PHYSICIANS IMMEDIATE CARE	\$ 2,083.00
144275	08/20/2025	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,771.06
144276	08/20/2025	RIFTON EQUIPMENT	\$ 660.00
144277	08/20/2025	EF fbo SELECT SAVVY, LLC	\$ 2,262.00
144278	08/20/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 484.50
144279	08/20/2025	SOLIAANT HEALTH	\$ 2,397.50
144280	08/20/2025	SUNBELT STAFFING	\$ 3,717.75
144281	08/20/2025	SUREFIRE CYBER INC	\$ 23,610.00
144282	08/20/2025	SYCAMORE CUSD #427	\$ 393.50
144283	08/20/2025	UNITED STATES POSTAL SERVICE	\$ 1,900.00
144284	08/20/2025	WESTONE LABORATORIES INC.	\$ 179.88
144285	08/25/2025	BI COUNTY SPECIAL EDUCATION	\$ 33,257.47
144286	08/25/2025	CHADWICK MILLEDGEVILLE 399	\$ 3,351.59
144287	08/25/2025	DIXON CUSD 170	\$ 27,176.75
144288	08/25/2025	EASTLAND SCHOOL DISTRICT 308	\$ 5,113.44
144289	08/25/2025	ERIE CUSD 1	\$ 5,566.64
144290	08/25/2025	LEE COUNTY SPECIAL EDUCATION	\$ 17,459.64
144291	08/25/2025	MONTMORENCY CC SCH DIST 145	\$ 1,637.32
144292	08/25/2025	MORRISON CUSD DIST 6	\$ 4,170.86
144293	08/25/2025	PAW PAW SCHOOL DIST 271	\$ 1,384.94
144294	08/25/2025	PROPHETSTOWN LYNDON TAMPICO	\$ 5,690.43
144295	08/25/2025	RIVER BEND CUSD 2	\$ 5,672.16
144296	08/25/2025	ROCK FALLS H S DIST 301	\$ 5,869.18
144297	08/25/2025	ROCK FALLS SD 13	\$ 20,020.58
144298	08/25/2025	SOMONAUK SCHOOL DIST 432	\$ 7,842.39
144299	08/25/2025	STERLING CUSD #5	\$ 43,360.06
144300	08/25/2025	SYCAMORE CUSD #427	\$ 33,665.17
		74	\$ 501,577.71

**NORTHEASTERN ILLINOIS ASSOCIATION
AUGUST 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54217	08/11/2025	BRANDT, CHRISTINA M	\$ 51.66
54218	08/11/2025	ELSTON, CODY S	\$ 53.20
54219	08/11/2025	HALDEMAN, LORI M	\$ 98.00
54220	08/11/2025	LAWRENCE, ALESANDRA V	\$ 159.94
54221	08/11/2025	LEWIS, GINNA	\$ 130.00
54222	08/11/2025	MALONE, JON C	\$ 965.89
54223	08/11/2025	SEWARD, TISHA M	\$ 273.86
54224	08/11/2025	STEGMAIR, REBECCA A	\$ 86.21
54225	08/11/2025	TABONE, JILL M	\$ 58.72
54226	08/11/2025	ZUTTER, STEPHANIE H	\$ 149.23
54227	08/25/2025	AGUSTIN, TIFFANY A	\$ 186.69
54228	08/25/2025	BEGUN, MARISSA L	\$ 111.76
54229	08/25/2025	BRANDT, CHRISTINA M	\$ 35.56
54230	08/25/2025	BROEGE, ANGELICA	\$ 76.78
54231	08/25/2025	BROSSO, DANA P	\$ 85.40
54232	08/25/2025	CACCIATORE, LEANDRA	\$ 67.20
54233	08/25/2025	CUEVAS, LISA C	\$ 162.40
54234	08/25/2025	DAHL, TRACY	\$ 71.40
54235	08/25/2025	EDER, LAURIE A	\$ 14.00
54236	08/25/2025	EVANS, KRISTINE M	\$ 31.08
54237	08/25/2025	FISHER, KELLY M	\$ 102.03
54238	08/25/2025	GABEDANOV, ALEXIS	\$ 16.80
54239	08/25/2025	HALDEMAN, LORI M	\$ 97.26
54240	08/25/2025	KOSTECKI, KRISTEN IRENE	\$ 12.60
54241	08/25/2025	LAGE, JENNIFER F	\$ 211.00
54242	08/25/2025	LOEF, LAUREN C	\$ 11.20
54243	08/25/2025	LOWRANCE, AMY M	\$ 500.37
54244	08/25/2025	MOORE, SARAH	\$ 43.40
54245	08/25/2025	POEGEL, CYNTHIA K	\$ 544.45
54246	08/25/2025	SAFRANEK, ABIGAIL A	\$ 21.00
54247	08/25/2025	SIMONOVICH, LESLIE	\$ 347.00
54248	08/25/2025	STEINMEYER, CORENA	\$ 41.30
54249	08/25/2025	STRAIT, HEATHER	\$ 9.66
54250	08/25/2025	TYRRELL, DIANE	\$ 70.00
		34	\$ 4,897.05

**NORTHWESTERN ILLINOIS ASSOCIATION
AUGUST 2025 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
8/25/2025	WIRE	DELTA DENTAL CLAIMS FOR JULY	\$ 746.54
8/25/2025	WIRE	BLUE CROSS CLAIMS FOR JULY	\$ 71,088.86
8/26/2025	WIRE	MUTUAL OF OMAHA AUGUST 2025 PREMIUM	\$ 2,811.57
8/26/2025	WIRE	MEDCOM PMT	\$ 205.80
8/25/2025	WIRE	DELTA DENTAL CLAIMS FOR JULY	\$ 9,397.72
8/25/2025	WIRE	BLUE CROSS CLAIMS FOR JULY	\$ 200,660.56
8/25/2025	WIRE	WIRE TO VSP FOR SEPTEMBER	1632.54
8/25/2025	WIRE	WIRE TO VSP FOR SEPTEMBER	41.52
			\$ 286,585.11



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 47,901.90
Statement Date (MM/DD/YYYY):	08/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	09/01/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 22,771.51
Payments:	\$ -22,771.51
Adjustments:	\$ 0.00
Net Purchases:	\$ 27,098.10
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 27,098.10

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
07/14	07/14 601326213	AUTOMATIC PYMT RECEIVED	\$ -22,771.51	\$ 0.00	\$ -22,771.51

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -22,771.51
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
07/11	07/14 601516661	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 064542	\$ 0.00	\$ 200.00
07/15	07/16 601916670	SCALEFUSION AUSTIN TX	\$ 480.00 065584	\$ 0.00	\$ 480.00
07/15	07/16 601916746	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 045029	\$ 0.00	\$ 9.99
07/15	07/16 601916671	SCALEFUSION AUSTIN TX	\$ 1,140.00 060024	\$ 0.00	\$ 1,140.00
07/17	07/17 602181720	AMAZON MARK D13P35YW3 SEATTLE WA	\$ 382.34 049803	\$ 0.00	\$ 382.34
07/17	07/18 602384950	MSFT E0100WV5P2 MSBILL.INFO	\$ 166.50 010602	\$ 0.00	\$ 166.50
07/17	07/18 602384949	AMAZON MARK 3V8TS9K13 SEATTLE WA	\$ 169.83 012381	\$ 0.00	\$ 169.83
07/19	07/21 602801703	AMAZON MARK RW38301H3 SEATTLE WA	\$ 89.91 076434	\$ 0.00	\$ 89.91

07/20	07/21 602801776	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 055588	\$ 0.00	
07/20	07/21 602801704	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 073028	\$ 0.00	\$ 9.99
07/21	07/22 602867458	SANEBOX: EMAIL FILTER BOSTON MA	\$ 74.25 004745	\$ 0.00	\$ 74.25
07/22	07/22 602867459	AMAZON MARK 5T77C7RV3 SEATTLE WA	\$ 19.98 036078	\$ 0.00	\$ 19.98
07/23	07/24 603199609	CCSI EFAX 323-817-3205 CA	\$ 100.00 019953	\$ 0.00	\$ 100.00
07/24	07/24 603199683	AMAZON MARK PU2TF63H3 SEATTLE WA	\$ 19.99 078815	\$ 0.00	\$ 19.99
07/31	08/01 604472399	AMAZON MARK 3A9MF7CD3 SEATTLE WA	\$ 142.44 012352	\$ 0.00	\$ 142.44
07/31	08/01 604472327	AMAZON MARK ZE9DE3TP3 SEATTLE WA	\$ 32.28 028416	\$ 0.00	\$ 32.28
08/02	08/04 604792017	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 050699	\$ 0.00	\$ 9.99
08/03	08/04 604792016	CCSI EFAX 323-817-3205 CA	\$ 18.99 092771	\$ 0.00	\$ 18.99

TOTAL CREDITS xxxx-xxxx-xxxx-1520 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-1520 **\$ 3,076.47**

Card Number xxxx-xxxx-xxxx-8172 CUEVAS, LISA

07/10	07/11 601304773	AMAZON MKTPL NR6DY2J62 AMZN.COM/BILL WA	\$ 56.97 041159	\$ 0.00	\$ 56.97
07/11	07/14 601516581	AMAZON MKTPL NL63G1241 AMZN.COM/BILL WA	\$ 221.94 035224	\$ 0.00	\$ 221.94
07/12	07/14 601516582	AMAZON MARK NL0AK4W91 SEATTLE WA	\$ 16.05 043998	\$ 0.00	\$ 16.05
07/12	07/14 601516583	AMAZON RETA NR2VA1FY1 SEATTLE WA	\$ 54.39 078396	\$ 0.00	\$ 54.39
07/13	07/14 601516660	AMAZON MARK NR0GB6NY1 SEATTLE WA	\$ 245.87 090960	\$ 0.00	\$ 245.87
07/13	07/14 601516584	AMAZON MARK NR31H40P0 SEATTLE WA	\$ 67.46 062336	\$ 0.00	\$ 67.46
07/14	07/15 601781082	AMAZON MKTPL HT9X50GG3 AMZN.COM/BILL WA	\$ 19.98 015268	\$ 0.00	\$ 19.98
07/14	07/15 601781085	AMAZON MARK NR2WR2GJ1 SEATTLE WA	\$ 72.15 043638	\$ 0.00	\$ 72.15
07/14	07/15 601781086	AMAZON MARK NR3HM7X31 SEATTLE WA	\$ 90.98 024081	\$ 0.00	\$ 90.98
07/14	07/15 601781084	AMAZON MARK BZ2A14RP3 SEATTLE WA	\$ 205.38 065758	\$ 0.00	\$ 205.38
07/14	07/15 601781083	AMAZON MARK NR7HL9ER1 SEATTLE WA	\$ 567.18 047740	\$ 0.00	\$ 567.18
07/15	07/16 601916667	AMAZON MKTPL 2I27A5PL3 AMZN.COM/BILL WA	\$ 17.87 015862	\$ 0.00	\$ 17.87
07/18	07/21 602801625	AMAZON MKTPL JE5TI6SR3 AMZN.COM/BILL WA	\$ 67.90 092169	\$ 0.00	\$ 67.90

07/19	07/21 602801626	AMAZON MARK 0Z9GE2B23 SEATTLE WA	\$ 49.98 079764	\$ 0.00	
07/20	07/21 602801628	AMAZON MARK S093V2VH3 SEATTLE WA	\$ 394.62 099042	\$ 0.00	\$ 394.62
07/20	07/21 602801701	AMAZON MARK 3I9HU6XB3 SEATTLE WA	\$ 72.40 009036	\$ 0.00	\$ 72.40
07/20	07/21 602801700	AMAZON MARK PE31V80L3 SEATTLE WA	\$ 29.99 040021	\$ 0.00	\$ 29.99
07/20	07/21 602801627	AMAZON MARK FF04Q10M3 SEATTLE WA	\$ 67.99 054966	\$ 0.00	\$ 67.99
07/20	07/21 602801629	AMAZON MARK JH8RY7YP3 SEATTLE WA	\$ 13.99 091469	\$ 0.00	\$ 13.99
07/21	07/21 602801702	AMAZON MARK YF5RS98D3 SEATTLE WA	\$ 162.00 064436	\$ 0.00	\$ 162.00
07/22	07/22 602867382	AMAZON MARK ZA5IR4SM3 SEATTLE WA	\$ 513.13 055665	\$ 0.00	\$ 513.13
07/23	07/23 603132754	AMAZON MKTPL EG51J2V13 AMZN.COM/BILL WA	\$ 32.48 090271	\$ 0.00	\$ 32.48
07/24	07/25 603395974	AMAZON MARK JG50R4MU3 SEATTLE WA	\$ 87.84 031497	\$ 0.00	\$ 87.84
07/24	07/25 603395973	AMAZON MARK 8Y7ID3X53 SEATTLE WA	\$ 144.98 009712	\$ 0.00	\$ 144.98
07/25	07/25 603395972	AMAZON MKTPL 2K7Q00G13 AMZN.COM/BILL WA	\$ 77.99 077231	\$ 0.00	\$ 77.99
07/25	07/25 603396046	AMAZON MARK BY7YU86S3 SEATTLE WA	\$ 20.99 019308	\$ 0.00	\$ 20.99
07/25	07/28 603725974	AMAZON MKTPL RB1I96EC3 AMZN.COM/BILL WA	\$ 41.36 007425	\$ 0.00	\$ 41.36
07/25	07/28 603726049	AMAZON RETA XQ19755M3 SEATTLE WA	\$ 43.75 044200	\$ 0.00	\$ 43.75
07/27	07/28 603726050	AMAZON MARK 8P6H231S3 SEATTLE WA	\$ 305.92 045513	\$ 0.00	\$ 305.92
07/27	07/28 603726051	AMAZON MARK XN53402N3 SEATTLE WA	\$ 86.28 050787	\$ 0.00	\$ 86.28
07/28	07/28 603726052	AMAZON MARK PI2AQ5ED3 SEATTLE WA	\$ 143.80 051533	\$ 0.00	\$ 143.80
07/30	07/31 604217506	AMAZON RETA DU7PY7MW3 SEATTLE WA	\$ 54.47 035129	\$ 0.00	\$ 54.47
07/30	07/31 604217577	AMAZON MARK T682P5U73 SEATTLE WA	\$ 116.22 016934	\$ 0.00	\$ 116.22
08/01	08/04 604791937	AMAZON RETA NLOWT0X63 SEATTLE WA	\$ 49.99 046805	\$ 0.00	\$ 49.99

TOTAL CREDITS xxxx-xxxx-xxxx-8172 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-8172 **\$ 4,214.29**

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER

07/08	07/09 600910341	BOSS CARPET ONEDIXON DIXON IL	\$ 594.36 044476	\$ 0.00	\$ 594.36
07/09	07/10 601112350	ARK PRODUCTS 8034389779 SC	\$ 157.41 082593	\$ 0.00	\$ 157.41

07/09	07/10 601112349	OAKTREE 6365301664 MO	\$ 105.27 025084	\$ 8.42	
07/09	07/14 601516662	PAYPAL AUDITEC INC 3144161050 MO	\$ 259.26 013478	\$ 20.74	\$ 280.00
07/10	07/11 601304774	WPS PUBLISH TORRANCE CA	\$ 193.60 072057	\$ 0.00	\$ 193.60
07/11	07/14 601516664	OAKTREE 6365301664 MO	\$ 170.65 087541	\$ 13.65	\$ 184.30
07/11	07/14 601516663	OAKTREE 6365301664 MO	\$ 182.35 055321	\$ 14.59	\$ 196.94
07/11	07/14 601516740	OAKTREE 6365301664 MO	\$ 646.29 072355	\$ 51.70	\$ 697.99
07/13	07/14 601516741	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 9,662.95 010093	\$ 0.00	\$ 9,662.95
07/18	07/21 602801777	SECOND PLATFORM LLC SCOTTSDALE AZ	\$ 25.00 071820	\$ 0.00	\$ 25.00
07/28	07/29 603890535	WPS PUBLISH TORRANCE CA	\$ 2,191.40 099157	\$ 0.00	\$ 2,191.40
07/28	07/29 603890534	PAR, INC. LUTZ FL	\$ 92.00 014453	\$ 0.00	\$ 92.00
07/30	07/31 604217578	OFFICEMAX/DEPOT 6869 ITASCA IL	\$ 15.99 011602	\$ 0.00	\$ 15.99
07/31	07/31 604217579	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 185.61 091208	\$ 0.00	\$ 185.61
08/01	08/04 604792018	USPS PO 1648180151 MAPLE PARK IL	\$ 78.00 084570	\$ 0.00	\$ 78.00
08/01	08/04 604792019	SECOND PLATFORM LLC SCOTTSDALE AZ	\$ 50.00 008994	\$ 0.00	\$ 50.00

TOTAL CREDITS xxxx-xxxx-xxxx-6275 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6275 **\$ 14,719.24**

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON

07/14	07/16 601916669	HAPPY WOK STATE - ECOM ROCKFORD IL	\$ 57.25 019703	\$ 0.00	\$ 57.25
07/15	07/16 601916668	CHIPOTLE MEX GR ONLINE NEWPORT BEACH CA	\$ 110.88 023403	\$ 0.00	\$ 110.88
07/29	07/30 604151133	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 40.00 075909	\$ 0.00	\$ 40.00
07/31	08/04 604792015	PORTILLOS HOT DOGS#29O SYCAMORE IL	\$ 582.94 026824	\$ 53.30	\$ 636.24
08/03	08/04 604791938	JOBTARGET 8604400635 CT	\$ 3,750.00 061169	\$ 0.00	\$ 3,750.00

TOTAL CREDITS xxxx-xxxx-xxxx-6510 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6510 **\$ 4,594.37**

Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA

07/23	07/24 603199608	WESTIN MICHIGAN AVE FD CHICAGO IL	\$ 57.72 061927	\$ 10.19	\$ 67.91
07/28	07/29 603890533	WAL-MART #5060 ALGONQUIN IL	\$ 134.23 086267	\$ 0.00	\$ 134.23

07/31	08/01 604472326	SAMS CLUB #4942 ELGIN IL	\$ 73.16 072747	\$ 0.00	\$ 73.16
08/01	08/04 604791935	WALGREENS #6795 ST CHARLES IL	\$ 14.98 081469	\$ 1.53	\$ 16.51
08/01	08/04 604791934	WALGREENS #6795 ST CHARLES IL	\$ 10.78 024977	\$ 0.92	\$ 11.70
08/03	08/04 604791936	MICHAELS STORES 1383 SOUTH ELGIN IL	\$ 14.03 025716	\$ 0.00	\$ 14.03
08/03	08/05 605127130	JEWEL OSCO 2313 ELGIN IL	\$ 15.97 018837	\$ 0.28	\$ 16.25

TOTAL CREDITS xxxx-xxxx-xxxx-6806 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6806 **\$ 333.79**

Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

07/08	07/09 600909467	DEKALB CO COMM FDN SYCAMORE IL	\$ 100.00 014186	\$ 0.00	\$ 100.00
08/04	08/05 605127197	WAL-MART #0786 DE KALB IL	\$ 59.94 093732	\$ 0.00	\$ 59.94

TOTAL CREDITS xxxx-xxxx-xxxx-5143 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5143 **\$ 159.94**



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 61,625.27
Statement Date (MM/DD/YYYY):	08/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	09/01/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 13,644.77
Payments:	\$ -13,644.77
Adjustments:	\$ 0.00
Net Purchases:	\$ 13,374.73
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 13,374.73

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
07/14	07/14 601326214	AUTOMATIC PYMT RECEIVED	\$ -13,644.77	\$ 0.00	\$ -13,644.77

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -13,644.77
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
07/05	07/07 600419775	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 003059	\$ 0.00	\$ 188.46
07/09	07/10 601112348	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 056723	\$ 0.00	\$ 188.46
07/11	07/14 601517696	NICOR GAS BILL 866-383-1846 GA	\$ 51.01 049187	\$ 2.68	\$ 53.69
07/11	07/14 601517776	COMED PAYMENT 8003347661 IL	\$ 108.11 091967	\$ 0.00	\$ 108.11
07/11	07/14 601517772	NICOR GAS BILL 866-383-1846 GA	\$ 51.01 037752	\$ 2.68	\$ 53.69
07/11	07/14 601517774	COMED PAYMENT 8003347661 IL	\$ 357.14 070823	\$ 0.00	\$ 357.14
07/11	07/14 601516580	COMED PAYMENT 8003347661 IL	\$ 115.11 057158	\$ 0.00	\$ 115.11
07/11	07/14 601517775	COMED PAYMENT 8003347661 IL	\$ 175.32 092104	\$ 0.00	\$ 175.32

07/11	07/14 601517773	COMED PAYMENT 8003347661 IL	\$ 205.63 033183	\$ 0.00	
07/14	07/15 601781006	CINTAS CORP MASON OH	\$ 77.40 003783	\$ 6.95	\$ 84.35
07/14	07/15 601781007	NICOR GAS BILL 866-383-1846 GA	\$ 58.80 079699	\$ 3.10	\$ 61.90
07/17	07/18 602384948	USPS PO 1676140178 SYCAMORE IL	\$ 6.37 026460	\$ 0.00	\$ 6.37
07/20	07/21 602801549	ATT BILL PAYMENT DALLAS TX	\$ 10,744.09 075049	\$ 0.00	\$ 10,744.09
07/23	07/25 603395971	FORM MASTERS INC WARSAW IN	\$ 153.70 080439	\$ 0.00	\$ 153.70
07/24	07/24 603199607	COMCAST / XFINITY 800-266-2278 IL	\$ 166.96 057353	\$ 0.00	\$ 166.96
07/25	07/28 603725972	NICOR GAS BILL 866-383-1846 GA	\$ 66.96 046950	\$ 3.52	\$ 70.48
07/25	07/28 603725973	CULLIGAN OF DIXON DIXON IL	\$ 14.00 091002	\$ 0.00	\$ 14.00
08/01	08/04 604791857	WCI AURORA 630-892-9294 IL	\$ 118.19 068557	\$ 0.12	\$ 118.31
08/03	08/04 604791858	COMCAST / XFINITY 800-266-2278 IL	\$ 266.26 016103	\$ 0.00	\$ 266.26
08/04	08/05 605127129	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 038328	\$ 0.00	\$ 188.46
08/04	08/05 605127128	NICOR GAS BILL 866-383-1846 GA	\$ 51.53 013319	\$ 2.71	\$ 54.24

TOTAL CREDITS xxxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5116 **\$ 13,374.73**

**NORTHEASTERN ILLINOIS ASSOCIATION
SEPTEMBER CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144301	09/04/2025	A.M.P. ELECTRIC OF DIXON INC	\$ 4,643.00
144302	09/04/2025	ADVANCED BIONICS	\$ 1,535.00
144303	09/04/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 10,607.50
144304	09/04/2025	AHS STAFFING LLC	\$ 28,095.00
144305	09/04/2025	AMN HEALTHCARE	\$ 6,187.50
144306	09/04/2025	ANTHROMED, LLC	\$ 6,600.00
144307	09/04/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 16,788.00
144308	09/04/2025	BENJAMIN CONSULTING SERVICES LLC	\$ 2,500.00
144309	09/04/2025	BUTTERFIELD VILLAGE, LLC	\$ 5,001.84
144310	09/04/2025	CDW GOVERNMENT INC	\$ 11,832.71
144311	09/04/2025	COCHLEAR AMERICAS	\$ 122.00
144312	09/04/2025	COMPHEALTH	\$ 13,650.00
144313	09/04/2025	CORE MEDICAL GROUP	\$ 269.75
144314	09/04/2025	DEEP SEAS, LLC	\$ 15,705.60
144315	09/04/2025	E3 DIAGNOSTICS	\$ 1,613.00
144316	09/04/2025	HAGIE, WENDY	\$ 948.75
144317	09/04/2025	HODGES LOIZZI EISENHAMMER	\$ 5,148.42
144318	09/04/2025	IEP THERAPY	\$ 5,240.00
144319	09/04/2025	JACKSON THERAPY PARTNERS LLC	\$ 2,400.00
144320	09/04/2025	JENSEN, W THOMAS	\$ 1,831.00
144321	09/04/2025	KMK GLOBAL INVESTMENTS LLC	\$ 7,366.65
144322	09/04/2025	MED-EL CORPORATION	\$ 41.00
144323	09/04/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 3,075.00
144324	09/04/2025	NATUS SENSORY, INC	\$ 1,594.21
144325	09/04/2025	PAPER RECOVERY SERVICE	\$ 65.00
144326	09/04/2025	SONOVA USA INC	\$ 5,736.39
144327	09/04/2025	PURI, SUNIL	\$ 7,884.25
144328	09/04/2025	EF fbo SELECT SAVVY, LLC	\$ 16,571.25
144329	09/04/2025	SOFT WATER CITY INC	\$ 240.00
144330	09/04/2025	SOLIAANT HEALTH	\$ 16,873.50
144331	09/04/2025	STEPPING STONES GROUP, LLC	\$ 8,662.50
144332	09/04/2025	STUDIO232 INC	\$ 282.73
144333	09/04/2025	SUNBELT STAFFING	\$ 26,001.76
144334	09/04/2025	T MOBILE	\$ 245.17
144335	09/04/2025	TRUST CLEANING CO.	\$ 879.00
144336	09/04/2025	UNIQUE CLEANING SERVICES	\$ 200.00
144337	09/04/2025	WESTONE LABORATORIES INC.	\$ 280.82
144338	09/11/2025	NCPERS GROUP LIFE INS.	\$ 240.00
144339	09/25/2025	KOHN LAW FIRM, S.C.	\$ 65.56
144340	09/25/2025	NCPERS GROUP LIFE INS.	\$ 240.00
144341	09/19/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 12,280.50
144342	09/19/2025	AHS STAFFING LLC	\$ 41,648.25
144343	09/19/2025	AMN HEALTHCARE	\$ 23,105.00
144344	09/19/2025	ANTHROMED, LLC	\$ 9,240.00
144345	09/19/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 14,980.50

**NORTHEASTERN ILLINOIS ASSOCIATION
SEPTEMBER CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144346	09/19/2025	CDW GOVERNMENT INC	\$ 11,832.71
144347	09/19/2025	COCHLEAR AMERICAS	\$ 915.00
144348	09/19/2025	COMMUNITY THERAPY CORP	\$ 23,235.00
144349	09/19/2025	COMPHEALTH	\$ 13,020.00
144350	09/19/2025	CORE MEDICAL GROUP	\$ 11,205.00
144351	09/19/2025	FIRM SYSTEMS	\$ 1,405.00
144352	09/19/2025	GORDON FLESCH CO	\$ 4,179.97
144353	09/19/2025	IEP THERAPY	\$ 9,920.00
144354	09/19/2025	INDUSTRIAL APPRAISAL CO.	\$ 75.00
144355	09/19/2025	ISHI	\$ 135.00
144356	09/19/2025	JACKSON THERAPY PARTNERS LLC	\$ 6,000.00
144357	09/19/2025	KMK GLOBAL INVESTMENTS LLC	\$ 26.37
144358	09/19/2025	MAGIC WAND CLEANING SERVICE	\$ 750.00
144359	09/19/2025	MONTMORENCY CC SCH DIST 145	\$ 1,914.96
144360	09/19/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 1,537.50
144361	09/19/2025	OTICON INC	\$ 4,406.73
144362	09/19/2025	SONOVA USA INC	\$ 2,912.32
144363	09/19/2025	PHYSICIANS IMMEDIATE CARE	\$ 366.00
144364	09/19/2025	PHYSICIANS IMMEDIATE CARE	\$ 532.00
144365	09/19/2025	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,841.69
144366	09/19/2025	PROCARE THERAPY INC	\$ 54,312.44
144367	09/19/2025	EF fbo SELECT SAVVY, LLC	\$ 28,500.50
144368	09/19/2025	SOLIAN T HEALTH	\$ 20,482.98
144369	09/19/2025	STEPPING STONES GROUP, LLC	\$ 12,375.00
144370	09/19/2025	SUNBELT STAFFING	\$ 17,818.04
144371	09/19/2025	SYCAMORE CUSD #427	\$ 61,705.00
144372	09/19/2025	THERAPY CARE	\$ 12,660.00
144373	09/19/2025	WESTONE LABORATORIES INC.	\$ 756.46

73

\$ 646,338.78

**NORTHEASTERN ILLINOIS ASSOCIATION
SEPTEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54251	09/11/2025	BARBER, SARAH K	\$ 32.55
54252	09/11/2025	BEECHY, NANCY	\$ 78.33
54253	09/11/2025	BEGUN, MARISSA L	\$ 172.65
54254	09/11/2025	BLOOM, AJ	\$ 111.72
54255	09/11/2025	BRAUCHT, LAURA	\$ 140.00
54256	09/11/2025	BROEGE, ANGELICA	\$ 691.38
54257	09/11/2025	BROSSO, DANA P	\$ 489.51
54258	09/11/2025	BRUDER, MELISSA A	\$ 22.68
54259	09/11/2025	CACCIATORE, LEANDRA	\$ 65.24
54260	09/11/2025	CASTELLANI, LINDA J	\$ 30.59
54261	09/11/2025	CLENNEY, KARLY A	\$ 598.31
54262	09/11/2025	CORTELLASSI, NATALIE	\$ 74.06
54263	09/11/2025	CURTIS, JENNIFER E	\$ 22.33
54264	09/11/2025	CURTIS, STEPHANIE M	\$ 52.01
54265	09/11/2025	DECONINCK, KARALYN M	\$ 744.38
54266	09/11/2025	ELSTON, CODY S	\$ 915.17
54267	09/11/2025	ERDMANN, KIARA K	\$ 45.57
54268	09/11/2025	EUBANKS, JENNIFER M	\$ 75.23
54269	09/11/2025	FITZANKO, TARA M	\$ 49.70
54270	09/11/2025	FROEHLING, ANNA C	\$ 332.50
54271	09/11/2025	GALLANO, MARIE ANN C	\$ 6.02
54272	09/11/2025	GAMON, KLAIRE M	\$ 81.90
54273	09/11/2025	HARBECK, KENDRA N	\$ 43.19
54274	09/11/2025	HARDBARGER, KELLY A	\$ 51.03
54275	09/11/2025	HUNSICKER, MEREDITH J	\$ 319.90
54276	09/11/2025	HURLEY, MOLLY K	\$ 68.67
54277	09/11/2025	KANTOLA, CLAUDIA G	\$ 323.88
54278	09/11/2025	KEEGAN, ASHLEY A	\$ 413.15
54279	09/11/2025	KINNEY, HEIDI L	\$ 56.28
54280	09/11/2025	KRUEGER, ROCHELLE L	\$ 59.29
54281	09/11/2025	LAGE, JENNIFER F	\$ 157.12
54282	09/11/2025	LAWRENCE, ALESANDRA V	\$ 312.40
54283	09/11/2025	LEONARD, CORINNE N	\$ 113.61
54284	09/11/2025	LEWIS, GINNA	\$ 130.00
54285	09/11/2025	LINDSAY, TIFFANY L	\$ 47.04
54286	09/11/2025	LINDSEY, LAURA	\$ 292.28
54287	09/11/2025	LITAVECZ, NATALIE A	\$ 41.79
54288	09/11/2025	LOWRANCE, AMY M	\$ 913.71

**NORTHEASTERN ILLINOIS ASSOCIATION
SEPTEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54289	09/11/2025	MACHEN, TERESA A	\$ 220.48
54290	09/11/2025	MACKENZIE, KATHLEEN	\$ 28.84
54291	09/11/2025	MATHIS, MEGAN L	\$ 134.42
54292	09/11/2025	MCLAIN, NATALI M	\$ 121.45
54293	09/11/2025	MILEWSKI, MICHELLE	\$ 23.31
54294	09/11/2025	MOSKAL BUCKLEY, MARY E	\$ 22.19
54295	09/11/2025	MOTT, EMILY R	\$ 357.71
54296	09/11/2025	NADEEM, SARA	\$ 33.25
54297	09/11/2025	NEW, NOELLE R	\$ 959.27
54298	09/11/2025	NICHOLSON, THERESA A	\$ 96.60
54299	09/11/2025	NOREEN, NADINE	\$ 22.96
54300	09/11/2025	OSTROM, KELLY M	\$ 43.26
54301	09/11/2025	OTT, ERIC J	\$ 160.02
54302	09/11/2025	OZEHOWSKI, TARA B	\$ 189.63
54303	09/11/2025	PACZKO, ELLEN H	\$ 114.80
54304	09/11/2025	PAHR, JULIE	\$ 376.85
54305	09/11/2025	PEARSON, DARLA LYNN	\$ 644.21
54306	09/11/2025	PEPLANSKY, KELLY A	\$ 129.50
54307	09/11/2025	PETERS, ALLISON	\$ 571.50
54308	09/11/2025	POEGEL, CYNTHIA K	\$ 174.00
54309	09/11/2025	REIDY, LEANNA O	\$ 23.37
54310	09/11/2025	REUTER, KATHRYN B	\$ 362.60
54311	09/11/2025	RIDLER, SHARON C	\$ 35.21
54312	09/11/2025	ROSSIAKY, ELIZABETH	\$ 289.10
54313	09/11/2025	SAFRANEK, ABIGAIL A	\$ 11.20
54314	09/11/2025	SALLEY, LYNN A	\$ 65.00
54315	09/11/2025	SALTIJERAL, MEGAN R	\$ 33.67
54316	09/11/2025	SCHMIDT, CARON T	\$ 87.50
54317	09/11/2025	SEWARD, TISHA M	\$ 455.60
54318	09/11/2025	SHIELDS, ROXANNE M	\$ 115.60
54319	09/11/2025	SIMONOVICH, LESLIE	\$ 1,008.68
54320	09/11/2025	SMALL, ALAYNA D	\$ 46.71
54321	09/11/2025	STEGMAIR, REBECCA A	\$ 203.22
54322	09/11/2025	STRAIT, HEATHER	\$ 302.61
54323	09/11/2025	SZEWIC, CAROLINE MARIKA	\$ 29.61
54324	09/11/2025	SZUMNY, AMY L	\$ 818.85
54325	09/11/2025	THOMPSON, MARISSA	\$ 656.32
54326	09/11/2025	VENEZIA, PAUL D	\$ 129.99
54327	09/11/2025	WARD, HEIDIE T	\$ 395.00
54328	09/11/2025	WOLF, CARA	\$ 29.12
54329	09/11/2025	ZUTTER, STEPHANIE H	\$ 58.72

**NORTHESTERN ILLINOIS ASSOCIATION
SEPTEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54330	09/25/2025	ANDERSON, REBECCA W	\$ 18.48
54331	09/25/2025	BAITMAN, KELLY C	\$ 135.00
54332	09/25/2025	DANA CIPRA	\$ 200.00
54333	09/25/2025	CUEVAS, LISA C	\$ 215.60
54334	09/25/2025	EDER, LAURIE A	\$ 35.00
54335	09/25/2025	KOSTECKI, KRISTEN IRENE	\$ 26.04
54336	09/25/2025	LINDSEY, LAURA	\$ 31.24
54337	09/25/2025	DAVID LOMBARDO	\$ 40.53
54338	09/25/2025	MALONE, JON C	\$ 3,201.32
54339	09/25/2025	MANZANO, JOHN	\$ 1.68
54340	09/25/2025	MARKS, SARAH T	\$ 129.00
54341	09/25/2025	MCLAIN, NATALI M	\$ 99.99
54342	09/25/2025	MOLINA, GRACE A	\$ 250.00
54343	09/25/2025	NEW, NOELLE R	\$ 139.52
54344	09/25/2025	SHIELDS, ROXANNE M	\$ 575.00
54345	09/25/2025	WICKMAN, FOTINI	\$ 195.00
		95	\$ 23,050.50

**NORTHWESTERN ILLINOIS ASSOCIATION
SEPTEMBER 2025 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
9/24/2025	WIRE	MEDCOM PMT	\$ 205.80
9/24/2025	WIRE	MUTUAL OF OMAHA SEPT 2025 PREMIUM	\$ 2,618.37
9/24/2025	WIRE	BLUE CROSS CLAIMS FOR AUGUST	\$ 72,163.01
9/24/2025	WIRE	DELTA DENTAL CLAIMS FOR AUGUST	\$ 806.08
9/24/2025	WIRE	BLUE CROSS CLAIMS FOR AUGUST	\$ 211,750.32
9/24/2025	WIRE	DELTA DENTAL CLAIMS FOR AUGUST	\$ 5,058.24
9/24/2025	WIRE	WIRE TO VSP FOR OCTOBER	\$ 1,465.44
9/24/2025	WIRE	WIRE TO VSP FOR OCTOBER	\$ 28.02
9/11/2025	WIRE	NIA HSA PAYMENT	\$ 39,561.67
			\$ 333,656.95



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 59,694.29
Statement Date (MM/DD/YYYY):	09/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	10/02/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 13,374.73
Payments:	\$ -13,374.73
Adjustments:	\$ 0.00
Net Purchases:	\$ 15,305.71
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 15,305.71

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
08/12	08/12 606116266	AUTOMATIC PYMT RECEIVED	\$ -13,374.73	\$ 0.00	\$ -13,374.73

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -13,374.73
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
08/08	08/11 605977427	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 030280	\$ 0.00	\$ 188.46
08/11	08/12 606241234	NICOR GAS BILL 866-383-1846 GA	\$ 51.73 049129	\$ 2.72	\$ 54.45
08/11	08/12 606241233	NICOR GAS BILL 866-383-1846 GA	\$ 51.73 074156	\$ 2.72	\$ 54.45
08/11	08/12 606241232	NICOR GAS BILL 866-383-1846 GA	\$ 56.96 017331	\$ 3.00	\$ 59.96
08/12	08/13 606362283	CINTAS CORP MASON OH	\$ 77.40 075148	\$ 6.95	\$ 84.35
08/13	08/14 606487226	WWP READY PEST CONTROL LOVES PARK IL	\$ 100.00 066134	\$ 0.00	\$ 100.00
08/15	08/18 607208874	COMED PAYMENT 8003347661 IL	\$ 277.88 019773	\$ 0.00	\$ 277.88
08/15	08/18 607208875	COMED PAYMENT 8003347661 IL	\$ 136.81 017386	\$ 0.00	\$ 136.81

08/15	08/18 607208873	COMED PAYMENT 8003347661 IL	\$ 637.19 095247	\$ 0.00	\$ 637.19
08/15	08/18 607208946	COMED PAYMENT 8003347661 IL	\$ 166.01 039204	\$ 0.00	\$ 166.01
08/15	08/18 607208872	COMED PAYMENT 8003347661 IL	\$ 211.57 071984	\$ 0.00	\$ 211.57
08/20	08/21 607801934	ATT BILL PAYMENT DALLAS TX	\$ 12,073.99 094379	\$ 0.00	\$ 12,073.99
08/24	08/25 608391761	COMCAST / XFINITY 800-266-2278 IL	\$ 167.08 034886	\$ 0.00	\$ 167.08
08/25	08/26 608657926	NICOR GAS BILL 866-383-1846 GA	\$ 54.69 089062	\$ 2.88	\$ 57.57
09/01	09/02 609663165	WCI AURORA 630-892-9294 IL	\$ 118.06 047893	\$ 0.12	\$ 118.18
09/02	09/03 609710818	NICOR GAS BILL 866-383-1846 GA	\$ 51.88 022583	\$ 2.73	\$ 54.61
09/03	09/03 609710819	COMCAST / XFINITY 800-266-2278 IL	\$ 266.32 041363	\$ 0.00	\$ 266.32
09/04	09/05 610135578	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 090675	\$ 0.00	\$ 188.46

TOTAL CREDITS xxxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5116 **\$ 14,897.34**

Card Number xxxx-xxxx-xxxx-9726 SANDOVAL, MARICELA

08/05	08/06 605280425	USPS PO 1633970140 HAMPSHIRE IL	\$ 6.61 023817	\$ 0.00	\$ 6.61
08/11	08/12 606241311	EVERWAY HURON OH	\$ 148.87 061087	\$ 0.00	\$ 148.87
09/04	09/05 610135730	WM SUPERCENTER #4641 HUNTLEY IL	\$ 252.89 088803	\$ 0.00	\$ 252.89

TOTAL CREDITS xxxx-xxxx-xxxx-9726 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-9726 **\$ 408.37**



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 47,916.88
Statement Date (MM/DD/YYYY):	09/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	10/02/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 27,098.10
Payments:	\$ -27,098.10
Adjustments:	\$ 0.00
Net Purchases:	\$ 27,083.12
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 27,083.12

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
08/12	08/12 606116265	AUTOMATIC PYMT RECEIVED	\$ -27,098.10	\$ 0.00	\$ -27,098.10

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -27,098.10
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
08/11	08/11 605880729	AMAZON MARK H18E76533 SEATTLE WA	\$ 284.88 005091	\$ 0.00	\$ 284.88
08/11	08/12 606241235	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 000059	\$ 0.00	\$ 200.00
08/15	08/18 607209101	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 053788	\$ 0.00	\$ 9.99
08/17	08/18 607209027	MSFT E0100X6LOO MSBILL.INFO	\$ 180.43 057172	\$ 0.00	\$ 180.43
08/20	08/21 607801459	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 049655	\$ 0.00	\$ 9.99
08/20	08/21 607801460	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 089020	\$ 0.00	\$ 9.99
08/26	08/26 608657928	WAVISPSUPPLI 0000000630 IL	\$ 289.82 048659	\$ 0.00	\$ 289.82
09/02	09/03 609711039	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 038541	\$ 0.00	\$ 9.99

TOTAL CREDITS xxx-xxxx-xxxx-1520
TOTAL DEBITS xxx-xxxx-xxxx-1520

\$ 0.00
\$ 1,014.08

Card Number xxx-xxxx-xxxx-8172 CUEVAS, LISA

08/05	08/06 605280423	AMAZON MKTPL ZZ1JM4273 AMZN.COM/BILL WA	\$ 24.80 063217	\$ 0.00	\$ 24.80
08/06	08/06 605280424	AMAZON MARK WM4RP98Z3 SEATTLE WA	\$ 46.07 092602	\$ 0.00	\$ 46.07
08/06	08/07 605400737	AMAZON MKTPL N81HJ89Y3 AMZN.COM/BILL WA	\$ 289.95 085604	\$ 0.00	\$ 289.95
08/07	08/08 605588155	AMAZON RETA M16JM7N63 SEATTLE WA	\$ 17.99 027379	\$ 0.00	\$ 17.99
08/08	08/08 605588156	AMAZON RETA EP58I43B3 SEATTLE WA	\$ 89.62 082306	\$ 0.00	\$ 89.62
08/08	08/11 605977048	AMAZON MARK 3P1KA0JG3 SEATTLE WA	\$ 17.26 057382	\$ 0.00	\$ 17.26
08/08	08/11 605977049	AMAZON MARK QE5795I73 SEATTLE WA	\$ 136.12 070469	\$ 0.00	\$ 136.12
08/09	08/11 605977050	AMAZON MARK 731H03YJ3 SEATTLE WA	\$ 30.15 054424	\$ 0.00	\$ 30.15
08/10	08/11 605977052	AMAZON MARK S937674F3 SEATTLE WA	\$ 31.99 085896	\$ 0.00	\$ 31.99
08/10	08/11 605977051	AMAZON MARK Q723B5HA3 SEATTLE WA	\$ 189.69 013038	\$ 0.00	\$ 189.69
08/11	08/11 605880728	AMAZON RETA 3M3PU4YF3 SEATTLE WA	\$ 13.59 069773	\$ 0.00	\$ 13.59
08/13	08/13 606362361	AMAZON MARK XS5UZ3U23 SEATTLE WA	\$ 23.98 072043	\$ 0.00	\$ 23.98
08/13	08/13 606362362	AMAZON MARK FF2OG00U3 SEATTLE WA	\$ 48.81 080422	\$ 0.00	\$ 48.81
08/13	08/14 606487229	AMAZON MKTPL ZZ8Q35DK3 AMZN.COM/BILL WA	\$ 72.50 059375	\$ 0.00	\$ 72.50
08/13	08/14 606487227	AMAZON MKTPL GZ6JR9CU3 AMZN.COM/BILL WA	\$ 189.99 004556	\$ 0.00	\$ 189.99
08/13	08/14 606487228	AMAZON MKTPL E77NV19R3 AMZN.COM/BILL WA	\$ 155.52 026166	\$ 0.00	\$ 155.52
08/14	08/14 606487230	AMAZON MKTPL OE3EA54E3 AMZN.COM/BILL WA	\$ 104.49 003920	\$ 0.00	\$ 104.49
08/14	08/15 606754303	AMAZON MARK MO85W6AT3 SEATTLE WA	\$ 47.86 078586	\$ 0.00	\$ 47.86
08/14	08/15 606754305	AMAZON MARK B65L56V93 SEATTLE WA	\$ 212.21 086523	\$ 0.00	\$ 212.21
08/14	08/15 606754306	AMAZON MARK 1L9MPOGT3 SEATTLE WA	\$ 59.44 022235	\$ 0.00	\$ 59.44
08/14	08/15 606754227	AMAZON MKTPL BG9VA37Q3 AMZN.COM/BILL WA	\$ 45.87 030926	\$ 0.00	\$ 45.87
08/14	08/15 606754304	AMAZON RETA NF0554BR3 SEATTLE WA	\$ 89.05 072278	\$ 0.00	\$ 89.05

08/14	08/15 606754307	AMAZON MARK 8H0BC19V3 SEATTLE WA	\$ 179.44 013231	\$ 0.00	
08/15	08/18 607208949	QUILL CORPORATION COLUMBIA SC	\$ 144.60 084764	\$ 0.00	\$ 144.60
08/16	08/18 607209023	AMAZON MARK YC8EY2903 SEATTLE WA	\$ 12.86 083278	\$ 0.00	\$ 12.86
08/17	08/18 607209024	AMAZON RETA CM5NJ68E3 SEATTLE WA	\$ 58.98 016132	\$ 0.00	\$ 58.98
08/17	08/18 607208950	AMAZON MKTPL NY0PJ98E3 AMZN.COM/BILL WA	\$ 11.98 011640	\$ 0.00	\$ 11.98
08/18	08/18 607209025	AMAZON MARK 8H6FA0QR3 SEATTLE WA	\$ 44.39 099588	\$ 0.00	\$ 44.39
08/21	08/22 608068339	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	\$ -19.98 000000	\$ 0.00	\$ -19.98
08/22	08/22 608068341	AMAZON MARK EV6H11KE3 SEATTLE WA	\$ 39.96 022935	\$ 0.00	\$ 39.96
08/22	08/22 608068340	AMAZON MARK MP2E64VD3 SEATTLE WA	\$ 50.97 007038	\$ 0.00	\$ 50.97
08/22	08/25 608391838	AMAZON MARK 2Z8MZ2LR3 SEATTLE WA	\$ 92.00 028424	\$ 0.00	\$ 92.00
08/24	08/25 608391839	AMAZON MARK WC3896VF3 SEATTLE WA	\$ 26.48 062455	\$ 0.00	\$ 26.48
08/25	08/25 608391841	AMAZON MARK 4K8P69XS3 SEATTLE WA	\$ 110.15 052767	\$ 0.00	\$ 110.15
08/25	08/25 608391840	AMAZON MARK HC18V3RL3 SEATTLE WA	\$ 7.99 033619	\$ 0.00	\$ 7.99
08/26	08/27 608723769	AMAZON MARK 7Y4UG1R13 SEATTLE WA	\$ 125.90 055493	\$ 0.00	\$ 125.90
08/26	08/27 608723770	AMAZON MARK ZG6G32DP3 SEATTLE WA	\$ 26.46 069751	\$ 0.00	\$ 26.46
08/26	08/27 608723692	AMAZON RETA 1B94Y5PA3 SEATTLE WA	\$ 90.66 088727	\$ 0.00	\$ 90.66
08/26	08/27 608723771	AMAZON MARK XA8FV45X3 SEATTLE WA	\$ 71.90 025526	\$ 0.00	\$ 71.90
08/26	08/27 608723691	AMAZON MARK G39DM1LC3 SEATTLE WA	\$ 67.03 044675	\$ 0.00	\$ 67.03
08/26	08/27 608723616	AMAZON MKTPL 8A9C44NH3 AMZN.COM/BILL WA	\$ 144.98 097983	\$ 0.00	\$ 144.98
08/26	08/27 608723693	AMAZON MARK KQ8LA4LU3 SEATTLE WA	\$ 14.24 099665	\$ 0.00	\$ 14.24
08/26	08/27 608723694	AMAZON MARK N81156G03 SEATTLE WA	\$ 14.99 047807	\$ 0.00	\$ 14.99
08/26	08/27 608723695	AMAZON MARK XA9JQ2D53 SEATTLE WA	\$ 29.23 075438	\$ 0.00	\$ 29.23
08/27	08/27 608722600	AMAZON MARK VL2IP1DU3 SEATTLE WA	\$ 75.97 085814	\$ 0.00	\$ 75.97
08/27	08/27 608723773	AMAZON RETA W472521Q3 SEATTLE WA	\$ 14.36 003153	\$ 0.00	\$ 14.36
08/27	08/27 608722599	AMAZON RETA UC2UW1ET3 SEATTLE WA	\$ 61.57 084044	\$ 0.00	\$ 61.57

08/27	08/27 608723772	AMAZON RETA E13QA6PV3 SEATTLE WA	\$ 51.99 011921	\$ 0.00	
08/27	08/27 608722601	AMAZON MARK QF87E6TE3 SEATTLE WA	\$ 144.48 008302	\$ 0.00	\$ 144.48
08/27	08/27 608722602	AMAZON MARK JA56C1AI3 SEATTLE WA	\$ 29.94 099435	\$ 0.00	\$ 29.94
08/27	08/28 608990250	AMAZON MKTPL 4A76821M3 AMZN.COM/BILL WA	\$ 25.05 061625	\$ 0.00	\$ 25.05
08/27	08/28 608990327	AMAZON RETA 7Q2IA5N13 SEATTLE WA	\$ 30.59 070045	\$ 0.00	\$ 30.59
08/27	08/28 608990251	AMAZON MARK 6N3ZB5IL3 SEATTLE WA	\$ 49.99 055279	\$ 0.00	\$ 49.99
08/28	08/29 609259313	AMAZON MARK CL72L3AD3 SEATTLE WA	\$ 33.98 064644	\$ 0.00	\$ 33.98
08/29	09/01 609358642	AMAZON MARK 9D2MC8DF3 SEATTLE WA	\$ 102.50 039992	\$ 0.00	\$ 102.50
08/29	09/01 609358641	AMAZON MKTPL DQ2471PX3 AMZN.COM/BILL WA	\$ 156.45 032609	\$ 0.00	\$ 156.45
08/29	09/01 609358644	AMAZON RETA W472521Q3 SEATTLE WA	\$ -14.36 000000	\$ 0.00	\$ -14.36
08/29	09/01 609358643	AMAZON MARK QL0FV3OZ3 SEATTLE WA	\$ 203.41 076953	\$ 0.00	\$ 203.41
09/01	09/02 609663167	AMAZON RETA RV9IV5IL3 SEATTLE WA	\$ 14.86 084541	\$ 0.00	\$ 14.86
09/01	09/02 609663166	AMAZON MARK KP7MP75V3 SEATTLE WA	\$ 62.99 036999	\$ 0.00	\$ 62.99
09/02	09/03 609710964	AMAZON MARK 9F9H15LE3 SEATTLE WA	\$ 50.73 069419	\$ 0.00	\$ 50.73
09/02	09/03 609710965	AMAZON MARK HX4UD32D3 SEATTLE WA	\$ 33.57 072171	\$ 0.00	\$ 33.57
09/02	09/03 609710963	AMAZON RETA B229E0FJ3 SEATTLE WA	\$ 39.78 040975	\$ 0.00	\$ 39.78
09/02	09/03 609710962	AMAZON MARK K84Y24VU3 SEATTLE WA	\$ 47.49 088948	\$ 0.00	\$ 47.49
09/02	09/03 609710891	AMAZON MKTPL 419XF94N3 AMZN.COM/BILL WA	\$ 22.99 009508	\$ 0.00	\$ 22.99
09/03	09/03 609711037	AMAZON RETA 713Q59JC3 SEATTLE WA	\$ 69.29 002942	\$ 0.00	\$ 69.29
09/03	09/03 609711036	AMAZON RETA WY0AR9R93 SEATTLE WA	\$ 13.40 094370	\$ 0.00	\$ 13.40
09/03	09/03 609710966	AMAZON MARK UI9WM3DV3 SEATTLE WA	\$ 245.46 054060	\$ 0.00	\$ 245.46
09/04	09/04 609873798	AMAZON RETA U41R98SG3 SEATTLE WA	\$ 132.99 094470	\$ 0.00	\$ 132.99
09/04	09/05 610135655	AMAZON MARK K01VU80L3 SEATTLE WA	\$ 177.83 006540	\$ 0.00	\$ 177.83
09/04	09/05 610135653	AMAZON RETA 3M85H8403 SEATTLE WA	\$ 79.40 051479	\$ 0.00	\$ 79.40
09/04	09/05 610135654	AMAZON RETA HL6OZ3I83 SEATTLE WA	\$ 49.99 052295	\$ 0.00	\$ 49.99

TOTAL CREDITS	xxxx-xxxx-xxxx-8172	\$ -34.34
TOTAL DEBITS	xxxx-xxxx-xxxx-8172	\$ 5,323.19

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER					
08/05	08/06 605280502	WPS PUBLISH TORRANCE CA	\$ 369.00 030812	\$ 0.00	\$ 369.00
08/07	08/07 605400739	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 145.00 009051	\$ 0.00	\$ 145.00
08/07	08/08 605588158	PRO-ED, INC. 15124513246 TX	\$ 349.80 056703	\$ 0.00	\$ 349.80
08/15	08/18 607209104	SECOND PLATFORM LLC SCOTTSDALE AZ	\$ 58.33 052973	\$ 0.00	\$ 58.33
08/15	08/18 607209102	BJOREM SPEE 7193962891 CO	\$ 143.10 077382	\$ 0.00	\$ 143.10
08/17	08/18 607209103	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 7,264.92 056952	\$ 0.00	\$ 7,264.92
08/20	08/21 607801461	OAKTREE 6365301664 MO	\$ 520.32 091986	\$ 41.63	\$ 561.95
08/21	08/22 608068342	CENTRALINST 3149770132 MO	\$ 458.33 065445	\$ 36.67	\$ 495.00
08/21	08/22 608068419	SP GANDER PUBLISHING AVILA BEACH CA	\$ 483.89 045152	\$ 0.00	\$ 483.89
08/21	08/22 608068343	SUPPORTING SUCCESS FOR SAN ANGELO TX	\$ 755.06 037823	\$ 0.00	\$ 755.06
08/25	08/26 608658002	OAKTREE 6365301664 MO	\$ 381.48 006050	\$ 30.52	\$ 412.00
08/25	08/26 608658003	WALMART.COM WALMART.COM AR	\$ 266.76 073052	\$ 0.00	\$ 266.76
08/27	08/28 608990329	ESPECIAL NEEDS 3146922424 MO	\$ 193.45 042192	\$ 0.00	\$ 193.45
08/27	08/28 608990404	SUPER DUPER PUBLICATIO GREENVILLE SC	\$ 466.42 089739	\$ 27.98	\$ 494.40
08/28	08/28 608990331	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 311.75 059054	\$ 0.00	\$ 311.75
08/28	08/28 608990330	HUNGRY CUTTERS, LLC 917-969-1004 NY	\$ 86.50 047499	\$ 7.46	\$ 93.96
09/03	09/04 609873873	PY CHEM-WISE AURORA IL	\$ 130.00 020003	\$ 0.00	\$ 130.00
			TOTAL CREDITS	xxxx-xxxx-xxxx-6275	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-6275	\$ 12,528.37

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON					
08/22	08/25 608391842	YAMM.COM BRUSSELS	\$ 50.00 062009	\$ 0.00	\$ 50.00
08/27	08/28 608990328	EDWEEK PREMIUM DIGITAL PHOENIX AZ	\$ 77.00 022326	\$ 0.00	\$ 77.00
08/29	09/01 609358645	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 839.50 046153	\$ 0.00	\$ 839.50
08/31	09/01 609358715	BUFFER PLAN SAN FRANCISCO CA	\$ 300.00 092268	\$ 0.00	\$ 300.00

09/02	09/03 609711038	LINKEDINPRED 62988146 MOUNTAIN VIEW CA	\$ 404.50 086065	\$ 0.41	\$ 404.91
09/04	09/05 610135656	JOBTARGET 8604400635 CT	\$ 1,500.00 099910	\$ 0.00	\$ 1,500.00
			TOTAL CREDITS xxxx-xxxx-xxxx-6510		\$ 0.00
			TOTAL DEBITS xxxx-xxxx-xxxx-6510		\$ 3,171.41
Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA					
08/05	08/06 605280422	SAMS CLUB #4942 ELGIN IL	\$ 70.11 035912	\$ 0.00	\$ 70.11
08/12	08/13 606362359	UBER TRIP 8005928996 CA	\$ 14.24 063078	\$ 0.00	\$ 14.24
08/12	08/13 606362360	UBER TRIP 8005928996 CA	\$ 32.75 029316	\$ 0.00	\$ 32.75
08/12	08/13 606362284	UBER TRIP 8005928996 CA	\$ 38.78 090274	\$ 0.00	\$ 38.78
08/14	08/15 606754225	UBER TRIP 8005928996 CA	\$ 25.06 081575	\$ 0.00	\$ 25.06
08/14	08/15 606754226	UBER TRIP 8005928996 CA	\$ 5.82 050983	\$ 0.00	\$ 5.82
08/15	08/18 607208948	UBER TRIP 8005928996 CA	\$ 16.76 008047	\$ 0.00	\$ 16.76
08/15	08/18 607208947	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 15.95 062771	\$ 0.00	\$ 15.95
08/18	08/19 607434517	UBER TRIP 8005928996 CA	\$ 33.18 080918	\$ 0.00	\$ 33.18
08/18	08/19 607434518	UBER TRIP 8005928996 CA	\$ 2.63 031925	\$ 0.00	\$ 2.63
08/18	08/19 607434516	UBER TRIP 8005928996 CA	\$ 26.31 085872	\$ 0.00	\$ 26.31
08/19	08/20 607604528	UBER TRIP 8005928996 CA	\$ 14.31 078904	\$ 0.00	\$ 14.31
08/19	08/20 607604529	UBER TRIP 8005928996 CA	\$ 30.03 096266	\$ 0.00	\$ 30.03
08/19	08/20 607604527	UBER TRIP 8005928996 CA	\$ 32.93 068443	\$ 0.00	\$ 32.93
08/20	08/21 607801457	UBER TRIP 8005928996 CA	\$ 28.65 039873	\$ 0.00	\$ 28.65
08/20	08/21 607801458	UBER TRIP 8005928996 CA	\$ 4.50 075443	\$ 0.00	\$ 4.50
08/22	08/25 608391764	UBER TRIP 8005928996 CA	\$ 13.45 001607	\$ 0.00	\$ 13.45
08/22	08/25 608391762	UBER TRIP 8005928996 CA	\$ 23.71 005309	\$ 0.00	\$ 23.71
08/22	08/25 608391763	UBER TRIP 8005928996 CA	\$ 34.05 083789	\$ 0.00	\$ 34.05
08/25	08/26 608657927	IAASE BLOOMINGTON IL	\$ 150.00 042944	\$ 0.00	\$ 150.00
08/26	08/27 608723613	UBER TRIP 8005928996 CA	\$ 6.56 035823	\$ 0.00	\$ 6.56

08/26	08/27 608723614	UBER TRIP 8005928996 CA	\$ 5.50 032986	\$ 0.00	
08/26	08/27 608723612	UBER TRIP 8005928996 CA	\$ 36.70 034928	\$ 0.00	\$ 36.70
08/26	08/27 608723615	UBER TRIP TRIP SAN FRANCISCO CA	\$ 43.76 015587	\$ 0.00	\$ 43.76
08/28	08/29 609259235	UBER TRIP 8005928996 CA	\$ 6.72 011521	\$ 0.00	\$ 6.72
08/28	08/29 609259234	UBER TRIP 8005928996 CA	\$ 2.45 059907	\$ 0.00	\$ 2.45
08/28	08/29 609259236	UBER TRIP 8005928996 CA	\$ 16.34 081518	\$ 0.00	\$ 16.34
08/28	08/29 609259312	UBER TRIP 8005928996 CA	\$ 44.84 006977	\$ 0.00	\$ 44.84
08/29	09/01 609358571	UBER TRIP 8005928996 CA	\$ 7.24 080215	\$ 0.00	\$ 7.24
08/29	09/01 609358569	UBER TRIP 8005928996 CA	\$ 16.98 002941	\$ 0.00	\$ 16.98
08/29	09/01 609358572	UBER TRIP 8005928996 CA	\$ 38.99 056983	\$ 0.00	\$ 38.99
08/29	09/01 609358568	UBER TRIP 8005928996 CA	\$ 48.27 087540	\$ 0.00	\$ 48.27
08/29	09/01 609358570	UBER TRIP 8005928996 CA	\$ 12.92 065717	\$ 0.00	\$ 12.92
09/02	09/03 609710889	UBER TRIP 8005928996 CA	\$ 5.93 045841	\$ 0.00	\$ 5.93
09/02	09/03 609710887	UBER TRIP 8005928996 CA	\$ 39.54 025450	\$ 0.00	\$ 39.54
09/02	09/03 609710890	UBER TRIP 8005928996 CA	\$ 9.16 064805	\$ 0.00	\$ 9.16
09/02	09/03 609710888	UBER TRIP 8005928996 CA	\$ 61.09 066237	\$ 0.00	\$ 61.09
09/03	09/04 609873720	UBER TRIP 8005928996 CA	\$ 20.29 009769	\$ 0.00	\$ 20.29
09/03	09/04 609873797	UBER TRIP 8005928996 CA	\$ 34.54 045499	\$ 0.00	\$ 34.54
09/03	09/04 609873794	UBER TRIP 8005928996 CA	\$ 15.68 089068	\$ 0.00	\$ 15.68
09/03	09/04 609873795	UBER TRIP 8005928996 CA	\$ 20.35 017235	\$ 0.00	\$ 20.35
09/03	09/04 609873796	UBER TRIP 8005928996 CA	\$ 27.15 009880	\$ 0.00	\$ 27.15
09/04	09/05 610135579	UBER TRIP 8005928996 CA	\$ 36.08 005625	\$ 0.00	\$ 36.08
09/04	09/05 610135580	UBER TRIP 8005928996 CA	\$ 27.25 071355	\$ 0.00	\$ 27.25
09/04	09/05 610135652	UBER TRIP 8005928996 CA	\$ 12.41 014442	\$ 0.00	\$ 12.41

Card Number xxxx-xxxx-xxxx-1815 TABONE, JILL

08/05	08/06	WAL-MART #0786 DE KALB IL	\$ 14.95	\$ 0.00	\$ 14.95
	605280501		080837		

TOTAL CREDITS	xxxx-xxxx-xxxx-1815	\$ 0.00
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TOTAL DEBITS	xxxx-xxxx-xxxx-1815	\$ 14.95
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Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

08/06	08/07	CHIPOTLE 2685 DEKALB IL	\$ 1,320.50	\$ 0.00	\$ 1,320.50
	605400738		009511		

08/07	08/08	TOOLSTOGROW 7167830663 NY	\$ 1,437.79	\$ 122.21	\$ 1,560.00
	605588157		011943		

08/14	08/15	ILLINOIS PRINCIPALS AS SPRINGFIELD IL	\$ 296.13	\$ 28.87	\$ 325.00
	606754384		065200		

08/14	08/15	ILLINOIS PRINCIPALS AS SPRINGFIELD IL	\$ 296.13	\$ 28.87	\$ 325.00
	606754383		073584		

08/15	08/18	ILLINOIS PRINCIPALS AS SPRINGFIELD IL	\$ 296.13	\$ 28.87	\$ 325.00
	607209026		091717		

TOTAL CREDITS	xxxx-xxxx-xxxx-5143	\$ 0.00
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TOTAL DEBITS	xxxx-xxxx-xxxx-5143	\$ 3,855.50
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**NORTHEASTERN ILLINOIS ASSOCIATION
OCTOBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144374	10/10/2025	NCPERS GROUP LIFE INS.	\$ 232.00
144375	10/06/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 16,099.63
144376	10/06/2025	AHS STAFFING LLC	\$ 69,592.75
144377	10/06/2025	AMN HEALTHCARE	\$ 21,300.00
144378	10/06/2025	ANTHROMED, LLC	\$ 5,940.00
144379	10/06/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 15,868.00
144380	10/06/2025	BRIDGES FOR LANGUAGE TRAINING & STAFFING	\$ 175.40
144381	10/06/2025	BROWN, LORI	\$ 104.83
144382	10/06/2025	BUTTERFIELD VILLAGE, LLC	\$ 5,001.84
144383	10/06/2025	COLLEGE OF DUPAGE	\$ 2,214.00
144384	10/06/2025	COMMUNITY THERAPY CORP	\$ 38,289.00
144385	10/06/2025	COMPHEALTH	\$ 25,200.00
144386	10/06/2025	CORE MEDICAL GROUP	\$ 6,225.00
144387	10/06/2025	HODGES LOIZZI EISENHAMMER	\$ 1,206.81
144388	10/06/2025	IEP THERAPY	\$ 9,210.00
144389	10/06/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144390	10/06/2025	JACKSON THERAPY PARTNERS LLC	\$ 4,880.00
144391	10/06/2025	JENSEN, W THOMAS	\$ 1,831.00
144392	10/06/2025	KMK GLOBAL INVESTMENTS LLC	\$ 7,427.77
144393	10/06/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 3,813.00
144394	10/06/2025	NIU SPEECH LANGUAGE HEARING CLINIC	\$ 1,900.00
144395	10/06/2025	SONOVA USA INC	\$ 2,535.33
144396	10/06/2025	PURI, SUNIL	\$ 7,989.10
144397	10/06/2025	EF fbo SELECT SAVVY, LLC	\$ 11,663.75
144398	10/06/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 51,857.80
144399	10/06/2025	SOFT WATER CITY INC	\$ 102.00
144400	10/06/2025	SOLIANT HEALTH	\$ 17,816.79
144401	10/06/2025	SUNBELT STAFFING	\$ 25,642.16
144402	10/06/2025	SYCAMORE CUSD #427	\$ 24,400.00
144403	10/06/2025	SYNDEO NETWORKS INC	\$ 3,199.76
144404	10/06/2025	T MOBILE	\$ 245.17
144405	10/06/2025	TRUST CLEANING CO.	\$ 843.00
144406	10/06/2025	UNIQUE CLEANING SERVICES	\$ 300.00
144407	10/06/2025	WARNER TECH CARE PRODUCTS	\$ 60.59
144408	10/06/2025	WESTONE LABORATORIES INC.	\$ 330.76
144409	10/24/2025	NCPERS GROUP LIFE INS.	\$ 232.00
144410	10/20/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 12,063.00
144411	10/20/2025	ALGONQUIN-LAKE IN THE HILLS FIRE PROTECTION DIST	\$ 100.00
144412	10/20/2025	AMERICAN COLLEGE OF EDUCATION	\$ 1,734.00
144413	10/20/2025	AHS STAFFING LLC	\$ 42,329.75
144414	10/20/2025	AMN HEALTHCARE	\$ 18,150.00
144415	10/20/2025	ANTHROMED, LLC	\$ 5,280.00
144416	10/20/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 12,475.00
144417	10/20/2025	COMPHEALTH	\$ 15,750.00
144418	10/20/2025	CORE MEDICAL GROUP	\$ 6,225.00

**NORTHEASTERN ILLINOIS ASSOCIATION
OCTOBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144419	10/20/2025	FIRM SYSTEMS	\$ 367.00
144420	10/20/2025	GORDON FLESCH CO	\$ 4,144.32
144421	10/20/2025	IEP THERAPY	\$ 13,010.00
144422	10/20/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144423	10/20/2025	INVO HEALTHCARE ASSOCIATES, LLC	\$ 8,720.00
144424	10/20/2025	JACKSON THERAPY PARTNERS LLC	\$ 8,184.85
144425	10/20/2025	KMK GLOBAL INVESTMENTS LLC	\$ 34.56
144426	10/20/2025	MAGIC WAND CLEANING SERVICE	\$ 600.00
144427	10/20/2025	MCGRAW HILL EDUCATION	\$ 99.91
144428	10/20/2025	MED-EL CORPORATION	\$ 649.00
144429	10/20/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 1,845.00
144430	10/20/2025	PERSPECTIVES EAP	\$ 1,116.00
144431	10/20/2025	SONOVA USA INC	\$ 1,990.56
144432	10/20/2025	PHYSICIANS IMMEDIATE CARE	\$ 266.00
144433	10/20/2025	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,800.19
144434	10/20/2025	PROCARE THERAPY INC	\$ 51,805.49
144435	10/20/2025	EF fbo SELECT SAVVY, LLC	\$ 11,943.75
144436	10/20/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 2,662.50
144437	10/20/2025	SOLIANT HEALTH	\$ 16,409.41
144438	10/20/2025	STEPPING STONES GROUP, LLC	\$ 42,866.50
144439	10/20/2025	SUNBELT STAFFING	\$ 20,764.44
144440	10/20/2025	THERAPY CARE	\$ 23,542.50
144441	10/20/2025	ULTIMATE SLP	\$ 2,468.40
144442	10/20/2025	VITAL RECORDS CONTROL	\$ 165.00
144443	10/20/2025	WESTONE LABORATORIES INC.	\$ 1,693.74
144444	10/29/2025	AURORA EAST #131 SPEC. ED.	\$ 176,206.60
144445	10/29/2025	AURORA WEST #129 SPECIAL ED	\$ 295,019.22
144446	10/29/2025	BATAVIA DISTRICT 101	\$ 122,544.08
144447	10/29/2025	BELVIDERE DIST 100	\$ 9,894.15
144448	10/29/2025	BYRON COMM UNIT SCH DIST 226	\$ 21,126.54
144449	10/29/2025	CENTRAL DISTRICT 301	\$ 51,684.28
144450	10/29/2025	CICERO DISTRICT #99	\$ 498,167.47
144451	10/29/2025	DEKALB COMM UNIT SCHOOL DIST 428	\$ 10,868.09
144452	10/29/2025	COMMUNITY UNIT SCHOOL DIST 300	\$ 375,235.76
144453	10/29/2025	GENEVA CUSD #304	\$ 81,358.04
144454	10/29/2025	GENOA KINGSTON DISTRICT 424	\$ 12,124.99
144455	10/29/2025	HARLEM SPEC EDUCATION 122	\$ 179,652.14
144456	10/29/2025	HAWTHORN ASSOCIATES OF LAKE COUNTY LLC	\$ 213,519.62
144457	10/29/2025	HIAWATHA DIST 426	\$ 2,396.46
144458	10/29/2025	INDIAN CREEK DIST 425	\$ 4,638.50
144459	10/29/2025	KANELAND DISTRICT #302	\$ 27,609.78
144460	10/29/2025	ROCKFORD SCHOOL DISTRICT 205	\$ 824,720.64
144461	10/29/2025	SANDWICH CU SCHOOL DIST 430	\$ 6,691.91
144462	10/29/2025	SOMONAUK SCHOOL DIST 432	\$ 2,746.50
144463	10/29/2025	ST CHARLES SCHOOL DISTRICT 303	\$ 93,510.14
144464	10/29/2025	SYCAMORE CUSD #427	\$ 31,800.41
91			\$ 3,760,420.43

**NORTHEASTERN ILLINOIS ASSOCIATION
OCTOBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54346	10/10/2025	BEECHY, NANCY	\$ 30.52
54347	10/10/2025	BEGUN, MARISSA L	\$ 89.60
54348	10/10/2025	BROEGE, ANGELICA	\$ 941.77
54349	10/10/2025	BRUDER, MELISSA A	\$ 61.04
54350	10/10/2025	CASTELLANI, LINDA J	\$ 21.00
54351	10/10/2025	CLENNEY, KARLY A	\$ 1,174.73
54352	10/10/2025	CORTELLASSI, NATALIE	\$ 199.99
54353	10/10/2025	CURTIS, JENNIFER E	\$ 35.49
54354	10/10/2025	CURTIS, STEPHANIE M	\$ 113.26
54355	10/10/2025	DAVENPORT, CHERYL L	\$ 33.88
54356	10/10/2025	DECONINCK, KARALYN M	\$ 1,048.88
54357	10/10/2025	EDER, LAURIE A	\$ 35.00
54358	10/10/2025	ELSTON, CODY S	\$ 886.16
54359	10/10/2025	ERDMANN, KIARA K	\$ 111.58
54360	10/10/2025	FITZANKO, TARA M	\$ 74.48
54361	10/10/2025	FROEHLING, ANNA C	\$ 326.97
54362	10/10/2025	GAMON, KLAIRE M	\$ 125.37
54363	10/10/2025	GORICK, CARLY R	\$ 38.64
54364	10/10/2025	GRANT, HALEY M	\$ 69.56
54365	10/10/2025	HARBECK, KENDRA N	\$ 57.68
54366	10/10/2025	HARDBARGER, KELLY A	\$ 45.29
54367	10/10/2025	KANTOLA, CLAUDIA G	\$ 404.86
54368	10/10/2025	KEEGAN, ASHLEY A	\$ 751.67
54369	10/10/2025	KINCAIDE, JULIE T	\$ 44.45
54370	10/10/2025	KINNEY, HEIDI L	\$ 41.02
54371	10/10/2025	KOSTECKI, KRISTEN IRENE	\$ 8.68
54372	10/10/2025	KRUEGER, ROCHELLE L	\$ 31.01
54373	10/10/2025	LAGE, JENNIFER F	\$ 449.60
54374	10/10/2025	LEONARD, CORINNE N	\$ 202.86
54375	10/10/2025	LEWIS, GINNA	\$ 260.00
54376	10/10/2025	LINDSAY, TIFFANY L	\$ 70.56
54377	10/10/2025	LINDSEY, LAURA	\$ 244.85
54378	10/10/2025	LINDSTROM, MELISSA D	\$ 47.46
54379	10/10/2025	LITAVECZ, NATALIE A	\$ 18.76
54380	10/10/2025	LOWRANCE, AMY M	\$ 315.93
54381	10/10/2025	MACKENZIE, KATHLEEN	\$ 49.42
54382	10/10/2025	MARKS, SARAH T	\$ 141.39
54383	10/10/2025	MATHIS, MEGAN L	\$ 144.01

**NORTHEASTERN ILLINOIS ASSOCIATION
OCTOBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54384	10/10/2025	MCLAIN, NATALI M	\$ 137.76
54385	10/10/2025	MILEWSKI, MICHELLE	\$ 29.33
54386	10/10/2025	MOODY, REBECCA HANSON	\$ 142.40
54387	10/10/2025	MOSKAL BUCKLEY, MARY E	\$ 101.85
54388	10/10/2025	MOTT, EMILY R	\$ 71.87
54389	10/10/2025	MUCHALA, EDWARD J	\$ 2,465.50
54390	10/10/2025	MUGAVERO, SARAH L	\$ 64.12
54391	10/10/2025	NAWRACAJ, CAROLE A	\$ 357.49
54392	10/10/2025	NEKOLA, KYLIE	\$ 194.83
54393	10/10/2025	NICHOLSON, THERESA A	\$ 82.81
54394	10/10/2025	OZEHOWSKI, TARA B	\$ 444.47
54395	10/10/2025	PACZKO, ELLEN H	\$ 141.89
54396	10/10/2025	PAHR, JULIE	\$ 589.25
54397	10/10/2025	PEARSON, DARLA LYNN	\$ 1,014.23
54398	10/10/2025	PEPLANSKY, KELLY A	\$ 130.97
54399	10/10/2025	PERKINS, JENNIFER YESAITIS	\$ 432.53
54400	10/10/2025	PERRY, MICHELLE M	\$ 177.72
54401	10/10/2025	PETERS, ALLISON	\$ 598.10
54402	10/10/2025	PINS, JULIE L	\$ 55.93
54403	10/10/2025	RAGUSIN, EMILY J	\$ 59.99
54404	10/10/2025	REIDY, LEANNA O	\$ 23.80
54405	10/10/2025	RIDLER, SHARON C	\$ 42.00
54406	10/10/2025	ROSSIAKY, ELIZABETH	\$ 244.30
54407	10/10/2025	SAFRANEK, ABIGAIL A	\$ 32.13
54408	10/10/2025	SCHMIDT, CARON T	\$ 118.23
54409	10/10/2025	SEWARD, TISHA M	\$ 17.08
54410	10/10/2025	SHIELDS, ROXANNE M	\$ 138.52
54411	10/10/2025	SIMONOVICH, LESLIE	\$ 1,038.24
54412	10/10/2025	SZUMNY, AMY L	\$ 1,126.55
54413	10/10/2025	THOMPSON, MARISSA	\$ 541.10
54414	10/10/2025	VALDIVIESO, MEGAN D	\$ 39.90
54415	10/10/2025	WARREN, SEAN M	\$ 63.64
54416	10/10/2025	WILLIAMS, MELANIE D	\$ 452.69
54417	10/10/2025	WINDISCH, KATHRYN E	\$ 26.04
54418	10/10/2025	WOLF, CARA	\$ 157.73
54419	10/10/2025	ZUTTER, STEPHANIE H	\$ 231.63
54420	10/24/2025	ANDERSON, MICHELE	\$ 5,848.15
54421	10/24/2025	BROEGE, ANGELICA	\$ 168.09
54422	10/24/2025	BROSSO, DANA P	\$ 663.11
54423	10/24/2025	CACCIATORE, LEANDRA	\$ 66.71
54424	10/24/2025	DANA CIPRA 61	\$ 100.00

**NORTHESTERN ILLINOIS ASSOCIATION
OCTOBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54425	10/24/2025	CRITTENDEN, DEBORAH A	\$ 217.14
54426	10/24/2025	CUEVAS, LISA C	\$ 215.60
54427	10/24/2025	GALLANO, MARIE ANN C	\$ 47.11
54428	10/24/2025	HUNSICKER, MEREDITH J	\$ 415.80
54429	10/24/2025	HURLEY, MOLLY K	\$ 164.71
54430	10/24/2025	LOWRANCE, AMY M	\$ 736.07
54431	10/24/2025	MAIER, BRIANA M	\$ 9.80
54432	10/24/2025	MALONE, JON C	\$ 3,757.57
54433	10/24/2025	MATHIS, MEGAN L	\$ 32.63
54434	10/24/2025	MOODY, REBECCA HANSON	\$ 64.40
54435	10/24/2025	AMANDA MOORE	\$ 178.40
54436	10/24/2025	NEW, NOELLE R	\$ 479.95
54437	10/24/2025	SALLEY, LYNN A	\$ 21.00
54438	10/24/2025	SEWARD, TISHA M	\$ 320.00
54439	10/24/2025	SHIELDS, ROXANNE M	\$ 12.96
54440	10/24/2025	STRAIT, HEATHER	\$ 436.66
54441	10/24/2025	WARREN, SEAN M	\$ 49.91
54442	10/24/2025	ZUTTER, STEPHANIE H	\$ 1,077.00
97			\$ 35,416.81

**NORTHWESTERN ILLINOIS ASSOCIATION
OCTOBER 2025 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
10/24/2025	WIRE	MEDCOM PMT	\$ 210.00
10/24/2025	WIRE	MUTUAL OF OMAHA OCT 2025 PREMIUM	\$ 2,714.17
10/23/2025	WIRE	BLUE CROSS CLAIMS FOR SEPTEMBER	\$ 95,192.61
10/23/2025	WIRE	DELTA DENTAL CLAIMS FOR SEPTEMBER	\$ 774.02
10/23/2025	WIRE	BLUE CROSS CLAIMS FOR SEPTEMBER	\$ 172,407.50
10/23/2025	WIRE	DELTA DENTAL CLAIMS FOR SEPTEMBER	\$ 5,243.70
10/23/2025	WIRE	WIRE TO VSP FOR NOVEMBER	\$ 1,446.84
10/23/2025	WIRE	WIRE TO VSP FOR NOVEMBER	\$ 1.02
			\$ 277,989.86



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 58,536.26
Statement Date (MM/DD/YYYY):	10/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	11/01/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 15,305.71
Payments:	\$ -15,305.71
Adjustments:	\$ 0.00
Net Purchases:	\$ 16,463.74
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 16,463.74

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
09/12	09/12 611346818	AUTOMATIC PYMT RECEIVED	\$ -15,305.71	\$ 0.00	\$ -15,305.71

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -15,305.71
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
09/08	09/09 610895755	NICOR GAS BILL 866-383-1846 GA	\$ 51.90 036340	\$ 2.73	\$ 54.63
09/08	09/09 610895756	NICOR GAS BILL 866-383-1846 GA	\$ 51.90 027593	\$ 2.73	\$ 54.63
09/09	09/10 610961150	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 007869	\$ 0.00	\$ 188.46
09/11	09/12 611541981	COMED PAYMENT 8003347661 IL	\$ 153.08 041320	\$ 0.00	\$ 153.08
09/11	09/12 611543175	COMED PAYMENT 8003347661 IL	\$ 428.72 037964	\$ 0.00	\$ 428.72
09/11	09/12 611543174	NICOR GAS BILL 866-383-1846 GA	\$ 57.06 039886	\$ 3.00	\$ 60.06
09/15	09/16 612164969	COMED PAYMENT 8003347661 IL	\$ 158.14 074121	\$ 0.00	\$ 158.14
09/15	09/16 612164970	COMED PAYMENT 8003347661 IL	\$ 219.54 079659	\$ 0.00	\$ 219.54

09/19	09/22 613263604	CINTAS CORP MASON OH	\$ 96.75 033213	\$ 8.69	
09/20	09/22 613263605	ATT BILL PAYMENT DALLAS TX	\$ 12,310.98 065736	\$ 0.00	\$ 12,310.98
09/22	09/23 613333404	NICOR GAS BILL 866-383-1846 GA	\$ 54.70 083257	\$ 2.88	\$ 57.58
09/24	09/24 613505127	COMCAST / XFINITY 800-266-2278 IL	\$ 167.08 030118	\$ 0.00	\$ 167.08
09/25	09/26 614014015	CULLIGAN OF DIXON DIXON IL	\$ 7.00 009667	\$ 0.00	\$ 7.00
10/01	10/02 615005309	COMED PAYMENT 8003347661 IL	\$ 162.51 086550	\$ 0.00	\$ 162.51
10/01	10/02 615005308	COMED PAYMENT 8003347661 IL	\$ 372.51 098970	\$ 0.00	\$ 372.51
10/01	10/02 615005305	WCI AURORA 630-892-9294 IL	\$ 118.10 078829	\$ 0.12	\$ 118.22
10/01	10/02 615005385	COMED PAYMENT 8003347661 IL	\$ 152.75 066146	\$ 0.00	\$ 152.75
10/02	10/02 615005306	QUADIENT INC ORACLE 800-636-7678 CT	\$ 104.97 068303	\$ 0.00	\$ 104.97
10/02	10/02 615005307	QUADIENT INC ORACLE 800-636-7678 CT	\$ 104.97 050397	\$ 0.00	\$ 104.97
10/02	10/03 615225232	NICOR GAS BILL 866-383-1846 GA	\$ 51.90 058463	\$ 2.73	\$ 54.63
10/03	10/03 615225233	COMCAST / XFINITY 800-266-2278 IL	\$ 266.32 093149	\$ 0.00	\$ 266.32

TOTAL CREDITS xxxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5116 **\$ 15,302.22**

Card Number xxxx-xxxx-xxxx-9726 SANDOVAL, MARICELA

09/08	09/09 610895991	DAILY MOTH, INC. FARMINGTON HI MI	\$ 39.99 068025	\$ 0.00	\$ 39.99
09/08	09/09 610895915	WAL-MART #4641 HUNTLEY IL	\$ 12.05 085740	\$ 0.00	\$ 12.05
09/08	09/09 610895916	DAILY MOTH, INC. FARMINGTON HI MI	\$ 39.99 066188	\$ 0.00	\$ 39.99
09/11	09/12 611542222	DAILY MOTH, INC. FARMINGTON HI MI	\$ 39.99 023987	\$ 0.00	\$ 39.99
09/14	09/15 612027753	IXL SCHOOL SUBSCRIPT 650-372-4040 CA	\$ 499.00 031627	\$ 0.00	\$ 499.00
09/19	09/22 613263926	DOLLAR TREE BARTLETT IL	\$ 136.48 078836	\$ 0.00	\$ 136.48
09/20	09/22 613263927	WM SUPERCENTER #1814 ELGIN IL	\$ 202.91 072340	\$ 0.00	\$ 202.91
09/27	09/29 614317419	ABCMOUSE.COM 800-633-3331 CA	\$ 45.00 083626	\$ 0.00	\$ 45.00
09/30	10/01 614783658	LEARNING A-Z, LLC 866-889-3729 TX	\$ 125.00 054823	\$ 0.00	\$ 125.00
10/02	10/03 615225389	WM SUPERCENTER #4641 HUNTLEY IL	\$ 21.11 000295	\$ 0.00	\$ 21.11

TOTAL CREDITS xxx-xxx-xxx-9726

\$ 0.00

TOTAL DEBITS xxx-xxx-xxx-9726

\$ 1,161.52



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 57,238.79
Statement Date (MM/DD/YYYY):	10/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	11/01/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 27,083.12
Payments:	\$ -27,083.12
Adjustments:	\$ 0.00
Net Purchases:	\$ 17,761.21
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 17,761.21

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
09/12	09/12 611346817	AUTOMATIC PYMT RECEIVED	\$ -27,083.12	\$ 0.00	\$ -27,083.12

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -27,083.12
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
09/08	09/09 610895912	OSU FAWCETT CTR BUS. O COLUMBUS OH	\$ 12.77 031293	\$ 1.02	\$ 13.79
09/08	09/09 610895913	UBER TRIP 8005928996 CA	\$ 8.42 064269	\$ 0.53	\$ 8.95
09/09	09/09 610895914	AMAZON RETA PM90X8OF3 SEATTLE WA	\$ 108.07 039373	\$ 0.00	\$ 108.07
09/11	09/12 611542221	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 010168	\$ 0.00	\$ 200.00
09/12	09/12 611542220	AMAZON MARK GC1PL0DZ3 SEATTLE WA	\$ 1,066.78 035954	\$ 0.00	\$ 1,066.78
09/12	09/15 612027677	AMAZON MARK V27M838Q3 SEATTLE WA	\$ 128.99 084170	\$ 0.00	\$ 128.99
09/15	09/16 612165123	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 023108	\$ 0.00	\$ 9.99
09/16	09/17 612292581	CCSI EFAX 323-817-3205 CA	\$ 100.00 021928	\$ 0.00	\$ 100.00

09/17	09/18 612595934	MSFT E0100XH53X MSBILL.INFO	\$ 186.82 061216	\$ 0.00	
09/20	09/22 613263849	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 076292	\$ 0.00	\$ 9.99
09/20	09/22 613263925	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 017332	\$ 0.00	\$ 9.99
09/24	09/25 613858362	AMAZON MARK NL7B09U23 SEATTLE WA	\$ 202.82 087439	\$ 0.00	\$ 202.82
09/24	09/25 613858361	AMAZON RETA K80B47F63 SEATTLE WA	\$ 107.99 026566	\$ 0.00	\$ 107.99
10/01	10/02 615005545	CCSI EFAX 323-817-3205 CA	\$ 100.00 046290	\$ 0.00	\$ 100.00
10/02	10/03 615225388	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 015964	\$ 0.00	\$ 9.99
10/02	10/03 615225387	AMAZON RETA NV34R6CU1 SEATTLE WA	\$ 29.99 026113	\$ 0.00	\$ 29.99

TOTAL CREDITS xxxx-xxxx-xxxx-1520 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-1520 **\$ 2,294.16**

Card Number xxxx-xxxx-xxxx-8172 CUEVAS, LISA

09/05	09/08 610597394	AMAZON MARK 3S3Q10EK3 SEATTLE WA	\$ 122.72 036348	\$ 0.00	\$ 122.72
09/05	09/08 610597393	AMAZON MKTPL DC33M2N53 AMZN.COM/BILL WA	\$ 72.99 035279	\$ 0.00	\$ 72.99
09/06	09/08 610597473	AMAZON MARK HL25V0MY3 SEATTLE WA	\$ 47.66 089453	\$ 0.00	\$ 47.66
09/06	09/08 610597470	AMAZON MARK 8G6T47MR3 SEATTLE WA	\$ 26.99 015137	\$ 0.00	\$ 26.99
09/06	09/08 610597471	AMAZON RETA UM4KG3OV3 SEATTLE WA	\$ 54.99 050775	\$ 0.00	\$ 54.99
09/06	09/08 610597472	AMAZON MARK R19UE47O3 SEATTLE WA	\$ 58.55 091181	\$ 0.00	\$ 58.55
09/07	09/08 610597550	AMAZON MARK 4E35T84Q3 SEATTLE WA	\$ 66.97 012441	\$ 0.00	\$ 66.97
09/07	09/08 610597549	AMAZON MARK NC8BV16R1 SEATTLE WA	\$ 38.46 093386	\$ 0.00	\$ 38.46
09/07	09/08 610597474	AMAZON MARK S66ZR9893 SEATTLE WA	\$ 113.43 035918	\$ 0.00	\$ 113.43
09/08	09/09 610895835	AMAZON MARK YH3NB1N73 SEATTLE WA	\$ 10.99 068887	\$ 0.00	\$ 10.99
09/08	09/09 610895836	AMAZON MARK 681E92R23 SEATTLE WA	\$ 152.45 049728	\$ 0.00	\$ 152.45
09/08	09/09 610895834	AMAZON MKTPL 556MH0V63 AMZN.COM/BILL WA	\$ 82.13 090487	\$ 0.00	\$ 82.13
09/09	09/10 610961153	AMAZON MARK SE0AE9PW3 SEATTLE WA	\$ 49.98 057763	\$ 0.00	\$ 49.98
09/09	09/10 610961152	AMAZON MARK WC24C0RY3 SEATTLE WA	\$ 3.69 061317	\$ 0.00	\$ 3.69
09/09	09/10 610961151	AMAZON MARK I00MF3KG3 SEATTLE WA	\$ 108.03 092392	\$ 0.00	\$ 108.03

09/10	09/10 610961227	AMAZON MARK UQ1X52ZD3 SEATTLE WA	\$ 128.96 005739	\$ 0.00	
09/11	09/12 611542064	AMAZON RETA O89HI4QJ3 SEATTLE WA	\$ 23.45 023213	\$ 0.00	\$ 23.45
09/11	09/12 611542063	AMAZON MARK HN0JM9YI3 SEATTLE WA	\$ 47.49 047609	\$ 0.00	\$ 47.49
09/11	09/12 611542138	AMAZON MARK EL1GG28W3 SEATTLE WA	\$ 82.62 067368	\$ 0.00	\$ 82.62
09/11	09/12 611542061	AMAZON MKTPL 5M7139WV3 AMZN.COM/BILL WA	\$ 60.77 032020	\$ 0.00	\$ 60.77
09/11	09/12 611542062	AMAZON MARK J45UT4BO3 SEATTLE WA	\$ 11.99 057035	\$ 0.00	\$ 11.99
09/12	09/12 611542218	AMAZON MARK L803T2HZ3 SEATTLE WA	\$ 22.98 070076	\$ 0.00	\$ 22.98
09/12	09/12 611542140	AMAZON MARK R83354PY3 SEATTLE WA	\$ 17.99 039782	\$ 0.00	\$ 17.99
09/12	09/12 611542219	AMAZON MARK 265FJ0CD3 SEATTLE WA	\$ 35.68 038139	\$ 0.00	\$ 35.68
09/12	09/12 611542142	AMAZON MARK W588F7BO3 SEATTLE WA	\$ 27.99 015942	\$ 0.00	\$ 27.99
09/12	09/12 611542139	AMAZON RETA YU9V282P3 SEATTLE WA	\$ 54.99 056247	\$ 0.00	\$ 54.99
09/12	09/12 611542141	AMAZON MARK BF2FJ23Y3 SEATTLE WA	\$ 154.36 068020	\$ 0.00	\$ 154.36
09/12	09/15 612028864	AMAZON MKTPL YY9HE2CZ3 AMZN.COM/BILL WA	\$ 23.40 080929	\$ 0.00	\$ 23.40
09/12	09/15 612028863	AMAZON MKTPL DX3SS27P3 AMZN.COM/BILL WA	\$ 54.75 074121	\$ 0.00	\$ 54.75
09/12	09/15 612028865	AMAZON MARK CA33G1U93 SEATTLE WA	\$ 79.80 035049	\$ 0.00	\$ 79.80
09/12	09/15 612028867	AMAZON MARK ZP6Y075H3 SEATTLE WA	\$ 9.95 033042	\$ 0.00	\$ 9.95
09/12	09/15 612028866	AMAZON MARK YJ2J50GR3 SEATTLE WA	\$ 50.84 072355	\$ 0.00	\$ 50.84
09/13	09/15 612027674	AMAZON MARK WC24C0RY3 SEATTLE WA	\$ -3.69 000000	\$ 0.00	\$ -3.69
09/13	09/15 612027596	AMAZON MARK 3Y0IH2OZ3 SEATTLE WA	\$ 31.96 062871	\$ 0.00	\$ 31.96
09/13	09/15 612027593	AMAZON MARK R71CA8ZX3 SEATTLE WA	\$ 100.65 093638	\$ 0.00	\$ 100.65
09/13	09/15 612027595	AMAZON MARK J76D61VU3 SEATTLE WA	\$ 56.85 034177	\$ 0.00	\$ 56.85
09/13	09/15 612027594	AMAZON MARK A50WZ2GT3 SEATTLE WA	\$ 23.99 013240	\$ 0.00	\$ 23.99
09/13	09/15 612027673	AMAZON MARK I00MF3KG3 SEATTLE WA	\$ -55.04 000000	\$ 0.00	\$ -55.04
09/14	09/15 612027597	AMAZON RETA 9G9HB6OP3 SEATTLE WA	\$ 18.80 017179	\$ 0.00	\$ 18.80
09/14	09/15 612027675	AMAZON MARK BE9FK7JL3 SEATTLE WA	\$ 18.88 006109	\$ 0.00	\$ 18.88

09/15	09/16 612165047	AMAZON MARK AH1N43Z53 SEATTLE WA	\$ 52.06 010324	\$ 0.00	
09/16	09/16 612165048	AMAZON MARK AL87J9B53 SEATTLE WA	\$ 37.99 050231	\$ 0.00	\$ 37.99
09/16	09/17 612292501	AMAZON MARK YO5N04NH3 SEATTLE WA	\$ 10.99 932905	\$ 0.00	\$ 10.99
09/16	09/17 612292502	AMAZON MARK TC6PA1UV3 SEATTLE WA	\$ 104.89 000290	\$ 0.00	\$ 104.89
09/16	09/17 612292503	AMAZON MARK WF4IG97L3 SEATTLE WA	\$ 59.62 001355	\$ 0.00	\$ 59.62
09/17	09/17 612292579	AMAZON MARK W73LS8IU3 SEATTLE WA	\$ 15.99 043453	\$ 0.00	\$ 15.99
09/18	09/19 612820391	HANDSANDVOICES.ORG BOULDER CO	\$ 150.00 061673	\$ 0.00	\$ 150.00
09/18	09/19 612820392	AMAZON MARK L38PR42C3 SEATTLE WA	\$ 8.99 012114	\$ 0.00	\$ 8.99
09/18	09/19 612820390	AMAZON MKTPL MM0A48463 AMZN.COM/BILL WA	\$ 38.55 083366	\$ 0.00	\$ 38.55
09/19	09/19 612820393	AMAZON MARK GL49S8Z83 SEATTLE WA	\$ 30.99 099640	\$ 0.00	\$ 30.99
09/19	09/22 613263685	AMAZON RETA 6G0XR1N43 SEATTLE WA	\$ 30.59 044926	\$ 0.00	\$ 30.59
09/19	09/22 613263608	AMAZON RETA SS4ZF2IQ3 SEATTLE WA	\$ 44.99 010054	\$ 0.00	\$ 44.99
09/19	09/22 613263686	AMAZON RETA M03EJ6XI3 SEATTLE WA	\$ 5.97 014896	\$ 0.00	\$ 5.97
09/20	09/22 613263689	AMAZON MARK CR3YQ5LG3 SEATTLE WA	\$ 190.36 004725	\$ 0.00	\$ 190.36
09/20	09/22 613263687	AMAZON RETA NV30A1HW3 SEATTLE WA	\$ 6.29 098334	\$ 0.00	\$ 6.29
09/20	09/22 613263688	AMAZON MARK PW1469VB3 SEATTLE WA	\$ 143.25 046825	\$ 0.00	\$ 143.25
09/21	09/22 613263765	AMAZON MARK EA1ZQ57Z3 SEATTLE WA	\$ 43.66 036116	\$ 0.00	\$ 43.66
09/21	09/22 613263766	AMAZON MARK 6E9R829P3 SEATTLE WA	\$ 74.97 011083	\$ 0.00	\$ 74.97
09/22	09/22 613263769	AMAZON RETA 1O09X5UB3 SEATTLE WA	\$ 17.78 053011	\$ 0.00	\$ 17.78
09/22	09/22 613263848	AMAZON MARK OL0UD3NR3 SEATTLE WA	\$ 55.52 086778	\$ 0.00	\$ 55.52
09/22	09/22 613263767	AMAZON MARK UZ8CQ8R63 SEATTLE WA	\$ 30.99 031958	\$ 0.00	\$ 30.99
09/22	09/22 613263845	AMAZON MARK TJ6VR47X3 SEATTLE WA	\$ 130.52 093775	\$ 0.00	\$ 130.52
09/22	09/22 613263768	AMAZON MARK 8427D8KD3 SEATTLE WA	\$ 12.34 021478	\$ 0.00	\$ 12.34
09/22	09/22 613263847	AMAZON RETA 5G0IC3FE3 SEATTLE WA	\$ 25.72 099774	\$ 0.00	\$ 25.72
09/22	09/22 613263846	AMAZON RETA AN15P9LB3 SEATTLE WA	\$ 21.10 042441	\$ 0.00	\$ 21.10

09/22	09/24 613504659	AMAZON RETA M03EJ6XI3 SEATTLE WA	\$ -5.97 000000	\$ 0.00	
09/23	09/24 613504660	AMAZON MARK 0A8JT6LY3 SEATTLE WA	\$ 34.94 030468	\$ 0.00	\$ 34.94
09/24	09/25 613858360	AMAZON MARK EZ9QL6EG3 SEATTLE WA	\$ 85.97 082916	\$ 0.00	\$ 85.97
09/25	09/26 614014095	AMAZON MARK NJ7ZH25D0 SEATTLE WA	\$ 61.80 047141	\$ 0.00	\$ 61.80
09/26	09/26 614014166	AMAZON MARK NJ4NP48L0 SEATTLE WA	\$ 51.64 067395	\$ 0.00	\$ 51.64
09/26	09/26 614014165	AMAZON MARK LB0480LV3 SEATTLE WA	\$ 37.79 008529	\$ 0.00	\$ 37.79
09/26	09/26 614014094	AMAZON MKTPL NJ4SP4H10 AMZN.COM/BILL WA	\$ 113.99 028624	\$ 0.00	\$ 113.99
09/27	09/29 614317416	AMAZON MARK EM3E26EP3 SEATTLE WA	\$ 89.99 094040	\$ 0.00	\$ 89.99
09/28	09/29 614317417	AMAZON MARK NJ5EM9RH0 SEATTLE WA	\$ 32.95 075730	\$ 0.00	\$ 32.95
09/30	10/01 614783581	AMAZON MKTPL NJ7ZA56M1 AMZN.COM/BILL WA	\$ 15.99 048538	\$ 0.00	\$ 15.99
09/30	10/01 614783580	AMAZON MKTPL NJ9J03QV1 AMZN.COM/BILL WA	\$ 13.80 033414	\$ 0.00	\$ 13.80
09/30	10/01 614783506	AMAZON MKTPL NJ3KG3E02 AMZN.COM/BILL WA	\$ 239.31 087416	\$ 0.00	\$ 239.31
09/30	10/01 614783582	AMAZON RETA NJ0XG8PK2 SEATTLE WA	\$ 5.48 053869	\$ 0.00	\$ 5.48
10/01	10/01 614783583	AMAZON MARK NJ6K44GN2 SEATTLE WA	\$ 24.60 012692	\$ 0.00	\$ 24.60
10/01	10/02 615005468	AMAZON MARK NJ2OC77N1 SEATTLE WA	\$ 214.42 011996	\$ 0.00	\$ 214.42
10/02	10/02 615005469	AMAZON MARK NJ48K0BM2 SEATTLE WA	\$ 20.86 093778	\$ 0.00	\$ 20.86
10/02	10/02 615005470	AMAZON MARK NJ3L988H2 SEATTLE WA	\$ 224.47 015598	\$ 0.00	\$ 224.47
10/02	10/03 615225385	AMAZON RETA NJ7DJ1QX2 SEATTLE WA	\$ 22.21 094682	\$ 0.00	\$ 22.21
10/03	10/03 615225386	AMAZON MARK NJ7OB0K02 SEATTLE WA	\$ 18.99 025290	\$ 0.00	\$ 18.99

TOTAL CREDITS xxxx-xxxx-xxxx-8172 **\$ -64.70**
TOTAL DEBITS xxxx-xxxx-xxxx-8172 **\$ 4,802.49**

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER

09/10	09/11 611250906	ESPECIAL NEEDS 3146922424 MO	\$ 261.00 045096	\$ 0.00	\$ 261.00
09/11	09/12 611542298	THERAPY SHOPPE CEDAR SPRINGS MI	\$ 22.97 026926	\$ 0.00	\$ 22.97
09/11	09/12 611542299	LEGI LINER 6145791142 GA	\$ 35.10 036372	\$ 0.00	\$ 35.10
09/11	09/15 612027754	THERAPRO FRAMINGHAM MA	\$ 65.00 079679	\$ 0.00	\$ 65.00

09/18	09/19 612820469	OFFICEMAX/DEPOT 6869 ITASCA IL	\$ 51.94 016331	\$ 0.00	
09/22	09/24 613504974	THERAPRO FRAMINGHAM MA	\$ 25.00 023369	\$ 0.00	\$ 25.00
09/23	09/24 613504973	SOUTHPAW ENTERPRISES I MORaine OH	\$ 93.48 030171	\$ 0.00	\$ 93.48
09/23	09/24 613504972	OAKTREE 6365301664 MO	\$ 406.43 003631	\$ 32.51	\$ 438.94
09/24	09/25 613858363	WWW.JOHNSON THERAPEUTIC SUSSEX WI	\$ 39.50 013551	\$ 0.00	\$ 39.50
09/26	09/29 614317497	SECOND PLATFORM LLC SCOTTSDALE AZ	\$ 50.00 069350	\$ 0.00	\$ 50.00
09/27	09/29 614317496	ACCO BRANDS DIRECT LAKE ZURICH IL	\$ 443.89 028448	\$ 0.00	\$ 443.89
09/30	10/01 614783661	WPS PUBLISH TORRANCE CA	\$ 232.00 033540	\$ 0.00	\$ 232.00
09/30	10/01 614783660	TEACHERSPAYTEACHERS.CO 6465880910 CA	\$ 200.00 047249	\$ 0.00	\$ 200.00
10/02	10/03 615225461	OAKTREE 6365301664 MO	\$ 271.85 037050	\$ 21.75	\$ 293.60
10/02	10/03 615225462	WPS PUBLISH TORRANCE CA	\$ 606.43 089979	\$ 0.00	\$ 606.43

TOTAL CREDITS xxxx-xxxx-xxxx-6275 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6275 **\$ 2,858.85**

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON

09/07	09/08 610597551	GRAMMARLY CO NBUNLTJ 8883186146 CA	\$ 144.00 021678	\$ 0.00	\$ 144.00
09/16	09/17 612292580	SANEBOX: EMAIL FILTER BOSTON MA	\$ 74.25 073215	\$ 0.00	\$ 74.25
09/16	09/26 614014167	ROSATI S PIZZA SYCAMORE IL	\$ 240.46 047045	\$ 0.00	\$ 240.46
09/26	09/29 614317418	PANERA BREAD #204007 O 417-268-9612 IL	\$ 205.49 022928	\$ 0.00	\$ 205.49
09/29	09/30 614553750	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 40.00 042293	\$ 0.00	\$ 40.00
10/01	10/02 615005544	JOBTARGET 8604400635 CT	\$ 1,500.00 085990	\$ 0.00	\$ 1,500.00

TOTAL CREDITS xxxx-xxxx-xxxx-6510 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6510 **\$ 2,204.20**

Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA

09/08	09/09 610895833	UBER TRIP 8005928996 CA	\$ 36.09 093454	\$ 0.00	\$ 36.09
09/08	09/09 610895832	UBER TRIP 8005928996 CA	\$ 39.40 046642	\$ 0.00	\$ 39.40
09/10	09/11 611250904	UBER TRIP 8005928996 CA	\$ 26.53 028324	\$ 0.00	\$ 26.53
09/10	09/11 611250826	UBER TRIP 8005928996 CA	\$ 27.39 071990	\$ 0.00	\$ 27.39

09/10	09/11 611250827	UBER TRIP 8005928996 CA	\$ 12.24 003294	\$ 0.00	\$ 12.24
09/10	09/11 611250828	UBER TRIP 8005928996 CA	\$ 9.25 040057	\$ 0.00	\$ 9.25
09/10	09/11 611250903	UBER TRIP 8005928996 CA	\$ 23.25 053648	\$ 0.00	\$ 23.25
09/11	09/12 611541985	UBER TRIP 8005928996 CA	\$ 11.73 050146	\$ 0.00	\$ 11.73
09/11	09/12 611541983	UBER TRIP 8005928996 CA	\$ 39.72 066546	\$ 0.00	\$ 39.72
09/11	09/12 611541984	UBER TRIP 8005928996 CA	\$ 10.25 031183	\$ 0.00	\$ 10.25
09/11	09/12 611542060	UBER TRIP 8005928996 CA	\$ 10.54 051762	\$ 0.00	\$ 10.54
09/12	09/12 611541982	CRISIS PREVENTION INST 800-558-8976 WI	\$ 2,163.85 099091	\$ 0.00	\$ 2,163.85
09/12	09/15 612028788	UBER TRIP 8005928996 CA	\$ 48.56 010487	\$ 0.00	\$ 48.56
09/12	09/15 612028787	UBER TRIP 8005928996 CA	\$ 47.68 063455	\$ 0.00	\$ 47.68
09/15	09/16 612165045	UBER TRIP 8005928996 CA	\$ 17.97 011032	\$ 0.00	\$ 17.97
09/15	09/16 612165046	UBER TRIP 8005928996 CA	\$ 5.27 091344	\$ 0.00	\$ 5.27
09/16	09/17 612292422	ZIEGLERS ACE - HUNTLEY HUNTLEY IL	\$ -21.49 098416	\$ 0.00	\$ -21.49
09/16	09/17 612292423	ZIEGLER ACE HDWE SOUTH ELGIN IL	\$ 19.99 089602	\$ 0.00	\$ 19.99
09/16	09/17 612292500	UBER TRIP 8005928996 CA	\$ 2.69 055619	\$ 0.00	\$ 2.69
09/16	09/17 612292499	UBER TRIP 8005928996 CA	\$ 8.00 067214	\$ 0.00	\$ 8.00
09/17	09/18 612595779	UBER TRIP 8005928996 CA	\$ 4.48 071810	\$ 0.00	\$ 4.48
09/17	09/18 612595777	UBER TRIP 8005928996 CA	\$ 23.37 070358	\$ 0.00	\$ 23.37
09/17	09/18 612595931	UBER TRIP 8005928996 CA	\$ 3.50 093776	\$ 0.00	\$ 3.50
09/17	09/18 612595854	UBER TRIP 8005928996 CA	\$ 7.15 094096	\$ 0.00	\$ 7.15
09/17	09/18 612595855	UBER TRIP 8005928996 CA	\$ 30.27 042521	\$ 0.00	\$ 30.27
09/17	09/18 612595858	UBER TRIP 8005928996 CA	\$ 1.90 091927	\$ 0.00	\$ 1.90
09/17	09/18 612595780	UBER TRIP 8005928996 CA	\$ 2.91 020843	\$ 0.00	\$ 2.91
09/17	09/18 612595932	UBER TRIP 8005928996 CA	\$ 29.91 078900	\$ 0.00	\$ 29.91
09/17	09/18 612595857	UBER TRIP 8005928996 CA	\$ 12.70 013908	\$ 0.00	\$ 12.70

09/17	09/18 612595778	UBER TRIP 8005928996 CA	\$ 28.15 048132	\$ 0.00	
09/17	09/18 612595856	UBER TRIP 8005928996 CA	\$ 19.43 035454	\$ 0.00	\$ 19.43
09/18	09/19 612820314	UBER TRIP 8005928996 CA	\$ 42.79 061756	\$ 0.00	\$ 42.79
09/18	09/19 612820311	UBER TRIP 8005928996 CA	\$ 4.22 018444	\$ 0.00	\$ 4.22
09/18	09/19 612820310	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 1.23 001965	\$ 0.00	\$ 1.23
09/18	09/19 612820312	UBER TRIP 8005928996 CA	\$ 12.36 076624	\$ 0.00	\$ 12.36
09/18	09/19 612820313	UBER TRIP 8005928996 CA	\$ 16.16 003918	\$ 0.00	\$ 16.16
09/19	09/22 613263606	UBER TRIP 8005928996 CA	\$ 40.78 039678	\$ 0.00	\$ 40.78
09/19	09/22 613263607	UBER TRIP 8005928996 CA	\$ 47.26 006289	\$ 0.00	\$ 47.26
09/23	09/24 613504658	UBER TRIP 8005928996 CA	\$ 3.85 065466	\$ 0.00	\$ 3.85
09/23	09/24 613504657	UBER TRIP 8005928996 CA	\$ 26.12 077113	\$ 0.00	\$ 26.12
09/23	09/24 613505131	UBER TRIP 8005928996 CA	\$ 38.50 019928	\$ 0.00	\$ 38.50
09/23	09/24 613505130	UBER TRIP 8005928996 CA	\$ 24.59 031174	\$ 0.00	\$ 24.59
09/23	09/24 613505129	UBER TRIP 8005928996 CA	\$ 22.67 056335	\$ 0.00	\$ 22.67
09/23	09/24 613505128	UBER TRIP 8005928996 CA	\$ 16.39 017921	\$ 0.00	\$ 16.39
09/23	09/24 613504656	UBER TRIP 8005928996 CA	\$ 3.91 019182	\$ 0.00	\$ 3.91
09/24	09/25 613858284	UBER TRIP 8005928996 CA	\$ 29.59 080391	\$ 0.00	\$ 29.59
09/24	09/25 613858282	UBER TRIP 8005928996 CA	\$ 3.63 019504	\$ 0.00	\$ 3.63
09/24	09/25 613858204	UBER TRIP 8005928996 CA	\$ 4.43 025617	\$ 0.00	\$ 4.43
09/24	09/25 613858280	UBER TRIP 8005928996 CA	\$ 19.07 074888	\$ 0.00	\$ 19.07
09/24	09/25 613858201	UBER TRIP 8005928996 CA	\$ 24.26 069260	\$ 0.00	\$ 24.26
09/24	09/25 613858281	UBER TRIP 8005928996 CA	\$ 2.86 036698	\$ 0.00	\$ 2.86
09/24	09/25 613858205	UBER TRIP 8005928996 CA	\$ 6.13 073030	\$ 0.00	\$ 6.13
09/24	09/25 613858203	UBER TRIP 8005928996 CA	\$ 30.14 029048	\$ 0.00	\$ 30.14
09/24	09/25 613858283	UBER TRIP 8005928996 CA	\$ 41.93 077684	\$ 0.00	\$ 41.93

09/24	09/25 613858202	UBER TRIP 8005928996 CA	\$ 16.93 017687	\$ 0.00	
09/25	09/26 614014016	UBER TRIP 8005928996 CA	\$ 3.00 010181	\$ 0.00	\$ 3.00
09/25	09/26 614014091	UBER TRIP 8005928996 CA	\$ 10.07 079086	\$ 0.00	\$ 10.07
09/25	09/26 614014017	UBER TRIP 8005928996 CA	\$ 43.91 052907	\$ 0.00	\$ 43.91
09/26	09/26 614014093	UBER TRIP 8005928996 CA	\$ -27.14 000000	\$ 0.00	\$ -27.14
09/26	09/26 614014092	UBER TRIP 8005928996 CA	\$ -3.00 000000	\$ 0.00	\$ -3.00
09/26	09/29 614317415	UBER TRIP 8005928996 CA	\$ 60.85 058172	\$ 0.00	\$ 60.85
09/30	10/01 614783504	UBER TRIP 8005928996 CA	\$ 23.99 096441	\$ 0.00	\$ 23.99
09/30	10/01 614783505	UBER TRIP 8005928996 CA	\$ 48.96 017755	\$ 0.00	\$ 48.96
10/01	10/02 615005387	UBER TRIP 8005928996 CA	\$ 37.89 027508	\$ 0.00	\$ 37.89
10/01	10/02 615005386	UBER TRIP 8005928996 CA	\$ 29.04 080020	\$ 0.00	\$ 29.04
10/01	10/02 615005467	UBER TRIP 8005928996 CA	\$ 30.22 077606	\$ 0.00	\$ 30.22
10/01	10/02 615005388	UBER TRIP 8005928996 CA	\$ 42.16 086134	\$ 0.00	\$ 42.16
10/01	10/02 615005389	UBER TRIP 8005928996 CA	\$ 22.48 094143	\$ 0.00	\$ 22.48
10/01	10/02 615005466	UBER TRIP 8005928996 CA	\$ 20.32 046383	\$ 0.00	\$ 20.32
10/02	10/03 615225234	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 29.91 004515	\$ 0.00	\$ 29.91
10/02	10/03 615225306	UBER TRIP 8005928996 CA	\$ 7.95 039494	\$ 0.00	\$ 7.95
10/02	10/03 615225307	UBER TRIP 8005928996 CA	\$ 12.53 011527	\$ 0.00	\$ 12.53
10/02	10/03 615225235	UBER TRIP 8005928996 CA	\$ 32.48 080011	\$ 0.00	\$ 32.48
10/02	10/03 615225310	UBER TRIP 8005928996 CA	\$ 24.09 068965	\$ 0.00	\$ 24.09
10/02	10/03 615225308	UBER TRIP 8005928996 CA	\$ 4.87 088852	\$ 0.00	\$ 4.87
10/02	10/03 615225309	UBER TRIP 8005928996 CA	\$ 30.42 008958	\$ 0.00	\$ 30.42

TOTAL CREDITS xxxx-xxxx-xxxx-6806 **\$ -51.63**
TOTAL DEBITS xxxx-xxxx-xxxx-6806 **\$ 3,719.11**

Card Number xxxx-xxxx-xxxx-1815 **TABONE, JILL**

75

09/17	09/19 612820394	MEDBRIDGE, INC 2062165003 WA	\$ 120.00 024047	\$ 0.00	\$ 120.00
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09/19	09/22 613263928	ILLINOIS OCCUPATIONAL LISLE IL	\$ 1,000.00 008783	\$ 0.00	
09/30	10/01 614783659	ASHA 3 ROCKVILLE MD	\$ 278.00 070651	\$ 0.00	\$ 278.00

TOTAL CREDITS xxxx-xxxx-xxxx-1815 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-1815 **\$ 1,398.00**

Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

09/10	09/11 611250905	TRIXBRUCE.COM SNOHOMISH WA	\$ 65.00 036054	\$ 0.00	\$ 65.00
09/12	09/15 612027676	ASHA 3 ROCKVILLE MD	\$ 250.00 060067	\$ 0.00	\$ 250.00
09/15	09/16 612165049	DEKALB COUNTY FARM BUR SYCAMORE IL	\$ 100.00 085769	\$ 0.00	\$ 100.00
09/16	09/18 612595933	ASHA ROCKVILLE MD	\$ 144.00 013428	\$ 0.00	\$ 144.00
10/01	10/01 614783584	TST NOTHING BUNDT CAK ALGONQUIN IL	\$ 41.73 021325	\$ 0.00	\$ 41.73

TOTAL CREDITS xxxx-xxxx-xxxx-5143 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5143 **\$ 600.73**

**NORTHEASTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144465	11/10/2025	NCPERS GROUP LIFE INS.	\$ 232.00
144466	11/05/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 10,330.50
144467	11/05/2025	AHS STAFFING LLC	\$ 44,301.00
144468	11/05/2025	AMN HEALTHCARE	\$ 15,675.00
144469	11/05/2025	ANTHROMED, LLC	\$ 5,280.00
144470	11/05/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 18,220.50
144471	11/05/2025	KRISTI BLACKER	\$ 150.00
144472	11/05/2025	BUTTERFIELD VILLAGE, LLC	\$ 5,001.84
144473	11/05/2025	CDW GOVERNMENT INC	\$ 15,782.16
144474	11/05/2025	COCHLEAR AMERICAS	\$ 73.00
144475	11/05/2025	COMPHEALTH	\$ 17,220.00
144476	11/05/2025	CORE MEDICAL GROUP	\$ 6,225.00
144477	11/05/2025	FAMILY STORAGE	\$ 420.00
144478	11/05/2025	E3 DIAGNOSTICS	\$ 2,714.00
144479	11/05/2025	HAGIE, WENDY	\$ 701.25
144480	11/05/2025	HELM SERVICES	\$ 343.75
144481	11/05/2025	HODGES LOIZZI EISENHAMMER	\$ 3,839.85
144482	11/05/2025	IEP THERAPY	\$ 11,745.00
144483	11/05/2025	INVO HEALTHCARE ASSOCIATES, LLC	\$ 13,200.00
144484	11/05/2025	JACKSON THERAPY PARTNERS LLC	\$ 3,931.69
144485	11/05/2025	JENSEN, W THOMAS	\$ 1,831.00
144486	11/05/2025	KMK GLOBAL INVESTMENTS LLC	\$ 7,287.32
144487	11/05/2025	MAGIC WAND CLEANING SERVICE	\$ 600.00
144488	11/05/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 2,378.00
144489	11/05/2025	OTICON INC	\$ 3,119.99
144490	11/05/2025	SONOVA USA INC	\$ 4,379.12
144491	11/05/2025	PROCARE THERAPY INC	\$ 52,556.68
144492	11/05/2025	PURI, SUNIL	\$ 7,989.10
144493	11/05/2025	EF fbo SELECT SAVVY, LLC	\$ 31,993.50
144494	11/05/2025	SHAW SUBURBAN MEDIA GROUP	\$ 795.40
144495	11/05/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 21,131.93
144496	11/05/2025	SOFT WATER CITY INC	\$ 240.00
144497	11/05/2025	SOLIANT HEALTH	\$ 11,874.01
144498	11/05/2025	STEPPING STONES GROUP, LLC	\$ 23,895.50
144499	11/05/2025	STUDIO232 INC	\$ 2,878.30
144500	11/05/2025	SUNBELT STAFFING	\$ 25,624.45
144501	11/05/2025	T MOBILE	\$ 246.17
144502	11/05/2025	THERAPY CARE	\$ 14,170.50
144503	11/05/2025	TRUST CLEANING CO.	\$ 2,903.00
144504	11/05/2025	WESTONE LABORATORIES INC.	\$ 425.95
144505	11/25/2025	NCPERS GROUP LIFE INS.	\$ 232.00
144506	11/20/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 16,464.25
144507	11/20/2025	AHS STAFFING LLC	\$ 47,408.75
144508	11/20/2025	AMN HEALTHCARE	\$ 29,977.50
144509	11/20/2025	ANTHROMED, LLC	\$ 6,644.00

**NORTHEASTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144510	11/20/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 14,705.50
144511	11/20/2025	COMMUNITY THERAPY CORP	\$ 37,215.00
144512	11/20/2025	COMPHEALTH	\$ 16,170.00
144513	11/20/2025	CORE MEDICAL GROUP	\$ 5,955.25
144514	11/20/2025	COMMUNITY UNIT SCHOOL DIST 300	\$ 64,511.02
144515	11/20/2025	E-THERAPY INTERMEDIATE, INC	\$ 7,245.00
144516	11/20/2025	FIRM SYSTEMS	\$ 193.00
144517	11/20/2025	GORDON FLESCH CO	\$ 4,144.32
144518	11/20/2025	HODGES LOIZZI EISENHAMMER	\$ 703.84
144519	11/20/2025	IEP THERAPY	\$ 21,327.50
144520	11/20/2025	JACKSON THERAPY PARTNERS LLC	\$ 6,012.18
144521	11/20/2025	KMK GLOBAL INVESTMENTS LLC	\$ 460.59
144522	11/20/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 5,535.00
144523	11/20/2025	NEWTON COOPERATIVE	\$ 260.00
144524	11/20/2025	SONOVA USA INC	\$ 1,044.11
144525	11/20/2025	MACHESNEYIL WELLNOW URGENT CARE	\$ 640.00
144526	11/20/2025	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,849.75
144527	11/20/2025	PROCARE THERAPY INC	\$ 79,891.52
144528	11/20/2025	EF fbo SELECT SAVVY, LLC	\$ 34,197.75
144529	11/20/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 21,329.02
144530	11/20/2025	SOLIANANT HEALTH	\$ 15,047.93
144531	11/20/2025	SUNBELT STAFFING	\$ 27,147.37
144532	11/20/2025	THERAPY CARE	\$ 12,075.00
144533	11/20/2025	UNIQUE CLEANING SERVICES	\$ 200.00
144534	11/20/2025	WESTONE LABORATORIES INC.	\$ 416.70
144535	11/20/2025	BI COUNTY SPECIAL EDUCATION	\$ 28,580.60
144536	11/20/2025	CHADWICK MILLEDGEVILLE 399	\$ 2,923.00
144537	11/20/2025	DIXON CUSD 170	\$ 21,723.63
144538	11/20/2025	EASTLAND SCHOOL DISTRICT 308	\$ 4,620.80
144539	11/20/2025	ERIE CUSD 1	\$ 5,570.76
144540	11/20/2025	LEE COUNTY SPECIAL EDUCATION	\$ 13,855.83
144541	11/20/2025	MONTMORENCY CC SCH DIST 145	\$ 1,271.01
144542	11/20/2025	MORRISON CUSD DIST 6	\$ 5,111.44
144543	11/20/2025	PAW PAW SCHOOL DIST 271	\$ 1,170.63
144544	11/20/2025	PROPHETSTOWN LYNDON TAMPICO	\$ 4,693.67
144545	11/20/2025	RIVER BEND CUSD 2	\$ 4,854.64
144546	11/20/2025	ROCK FALLS H S DIST 301	\$ 4,824.52
144547	11/20/2025	ROCK FALLS SD 13	\$ 15,291.10
144548	11/20/2025	SOMONAUK SCHOOL DIST 432	\$ 5,762.47
144549	11/20/2025	STERLING CUSD #5	\$ 51,957.17
144550	11/20/2025	SYCAMORE CUSD #427	\$ 24,848.63
		86	\$ 1,070,770.21

**NORTHEASTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54443	11/10/2025	ANDERSON, REBECCA W	\$ 36.89
54444	11/10/2025	BEALL, KIMBERLY A	\$ 176.40
54445	11/10/2025	BEGUN, MARISSA L	\$ 86.10
54446	11/10/2025	BLOOM, AJ	\$ 390.81
54447	11/10/2025	BROEGE, ANGELICA	\$ 1,008.14
54448	11/10/2025	BROSSO, DANA P	\$ 645.47
54449	11/10/2025	CACCIATORE, LEANDRA	\$ 130.76
54450	11/10/2025	CASTELLANI, LINDA J	\$ 23.17
54451	11/10/2025	CLENNEY, KARLY A	\$ 1,301.94
54452	11/10/2025	CORTELLASSI, NATALIE	\$ 171.22
54453	11/10/2025	CRITTENDEN, DEBORAH A	\$ 121.59
54454	11/10/2025	CURTIS, JENNIFER E	\$ 56.91
54455	11/10/2025	CURTIS, STEPHANIE M	\$ 91.28
54456	11/10/2025	DECONINCK, KARALYN M	\$ 923.44
54457	11/10/2025	DOUGLAS, KELLIANN J	\$ 67.15
54458	11/10/2025	ELSTON, CODY S	\$ 1,054.82
54459	11/10/2025	ERDMANN, KIARA K	\$ 92.75
54460	11/10/2025	FITZANKO, TARA M	\$ 60.83
54461	11/10/2025	FROEHLING, ANNA C	\$ 415.24
54462	11/10/2025	GALLANO, MARIE ANN C	\$ 54.74
54463	11/10/2025	GAMON, KLAIRE M	\$ 146.72
54464	11/10/2025	HALDEMAN, LORI M	\$ 225.00
54465	11/10/2025	HARBECK, KENDRA N	\$ 29.12
54466	11/10/2025	HARDBARGER, KELLY A	\$ 34.79
54467	11/10/2025	KANTOLA, CLAUDIA G	\$ 328.66
54468	11/10/2025	KEEGAN, ASHLEY A	\$ 593.16
54469	11/10/2025	OTKIMWIGGINS, LLC	\$ 1,600.00
54470	11/10/2025	KINNEY, HEIDI L	\$ 45.78
54471	11/10/2025	KOSTECKI, KRISTEN IRENE	\$ 8.68
54472	11/10/2025	KRUEGER, ROCHELLE L	\$ 51.10
54473	11/10/2025	LEONARD, CORINNE N	\$ 101.80
54474	11/10/2025	LINDSAY, TIFFANY L	\$ 72.80
54475	11/10/2025	LINDSEY, LAURA	\$ 310.76
54476	11/10/2025	LITAVECZ, NATALIE A	\$ 44.45
54477	11/10/2025	LOWRANCE, AMY M	\$ 645.61
54478	11/10/2025	MACHEN, TERESA A	\$ 249.04
54479	11/10/2025	MACKENZIE, KATHLEEN	\$ 29.89
54480	11/10/2025	MARKS, SARAH T	\$ 20.65

**NORTHEASTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54481	11/10/2025	MATHIS, MEGAN L	\$ 96.77
54482	11/10/2025	MELTON, JENNY	\$ 242.50
54483	11/10/2025	MILEWSKI, MICHELLE	\$ 30.73
54484	11/10/2025	MOSKAL BUCKLEY, MARY E	\$ 119.98
54485	11/10/2025	MOTT, EMILY R	\$ 133.75
54486	11/10/2025	MUCHALA, EDWARD J	\$ 1,416.80
54487	11/10/2025	MUGAVERO, SARAH L	\$ 27.72
54488	11/10/2025	NADEEM, SARA	\$ 21.49
54489	11/10/2025	NEKOLA, KYLIE	\$ 34.51
54490	11/10/2025	NICHOLSON, THERESA A	\$ 90.93
54491	11/10/2025	NOREEN, NADINE	\$ 13.30
54492	11/10/2025	OZEHOWSKI, TARA B	\$ 301.14
54493	11/10/2025	PACZKO, ELLEN H	\$ 106.05
54494	11/10/2025	PAHR, JULIE	\$ 575.65
54495	11/10/2025	PEARSON, DARLA LYNN	\$ 914.06
54496	11/10/2025	PEPLANSKY, KELLY A	\$ 170.17
54497	11/10/2025	PINS, JULIE L	\$ 39.48
54498	11/10/2025	POEGEL, CYNTHIA K	\$ 1,415.00
54499	11/10/2025	ROBERTS, HEATHER N	\$ 129.00
54500	11/10/2025	ROSSIAKY, ELIZABETH	\$ 187.60
54501	11/10/2025	SAFRANEK, ABIGAIL A	\$ 43.12
54502	11/10/2025	SCHMIDT, CARON T	\$ 101.01
54503	11/10/2025	SEWARD, TISHA M	\$ 227.30
54504	11/10/2025	STRAIT, HEATHER	\$ 346.78
54505	11/10/2025	SZEWEC, CAROLINE MARIKA	\$ 17.78
54506	11/10/2025	SZUMNY, AMY L	\$ 1,160.10
54507	11/10/2025	THOMPSON, MARISSA	\$ 460.85
54508	11/10/2025	VENEZIA, PAUL D	\$ 106.41
54509	11/10/2025	WOLF, CARA	\$ 51.80
54510	11/25/2025	BAITMAN, KELLY C	\$ 93.80
54511	11/25/2025	BEECHY, NANCY	\$ 160.15
54512	11/25/2025	BRAUCHT, LAURA	\$ 140.00
54513	11/25/2025	BROSSO, DANA P	\$ 722.64
54514	11/25/2025	CUEVAS, LISA C	\$ 277.20
54515	11/25/2025	ELSTON, CODY S	\$ 774.75
54516	11/25/2025	ERDMANN, KIARA K	\$ 94.85
54517	11/25/2025	EUBANKS, JENNIFER M	\$ 325.00
54518	11/25/2025	FRASER CARTER, MARGARET A	\$ 68.15
54519	11/25/2025	FROEHLING, ANNA C	\$ 29.40
54520	11/25/2025	INGENITO, JESSICA B	\$ 286.82
54521	11/25/2025	KOSTECKI, KRISTEN IRENE	\$ 36.05

**NORTHEASTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54522	11/25/2025	LINDSEY, LAURA	\$ 5.00
54523	11/25/2025	LOWRANCE, AMY M	\$ 175.79
54524	11/25/2025	MATHIS, MEGAN L	\$ 59.41
54525	11/25/2025	MCLAIN, NATALI M	\$ 85.05
54526	11/25/2025	MELTON, JENNY	\$ 121.25
54527	11/25/2025	MILEWSKI, MICHELLE	\$ 22.68
54528	11/25/2025	MOODY, REBECCA HANSON	\$ 20.20
54529	11/25/2025	NEW, NOELLE R	\$ 606.35
54530	11/25/2025	NICHOLSON, THERESA A	\$ 64.26
54531	11/25/2025	PERKINS, JENNIFER YESAITIS	\$ 361.20
54532	11/25/2025	PERRY, MICHELLE M	\$ 1,455.41
54533	11/25/2025	POEGEL, CYNTHIA K	\$ 250.00
54534	11/25/2025	REIDY, LEANNA O	\$ 11.83
54535	11/25/2025	SEWARD, TISHA M	\$ 49.41
54536	11/25/2025	SHIELDS, ROXANNE M	\$ 89.35
54537	11/25/2025	SIMONOVICH, LESLIE	\$ 918.36
54538	11/25/2025	STEIMEL, PAULA J	\$ 500.00
54539	11/25/2025	WAGNER, KRISTIN K	\$ 234.00
54540	11/25/2025	WARREN, SEAN M	\$ 66.64
54541	11/25/2025	WILLIAMS, MELANIE D	\$ 627.28
54542	11/25/2025	WILTSHIRE, CAROL A	\$ 66.15
		100	\$ 28,827.87

**NORTHWESTERN ILLINOIS ASSOCIATION
NOVEMBER 2025 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
11/20/2025		BLUE CROSS CLAIMS FOR OCTOBER	\$ 91,192.66
11/20/2025		DELTA DENTAL CLAIMS FOR OCTOBER	\$ 774.02
11/21/2025		MEDCOM PMT	\$ 210.00
11/21/2025		MEDCOM PMT	\$ 150.00
11/21/2025		MUTUAL OF OMAHA NOV 2025 PREMIUM	\$ 2,718.97
11/20/2025		BLUE CROSS CLAIMS FOR OCTOBER	\$ 169,894.91
11/20/2025		DELTA DENTAL CLAIMS FOR OCTOBER	\$ 5,149.58
11/20/2025		WIRE TO VSP FOR DECEMBER	\$ 1,490.40
11/20/2025		WIRE TO VSP FOR DECEMBER	\$ 21.27
			\$ 271,601.81



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 54,262.96
Statement Date (MM/DD/YYYY):	11/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	12/02/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 17,761.21
Payments:	\$ -17,608.76
Adjustments:	\$ 0.00
Net Purchases:	\$ 20,584.59
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 20,737.04

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
10/13	10/13 616585791	AUTOMATIC PYMT RECEIVED	\$ -17,608.76	\$ 0.00	\$ -17,608.76

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -17,608.76
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
10/03	10/06 615455264	CCSI EFAX 323-817-3205 CA	\$ 18.99 057982	\$ 0.00	\$ 18.99
10/06	10/06 615455265	AMAZON MARK NV7H10TQ2 SEATTLE WA	\$ 70.19 068275	\$ 0.00	\$ 70.19
10/06	10/07 615756605	SCALEFUSION AUSTIN TX	\$ 300.00 069222	\$ 0.00	\$ 300.00
10/08	10/09 616179477	AMAZON MARK NF4AM8361 SEATTLE WA	\$ 310.00 096882	\$ 0.00	\$ 310.00
10/09	10/13 616894117	AMAZON RETA PM90X8OF3 SEATTLE WA	\$ -49.99 000000	\$ 0.00	\$ -49.99
10/11	10/13 616894193	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 079534	\$ 0.00	\$ 200.00
10/15	10/16 617253588	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 096468	\$ 0.00	\$ 9.99
10/15	10/16 617253587	AMAZON MARK NM1XY6LZ2 SEATTLE WA	\$ 83.97 021650	\$ 0.00	\$ 83.97

10/17	10/20 617852461	MSFT E0100XQR6A MSBILL.INFO	\$ 184.50 070337	\$ 0.00	
10/20	10/21 618223557	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 089767	\$ 0.00	\$ 9.99
10/20	10/21 618223556	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 026246	\$ 0.00	\$ 9.99
10/30	10/31 620198582	HTTPS://SCRIBE.HOW/B SAN FRANCISCO CA	\$ 807.66 040276	\$ 0.00	\$ 807.66
11/02	11/03 620442410	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 020049	\$ 0.00	\$ 9.99
11/03	11/04 620861693	CCSI EFAX LOS ANGELES CA	\$ 18.99 028408	\$ 0.00	\$ 18.99

TOTAL CREDITS xxxx-xxxx-xxxx-1520 **\$ -49.99**
TOTAL DEBITS xxxx-xxxx-xxxx-1520 **\$ 2,034.26**

Card Number xxxx-xxxx-xxxx-8172 CUEVAS, LISA

10/05	10/06 615455184	AMAZON RETA NV35Q88S1 SEATTLE WA	\$ 13.40 083144	\$ 0.00	\$ 13.40
10/05	10/07 615756604	AMAZON MARK 681E92R23 SEATTLE WA	\$ -152.45 000000	\$ 0.00	\$ -152.45
10/06	10/06 615455186	AMAZON MARK NV6301T22 SEATTLE WA	\$ 39.99 078825	\$ 0.00	\$ 39.99
10/06	10/06 615455188	AMAZON RETA NV8T92Q41 SEATTLE WA	\$ 5.25 051751	\$ 0.00	\$ 5.25
10/06	10/06 615455187	AMAZON MARK NV8AQ9QA1 SEATTLE WA	\$ 264.90 010346	\$ 0.00	\$ 264.90
10/06	10/06 615455263	AMAZON RETA NF8ZS9ZQ0 SEATTLE WA	\$ 11.99 083474	\$ 0.00	\$ 11.99
10/06	10/06 615455185	AMAZON MARK NF3D55L10 SEATTLE WA	\$ 10.99 039671	\$ 0.00	\$ 10.99
10/07	10/08 615893187	ILLINOIS ASSOCIATION O DEKALB IL	\$ 314.81 070185	\$ 25.19	\$ 340.00
10/08	10/08 615891999	AMAZON MARK NF6SE2V30 SEATTLE WA	\$ 92.57 042849	\$ 0.00	\$ 92.57
10/08	10/08 615891998	AMAZON RETA NF16V64F1 SEATTLE WA	\$ 9.49 086262	\$ 0.00	\$ 9.49
10/13	10/14 617018715	AMAZON MARK NM1210X30 SEATTLE WA	\$ 43.99 062178	\$ 0.00	\$ 43.99
10/15	10/16 617254772	AMAZON MARK NM4E627C0 SEATTLE WA	\$ 85.56 029649	\$ 0.00	\$ 85.56
10/16	10/16 617254773	AMAZON MARK NM2TM1ZG2 SEATTLE WA	\$ 18.99 008943	\$ 0.00	\$ 18.99
10/16	10/17 617542487	AMAZON MARK NM7E37AR2 SEATTLE WA	\$ 9.35 078540	\$ 0.00	\$ 9.35
10/17	10/17 617542488	AMAZON MARK NM7BI3E32 SEATTLE WA	\$ 15.96 093229	\$ 0.00	\$ 15.96
10/17	10/20 617852459	AMAZON MKTPL NM47K40X2 SEATTLE WA	\$ 81.59 031183	\$ 0.00	\$ 81.59
10/19	10/20 617852460	AMAZON MARK NU49U9091 SEATTLE WA	\$ 142.45 069345	\$ 0.00	\$ 142.45

10/20	10/21 618223480	AMAZON MARK NU3F71P31 SEATTLE WA	\$ 41.77 005558	\$ 0.00	
10/21	10/22 618401627	AMAZON MKTPL NU29Z56O0 SEATTLE WA	\$ 16.39 086331	\$ 0.00	\$ 16.39
10/21	10/22 618401700	AMAZON MARK NU6ED5BG1 SEATTLE WA	\$ 17.99 030251	\$ 0.00	\$ 17.99
10/21	10/22 618401626	AMAZON MKTPL NU9PH2H71 SEATTLE WA	\$ 37.55 083623	\$ 0.00	\$ 37.55
10/22	10/22 618401701	AMAZON MARK NU06C2CL2 SEATTLE WA	\$ 38.57 044270	\$ 0.00	\$ 38.57
10/22	10/23 618690737	AMAZON RETA NU6QO9ON2 SEATTLE WA	\$ 55.94 096363	\$ 0.00	\$ 55.94
10/23	10/24 618848347	AMAZON RETA NU4DG4Y61 SEATTLE WA	\$ 19.98 076091	\$ 0.00	\$ 19.98
10/23	10/24 618848348	AMAZON MARK NU89Y7E22 SEATTLE WA	\$ 9.49 074871	\$ 0.00	\$ 9.49
10/24	10/27 619240515	AMAZON MARK N48736LY1 SEATTLE WA	\$ 247.11 007566	\$ 0.00	\$ 247.11
10/24	10/27 619240514	AMAZON MARK N484694V1 SEATTLE WA	\$ 129.02 098624	\$ 0.00	\$ 129.02
10/27	10/28 619565245	AMAZON RETA N40724LS2 SEATTLE WA	\$ 48.48 063046	\$ 0.00	\$ 48.48
10/27	10/28 619565246	AMAZON MARK N44U27KP0 SEATTLE WA	\$ 18.85 012738	\$ 0.00	\$ 18.85
10/28	10/28 619565312	AMAZON MARK N478A7D31 SEATTLE WA	\$ 16.62 000232	\$ 0.00	\$ 16.62
10/29	10/30 619983172	ILSOS NOTARY SPRINGFIELD IL	\$ 15.04 029712	\$ 0.96	\$ 16.00
10/29	10/30 619983243	AMAZON MARK NK3GZ5N10 SEATTLE WA	\$ 11.87 049823	\$ 0.00	\$ 11.87
10/29	10/30 619983173	AMAZON MARK NK7CT9FY0 SEATTLE WA	\$ 129.98 069424	\$ 0.00	\$ 129.98
10/29	10/30 619983242	AMAZON MARK NK3CJ0OZ1 SEATTLE WA	\$ 6.98 095929	\$ 0.00	\$ 6.98
10/30	10/30 619983244	AMAZON MARK NK4MU0300 SEATTLE WA	\$ 65.74 032967	\$ 0.00	\$ 65.74
10/31	10/31 620198581	AMAZON MARK NK3B27JB1 SEATTLE WA	\$ 7.49 006884	\$ 0.00	\$ 7.49
10/31	11/03 620442337	AMAZON RETA NK4QD0T81 SEATTLE WA	\$ 16.61 003947	\$ 0.00	\$ 16.61
11/01	11/03 620442407	AMAZON MARK NK1194XD1 SEATTLE WA	\$ 25.99 032522	\$ 0.00	\$ 25.99
11/01	11/03 620442338	AMAZON RETA NK51T3GD1 SEATTLE WA	\$ 38.49 066099	\$ 0.00	\$ 38.49
11/02	11/03 620442408	AMAZON MARK NK31T6OF2 SEATTLE WA	\$ 195.32 025713	\$ 0.00	\$ 195.32
11/02	11/03 620442409	CE AUDIOLOGYONLINE.COM AUSTIN TX	\$ 129.00 066983	\$ 0.00	\$ 129.00
11/03	11/04 620861618	AMAZON MARK NK5Q65KC1 SEATTLE WA	\$ 28.49 086534	\$ 0.00	\$ 28.49

TOTAL CREDITS	xxxx-xxxx-xxxx-8172	\$ -152.45
TOTAL DEBITS	xxxx-xxxx-xxxx-8172	\$ 2,556.19

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER

10/03	10/06 615455341	AOTA N BETHESDA MD	\$ 37.13 084232	\$ 0.00	\$ 37.13
10/04	10/06 615455266	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 979.65 089250	\$ 0.00	\$ 979.65
10/05	10/06 615455267	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 507.74 098450	\$ 0.00	\$ 507.74
10/07	10/08 615892080	SP ADAPTABILITIES MCKINNEY TX	\$ 135.59 048774	\$ 0.00	\$ 135.59
10/08	10/08 615892079	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 232.00 034494	\$ 0.00	\$ 232.00
10/09	10/10 616252219	BLANK CTR STUTTERING AUSTIN TX	\$ 385.00 070115	\$ 0.00	\$ 385.00
10/10	10/13 616894194	SECOND PLATFORM LLC SCOTTSDALE AZ	\$ 16.67 016793	\$ 0.00	\$ 16.67
10/16	10/17 617542564	OAKTREE 6365301664 MO	\$ 50.82 088714	\$ 3.18	\$ 54.00
10/16	10/20 617852463	THERAPRO FRAMINGHAM MA	\$ 37.95 030483	\$ 0.00	\$ 37.95
10/22	10/23 618690738	OFFICEMAX/DEPOT 6869 ITASCA IL	\$ 250.73 070136	\$ 0.00	\$ 250.73
10/28	10/29 619760720	SP BOLDERGLOW LLC ARVADA CO	\$ 76.44 034878	\$ 0.00	\$ 76.44
10/29	10/29 619760719	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 953.82 014181	\$ 0.00	\$ 953.82
10/30	10/31 620198657	WPS PUBLISH TORRANCE CA	\$ 574.00 050033	\$ 0.00	\$ 574.00
10/31	10/31 620198583	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 21.00 088421	\$ 0.00	\$ 21.00
11/03	11/04 620861694	OAKTREE 6365301664 MO	\$ 337.12 077083	\$ 21.07	\$ 358.19
11/03	11/04 620861695	THE WRIGHT STUFF INC CRYSTAL SPGS MS	\$ 55.90 030640	\$ 0.00	\$ 55.90

TOTAL CREDITS	xxxx-xxxx-xxxx-6275	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-6275	\$ 4,675.81

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON

10/14	10/15 617175268	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 145.76 055775	\$ 0.00	\$ 145.76
10/14	10/16 617253585	ASANA.COM SAN FRANCISCO CA	\$ 5,997.60 069306	\$ 0.00	\$ 5,997.60
11/04	11/05 620996928	JOBTARGET 8604400635 CT	\$ 1,500.00 039276	\$ 0.00	\$ 1,500.00

TOTAL CREDITS	xxxx-xxxx-xxxx-6510	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-6510	\$ 7,643.36

Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA

10/03	10/06 615455108	UBER TRIP 8005928996 CA	\$ 4.49 014247	\$ 0.00	\$ 4.49
10/03	10/06 615455109	UBER TRIP 8005928996 CA	\$ 29.19 034566	\$ 0.00	\$ 29.19
10/03	10/06 615455110	UBER TRIP 8005928996 CA	\$ 4.37 084147	\$ 0.00	\$ 4.37
10/03	10/06 615455107	UBER TRIP 8005928996 CA	\$ 43.02 044048	\$ 0.00	\$ 43.02
10/06	10/07 615756603	UBER TRIP 8005928996 CA	\$ 82.73 047517	\$ 0.00	\$ 82.73
10/06	10/07 615756602	UBER TRIP 8005928996 CA	\$ 12.41 086839	\$ 0.00	\$ 12.41
10/07	10/08 615893186	UBER TRIP 8005928996 CA	\$ 23.43 078981	\$ 0.00	\$ 23.43
10/07	10/08 615893185	UBER TRIP 8005928996 CA	\$ 49.33 051244	\$ 0.00	\$ 49.33
10/08	10/09 616178368	UBER TRIP 8005928996 CA	\$ 11.01 023660	\$ 0.00	\$ 11.01
10/08	10/09 616178366	UBER TRIP 8005928996 CA	\$ 5.28 065684	\$ 0.00	\$ 5.28
10/08	10/09 616179552	UBER TRIP 8005928996 CA	\$ 29.59 026821	\$ 0.00	\$ 29.59
10/08	10/09 616179553	UBER TRIP 8005928996 CA	\$ 35.19 050108	\$ 0.00	\$ 35.19
10/08	10/09 616178365	UBER TRIP 8005928996 CA	\$ 23.10 086894	\$ 0.00	\$ 23.10
10/08	10/09 616178367	UBER TRIP 8005928996 CA	\$ 39.65 048667	\$ 0.00	\$ 39.65
10/08	10/09 616178369	UBER TRIP 8005928996 CA	\$ 26.80 041754	\$ 0.00	\$ 26.80
10/09	10/13 616894115	VILLAGEOF ROSEMONT - W ROSEMONT IL	\$ 15.00 065239	\$ 0.00	\$ 15.00
10/10	10/13 616894116	VILLAGEOF ROSEMONT - W ROSEMONT IL	\$ 15.00 010112	\$ 0.00	\$ 15.00
10/10	10/13 616894037	UBER TRIP 8005928996 CA	\$ 4.44 067842	\$ 0.00	\$ 4.44
10/10	10/13 616894113	UBER TRIP 8005928996 CA	\$ 91.05 063707	\$ 0.00	\$ 91.05
10/10	10/13 616894114	UBER TRIP 8005928996 CA	\$ 13.43 002322	\$ 0.00	\$ 13.43
10/14	10/15 617175267	UBER TRIP 8005928996 CA	\$ 4.81 041842	\$ 0.00	\$ 4.81
10/14	10/15 617175266	UBER TRIP 8005928996 CA	\$ 48.31 016052	\$ 0.00	\$ 48.31
10/14	10/15 617175190	UBER TRIP 8005928996 CA	\$ 23.41 060787	\$ 0.00	\$ 23.41
10/15	10/16 617254770	UBER TRIP 8005928996 CA	\$ 21.21 078527	\$ 0.00	\$ 21.21
10/15	10/16 617254769	UBER TRIP 8005928996 CA	\$ 18.50 072071	\$ 0.00	\$ 18.50

10/15	10/16 617254771	UBER TRIP 8005928996 CA	\$ 33.23 036107	\$ 0.00	
10/15	10/16 617254692	UBER TRIP 8005928996 CA	\$ 27.59 083735	\$ 0.00	\$ 27.59
10/15	10/16 617254693	UBER TRIP 8005928996 CA	\$ 30.38 042415	\$ 0.00	\$ 30.38
10/16	10/17 617542484	UBER TRIP 8005928996 CA	\$ 25.28 055714	\$ 0.00	\$ 25.28
10/16	10/17 617542486	UBER TRIP 8005928996 CA	\$ 38.43 001935	\$ 0.00	\$ 38.43
10/16	10/17 617542485	UBER TRIP 8005928996 CA	\$ 12.97 099037	\$ 0.00	\$ 12.97
10/17	10/20 617852386	UBER TRIP 8005928996 CA	\$ 39.74 034077	\$ 0.00	\$ 39.74
10/17	10/20 617852387	UBER TRIP 8005928996 CA	\$ 5.96 014512	\$ 0.00	\$ 5.96
10/17	10/20 617852384	UBER TRIP 8005928996 CA	\$ 7.00 046664	\$ 0.00	\$ 7.00
10/17	10/20 617852385	UBER TRIP 8005928996 CA	\$ 46.69 050463	\$ 0.00	\$ 46.69
10/21	10/22 618402807	UBER TRIP 8005928996 CA	\$ -5.27 000000	\$ 0.00	\$ -5.27
10/21	10/22 618401623	UBER TRIP 8005928996 CA	\$ 23.21 062707	\$ 0.00	\$ 23.21
10/21	10/22 618402805	UBER TRIP 8005928996 CA	\$ -10.54 000000	\$ 0.00	\$ -10.54
10/21	10/22 618401624	UBER TRIP 8005928996 CA	\$ 7.52 039992	\$ 0.00	\$ 7.52
10/21	10/22 618402808	UBER TRIP 8005928996 CA	\$ -24.59 000000	\$ 0.00	\$ -24.59
10/21	10/22 618401625	UBER TRIP TRIP SAN FRANCISCO CA	\$ 50.18 019865	\$ 0.00	\$ 50.18
10/21	10/22 618402806	UBER TRIP 8005928996 CA	\$ -24.09 000000	\$ 0.00	\$ -24.09
10/22	10/23 618690654	UBER TRIP 8005928996 CA	\$ 20.91 032163	\$ 0.00	\$ 20.91
10/22	10/23 618690735	UBER TRIP 8005928996 CA	\$ 5.46 049795	\$ 0.00	\$ 5.46
10/22	10/23 618690736	UBER TRIP 8005928996 CA	\$ 5.47 011098	\$ 0.00	\$ 5.47
10/22	10/23 618690656	UBER TRIP 8005928996 CA	\$ 3.48 098535	\$ 0.00	\$ 3.48
10/22	10/23 618690657	UBER TRIP 8005928996 CA	\$ 23.27 072011	\$ 0.00	\$ 23.27
10/22	10/23 618690578	UBER TRIP 8005928996 CA	\$ 36.38 021973	\$ 0.00	\$ 36.38
10/22	10/23 618690658	UBER TRIP 8005928996 CA	\$ 36.49 070073	\$ 0.00	\$ 36.49
10/22	10/23 618690655	UBER TRIP 8005928996 CA	\$ 27.79 080079	\$ 0.00	\$ 27.79

10/22	10/23 618690734	UBER TRIP 8005928996 CA	\$ 5.47 074784	\$ 0.00	
10/23	10/24 618848345	UBER TRIP 8005928996 CA	\$ 28.11 051993	\$ 0.00	\$ 28.11
10/23	10/24 618848346	UBER TRIP 8005928996 CA	\$ 39.49 017497	\$ 0.00	\$ 39.49
10/23	10/24 618848272	UBER TRIP 8005928996 CA	\$ 4.21 063971	\$ 0.00	\$ 4.21
10/28	10/29 619760643	UBER TRIP 8005928996 CA	\$ 25.26 095120	\$ 0.00	\$ 25.26
10/28	10/29 619760641	UBER TRIP 8005928996 CA	\$ 41.39 029465	\$ 0.00	\$ 41.39
10/28	10/29 619760640	SAMS CLUB #4942 ELGIN IL	\$ 42.30 042516	\$ 0.00	\$ 42.30
10/28	10/29 619760642	UBER TRIP 8005928996 CA	\$ 3.78 034133	\$ 0.00	\$ 3.78
10/29	10/30 619983098	UBER TRIP 8005928996 CA	\$ 30.87 044718	\$ 0.00	\$ 30.87
10/29	10/30 619983169	UBER TRIP 8005928996 CA	\$ 26.61 069301	\$ 0.00	\$ 26.61
10/29	10/30 619983170	UBER TRIP 8005928996 CA	\$ 32.14 017059	\$ 0.00	\$ 32.14
10/29	10/30 619983171	UBER TRIP 8005928996 CA	\$ 19.57 002287	\$ 0.00	\$ 19.57
10/29	10/30 619983097	UBER TRIP 8005928996 CA	\$ 27.49 088129	\$ 0.00	\$ 27.49
10/30	10/31 620198500	UBER TRIP 8005928996 CA	\$ 28.52 087274	\$ 0.00	\$ 28.52
10/30	10/31 620198501	UBER TRIP 8005928996 CA	\$ 15.98 070709	\$ 0.00	\$ 15.98
10/30	10/31 620198579	UBER TRIP 8005928996 CA	\$ 26.22 068908	\$ 0.00	\$ 26.22
10/30	10/31 620198502	UBER TRIP 8005928996 CA	\$ 14.65 062689	\$ 0.00	\$ 14.65
10/30	10/31 620198580	UBER TRIP 8005928996 CA	\$ 26.83 089700	\$ 0.00	\$ 26.83
11/04	11/05 620996927	UBER TRIP 8005928996 CA	\$ 41.27 092595	\$ 0.00	\$ 41.27
11/04	11/05 620996926	UBER TRIP 8005928996 CA	\$ 23.50 094031	\$ 0.00	\$ 23.50

TOTAL CREDITS xxxx-xxxx-xxxx-6806 **\$ -64.49**
TOTAL DEBITS xxxx-xxxx-xxxx-6806 **\$ 1,685.84**

Card Number xxxx-xxxx-xxxx-1815 TABONE, JILL

10/07	10/08 615892002	PAY VILLA OLIVIA EVENT BARTLETT IL	\$ 500.00 077661	\$ 0.00	\$ 500.00
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89 **TOTAL CREDITS** xxxx-xxxx-xxxx-1815 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-1815 **\$ 500.00**

Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

10/07	10/08 615892000	DEKALB CO COMM FDN SYCAMORE IL	\$ 50.00 023404	\$ 0.00	\$ 50.00
10/16	10/16 617253586	TST NOTHING BUNDT CAK ALGONQUIN IL	\$ 13.03 043323	\$ 0.00	\$ 13.03
10/22	10/22 618401702	TST NOTHING BUNDT CAK ALGONQUIN IL	\$ 13.03 035169	\$ 0.00	\$ 13.03
11/04	11/05 620996929	THE ONLINE ITINERANT WAUSAU WI	\$ 1,680.00 099033	\$ 0.00	\$ 1,680.00

TOTAL CREDITS	xxxx-xxxx-xxxx-5143	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-5143	\$ 1,756.06



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 60,961.07
Statement Date (MM/DD/YYYY):	11/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	12/02/2025		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 16,463.74
Payments:	\$ -16,463.74
Adjustments:	\$ 0.00
Net Purchases:	\$ 14,038.93
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 14,038.93

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
10/13	10/13 616585792	AUTOMATIC PYMT RECEIVED	\$ -16,463.74	\$ 0.00	\$ -16,463.74

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -16,463.74
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
10/06	10/07 615756601	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 057236	\$ 0.00	\$ 188.46
10/08	10/09 616179551	ATT BILL PAYMENT 800-288-2020 TX	\$ 188.46 046741	\$ 0.00	\$ 188.46
10/10	10/13 616894036	NICOR GAS BILL 866-383-1846 GA	\$ 51.93 066114	\$ 2.73	\$ 54.66
10/10	10/13 616894035	NICOR GAS BILL 866-383-1846 GA	\$ 51.93 016223	\$ 2.73	\$ 54.66
10/13	10/14 617018641	WWP READY PEST CONTROL LOVES PARK IL	\$ 100.00 092507	\$ 0.00	\$ 100.00
10/13	10/14 617018714	NICOR GAS BILL 866-383-1846 GA	\$ 57.71 057775	\$ 3.04	\$ 60.75
10/17	10/20 617852383	CINTAS CORP MASON OH	\$ 96.75 010782	\$ 8.69	\$ 105.44
10/20	10/21 618223479	ATT BILL PAYMENT DALLAS TX	\$ 12,272.91 083631	\$ 0.00	\$ 12,272.91

10/23	10/24 618848270	NICOR GAS BILL ATLANTA GA	\$ 54.80 076873	\$ 2.88	
10/24	10/24 618848271	COMCAST / XFINITY SCHAUMBURG IL	\$ 167.08 080435	\$ 0.00	\$ 167.08
10/24	10/27 619240513	CULLIGAN OF DIXON DIXON IL	\$ 14.00 014255	\$ 0.00	\$ 14.00
10/31	11/03 620442335	NICOR GAS BILL ATLANTA GA	\$ 52.92 051596	\$ 2.79	\$ 55.71
10/31	11/03 620442334	B2B PRIME NK45Y8TD1 SEATTLE WA	\$ 349.00 060979	\$ 0.00	\$ 349.00
11/03	11/03 620442336	COMCAST / XFINITY SCHAUMBURG IL	\$ 266.58 082338	\$ 0.00	\$ 266.58
11/03	11/04 620861617	WCI AURORA AUROROA IL	\$ 117.42 078786	\$ 0.12	\$ 117.54

TOTAL CREDITS xxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxx-xxxx-xxxx-5116 **\$ 14,052.93**

Card Number xxx-xxxx-xxxx-9726 SANDOVAL, MARICELA

10/07	10/08 615892001	LUCKY LEARNING W MOLLY SAN FRANCISCO CA	\$ 25.99 027333	\$ 0.00	\$ 25.99
10/16	10/20 617852462	DAILY MOTH, INC. FARMINGTON HI MI	\$ -39.99	\$ 0.00	\$ -39.99

TOTAL CREDITS xxx-xxxx-xxxx-9726 **\$ -39.99**
TOTAL DEBITS xxx-xxxx-xxxx-9726 **\$ 25.99**

**NORTHEASTERN ILLINOIS ASSOCIATION
DECEMBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144551	12/11/2025	NCPERS GROUP LIFE INS.	\$ 240.00
144552	12/05/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 10,019.75
144553	12/05/2025	AHS STAFFING LLC	\$ 45,128.00
144554	12/05/2025	AMN HEALTHCARE	\$ 19,027.50
144555	12/05/2025	ANTHROMED, LLC	\$ 7,832.00
144556	12/05/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 8,103.75
144557	12/05/2025	BENJAMIN CONSULTING SERVICES LLC	\$ 2,500.00
144558	12/05/2025	BUTTERFIELD VILLAGE, LLC	\$ 5,001.84
144559	12/05/2025	COMMUNITY THERAPY CORP	\$ 29,381.00
144560	12/05/2025	COMPHEALTH	\$ 16,800.00
144561	12/05/2025	CORE MEDICAL GROUP	\$ 4,980.00
144562	12/05/2025	HODGES LOIZZI EISENHAMMER	\$ 7,078.68
144563	12/05/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144564	12/05/2025	INVO HEALTHCARE ASSOCIATES, LLC	\$ 9,600.00
144565	12/05/2025	JACKSON THERAPY PARTNERS LLC	\$ 6,700.23
144566	12/05/2025	JENSEN, W THOMAS	\$ 1,831.00
144567	12/05/2025	KMK GLOBAL INVESTMENTS LLC	\$ 6,842.22
144568	12/05/2025	LAUBENSTEIN, MARY BETH	\$ 200.00
144569	12/05/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 6,150.00
144570	12/05/2025	PERSPECTIVES EAP	\$ 1,284.00
144571	12/05/2025	PROCARE THERAPY INC	\$ 84,647.77
144572	12/05/2025	PURI, SUNIL	\$ 7,989.10
144573	12/05/2025	EF fbo SELECT SAVVY, LLC	\$ 35,545.75
144574	12/05/2025	SIGN LANGUAGE INTERPRETERS INC	\$ 50,801.20
144575	12/05/2025	SOFT WATER CITY INC	\$ 102.00
144576	12/05/2025	SOLIANT HEALTH	\$ 5,720.75
144577	12/05/2025	STEPPING STONES GROUP, LLC	\$ 44,775.50
144578	12/05/2025	SUNBELT STAFFING	\$ 21,251.11
144579	12/05/2025	T MOBILE	\$ 248.05
144580	12/05/2025	THERAPY CARE	\$ 10,882.50
144581	12/05/2025	TRUST CLEANING CO.	\$ 774.00
144582	12/05/2025	WESTONE LABORATORIES INC.	\$ 1,374.98
144583	12/19/2025	NCPERS GROUP LIFE INS.	\$ 240.00
144584	12/18/2025	AEQUOR HEALTHCARE SERVICES, LLC	\$ 7,602.50
144585	12/18/2025	AHS STAFFING LLC	\$ 36,270.50
144586	12/18/2025	AMN HEALTHCARE	\$ 12,037.50
144587	12/18/2025	ANTHROMED, LLC	\$ 3,300.00
144588	12/18/2025	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 17,333.00
144589	12/18/2025	COCHLEAR AMERICAS	\$ 82.00
144590	12/18/2025	COMPHEALTH	\$ 8,085.00
144591	12/18/2025	CORE MEDICAL GROUP	\$ 3,112.50
144592	12/18/2025	DEKALB COUNTY COMMUNITY FOUNDATION	\$ 200.00
144593	12/18/2025	COMMUNITY UNIT SCHOOL DIST 300	\$ 138.42
144594	12/18/2025	E-THERAPY INTERMEDIATE, INC	\$ 8,680.00
144595	12/18/2025	FIRM SYSTEMS	\$ 532.00

**NORTHEASTERN ILLINOIS ASSOCIATION
DECEMBER 2025 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144596	12/18/2025	GORDON FLESCH CO	\$ 4,144.32
144597	12/18/2025	IEP THERAPY	\$ 7,385.00
144598	12/18/2025	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144599	12/18/2025	JACKSON THERAPY PARTNERS LLC	\$ 3,009.80
144600	12/18/2025	KMK GLOBAL INVESTMENTS LLC	\$ 224.82
144601	12/18/2025	NATIONAL STAFFING SOLUTIONS, INC	\$ 6,030.00
144602	12/18/2025	NEWTON COOPERATIVE	\$ 150.00
144603	12/18/2025	NIU SPEECH LANGUAGE HEARING CLINIC	\$ 700.00
144604	12/18/2025	HMH EDUCATION COMPANY	\$ 2,740.00
144605	12/18/2025	SONOVA USA INC	\$ 1,213.10
144606	12/18/2025	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,800.19
144607	12/18/2025	PROCARE THERAPY INC	\$ 28,226.51
144608	12/18/2025	EF fbo SELECT SAVVY, LLC	\$ 15,758.75
144609	12/18/2025	SOLIANT HEALTH	\$ 11,436.73
144610	12/18/2025	SPOTTER STAFFING, LLC	\$ 5,859.00
144611	12/18/2025	STEPPING STONES GROUP, LLC	\$ 14,935.00
144612	12/18/2025	SUNBELT STAFFING	\$ 13,669.88
144613	12/18/2025	THERAPY CARE	\$ 7,953.00
144614	12/18/2025	UNIQUE CLEANING SERVICES	\$ 200.00
144615	12/18/2025	WESTONE LABORATORIES INC.	\$ 460.64

65 **\$ 680,242.84**

66 **\$ 1,360,485.68**

**NORTHEASTERN ILLINOIS ASSOCIATION
DECEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54543	12/11/2025	BEECHY, NANCY	\$ 6.23
54544	12/11/2025	BLOOM, AJ	\$ 258.30
54545	12/11/2025	BROEGE, ANGELICA	\$ 732.93
54546	12/11/2025	BROSSO, DANA P	\$ 467.81
54547	12/11/2025	CACCIATORE, LEANDRA	\$ 156.80
54548	12/11/2025	CASTELLANI, LINDA J	\$ 11.69
54549	12/11/2025	CLENNEY, KARLY A	\$ 695.41
54550	12/11/2025	CORTELLASSI, NATALIE	\$ 147.56
54551	12/11/2025	CRITTENDEN, DEBORAH A	\$ 95.20
54552	12/11/2025	CURTIS, STEPHANIE M	\$ 106.40
54553	12/11/2025	DAVENPORT, CHERYL L	\$ 44.31
54554	12/11/2025	DECONINCK, KARALYN M	\$ 660.66
54555	12/11/2025	FIORITO, CHRISTINE A	\$ 547.12
54556	12/11/2025	FITZANKO, TARA M	\$ 178.84
54557	12/11/2025	FROEHLING, ANNA C	\$ 380.87
54558	12/11/2025	GALLANO, MARIE ANN C	\$ 15.96
54559	12/11/2025	GAMON, KLAIRE M	\$ 85.75
54560	12/11/2025	GRANT, HALEY M	\$ 138.07
54561	12/11/2025	HARBECK, KENDRA N	\$ 40.46
54562	12/11/2025	HARDBARGER, KELLY A	\$ 31.57
54563	12/11/2025	HUNSICKER, MEREDITH J	\$ 525.00
54564	12/11/2025	KANTOLA, CLAUDIA G	\$ 322.13
54565	12/11/2025	KEEGAN, ASHLEY A	\$ 546.64
54566	12/11/2025	KINNEY, HEIDI L	\$ 14.98
54567	12/11/2025	KOSTECKI, KRISTEN IRENE	\$ 8.68
54568	12/11/2025	LAGE, JENNIFER F	\$ 223.72
54569	12/11/2025	LEONARD, CORINNE N	\$ 45.57
54570	12/11/2025	LINDSAY, TIFFANY L	\$ 50.96
54571	12/11/2025	LINDSEY, LAURA	\$ 309.01
54572	12/11/2025	LITAVECZ, NATALIE A	\$ 20.30
54573	12/11/2025	LOWRANCE, AMY M	\$ 1,086.08
54574	12/11/2025	MACKENZIE, KATHLEEN	\$ 35.91
54575	12/11/2025	MARKS, SARAH T	\$ 16.52
54576	12/11/2025	MATHIS, MEGAN L	\$ 95.13
54577	12/11/2025	MILEWSKI, MICHELLE	\$ 11.76
54578	12/11/2025	MOODY, REBECCA HANSON	\$ 425.74
54579	12/11/2025	MOSKAL BUCKLEY, MARY E	\$ 97.37
54580	12/11/2025	MOTT, EMILY R	\$ 119.98

**NORTHEASTERN ILLINOIS ASSOCIATION
DECEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54581	12/11/2025	MUCHALA, EDWARD J	\$ 1,212.50
54582	12/11/2025	MUGAVERO, SARAH L	\$ 250.00
54583	12/11/2025	NADEEM, SARA	\$ 21.70
54584	12/11/2025	NARINEDHAT, NAVITA	\$ 129.00
54585	12/11/2025	NAWRACAJ, CAROLE A	\$ 309.47
54586	12/11/2025	NEKOLA, KYLIE	\$ 14.98
54587	12/11/2025	NEW, NOELLE R	\$ 310.43
54588	12/11/2025	OSTROV, HARRY	\$ 122.01
54589	12/11/2025	PACZKO, ELLEN H	\$ 124.39
54590	12/11/2025	PEARSON, DARLA LYNN	\$ 769.30
54591	12/11/2025	PEPLANSKY, KELLY A	\$ 137.50
54592	12/11/2025	PERRY, MICHELLE M	\$ 807.95
54593	12/11/2025	PETERS, ALLISON	\$ 1,631.40
54594	12/11/2025	REIDY, LEANNA O	\$ 11.62
54595	12/11/2025	SAFRANEK, ABIGAIL A	\$ 42.28
54596	12/11/2025	SANDOVAL, CYNTHIA M	\$ 109.02
54597	12/11/2025	SCHMIDT, CARON T	\$ 59.71
54598	12/11/2025	SHIELDS, ROXANNE M	\$ 134.26
54599	12/11/2025	SIMONOVICH, LESLIE	\$ 807.34
54600	12/11/2025	STEIMEL, PAULA J	\$ 1,000.00
54601	12/11/2025	STRAIT, HEATHER	\$ 313.25
54602	12/11/2025	SZEWC, CAROLINE MARIKA	\$ 11.69
54603	12/11/2025	SZUMNY, AMY L	\$ 624.95
54604	12/11/2025	TAIKA TRANSLATIONS LLC	\$ 2,844.96
54605	12/11/2025	THOMAS, STACEY A	\$ 113.89
54606	12/11/2025	VALDIVIESO, MEGAN D	\$ 215.99
54607	12/11/2025	VENEZIA, PAUL D	\$ 89.74
54608	12/11/2025	WARREN, MICHELLE MARIE	\$ 50.00
54609	12/11/2025	WARREN, SEAN M	\$ 50.26
54610	12/11/2025	WILLIAMS, MELANIE D	\$ 841.22
54611	12/19/2025	BEGUN, MARISSA L	\$ 234.00
54612	12/19/2025	BROSSO, DANA P	\$ 132.71
54613	12/19/2025	CHARLTON, REBECCA	\$ 22.40
54614	12/19/2025	CUEVAS, LISA C	\$ 154.00
54615	12/19/2025	CURTIS, JENNIFER E	\$ 11.27
54616	12/19/2025	CURTIS, STEPHANIE M	\$ 59.85
54617	12/19/2025	DUCKINS, SANDRA	\$ 18.76
54618	12/19/2025	EUBANKS, JENNIFER M	\$ 54.46
54619	12/19/2025	FISHER, KELLY M	\$ 119.42
54620	12/19/2025	GABEDANOV, ALEXIS	\$ 7.50
54621	12/19/2025	JACKOWSKI, GINA LEE	\$ 11.20

**NORTHEASTERN ILLINOIS ASSOCIATION
DECEMBER 2025 ACH PAID**

CHECK #	DATE	PAYEE		AMOUNT
54622	12/19/2025	JOHNSON, COURTNEY M	\$	100.80
54623	12/19/2025	KINCAIDE, JULIE T	\$	28.91
54624	12/19/2025	KINNEY, HEIDI L	\$	14.42
54625	12/19/2025	MACKENZIE, KATHLEEN	\$	24.85
54626	12/19/2025	MILEWSKI, MICHELLE	\$	14.63
54627	12/19/2025	MUGAVERO, SARAH L	\$	63.14
54628	12/19/2025	NEW, NOELLE R	\$	957.82
54629	12/19/2025	OZEHOWSKI, TARA B	\$	273.98
54630	12/19/2025	PAHR, JULIE	\$	568.40
54631	12/19/2025	PAWLOWSKI, RACHEL R	\$	70.63
54632	12/19/2025	POEGEL, CYNTHIA K	\$	12.85
54633	12/19/2025	REYNOLDS, JOANNE L	\$	30.52
54634	12/19/2025	SIMONOVICH, LESLIE	\$	159.00
54635	12/19/2025	SIMPSON, ANDREA K	\$	81.90
54636	12/19/2025	THOMPSON, MARISSA	\$	440.03
54637	12/19/2025	WILTSHIRE, CAROL A	\$	46.27
54638	12/19/2025	WOLF, CARA	\$	53.20
		96	\$	25,685.15

**NORTHWESTERN ILLINOIS ASSOCIATION
DECEMBER 2025 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
12/22/2025	WIRE	BLUE CROSS CLAIMS FOR NOVEMBER	\$ 89,141.44
12/22/2025	WIRE	DELTA DENTAL CLAIMS FOR NOVEMBER	\$ 783.18
12/23/2025	WIRE	MEDCOM PMT	\$ 210.00
12/23/2025	WIRE	MUTUAL OF OMAHA DEC 2025 PREMIUM	\$ 2,836.79
12/22/2025	WIRE	BLUE CROSS CLAIMS FOR NOVEMBER	\$ 166,283.58
12/22/2025	WIRE	DELTA DENTAL CLAIMS FOR NOVEMBER	\$ 4,780.06
12/22/2025	WIRE	WIRE TO VSP FOR JANUARY	\$ 1,490.40
12/22/2025	WIRE	WIRE TO VSP FOR JANUARY	\$ 21.27
			\$ 265,546.72



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 58,798.50
Statement Date (MM/DD/YYYY):	12/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	01/01/2026		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 14,038.93
Payments:	\$ -14,038.93
Adjustments:	\$ 0.00
Net Purchases:	\$ 16,201.50
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 16,201.50

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
11/12	11/12 622043662	AUTOMATIC PYMT RECEIVED	\$ -14,038.93	\$ 0.00	\$ -14,038.93

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -14,038.93
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
11/05	11/06 621218699	ATT BILL PAYMENT DALLAS TX	\$ 188.46 058158	\$ 0.00	\$ 188.46
11/07	11/10 621729211	COMED PAYMENT 8003347661 IL	\$ 71.09 046479	\$ 0.00	\$ 71.09
11/07	11/10 621729209	COMED PAYMENT 8003347661 IL	\$ 113.22 044309	\$ 0.00	\$ 113.22
11/07	11/10 621729290	ITALIAN DREAMS PIZZA & SYCAMORE IL	\$ 155.00 000471	\$ 0.00	\$ 155.00
11/07	11/10 621729132	FAMILY DOLLAR SYCAMORE IL	\$ 9.00 096331	\$ 0.72	\$ 9.72
11/07	11/10 621729133	MEIJER STORE #313 SYCAMORE IL	\$ 96.94 052565	\$ 0.00	\$ 96.94
11/07	11/10 621729210	COMED PAYMENT 8003347661 IL	\$ 143.01 063819	\$ 0.00	\$ 143.01
11/07	11/10 621729212	COMED PAYMENT 8003347661 IL	\$ 148.02 082325	\$ 0.00	\$ 148.02

11/08	11/10 621729208	ATT BILL PAYMENT DALLAS TX	\$ 188.46 028180	\$ 0.00	
11/10	11/11 622024271	COMED PAYMENT 8003347661 IL	\$ 338.78 058325	\$ 0.00	\$ 338.78
11/10	11/11 622024194	NICOR GAS BILL ATLANTA GA	\$ 57.68 007338	\$ 3.03	\$ 60.71
11/10	11/11 622024270	NICOR GAS BILL ATLANTA GA	\$ 52.23 017327	\$ 2.74	\$ 54.97
11/10	11/11 622024193	NICOR GAS BILL ATLANTA GA	\$ 62.74 019010	\$ 3.30	\$ 66.04
11/17	11/18 623171036	CINTAS CORP MASON OH	\$ 105.44 006218	\$ 0.00	\$ 105.44
11/18	11/19 623307716	COMED PAYMENT 8003347661 IL	\$ 151.59 096724	\$ 0.00	\$ 151.59
11/20	11/21 623820717	ATT BILL PAYMENT DALLAS TX	\$ 13,272.21 050141	\$ 0.00	\$ 13,272.21
11/21	11/24 624138755	CULLIGAN OF DIXON DIXON IL	\$ 14.00 021574	\$ 0.00	\$ 14.00
11/24	11/24 624138754	COMCAST / XFINITY SCHAUMBURG IL	\$ 217.08 071621	\$ 0.00	\$ 217.08
11/24	11/25 624387211	NICOR GAS BILL ATLANTA GA	\$ 120.05 039699	\$ 6.31	\$ 126.36
12/01	12/02 625300063	WCI AURORA AUROROA IL	\$ 119.01 005018	\$ 0.12	\$ 119.13
12/03	12/03 625621228	COMCAST / XFINITY SCHAUMBURG IL	\$ 348.73 058352	\$ 0.00	\$ 348.73
12/04	12/05 625916693	NICOR GAS BILL ATLANTA GA	\$ 95.51 041599	\$ 5.02	\$ 100.53

TOTAL CREDITS xxxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5116 **\$ 16,089.49**

Card Number xxxx-xxxx-xxxx-9726 SANDOVAL, MARICELA

11/10	11/11 622024274	WAL-MART #1814 ELGIN IL	\$ 70.81 033567	\$ 0.00	\$ 70.81
11/10	11/11 622024350	WM SUPERCENTER #1814 ELGIN IL	\$ 10.00 047021	\$ 0.00	\$ 10.00
11/25	11/26 624610879	USPS PO 1633970140 HAMPSHIRE IL	\$ 31.20 006653	\$ 0.00	\$ 31.20

TOTAL CREDITS xxxx-xxxx-xxxx-9726 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-9726 **\$ 112.01**



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 62,729.12
Statement Date (MM/DD/YYYY):	12/05/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	01/01/2026		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 20,737.04
Payments:	\$ -20,702.84
Adjustments:	\$ 0.00
Net Purchases:	\$ 12,236.68
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 12,270.88

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
11/12	11/12 622043661	AUTOMATIC PYMT RECEIVED	\$ -20,702.84	\$ 0.00	\$ -20,702.84

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -20,702.84
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
11/06	11/06 621218938	AMAZON MARK BT8094J70 SEATTLE WA	\$ 82.38 071596	\$ 0.00	\$ 82.38
11/07	11/10 621729373	CCSI EFAX LOS ANGELES CA	\$ 100.00 068581	\$ 0.00	\$ 100.00
11/07	11/10 621729450	AMAZON MARK NV7H10TQ2 SEATTLE WA	\$ -34.20 000000	\$ 0.00	\$ -34.20
11/08	11/10 621729374	AMAZON MARK BT2T005Q1 SEATTLE WA	\$ 39.45 041720	\$ 0.00	\$ 39.45
11/11	11/12 622188059	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 034538	\$ 0.00	\$ 200.00
11/12	11/14 622459409	AMAZON MARK NM1XY6LZ2 SEATTLE WA	\$ -39.99	\$ 0.00	\$ -39.99
11/15	11/17 622847632	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 048657	\$ 0.00	\$ 9.99
11/17	11/18 623171038	MSFT E0100XZW3Z MSBILL.INFO	\$ 184.50 008670	\$ 0.00	\$ 184.50

11/17	11/18 623171037	AMAZON MARK B84HR7Y90 SEATTLE WA	\$ 29.99 006477	\$ 0.00	
11/18	11/19 623307793	SCALEFUSION AUSTIN TX	\$ 300.00 025564	\$ 0.00	\$ 300.00
11/19	11/19 623307794	AMAZON MARK B01RH8JL0 SEATTLE WA	\$ 458.85 081987	\$ 0.00	\$ 458.85
11/20	11/24 624138756	AMAZON MARK NM1XY6LZ2 SEATTLE WA	\$ -43.98 000000	\$ 0.00	\$ -43.98
11/24	11/25 624387212	PADDLE.NET COCOFAX NEW YORK NY	\$ 30.00 095716	\$ 2.63	\$ 32.63
11/25	11/26 624610878	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 036533	\$ 0.00	\$ 9.99
11/27	11/28 624898784	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 035015	\$ 0.00	\$ 9.99
12/02	12/03 625621298	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 080664	\$ 0.00	\$ 9.99
12/03	12/04 625841467	CCSI EFAX LOS ANGELES CA	\$ 18.99 075064	\$ 0.00	\$ 18.99

TOTAL CREDITS xxx-xxxx-xxxx-1520 **\$ -118.17**
TOTAL DEBITS xxx-xxxx-xxxx-1520 **\$ 1,486.75**

Card Number xxx-xxxx-xxxx-8172 CUEVAS, LISA

11/05	11/06 621218859	AMAZON MARK NK8IA9DU2 SEATTLE WA	\$ 6.62 066989	\$ 0.00	\$ 6.62
11/05	11/06 621218858	AMAZON RETA BT1HC14K1 SEATTLE WA	\$ 6.64 094492	\$ 0.00	\$ 6.64
11/05	11/06 621218857	NNA SERVICES LLC CHATSWORTH CA	\$ 80.00 067856	\$ 0.00	\$ 80.00
11/05	11/06 621218781	AMAZON MKTPL BT2PQ3LT1 SEATTLE WA	\$ 13.06 057177	\$ 0.00	\$ 13.06
11/06	11/06 621218861	AMAZON MARK BT45T6JL1 SEATTLE WA	\$ 96.81 046111	\$ 0.00	\$ 96.81
11/06	11/06 621218860	AMAZON MARK BT0C24T30 SEATTLE WA	\$ 29.96 066539	\$ 0.00	\$ 29.96
11/06	11/07 621510816	AMAZON MARK BT4L470L0 SEATTLE WA	\$ 24.99 060043	\$ 0.00	\$ 24.99
11/06	11/07 621510817	AMAZON MARK BT5W80ES1 SEATTLE WA	\$ 17.98 038591	\$ 0.00	\$ 17.98
11/06	11/07 621510747	AMAZON MARK BT4AT8TW0 SEATTLE WA	\$ 119.64 019794	\$ 0.00	\$ 119.64
11/07	11/10 621729292	AMAZON RETA BT74B9XD0 SEATTLE WA	\$ 63.61 049389	\$ 0.00	\$ 63.61
11/08	11/10 621729293	AMAZON MARK BT7WV0611 SEATTLE WA	\$ 23.96 099639	\$ 0.00	\$ 23.96
11/09	11/10 621729370	AMAZON MARK BT5TK6SE1 SEATTLE WA	\$ 35.98 011802	\$ 0.00	\$ 35.98
11/09	11/10 621729294	AMAZON MARK BT9QJ0S80 SEATTLE WA	\$ 83.96 026515	\$ 0.00	\$ 83.96
11/10	11/11 622024273	AMAZON MARK BT0D14IY0 SEATTLE WA	\$ 47.80 023405	\$ 0.00	\$ 47.80

11/11	11/12 622188057	AMAZON MARK BT7TJ4692 SEATTLE WA	\$ 15.99 046804	\$ 0.00	
11/11	11/12 622187979	AMAZON MARK B81K72NB1 SEATTLE WA	\$ 139.58 096984	\$ 0.00	\$ 139.58
11/11	11/12 622187978	AMAZON RETA B84YW2ZO0 SEATTLE WA	\$ 14.66 076996	\$ 0.00	\$ 14.66
11/11	11/12 622187980	AMAZON RETA B870A83Q1 SEATTLE WA	\$ 44.97 021082	\$ 0.00	\$ 44.97
11/12	11/12 622188058	AMAZON RETA BT2330SO2 SEATTLE WA	\$ 27.20 008360	\$ 0.00	\$ 27.20
11/13	11/13 622321567	AMAZON MARK B83R03GC1 SEATTLE WA	\$ 62.68 088112	\$ 0.00	\$ 62.68
11/18	11/19 623307717	AMAZON RETA B02LQ7JW1 SEATTLE WA	\$ 58.71 007834	\$ 0.00	\$ 58.71
11/18	11/19 623307719	AMAZON MARK B03312N42 SEATTLE WA	\$ 185.81 050525	\$ 0.00	\$ 185.81
11/18	11/19 623307718	AMAZON MARK B07ZU50U1 SEATTLE WA	\$ 77.39 005329	\$ 0.00	\$ 77.39
11/19	11/20 623596250	ILLINOIS PRINCIPALS AS SPRINGFIELD IL	\$ 296.13 025123	\$ 28.87	\$ 325.00
11/19	11/20 623596324	ILLINOIS PRINCIPALS AS SPRINGFIELD IL	\$ 296.13 089803	\$ 28.87	\$ 325.00
12/01	12/02 625300140	AMAZON MKTPL BB57K0WN2 SEATTLE WA	\$ 122.56 055926	\$ 0.00	\$ 122.56
12/01	12/02 625300139	AMAZON MKTPL BB76Q4WM2 SEATTLE WA	\$ 39.00 070201	\$ 0.00	\$ 39.00
12/02	12/03 625621229	AMAZON MKTPL BI08074R2 SEATTLE WA	\$ 28.19 065399	\$ 0.00	\$ 28.19
12/02	12/03 625621295	AMAZON MKTPL BB8VJ2H20 SEATTLE WA	\$ 52.72 024408	\$ 0.00	\$ 52.72
12/03	12/03 625621296	AMAZON MARK BI5Q290X2 SEATTLE WA	\$ 36.65 096425	\$ 0.00	\$ 36.65
12/03	12/04 625841463	AMAZON MARK BB5529UU0 SEATTLE WA	\$ 64.66 051223	\$ 0.00	\$ 64.66
12/03	12/04 625841465	AMAZON MARK BI54M3ZX1 SEATTLE WA	\$ 22.72 002869	\$ 0.00	\$ 22.72
12/03	12/04 625841464	AMAZON RETA BI1DT4ZG1 SEATTLE WA	\$ 672.75 011251	\$ 0.00	\$ 672.75
12/04	12/04 625841466	AMAZON MARK BI96Q73R1 SEATTLE WA	\$ 100.65 083015	\$ 0.00	\$ 100.65
12/04	12/05 625916696	CTA VENTRA WEBSITE 877-669-8368 IL	\$ 18.14 059638	\$ 1.86	\$ 20.00
12/04	12/05 625915503	AMAZON RETA BI3IO24I0 SEATTLE WA	\$ 58.92 086112	\$ 0.00	\$ 58.92
12/05	12/05 625915505	AMAZON MARK BI9TS67C2 SEATTLE WA	\$ 56.04 051526	\$ 0.00	\$ 56.04
12/05	12/05 625915506	AMAZON RETA BI2KN0GV1 SEATTLE WA	\$ 52.40 002395	\$ 0.00	\$ 52.40
12/05	12/05 625915504	AMAZON RETA BI9EZ1KW2 SEATTLE WA	\$ 29.08 034423	\$ 0.00	\$ 29.08

TOTAL CREDITS xxxx-xxxx-xxxx-8172 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-8172 **\$ 3,284.34**

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER

11/06	11/06 621218939	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 116.10 015239	\$ 0.00	\$ 116.10
11/06	11/07 621510819	COSTWAY 9094831200 CA	\$ 45.96 003815	\$ 0.00	\$ 45.96
11/07	11/10 621729452	WPS PUBLISH TORRANCE CA	\$ 275.00 075231	\$ 0.00	\$ 275.00
11/09	11/10 621729451	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 1,178.42 077114	\$ 0.00	\$ 1,178.42
11/12	11/13 622321569	PY CHEM-WISE AURORA IL	\$ 130.00 054135	\$ 0.00	\$ 130.00
11/12	11/13 622321568	PLURAL PUBLISHING INC SAN DIEGO CA	\$ 114.95 066183	\$ 0.00	\$ 114.95
11/15	11/17 622847633	BECKER PROFESSIONAL DE SAINT LOUIS MO	\$ 439.00 065335	\$ 0.00	\$ 439.00
11/19	11/19 623307795	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 232.00 074691	\$ 0.00	\$ 232.00
11/21	11/21 623820795	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 52.50 000705	\$ 0.00	\$ 52.50
12/02	12/03 625621299	WPS PUBLISH TORRANCE CA	\$ 501.60 081577	\$ 0.00	\$ 501.60
12/02	12/04 625841542	THERAPRO FRAMINGHAM MA	\$ 36.25 058822	\$ 0.00	\$ 36.25

TOTAL CREDITS xxxx-xxxx-xxxx-6275 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6275 **\$ 3,121.78**

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON

11/07	11/07 621510818	JEWEL-OSCO.COM #3381 SYCAMORE IL	\$ 52.99 096488	\$ 0.00	\$ 52.99
11/07	11/10 621729371	PANERA BREAD #204007 O DEKALB IL	\$ 216.61 028276	\$ 0.00	\$ 216.61
11/07	11/10 621729372	PANERA BREAD #204007 O DEKALB IL	\$ 480.19 055061	\$ 0.00	\$ 480.19
11/14	11/17 622847631	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 65.00 035027	\$ 0.00	\$ 65.00
12/02	12/03 625621297	JOBTARGET 8604400635 CT	\$ 1,500.00 006818	\$ 0.00	\$ 1,500.00

TOTAL CREDITS xxxx-xxxx-xxxx-6510 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6510 **\$ 2,314.79**

Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA

11/05	11/06 621218703	UBER TRIP 8005928996 CA	\$ 5.71 022759	\$ 0.00	\$ 5.71
11/05	11/06 621218702	UBER TRIP 8005928996 CA	\$ 2.71 085618	\$ 0.00	\$ 2.71

11/05	11/06 621218780	UBER TRIP TRIP SAN FRANCISCO CA	\$ 4.65 090387	\$ 0.00	
11/05	11/06 621218701	UBER TRIP 8005928996 CA	\$ 38.09 079478	\$ 0.00	\$ 38.09
11/05	11/06 621218777	UBER TRIP 8005928996 CA	\$ 31.01 088243	\$ 0.00	\$ 31.01
11/05	11/06 621218779	UBER TRIP 8005928996 CA	\$ 40.73 097455	\$ 0.00	\$ 40.73
11/05	11/06 621218778	UBER TRIP 8005928996 CA	\$ 6.10 050676	\$ 0.00	\$ 6.10
11/05	11/06 621218700	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 18.09 054445	\$ 0.00	\$ 18.09
11/06	11/07 621510744	UBER TRIP 8005928996 CA	\$ 32.68 063575	\$ 0.00	\$ 32.68
11/06	11/07 621510745	UBER TRIP 8005928996 CA	\$ 15.27 061855	\$ 0.00	\$ 15.27
11/06	11/07 621510746	UBER TRIP 8005928996 CA	\$ 25.55 038409	\$ 0.00	\$ 25.55
11/09	11/10 621729291	SAMS CLUB #4942 ELGIN IL	\$ 36.61 046064	\$ 0.00	\$ 36.61
11/10	11/11 622024272	MEIJER STORE #313 SYCAMORE IL	\$ 79.40 095374	\$ 0.00	\$ 79.40
11/12	11/13 622321566	DUNKIN #362980 NORTH AURORA IL	\$ 56.14 026714	\$ 0.00	\$ 56.14
11/13	11/14 622459332	UBER TRIP 8005928996 CA	\$ 4.90 028953	\$ 0.00	\$ 4.90
11/13	11/14 622459408	UBER TRIP 8005928996 CA	\$ 14.99 037729	\$ 0.00	\$ 14.99
11/13	11/14 622459407	UBER TRIP 8005928996 CA	\$ 21.32 036134	\$ 0.00	\$ 21.32
11/13	11/14 622459405	UBER TRIP 8005928996 CA	\$ 21.45 082293	\$ 0.00	\$ 21.45
11/13	11/14 622459333	UBER TRIP 8005928996 CA	\$ 14.62 071423	\$ 0.00	\$ 14.62
11/13	11/14 622459406	UBER TRIP 8005928996 CA	\$ 25.69 083073	\$ 0.00	\$ 25.69
11/19	11/20 623596248	UBER TRIP 8005928996 CA	\$ 20.57 070908	\$ 0.00	\$ 20.57
11/19	11/20 623596246	UBER TRIP 8005928996 CA	\$ 35.70 077601	\$ 0.00	\$ 35.70
11/19	11/20 623596172	UBER TRIP 8005928996 CA	\$ 30.61 094278	\$ 0.00	\$ 30.61
11/19	11/20 623596171	UBER TRIP 8005928996 CA	\$ 25.03 088966	\$ 0.00	\$ 25.03
11/19	11/20 623596247	UBER TRIP 8005928996 CA	\$ 3.20 010006	\$ 0.00	\$ 3.20
11/19	11/20 623596249	UBER TRIP 8005928996 CA	\$ 27.83 023266	\$ 0.00	\$ 27.83
11/20	11/21 623820794	UBER TRIP 8005928996 CA	\$ 13.99 004433	\$ 0.00	\$ 13.99

11/20	11/21 623820718	UBER TRIP 8005928996 CA	\$ 21.05 049696	\$ 0.00	
11/20	11/21 623820793	UBER TRIP 8005928996 CA	\$ 24.37 099441	\$ 0.00	\$ 24.37
12/01	12/02 625300138	UBER TRIP 8005928996 CA	\$ 68.24 001916	\$ 0.00	\$ 68.24
12/03	12/04 625841307	UBER TRIP 8005928996 CA	\$ 12.70 046825	\$ 0.00	\$ 12.70
12/03	12/04 625841384	UBER TRIP 8005928996 CA	\$ 4.84 081636	\$ 0.00	\$ 4.84
12/03	12/04 625841385	UBER TRIP 8005928996 CA	\$ 10.24 030896	\$ 0.00	\$ 10.24
12/03	12/04 625841386	UBER TRIP 8005928996 CA	\$ 32.28 060019	\$ 0.00	\$ 32.28
12/03	12/04 625841387	UBER TRIP 8005928996 CA	\$ 33.18 057478	\$ 0.00	\$ 33.18
12/03	12/04 625841306	UBER TRIP 8005928996 CA	\$ 17.65 027145	\$ 0.00	\$ 17.65
12/03	12/04 625841383	UBER TRIP 8005928996 CA	\$ 19.04 041692	\$ 0.00	\$ 19.04
12/04	12/05 625916695	UBER TRIP 8005928996 CA	\$ 40.99 036042	\$ 0.00	\$ 40.99
12/04	12/05 625916694	UBER TRIP 8005928996 CA	\$ 26.97 065866	\$ 0.00	\$ 26.97

TOTAL CREDITS xxxx-xxxx-xxxx-6806 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6806 **\$ 964.19**

Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

11/05	11/06 621218937	SXSW, LLC AUSTIN TX	\$ 545.00 037621	\$ 0.00	\$ 545.00
11/25	11/26 624610877	COURSERA.ORG MOUNTAIN VIEW CA	\$ 399.00 060209	\$ 0.00	\$ 399.00
12/01	12/02 625300141	COURSERA 592757258 MOUNTAIN VIEW CA	\$ 239.00 089230	\$ 0.00	\$ 239.00

TOTAL CREDITS xxxx-xxxx-xxxx-5143 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5143 **\$ 1,183.00**

**NORTHEASTERN ILLINOIS ASSOCIATION
JANUARY 2026 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144616	01/09/2026	NCPERS GROUP LIFE INS.	\$ 240.00
144617	01/07/2026	AEQUOR HEALTHCARE SERVICES, LLC	\$ 7,465.00
144618	01/07/2026	AHS STAFFING LLC	\$ 47,437.50
144619	01/07/2026	AMN HEALTHCARE	\$ 20,250.00
144620	01/07/2026	ANTHROMED, LLC	\$ 5,984.00
144621	01/07/2026	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 8,666.25
144622	01/07/2026	BUTTERFIELD VILLAGE, LLC	\$ 5,001.84
144623	01/07/2026	COMPHEALTH	\$ 18,900.00
144624	01/07/2026	CORE MEDICAL GROUP	\$ 5,602.50
144625	01/07/2026	IEP THERAPY	\$ 15,291.00
144626	01/07/2026	INVO HEALTHCARE ASSOCIATES, LLC	\$ 9,000.00
144627	01/07/2026	JACKSON THERAPY PARTNERS LLC	\$ 6,095.96
144628	01/07/2026	JENSEN, W THOMAS	\$ 1,831.00
144629	01/07/2026	KMK GLOBAL INVESTMENTS LLC	\$ 7,076.68
144630	01/07/2026	NATIONAL STAFFING SOLUTIONS, INC	\$ 8,340.00
144631	01/07/2026	SONOVA USA INC	\$ 457.99
144632	01/07/2026	WELLOW URGENT CARE	\$ 988.00
144633	01/07/2026	PURI, SUNIL	\$ 7,989.10
144634	01/07/2026	EF fbo SELECT SAVVY, LLC	\$ 30,818.50
144635	01/07/2026	SIGN LANGUAGE INTERPRETERS INC	\$ 40,325.00
144636	01/07/2026	SOFT WATER CITY INC	\$ 240.00
144637	01/07/2026	SOLIAANT HEALTH	\$ 10,649.00
144638	01/07/2026	SPOTTER STAFFING, LLC	\$ 5,208.00
144639	01/07/2026	SUNBELT STAFFING	\$ 18,909.11
144640	01/07/2026	T MOBILE	\$ 248.05
144641	01/07/2026	TRUST CLEANING CO.	\$ 843.00
144642	01/07/2026	UNIQUE CLEANING SERVICES	\$ 200.00
144643	01/07/2026	WESTONE LABORATORIES INC.	\$ 580.58
144644	01/12/2026	AURORA EAST #131 SPEC. ED.	\$ 125,799.10
144645	01/12/2026	AURORA WEST #129 SPECIAL ED	\$ 188,821.55
144646	01/12/2026	BATAVIA DISTRICT 101	\$ 57,474.91
144647	01/12/2026	BYRON COMM UNIT SCH DIST 226	\$ 6,408.39
144648	01/12/2026	CENTRAL DISTRICT 301	\$ 36,558.17
144649	01/12/2026	COMMUNITY UNIT SCHOOL DIST 300	\$ 536,248.46
144650	01/12/2026	GENEVA CUSD #304	\$ 36,376.34
144651	01/12/2026	GENOA KINGSTON DISTRICT 424	\$ 8,385.57
144652	01/12/2026	HARLEM SPEC EDUCATION 122	\$ 256,536.27
144653	01/12/2026	HAWTHORN ASSOCIATES OF LAKE COUNTY LLC	\$ 136,121.10
144654	01/12/2026	INDIAN CREEK DIST 425	\$ 1,862.80
144655	01/12/2026	KANELAND DISTRICT #302	\$ 23,986.79
144656	01/12/2026	ROCKFORD SCHOOL DISTRICT 205	\$ 427,537.43
144657	01/12/2026	ST CHARLES CUSD 303 - Student Services	\$ 89,703.24
144658	01/12/2026	SYCAMORE CUSD #427	\$ 12,767.00
144659	01/23/2026	NCPERS GROUP LIFE INS.	\$ 240.00
144660	01/21/2026	AEQUOR HEALTHCARE SERVICES, LLC	\$ 7,085.00

**NORTHEASTERN ILLINOIS ASSOCIATION
JANUARY 2026 CHECKS PAID**

CHECK #	DATE	PAYEE	AMOUNT
144661	01/21/2026	AHS STAFFING LLC	\$ 24,045.75
144662	01/21/2026	AMN HEALTHCARE	\$ 400.00
144663	01/21/2026	ANTHROMED, LLC	\$ 3,300.00
144664	01/21/2026	BACK OFFICE STAFFING SOLUTION, LLC c/o REV CAPITAL	\$ 8,962.50
144665	01/21/2026	COMMUNITY THERAPY CORP	\$ 24,445.00
144666	01/21/2026	COMPHEALTH	\$ 7,875.00
144667	01/21/2026	CORE MEDICAL GROUP	\$ 6,225.00
144668	01/21/2026	E-THERAPY INTERMEDIATE, INC	\$ 7,875.00
144669	01/21/2026	FIRM SYSTEMS	\$ 541.00
144670	01/21/2026	GORDON FLESCH CO	\$ 4,144.32
144671	01/21/2026	IMAGE ONE FACILITY SOLUTIONS	\$ 460.00
144672	01/21/2026	JACKSON THERAPY PARTNERS LLC	\$ 3,049.10
144673	01/21/2026	KMK GLOBAL INVESTMENTS LLC	\$ 493.63
144674	01/21/2026	MAGIC WAND CLEANING SERVICE	\$ 1,350.00
144675	01/21/2026	MED-EL CORPORATION	\$ 3,335.00
144676	01/21/2026	NATIONAL STAFFING SOLUTIONS, INC	\$ 6,585.00
144677	01/21/2026	PRAIRIE PROFESSIONAL PARK, LLC	\$ 4,800.19
144678	01/21/2026	PROCARE THERAPY INC	\$ 48,626.01
144679	01/21/2026	SAVI SOLUTIONS PBC	\$ 15.00
144680	01/21/2026	EF fbo SELECT SAVVY, LLC	\$ 15,463.75
144681	01/21/2026	SOLIANT HEALTH	\$ 4,617.50
144682	01/21/2026	SPOTTER STAFFING, LLC	\$ 3,255.00
144683	01/21/2026	STEPPING STONES GROUP, LLC	\$ 39,737.00
144684	01/21/2026	SUNBELT STAFFING	\$ 10,246.58
144685	01/21/2026	THERAPY CARE	\$ 16,897.50
144686	01/21/2026	UNIVERSITY OF CHICAGO HOSPIT	\$ 500.00
144687	01/21/2026	VISTA LEARNING NFP	\$ 249.00
144688	01/21/2026	WESTONE LABORATORIES INC.	\$ 253.82
144689	01/28/2026	RICOH USA, INC.	\$ 7,700.00
		74	\$ 2,491,997.83

**NORTHEASTERN ILLINOIS ASSOCIATION
JANUARY 2026 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54639	01/09/2026	ANDERSON, MICHELE	\$ 4,398.90
54640	01/09/2026	ANDERSON, REBECCA W	\$ 56.56
54641	01/09/2026	ANDREWS, JENNIFER	\$ 11.90
54642	01/09/2026	BAILEY, LEE A	\$ 34.93
54643	01/09/2026	BARTEL, ELIANA R	\$ 40.04
54644	01/09/2026	BAUER, JENNIFER D	\$ 71.80
54645	01/09/2026	BECKMAN, SUSAN G	\$ 74.20
54646	01/09/2026	BEECHY, NANCY	\$ 6.30
54647	01/09/2026	BEGUN, MARISSA L	\$ 74.55
54648	01/09/2026	BINDNER, TIA K	\$ 84.42
54649	01/09/2026	BLOOM, AJ	\$ 300.02
54650	01/09/2026	BROEGE, ANGELICA	\$ 547.82
54651	01/09/2026	BROSSO, DANA P	\$ 540.12
54652	01/09/2026	BRUDER, MELISSA A	\$ 13.79
54653	01/09/2026	CACCIATORE, LEANDRA	\$ 57.19
54654	01/09/2026	CASTELLANI, LINDA J	\$ 20.65
54655	01/09/2026	CEDILLO, MARICELA	\$ 172.41
54656	01/09/2026	CHATFIELD, MICHELLE L	\$ 36.82
54657	01/09/2026	CLENNEY, KARLY A	\$ 1,016.09
54658	01/09/2026	CLOUSER, DENISE	\$ 64.61
54659	01/09/2026	CORTELLASSI, NATALIE	\$ 103.60
54660	01/09/2026	CRITTENDEN, DEBORAH A	\$ 80.78
54661	01/09/2026	CURTIS, JENNIFER E	\$ 25.41
54662	01/09/2026	DAVENPORT, CHERYL L	\$ 18.97
54663	01/09/2026	DECONINCK, KARALYN M	\$ 618.10
54664	01/09/2026	DENMAN, ELIZABETH A	\$ 41.79
54665	01/09/2026	DUCKINS, SANDRA	\$ 93.80
54666	01/09/2026	ELSTON, CODY S	\$ 977.29
54667	01/09/2026	ERDMANN, KIARA K	\$ 90.86
54668	01/09/2026	FIORITO, CHRISTINE A	\$ 105.84
54669	01/09/2026	FISHER, KELLY M	\$ 352.38
54670	01/09/2026	FITZANKO, TARA M	\$ 51.24
54671	01/09/2026	FROEHLING, ANNA C	\$ 198.52
54672	01/09/2026	GALLANO, MARIE ANN C	\$ 19.74
54673	01/09/2026	GAMON, KLAIRE M	\$ 78.61
54674	01/09/2026	GORICK, CARLY R	\$ 43.33
54675	01/09/2026	HALDEMAN, LORI M	\$ 623.12
54676	01/09/2026	HARBECK, KENDRA N	\$ 54.18

**NORTHEASTERN ILLINOIS ASSOCIATION
JANUARY 2026 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54677	01/09/2026	HARDBARGER, KELLY A	\$ 38.57
54678	01/09/2026	HURLEY, MOLLY K	\$ 150.36
54679	01/09/2026	INGENITO, JESSICA B	\$ 227.11
54680	01/09/2026	KANTOLA, CLAUDIA G	\$ 311.90
54681	01/09/2026	KEEGAN, ASHLEY A	\$ 393.17
54682	01/09/2026	KINNEY, HEIDI L	\$ 14.84
54683	01/09/2026	KOSTECKI, KRISTEN IRENE	\$ 8.68
54684	01/09/2026	KRUEGER, ROCHELLE L	\$ 56.70
54685	01/09/2026	LASH, PAULA S	\$ 299.67
54686	01/09/2026	LAWRENCE, ALESANDRA V	\$ 570.00
54687	01/09/2026	LENZ, JULIE A	\$ 47.95
54688	01/09/2026	LEONARD, CORINNE N	\$ 42.07
54689	01/09/2026	LINDSAY, TIFFANY L	\$ 47.32
54690	01/09/2026	LINDSEY, LAURA	\$ 114.58
54691	01/09/2026	LINDSTROM, MELISSA D	\$ 24.57
54692	01/09/2026	LITAVECZ, NATALIE A	\$ 42.98
54693	01/09/2026	LOEF, LAUREN C	\$ 11.90
54694	01/09/2026	LOWRANCE, AMY M	\$ 788.97
54695	01/09/2026	MACHEN, TERESA A	\$ 101.56
54696	01/09/2026	MANZANO, JOHN	\$ 51.66
54697	01/09/2026	MARKS, SARAH T	\$ 24.78
54698	01/09/2026	MATHIS, MEGAN L	\$ 90.43
54699	01/09/2026	MCLAIN, NATALI M	\$ 152.39
54700	01/09/2026	MOODY, REBECCA HANSON	\$ 52.57
54701	01/09/2026	MOTT, EMILY R	\$ 141.78
54702	01/09/2026	NAWRACAJ, CAROLE A	\$ 178.43
54703	01/09/2026	NEKOLA, KYLIE	\$ 21.07
54704	01/09/2026	NICHOLSON, THERESA A	\$ 51.52
54705	01/09/2026	OPPERMAN, ADELINE	\$ 100.00
54706	01/09/2026	OSTROV, HARRY	\$ 104.37
54707	01/09/2026	OTT, ERIC J	\$ 868.21
54708	01/09/2026	OZEHOWSKI, TARA B	\$ 352.52
54709	01/09/2026	PACZKO, ELLEN H	\$ 78.82
54710	01/09/2026	PAHR, JULIE	\$ 493.50
54711	01/09/2026	PEARSON, DARLA LYNN	\$ 479.50
54712	01/09/2026	MEGAN PENNINGTON	\$ 450.00
54713	01/09/2026	PEPLANSKY, KELLY A	\$ 127.21
54714	01/09/2026	PERKINS, JENNIFER YESAITIS	\$ 283.36
54715	01/09/2026	PERRY, MICHELLE M	\$ 948.13
54716	01/09/2026	PETERS, ALLISON	\$ 627.15
54717	01/09/2026	PINS, JULIE L	\$ 42.91
54718	01/09/2026	POEGEL, CYNTHIA K	\$ 447.80
54719	01/09/2026	RAMOS, JENNIFER ¹¹⁰	\$ 83.16

**NORTHEASTERN ILLINOIS ASSOCIATION
JANUARY 2026 ACH PAID**

CHECK #	DATE	PAYEE	AMOUNT
54720	01/09/2026	ROSSIAKY, ELIZABETH	\$ 444.50
54721	01/09/2026	SAFRANEK, ABIGAIL A	\$ 32.34
54722	01/09/2026	SCHMIDT, CARON T	\$ 103.81
54723	01/09/2026	SCHULTZ, ALLISON WILLS	\$ 584.50
54724	01/09/2026	SHAW, LISA M	\$ 55.93
54725	01/09/2026	SHIELDS, ROXANNE M	\$ 126.79
54726	01/09/2026	SIMONOVICH, LESLIE	\$ 789.74
54727	01/09/2026	SMITH, DARIUS	\$ 28.28
54728	01/09/2026	STEGMAIR, REBECCA A	\$ 305.39
54729	01/09/2026	STRAIT, HEATHER	\$ 194.60
54730	01/09/2026	SZUMNY, AMY L	\$ 933.95
54731	01/09/2026	TABONE, JILL M	\$ 194.38
54732	01/09/2026	THOMPSON, MARISSA	\$ 549.36
54733	01/09/2026	VENEZIA, PAUL D	\$ 116.90
54734	01/09/2026	WAGNER, KRISTIN K	\$ 293.16
54735	01/09/2026	WARREN, SEAN M	\$ 53.83
54736	01/09/2026	WICKMAN, FOTINI	\$ 314.86
54737	01/09/2026	WILLIAMS, MELANIE D	\$ 407.60
54738	01/09/2026	WILTSHIRE, CAROL A	\$ 13.86
54739	01/09/2026	ZUTTER, STEPHANIE H	\$ 295.47
54740	01/23/2026	CUEVAS, LISA C	\$ 7.27
54741	01/23/2026	GALLOWAY, VALERI L	\$ 134.54
54742	01/23/2026	GRANT, HALEY M	\$ 49.99
54743	01/23/2026	HUNSICKER, MEREDITH J	\$ 198.10
54744	01/23/2026	HURLEY, MOLLY K	\$ 176.05
54745	01/23/2026	JACKOWSKI, GINA LEE	\$ 11.60
54746	01/23/2026	JOHNSON, COURTNEY M	\$ 4,206.00
54747	01/23/2026	KINNEY, HEIDI L	\$ 15.81
54748	01/23/2026	MALONE, JON C	\$ 1,039.00
54749	01/23/2026	MCCUE, JILL M	\$ 36.25
54750	01/23/2026	MELTON, JENNY	\$ 242.50
54751	01/23/2026	MUCHALA, EDWARD J	\$ 567.00
54752	01/23/2026	OPPERMAN, ADELINE	\$ 140.00
54753	01/23/2026	PERRY, MICHELLE M	\$ 21.00
54754	01/23/2026	RHEAD, GRACIELA	\$ 119.98
54755	01/23/2026	STEIMEL, PAULA J	\$ 3,291.64
54756	01/23/2026	SULLIVAN, DR. CHRIS	\$ 47.60
118			\$ 36,888.43

**NORTHWESTERN ILLINOIS ASSOCIATION
JANUARY 2026 HEALTH FUND EXPENDITURES**

DATE	TYPE	DESCRIPTION	AMOUNT
1/23/2026		DELTA DENTAL CLAIMS FOR DECEMBER	\$ 783.18
1/23/2026		BLUE CROSS CLAIMS FOR DECEMBER	\$ 92,340.13
1/26/2026		MEDCOM PMT	\$ 239.40
1/26/2026		MUTUAL OF OMAHA JAN 2026 PREMIUM	\$ 3,084.11
1/23/2026		DELTA DENTAL CLAIMS FOR DECEMBER	\$ 8,900.15
1/23/2026		BLUE CROSS CLAIMS FOR DECEMBER	\$ 241,921.88
1/23/2026		WIRE TO VSP FOR FEBRUARY	\$ 1,497.15
1/23/2026		WIRE TO VSP FOR FEBRUARY	\$ 21.27
			\$ 348,787.27



Statement

Account Name:	DEPARTMENT CARDS	Card Number:	xxxx-xxxx-xxxx-6860
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 58,883.33
Statement Date (MM/DD/YYYY):	01/05/2026	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	02/01/2026		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 16,201.50
Payments:	\$ -16,201.50
Adjustments:	\$ 0.00
Net Purchases:	\$ 16,116.67
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 16,116.67

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6860 DEPARTMENT CARDS					
12/12	12/12 627068825	AUTOMATIC PYMT RECEIVED	\$ -16,201.50	\$ 0.00	\$ -16,201.50

TOTAL CREDITS	xxxx-xxxx-xxxx-6860	\$ -16,201.50
TOTAL DEBITS	xxxx-xxxx-xxxx-6860	\$ 0.00

Card Number xxxx-xxxx-xxxx-9726 CEDILLO, MARICELA					
12/17	12/18 628297857	BESTBUYCOM807124224452 RICHFIELD MN	\$ 91.17 098797	\$ 6.27	\$ 97.44

TOTAL CREDITS	xxxx-xxxx-xxxx-9726	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-9726	\$ 97.44

Card Number xxxx-xxxx-xxxx-5116 OFFICE, BUSINESS					
12/07	12/08 626175045	ATT BILL PAYMENT DALLAS TX	\$ 188.46 074835	\$ 0.00	\$ 188.46
12/08	12/09 626627065	NICOR GAS BILL ATLANTA GA	\$ 117.49 037592	\$ 6.18	\$ 123.67
12/08	12/09 626627064	NICOR GAS BILL ATLANTA GA	\$ 52.33 074786	\$ 2.75	\$ 55.08
12/09	12/10 626697445	COMED PAYMENT 8003347661 IL	\$ 86.96 040727	\$ 0.00	\$ 86.96
12/09	12/10 626697446	COMED PAYMENT 8003347661 IL	\$ 281.94 038759	\$ 0.00	\$ 281.94

12/10	12/11 626905648	ATT BILL PAYMENT DALLAS TX	\$ 188.46 018449	\$ 0.00	
12/11	12/12 627124108	CINTAS CORP MASON OH	\$ 105.44 071722	\$ 0.00	\$ 105.44
12/11	12/12 627124182	COMED PAYMENT 8003347661 IL	\$ 88.00 093337	\$ 0.00	\$ 88.00
12/11	12/12 627124109	NICOR GAS BILL ATLANTA GA	\$ 100.37 051490	\$ 5.28	\$ 105.65
12/12	12/15 627422049	WWP READY PEST CONTROL LOVES PARK IL	\$ 100.00 011254	\$ 0.00	\$ 100.00
12/19	12/22 628783825	COMED PAYMENT 8003347661 IL	\$ 186.30 081990	\$ 0.00	\$ 186.30
12/19	12/22 628783824	COMED PAYMENT 8003347661 IL	\$ 55.94 051949	\$ 0.00	\$ 55.94
12/20	12/22 628783823	ATT BILL PAYMENT DALLAS TX	\$ 13,222.21 037819	\$ 338.50	\$ 13,560.71
12/22	12/23 629018736	CULLIGAN OF DIXON DIXON IL	\$ 55.15 062407	\$ 0.00	\$ 55.15
12/22	12/23 629018660	NICOR GAS BILL ATLANTA GA	\$ 213.04 063778	\$ 11.21	\$ 224.25
12/24	12/24 629104002	COMCAST / XFINITY SCHAUMBURG IL	\$ 165.35 035733	\$ 0.00	\$ 165.35
12/29	12/30 629431077	NICOR GAS BILL ATLANTA GA	\$ 138.04 007239	\$ 7.26	\$ 145.30
01/01	01/02 629722329	WCI AURORA AUROROA IL	\$ 117.47 072269	\$ 0.12	\$ 117.59
01/03	01/05 629800151	COMCAST / XFINITY SCHAUMBURG IL	\$ 184.98 097566	\$ 0.00	\$ 184.98

TOTAL CREDITS xxxx-xxxx-xxxx-5116 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5116 **\$ 16,019.23**



Statement

Account Name:	ONE CARDS	Card Number:	xxxx-xxxx-xxxx-6852
Company Name:	THE NORTHWESTERN IL ASSOCIATION	Account Limit:	\$ 75,000.00
Employee ID:	BillingAccts	Available Credit:	\$ 62,903.67
Statement Date (MM/DD/YYYY):	01/05/2026	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	02/01/2026		

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Previous Balance:	\$ 12,270.88
Payments:	\$ -11,871.88
Adjustments:	\$ 0.00
Net Purchases:	\$ 11,697.33
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 12,096.33

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-6852 ONE CARDS					
12/12	12/12 627068824	AUTOMATIC PYMT RECEIVED	\$ -11,871.88	\$ 0.00	\$ -11,871.88

TOTAL CREDITS	xxxx-xxxx-xxxx-6852	\$ -11,871.88
TOTAL DEBITS	xxxx-xxxx-xxxx-6852	\$ 0.00

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1520 AGUSTIN, TIFFANY					
12/08	12/09 626627217	USPS.COM CLICKNSHIP 800-3447779 DC	\$ 5.19 029875	\$ 0.00	\$ 5.19
12/11	12/12 627124266	DOCHUB SITE LICENSE BROOKLINE MA	\$ 200.00 011800	\$ 0.00	\$ 200.00
12/11	12/12 627124265	SCALEFUSION AUSTIN TX	\$ 600.00 018730	\$ 0.00	\$ 600.00
12/14	12/15 627422133	AMAZON MARK GR5PA2CZ3 SEATTLE WA	\$ 99.68 014366	\$ 0.00	\$ 99.68
12/15	12/16 627788014	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 040831	\$ 0.00	\$ 9.99
12/15	12/16 627788013	CCSI EFAX LOS ANGELES CA	\$ 100.00 032718	\$ 0.00	\$ 100.00
12/17	12/18 628297856	MSFT E0100Y96JJ MSBILL.INFO	\$ 184.50 008518	\$ 0.00	\$ 184.50
12/20	12/22 628784061	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 033234	\$ 0.00	\$ 9.99

12/20	12/22 628784062	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 045924	\$ 0.00	
12/22	12/22 628784060	AMAZON MARK 6L3OB7DW3 SEATTLE WA	\$ 310.50 038785	\$ 0.00	\$ 310.50
12/22	12/23 629018737	SCALEFUSION AUSTIN TX	\$ 3,180.00 044575	\$ 0.00	\$ 3,180.00
01/02	01/05 629800154	DOCHUB.COM: FAX LINE BROOKLINE MA	\$ 9.99 099986	\$ 0.00	\$ 9.99
01/03	01/05 629800153	CCSI EFAX LOS ANGELES CA	\$ 18.99 088243	\$ 0.00	\$ 18.99

TOTAL CREDITS xxx-xxxx-xxxx-1520 **\$ 0.00**
TOTAL DEBITS xxx-xxxx-xxxx-1520 **\$ 4,738.82**

Card Number xxx-xxxx-xxxx-8172 CUEVAS, LISA

12/06	12/08 626175120	AMAZON MARK 8454E8XZ3 SEATTLE WA	\$ 7.99 063488	\$ 0.00	\$ 7.99
12/06	12/08 626175121	AMAZON MARK BI84W7MC0 SEATTLE WA	\$ 21.18 019435	\$ 0.00	\$ 21.18
12/06	12/08 626175046	AMAZON MARK BI0JV0841 SEATTLE WA	\$ 59.99 001721	\$ 0.00	\$ 59.99
12/07	12/08 626175124	AMAZON MARK BI4SL26G0 SEATTLE WA	\$ 22.84 007323	\$ 0.00	\$ 22.84
12/07	12/08 626175197	AMAZON MARK BW2Y86CF1 SEATTLE WA	\$ 36.99 015044	\$ 0.00	\$ 36.99
12/07	12/08 626175198	AMAZON MARK BW1K78CN1 SEATTLE WA	\$ 31.99 010611	\$ 0.00	\$ 31.99
12/07	12/08 626175122	AMAZON MARK ER78E36H3 SEATTLE WA	\$ 17.36 046884	\$ 0.00	\$ 17.36
12/07	12/08 626175195	AMAZON MARK BI2IE1YF1 SEATTLE WA	\$ 98.94 027368	\$ 0.00	\$ 98.94
12/07	12/08 626175196	AMAZON MARK PP9GE6GB3 SEATTLE WA	\$ 31.91 023590	\$ 0.00	\$ 31.91
12/07	12/08 626175123	AMAZON MARK 6H7M66G93 SEATTLE WA	\$ 385.62 080819	\$ 0.00	\$ 385.62
12/08	12/08 626175271	AMAZON MARK BI8876KC0 SEATTLE WA	\$ 45.60 096686	\$ 0.00	\$ 45.60
12/08	12/08 626175199	AMAZON MARK GW7KQ73E3 SEATTLE WA	\$ 90.40 039829	\$ 0.00	\$ 90.40
12/08	12/09 626627144	AMAZON MKTPL 1P2UQ13N3 SEATTLE WA	\$ 54.53 081853	\$ 0.00	\$ 54.53
12/10	12/10 626697448	AMAZON MARK BT34I1CN3 SEATTLE WA	\$ 36.07 018118	\$ 0.00	\$ 36.07
12/10	12/10 626697447	AMAZON MARK 4C99K0FS3 SEATTLE WA	\$ 50.17 031315	\$ 0.00	\$ 50.17
12/10	12/11 626905726	AMAZON MARK C17LE1C23 SEATTLE WA	\$ 55.21 075296	\$ 0.00	\$ 55.21
12/13	12/15 627422053	AMAZON MARK KW90M1TH3 SEATTLE WA	\$ 63.80 041497	\$ 0.00	\$ 63.80
12/14	12/15 627422129	AMAZON MARK PC2QY05D3 SEATTLE WA	\$ 38.06 022169	\$ 0.00	\$ 38.06

12/14	12/15 627422130	AMAZON MARK HI3ZQ0B03 SEATTLE WA	\$ 91.88 035513	\$ 0.00	
12/14	12/15 627422131	AMAZON MARK LI1523JE3 SEATTLE WA	\$ 18.42 082801	\$ 0.00	\$ 18.42
12/16	12/17 628020693	AMAZON MKTPLACE PMTS SEATTLE WA	\$ -122.56 000000	\$ 0.00	\$ -122.56
12/16	12/17 628020692	AMAZON MKTPL MU5H89103 SEATTLE WA	\$ 122.56 000809	\$ 0.00	\$ 122.56
12/23	12/24 629104003	IIA STORE 4079371111 FL	\$ 120.00 094854	\$ 0.00	\$ 120.00
12/28	12/29 629314365	AMAZON MARK 162FE87W3 SEATTLE WA	\$ 17.99 018534	\$ 0.00	\$ 17.99

TOTAL CREDITS xxxx-xxxx-xxxx-8172 **\$ -122.56**
TOTAL DEBITS xxxx-xxxx-xxxx-8172 **\$ 1,519.50**

Card Number xxxx-xxxx-xxxx-6275 EUBANKS, JENNIFER

12/08	12/09 626627219	WWW.JOHNSON THERAPEUTIC SUSSEX WI	\$ 58.70 006854	\$ 0.00	\$ 58.70
12/08	12/09 626627220	WPS PUBLISH TORRANCE CA	\$ 571.30 090456	\$ 0.00	\$ 571.30
12/08	12/09 626627218	GSK AUTISM 5138816363 OH	\$ 38.99 005911	\$ 0.00	\$ 38.99
12/11	12/12 627124340	PAYPAL OAKTREE PRODUC 4029357733 MO	\$ -34.20 063374	\$ 0.00	\$ -34.20
12/11	12/12 627124341	IN SUBURBAN PATROL SE ROCKFORD IL	\$ 138.00 098440	\$ 0.00	\$ 138.00
12/12	12/12 627124342	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 1,428.84 091001	\$ 0.00	\$ 1,428.84
12/21	12/22 628784063	AWL PEARSON EDUCATION UPPER SADDLE NJ	\$ 198.43 026140	\$ 0.00	\$ 198.43

TOTAL CREDITS xxxx-xxxx-xxxx-6275 **\$ -34.20**
TOTAL DEBITS xxxx-xxxx-xxxx-6275 **\$ 2,434.26**

Card Number xxxx-xxxx-xxxx-6510 MALONE, JON

12/14	12/15 627422132	ZOOM.COM 888-799-9666 SAN JOSE CA	\$ 90.00 009442	\$ 0.00	\$ 90.00
01/01	01/02 629722330	GOOGLE WORKSPACE_THEN MOUNTAIN VIEW CA	\$ 714.07 032791	\$ 0.00	\$ 714.07
01/04	01/05 629800152	JOBTARGET 8604400635 CT	\$ 1,500.00 089702	\$ 0.00	\$ 1,500.00

TOTAL CREDITS xxxx-xxxx-xxxx-6510 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6510 **\$ 2,304.07**

Card Number xxxx-xxxx-xxxx-6806 MOODY, REBECCA

12/08	12/09 626627143	UBER TRIP 8005928996 CA	\$ 13.59 001348	\$ 0.00	\$ 13.59
12/08	12/09 626627141	UBER TRIP 8005928996 CA	\$ 4.29 084906	\$ 0.00	\$ 4.29

12/08	12/09 626627142	UBER TRIP 8005928996 CA	\$ 43.73 060155	\$ 0.00	
12/10	12/11 626905723	UBER TRIP 8005928996 CA	\$ 2.03 060493	\$ 0.00	\$ 2.03
12/10	12/11 626905650	UBER TRIP 8005928996 CA	\$ 23.62 089926	\$ 0.00	\$ 23.62
12/10	12/11 626905651	UBER TRIP 8005928996 CA	\$ 18.73 031455	\$ 0.00	\$ 18.73
12/10	12/11 626905722	UBER TRIP 8005928996 CA	\$ 16.23 096872	\$ 0.00	\$ 16.23
12/10	12/11 626905725	UBER TRIP 8005928996 CA	\$ 36.25 076339	\$ 0.00	\$ 36.25
12/10	12/11 626905649	UBER TRIP 8005928996 CA	\$ 20.81 087639	\$ 0.00	\$ 20.81
12/10	12/11 626905724	UBER TRIP 8005928996 CA	\$ 28.08 091802	\$ 0.00	\$ 28.08
12/11	12/12 627124264	UBER TRIP 8005928996 CA	\$ 3.22 092167	\$ 0.00	\$ 3.22
12/11	12/12 627124262	UBER TRIP 8005928996 CA	\$ 16.23 053551	\$ 0.00	\$ 16.23
12/11	12/12 627124184	UBER TRIP 8005928996 CA	\$ 15.73 044879	\$ 0.00	\$ 15.73
12/11	12/12 627124263	UBER TRIP 8005928996 CA	\$ 21.50 088798	\$ 0.00	\$ 21.50
12/11	12/12 627124183	UBER TRIP 8005928996 CA	\$ 12.68 016503	\$ 0.00	\$ 12.68
12/11	12/12 627124186	UBER TRIP 8005928996 CA	\$ 2.35 010273	\$ 0.00	\$ 2.35
12/11	12/12 627124185	UBER TRIP 8005928996 CA	\$ 1.92 072895	\$ 0.00	\$ 1.92
12/12	12/15 627422050	UBER TRIP 8005928996 CA	\$ 6.03 027892	\$ 0.00	\$ 6.03
12/12	12/15 627422051	UBER TRIP 8005928996 CA	\$ 46.42 010005	\$ 0.00	\$ 46.42
12/12	12/15 627422052	UBER TRIP TRIP SAN FRANCISCO CA	\$ 27.76 079512	\$ 0.00	\$ 27.76
12/15	12/16 627788012	UBER TRIP 8005928996 CA	\$ 23.82 049561	\$ 0.00	\$ 23.82
12/15	12/16 627787938	UBER TRIP 8005928996 CA	\$ 2.77 028592	\$ 0.00	\$ 2.77
12/15	12/16 627787937	UBER TRIP 8005928996 CA	\$ 37.36 021894	\$ 0.00	\$ 37.36
12/16	12/17 628020616	UBER TRIP 8005928996 CA	\$ 17.69 084818	\$ 0.00	\$ 17.69
12/16	12/17 628020615	UBER TRIP 8005928996 CA	\$ 3.57 052780	\$ 0.00	\$ 3.57
12/16	12/17 628020618	UBER TRIP 8005928996 CA	\$ 33.88 055794	\$ 0.00	\$ 33.88
12/16	12/17 628020617	UBER TRIP 8005928996 CA	\$ 23.78 057677	\$ 0.00	\$ 23.78

12/17	12/18 628297777	UBER TRIP 8005928996 CA	\$ 31.27 052116	\$ 0.00	
12/17	12/18 628297778	UBER TRIP 8005928996 CA	\$ 25.04 028136	\$ 0.00	\$ 25.04
12/17	12/18 628297780	UBER TRIP 8005928996 CA	\$ 13.00 016985	\$ 0.00	\$ 13.00
12/17	12/18 628297781	UBER TRIP 8005928996 CA	\$ 30.45 043876	\$ 0.00	\$ 30.45
12/17	12/18 628297701	UBER TRIP 8005928996 CA	\$ 15.71 010311	\$ 0.00	\$ 15.71
12/17	12/18 628297779	UBER TRIP 8005928996 CA	\$ 27.83 054235	\$ 0.00	\$ 27.83
12/17	12/18 628297702	UBER TRIP 8005928996 CA	\$ 24.48 040287	\$ 0.00	\$ 24.48
12/18	12/19 628368651	UBER TRIP 8005928996 CA	\$ 16.49 010522	\$ 0.00	\$ 16.49
12/18	12/19 628368650	UBER TRIP 8005928996 CA	\$ 21.54 084429	\$ 0.00	\$ 21.54
12/18	12/19 628368719	UBER TRIP 8005928996 CA	\$ 15.86 040988	\$ 0.00	\$ 15.86
12/20	12/22 628783985	UBER TRIP 8005928996 CA	\$ 2.65 038968	\$ 0.00	\$ 2.65
12/20	12/22 628783903	UBER TRIP 8005928996 CA	\$ 2.47 006872	\$ 0.00	\$ 2.47
12/20	12/22 628783904	UBER TRIP 8005928996 CA	\$ 4.57 042043	\$ 0.00	\$ 4.57
12/20	12/22 628783983	UBER TRIP 8005928996 CA	\$ 3.23 054118	\$ 0.00	\$ 3.23
12/20	12/22 628783901	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 2.35 086944	\$ 0.00	\$ 2.35
12/20	12/22 628783981	UBER TRIP 8005928996 CA	\$ 3.67 089688	\$ 0.00	\$ 3.67
12/20	12/22 628783902	UBER TRIP HELP.UBER.C 8005928996 CA	\$ 4.69 050858	\$ 0.00	\$ 4.69
12/20	12/22 628783982	UBER TRIP 8005928996 CA	\$ 1.95 082016	\$ 0.00	\$ 1.95
12/20	12/22 628783905	UBER TRIP 8005928996 CA	\$ 3.75 019064	\$ 0.00	\$ 3.75
12/20	12/22 628783984	UBER TRIP 8005928996 CA	\$ 2.37 060174	\$ 0.00	\$ 2.37

TOTAL CREDITS xxxx-xxxx-xxxx-6806 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-6806 **\$ 757.44**

Card Number xxxx-xxxx-xxxx-1815 TABONE, JILL

12/15	12/16 627788015	IAASE BLOOMINGTON IL	\$ 250.00 024434	\$ 0.00	\$ 250.00
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119 **TOTAL CREDITS** xxxx-xxxx-xxxx-1815 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-1815 **\$ 250.00**

Card Number xxxx-xxxx-xxxx-5143 TAYLOR, MEHGAN

12/08	12/09 626627145	SUPER DUPER PUBLICATIO GREENVILLE SC	\$ 187.74 050636	\$ 11.26	\$ 199.00
12/08	12/10 626697523	COURSERA.ORG MOUNTAIN VIEW CA	\$ -399.00	\$ 0.00	\$ -399.00
12/18	12/19 628368720	DEKALB CO COMM FDN SYCAMORE IL	\$ 50.00 032597	\$ 0.00	\$ 50.00

TOTAL CREDITS xxxx-xxxx-xxxx-5143 **\$ -399.00**

TOTAL DEBITS xxxx-xxxx-xxxx-5143 **\$ 249.00**

**FY25 Contract/Vendor Agreement Listing
August-25**

Company	Description	Beginning	End	Annual Cost	
Crystal Lake #47	DHH Tuition agreement	8/18/2025	6/30/2026		August
HORTON/BC/BS	STOP LOSS INSURANCE	9/1/2025	8/31/2026		August
Prairie Professional Park	New Sycamore Office lease	9/15/2024	9/15/2031	\$ 56,658.00	August
Quadient	Rockford Mail Machine	10/1/2024	9/30/2027	\$ 419.88	August
Syndeo	Sycamore internet	8/7/2024	8/7/2028	\$ 3,699.76	August
Zoom	Software subscription	8/29/2025	8/28/2026	\$ 799.50	August
EdWeek	Digital Subscription	8/27/2025	8/26/2026	\$ 77.00	August
YAMM	Software subscription	8/23/2025	8/23/2026	\$ 50.00	August
Buffer	Software subscription	8/31/2025	8/31/2026	\$ 300.00	August

**FY26 Contract/Vendor Agreement Listing
September-25**

Company	Description	Beginning	End	Annual Cost	
Linked In	Employment subscription	9/2/2025	9/1/2026	\$ 539.88	September
Sycamore 427	Administrative District	7/1/2025	6/30/26	\$ 61,705.00	September
All in One formally PERSPECTIVES	EMPLOYEE ASSISTANCE PROGRAM	9/1/2025	8/31/2026	\$ 5,136.00	September
Happeo	team hub	12/1/2024	11/30/2027	\$ 36,070.00	September
SaneBox autorenew	email software	9/16/2025	9/16/2026	\$ 74.25	September
Hailing Frequency Interpreting	Consulting	9/1/2025	5/31/26		September
Megan Pennington	Professional Development Speaker	9/22/2025	11/7/2025	\$ 450.00	September
Grammarly	Comp software	9/6/2025	9/5/2026	\$ 144.00	September

Northwestern Illinois Association								
Treasurers Report								
Jul-25								
Cash								
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>	
<i>Beginning Cash Balance</i>	\$ 5,379,506	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 5,398,913	
<i>Deposits</i>	\$ 715,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,318	
<i>Accounts Payable</i>	\$ (1,738,437)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,738,437)	
<i>Payroll</i>	\$ (929,821)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (929,821)	
<i>Investments Purchased</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Adjustments & Voids</i>	\$ (36,831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36,831)	
Ending Cash Balance	\$ 3,389,735	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 3,409,142	
Investments								
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>	
<i>Beginning Investment Balance</i>	\$ 1,475,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,072	
<i>Investments Purchased</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Investment Interest</i>	\$ 916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 916	
Ending Investment Balance	\$ 1,475,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,988	
Cash & Investment Balance	\$ 4,865,722	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 4,885,130	
Fund Balance								
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>	
<i>Fund Balance 7/1/25</i>	\$ 5,364,092	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,384,148	
<i>Revenues</i>	\$ 6,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,613	
<i>Accounts Receivable</i>	\$ (109,482)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (109,482)	
<i>Accrued Salaries</i>	\$ 2,387,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,387,881	
<i>Payables</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Disbursements</i>	\$ (2,155,456)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,155,456)	
Fund Balance 7/31/24	\$ 5,493,647	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,513,704	

Northwestern Illinois Association							
Treasurers Report							
Aug-25							
Cash							
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>
<i>Beginning Cash Balance</i>	\$ 3,389,735	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 3,409,142
<i>Deposits</i>	\$ 2,081,774	\$ -	\$ -	\$ -	\$ 221,239	\$ -	\$ 2,303,013
<i>Accounts Payable</i>	\$ (1,144,572)	\$ -	\$ -	\$ -	\$ (221,239)	\$ -	\$ (1,365,811)
<i>Payroll</i>	\$ (870,767)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (870,767)
<i>Investments Purchased</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Adjustments & Voids</i>	\$ (39,025)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,025)
Ending Cash Balance	\$ 3,417,145	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 3,436,553
Investments							
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>
<i>Beginning Investment Balance</i>	\$ 1,475,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,988
<i>Investments Purchased</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Investment Interest</i>	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 985
Ending Investment Balance	\$ 1,476,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,476,973
Cash & Investment Balance	\$ 4,894,117	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 4,913,525
Fund Balance							
	<i>Local-10</i>	<i>Vision Donation - 13</i>	<i>Grants - 14</i>	<i>DHH-Donation 16</i>	<i>Medicaid MAC-17</i>	<i>Medicaid FFS-18</i>	<i>Totals</i>
<i>Fund Balance 7/1/25</i>	\$ 5,364,092	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,384,148
<i>Revenues</i>	\$ 7,833,238	\$ -	\$ -	\$ -	\$ 221,239	\$ -	\$ 8,054,477
<i>Accounts Receivable</i>	\$ (5,846,583)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,846,583)
<i>Accrued Salaries</i>	\$ 2,403,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,403,887
<i>Payables</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Disbursements</i>	\$ (4,187,794)	\$ -	\$ -	\$ -	\$ (221,239)	\$ -	\$ (4,409,032)
Fund Balance 8/31/25	\$ 5,566,840	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,586,896

Northwestern Illinois Association

Treasurers Report

Sep-25

Cash

	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals
Beginning Cash Balance	\$ 3,417,145	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 3,436,553
Deposits	\$ 4,729,265	\$ -	\$ -	\$ -	\$ (1,915)	\$ -	\$ 4,727,350
Accounts Payable	\$ (1,655,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,655,696)
Payroll	\$ (969,143)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (969,143)
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (3,292)	\$ -	\$ -	\$ -	\$ 1,915	\$ -	\$ (1,377)
Ending Cash Balance	\$ 5,518,279	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 5,537,687

Investments

	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals
Beginning Investment Balance	\$ 1,476,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,476,973
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909
Ending Investment Balance	\$ 1,477,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477,882

Cash & Investment Balance	\$ 6,996,161	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 7,015,568
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Fund Balance

	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals
Fund Balance 7/1/25	\$ 5,364,092	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,384,148
Revenues	\$ 7,962,355	\$ -	\$ -	\$ -	\$ 223,154	\$ -	\$ 8,185,508
Accounts Receivable	\$ (1,245,524)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,245,524)
Accrued Salaries	\$ 2,380,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,380,528
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements	\$ (6,792,567)	\$ -	\$ -	\$ -	\$ (223,154)	\$ -	\$ (7,015,720)
Fund Balance 9/30/25	\$ 7,668,883	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 7,688,940

Northwestern Illinois Association							
Treasurers Report							
Oct-25							
Cash							
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	icaid MAC-17	Medicaid FFS-18	Totals
Beginning Cash Balance	\$ 5,490,530	\$ 716	\$ 0	\$ 18,692	\$ -	\$ 0	\$ 5,509,938
Deposits	\$ 224,132	\$ -	\$ -	\$ -	\$ -	\$ 3,040,856	\$ 3,264,988
Accounts Payable	\$ (1,668,589)	\$ -	\$ -	\$ -	\$ -	\$ (3,040,856)	\$ (4,709,444)
Payroll	\$ (976,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (976,145)
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (34,617)	\$ -	\$ -	\$ (702)	\$ -	\$ -	\$ (35,319)
Ending Cash Balance	\$ 3,035,312	\$ 716	\$ 0	\$ 17,990	\$ -	\$ 0	\$ 3,054,018
Investments							
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	icaid MAC-17	Medicaid FFS-18	Totals
Beginning Investment Balance	\$ 1,477,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477,882
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 921
Ending Investment Balance	\$ 1,478,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,478,802
Cash & Investment Balance	\$ 4,514,114	\$ 716	\$ 0	\$ 17,990	\$ -	\$ 0	\$ 4,532,820
Fund Balance							
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	icaid MAC-17	Medicaid FFS-18	Totals
Fund Balance 7/1/25	\$ 5,364,092	\$ 716	\$ -	\$ 19,340	\$ -	\$ -	\$ 5,384,148
Revenues	\$ 15,263,990	\$ -	\$ -	\$ -	\$ 223,154	\$ 3,040,856	\$ 18,527,999
Accounts Receivable	\$ (8,322,105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,322,105)
Accrued Salaries	\$ 2,380,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,380,528
Payables	\$ 2,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,586
Disbursements	\$ (9,499,667)	\$ -	\$ -	\$ (702)	\$ (223,154)	\$ (3,040,856)	\$ (12,764,378)
Fund Balance 10/31/25	\$ 5,189,423	\$ 716	\$ -	\$ 18,638	\$ -	\$ -	\$ 5,208,777

Northwestern Illinois Association														
Treasurers Report														
Nov-25														
Cash														
	Local-10		Vision Donation - 13		Grants - 14		DHH-Donation 16		licaid MAC-17 dicaid FFS-18		Totals			
Beginning Cash Balance	\$	3,035,312	\$	716	\$	0	\$	17,990	\$	-	\$	0	\$	3,054,018
Deposits	\$	6,071,372	\$	-	\$	-	\$	-	\$	197,060	\$	-	\$	6,268,432
Accounts Payable	\$	(1,817,527)	\$	-	\$	-	\$	-	\$	(197,060)	\$	-	\$	(2,014,587)
Payroll	\$	(975,312)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(975,312)
Investments Purchased	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Investments Redeemed	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Adjustments & Voids	\$	(34,396)	\$	(44)	\$	-	\$	-	\$	-	\$	-	\$	(34,440)
Ending Cash Balance	\$	6,279,448	\$	672	\$	0	\$	17,990	\$	-	\$	0	\$	6,298,110
Investments														
	Local-10		Vision Donation - 13		Grants - 14		DHH-Donation 16		licaid MAC-17 dicaid FFS-18		Totals			
Beginning Investment Balance	\$	1,478,802	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,478,802
Investments Purchased	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Investments Redeemed	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Investment Interest	\$	877	\$	-	\$	-	\$	-	\$	-	\$	-	\$	877
Ending Investment Balance	\$	1,479,680	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,479,680
Cash & Investment Balance	\$	7,759,128	\$	672	\$	0	\$	17,990	\$	-	\$	0	\$	7,777,790
Fund Balance														
	Local-10		Vision Donation - 13		Grants - 14		DHH-Donation 16		licaid MAC-17 dicaid FFS-18		Totals			
Fund Balance 7/1/25	\$	5,364,092	\$	716	\$	-	\$	19,340	\$	-	\$	-	\$	5,384,148
Revenues	\$	15,404,904	\$	-	\$	-	\$	-	\$	420,213	\$	3,040,856	\$	18,865,973
Accounts Receivable	\$	(2,383,225)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(2,383,225)
Accrued Salaries	\$	2,380,528	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,380,528
Payables	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Disbursements	\$	(12,326,902)	\$	(44)	\$	-	\$	(702)	\$	(420,213)	\$	(3,040,856)	\$	(15,788,717)
Fund Balance 11/30/25	\$	8,439,397	\$	672	\$	-	\$	18,638	\$	-	\$	-	\$	8,458,707

Northwestern Illinois Association										
Treasurers Report										
Dec-25										
Cash										
	Local-10 Vision Donation - 13		Grants - 14		DHH-Donation 16		Medicaid MAC-17		Medicaid FFS-18	Totals
Beginning Cash Balance	\$ 6,279,448	\$ 672	\$ 0	\$ 17,990	\$ -	\$ 0	\$ -	\$ 1,944,587	\$ 6,298,110	
Deposits	\$ 865,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,944,587	\$ 2,809,764	
Accounts Payable	\$ (1,621,504)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,621,504)	
Payroll	\$ (982,107)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (982,107)	
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjustments & Voids	\$ (68,955)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,955)	
Ending Cash Balance	\$ 4,472,059	\$ 672	\$ 0	\$ 17,990	\$ -	\$ -	\$ -	\$ 1,944,587	\$ 6,435,308	
Investments										
	Local-10 Vision Donation - 13		Grants - 14		DHH-Donation 16		Medicaid MAC-17		Medicaid FFS-18	Totals
Beginning Investment Balance	\$ 1,491,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,491,492	
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment Interest	\$ 888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 888	
Ending Investment Balance	\$ 1,492,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,492,379	
Cash & Investment Balance	\$ 5,964,438	\$ 672	\$ 0	\$ 17,990	\$ -	\$ -	\$ -	\$ 1,944,587	\$ 7,927,687	
Fund Balance										
	Local-10 Vision Donation - 13		Grants - 14		DHH-Donation 16		Medicaid MAC-17		Medicaid FFS-18	Totals
Fund Balance 7/1/25	\$ 4,857,498	\$ 716	\$ -	\$ 18,692	\$ -	\$ -	\$ -	\$ -	\$ 4,876,906	
Revenues	\$ 16,263,879	\$ -	\$ -	\$ -	\$ 420,213	\$ 4,985,443	\$ -	\$ -	\$ 21,669,535	
Accounts Receivable	\$ (2,528,212)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,528,212)	
Accrued Salaries	\$ 2,380,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,380,528	
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Disbursements	\$ (15,009,254)	\$ (44)	\$ -	\$ (702)	\$ (420,213)	\$ (3,040,856)	\$ -	\$ -	\$ (18,471,069)	
Fund Balance 12/31/25	\$ 5,964,438	\$ 672	\$ -	\$ 17,990	\$ -	\$ -	\$ -	\$ 1,944,587	\$ 7,927,687	

Northwestern Illinois Association								
Treasurers Report								
Jan-26								
Cash								
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals	
Beginning Cash Balance	\$ 4,472,059	\$ 672	\$ 0	\$ 17,990	\$ -	\$ 1,944,587	\$	\$ 6,435,308
Deposits	\$ 2,431,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 2,431,900
Accounts Payable	\$ (1,580,135)	\$ -	\$ -	\$ -	\$ -	\$ (1,944,587)	\$	\$ (3,524,722)
Payroll	\$ (978,553)	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ (978,553)
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Adjustments & Voids	\$ 48,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 48,766
Ending Cash Balance	\$ 4,394,037	\$ 672	\$ 0	\$ 17,990	\$ -	\$ 0	\$	\$ 4,412,699
Investments								
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals	
Beginning Investment Balance	\$ 1,492,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 1,492,379
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Investment Interest	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 857
Ending Investment Balance	\$ 1,493,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 1,493,237
Cash & Investment Balance	\$ 5,887,274	\$ 672	\$ 0	\$ 17,990	\$ -	\$ 0	\$	\$ 5,905,936
Fund Balance								
	Local-10	Vision Donation - 13	Grants - 14	DHH-Donation 16	Medicaid MAC-17	Medicaid FFS-18	Totals	
Fund Balance 7/1/25	\$ 4,857,498	\$ 716	\$ -	\$ 18,692	\$ -	\$ -	\$	\$ 4,876,906
Revenues	\$ 16,406,925	\$ -	\$ -	\$ -	\$ 420,213	\$ 4,985,443	\$	\$ 21,812,581
Accounts Receivable	\$ (238,342)	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ (238,342)
Accrued Salaries	\$ 2,380,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 2,380,528
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Disbursements	\$ (17,519,335)	\$ (44)	\$ -	\$ (702)	\$ (420,213)	\$ (4,985,443)	\$	\$ (22,925,737)
Fund Balance 1/31/26	\$ 5,887,274	\$ 672	\$ -	\$ 17,990	\$ -	\$ -	\$	\$ 5,905,936

Northwestern Illinois Association - Health Plan
 Treasurers Report
 7/1/2025 to 6/30/2026

Cash

	<i>July</i>
<i>Beginning Cash Balance</i>	\$ 524,177
<i>Deposits</i>	\$ 312,367
<i>Accounts Payable</i>	\$ -
<i>Payroll</i>	\$ -
<i>Investments Purchased</i>	\$ -
<i>Investments Redeemed</i>	\$ -
<i>Adjustments & Voids</i>	\$ (232,677)
Ending Cash Balance	\$ 603,866

Investments

	<i>July</i>
<i>Beginning Investment Balance</i>	\$ 519,296
<i>Investments Purchased</i>	\$ -
<i>Investments Redeemed</i>	\$ -
<i>Investment Interest</i>	\$ 319
Ending Investment Balance	\$ 519,615

Reimbursements \$ 4,395

Cash & Investment Balance \$ 1,127,876

Fund Balance

	<i>July</i>
<i>Fund Balance 7/1/25</i>	\$ 668,042
<i>Revenues</i>	\$ 317,081
<i>Disbursements</i>	\$ (232,677)
Fund Balance	\$ 752,446

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	<i>July</i>	<i>August</i>
<i>Beginning Cash Balance</i>	\$ 524,177	\$ 603,866
<i>Deposits</i>	\$ 312,367	\$ 311,648
<i>Accounts Payable</i>	\$ -	\$ -
<i>Payroll</i>	\$ -	\$ -
<i>Investments Purchased</i>	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -
<i>Adjustments & Voids</i>	\$ (232,677)	\$ (290,419)
Ending Cash Balance	\$ 603,866	\$ 625,095

Investments

	<i>July</i>	<i>August</i>
<i>Beginning Investment Balance</i>	\$ 519,296	\$ 524,010
<i>Investments Purchased</i>	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -
<i>Investment Interest</i>	\$ 319	\$ 319
Ending Investment Balance	\$ 519,615	\$ 524,329

Reimbursements	\$ 4,395	\$ -
Cash & Investment Balance	\$ 1,127,876	\$ 1,149,424

Fund Balance

	<i>July</i>	<i>August</i>
<i>Fund Balance 7/1/25</i>	\$ 668,042	\$ 668,042
<i>Revenues</i>	\$ 317,081	\$ 629,048
<i>Disbursements</i>	\$ (232,677)	\$ (523,096)
Fund Balance	\$ 752,446	\$ 773,994

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	<i>July</i>	<i>August</i>	<i>September</i>
<i>Beginning Cash Balance</i>	\$ 524,177	\$ 603,866	\$ 625,095
<i>Deposits</i>	\$ 312,367	\$ 311,648	\$ 354,515
<i>Accounts Payable</i>	\$ -	\$ -	\$ -
<i>Payroll</i>	\$ -	\$ -	\$ -
<i>Investments Purchased</i>	\$ -	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -
<i>Adjustments & Voids</i>	\$ (232,677)	\$ (290,419)	\$ (335,009)
Ending Cash Balance	\$ 603,866	\$ 625,095	\$ 644,601

Investments

	<i>July</i>	<i>August</i>	<i>September</i>
<i>Beginning Investment Balance</i>	\$ 519,296	\$ 524,010	\$ 524,329
<i>Investments Purchased</i>	\$ -	\$ -	\$ -
<i>Investments Redeemed</i>	\$ -	\$ -	\$ -
<i>Investment Interest</i>	\$ 319	\$ 319	\$ 305
Ending Investment Balance	\$ 519,615	\$ 524,329	\$ 524,634

Reimbursements \$ 4,395 \$ - \$ 2,991

Cash & Investment Balance \$ 1,127,876 \$ 1,149,424 \$ 1,172,226

Fund Balance

	<i>July</i>	<i>August</i>	<i>September</i>
<i>Fund Balance 7/1/25</i>	\$ 668,042	\$ 668,042	\$ 668,042
<i>Revenues</i>	\$ 317,081	\$ 629,048	\$ 986,859
<i>Disbursements</i>	\$ (232,677)	\$ (523,096)	\$ (858,106)
Fund Balance	\$ 752,446	\$ 773,994	\$ 796,795

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>
Beginning Cash Balance	\$ 524,177	\$ 603,866	\$ 625,095	\$ 644,601
Deposits	\$ 312,367	\$ 311,648	\$ 354,515	\$ 318,729
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -	\$ -
Investments Purchased	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (232,677)	\$ (290,419)	\$ (335,009)	\$ (280,793)
Ending Cash Balance	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537

Investments

	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>
Beginning Investment Balance	\$ 519,296	\$ 524,010	\$ 524,329	\$ 527,625
Investments Purchased	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 319	\$ 319	\$ 305	\$ 309
Ending Investment Balance	\$ 519,615	\$ 524,329	\$ 524,634	\$ 527,934

Reimbursements \$ 4,395 \$ - \$ 2,991 \$ 2,991

Cash & Investment Balance \$ 1,127,876 \$ 1,149,424 \$ 1,172,226 \$ 1,213,462

Fund Balance

	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>
Fund Balance 7/1/25	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042
Revenues	\$ 317,081	\$ 629,048	\$ 986,859	\$ 1,308,889
Disbursements	\$ (232,677)	\$ (523,096)	\$ (858,106)	\$ (1,138,899)
Fund Balance	\$ 752,446	\$ 773,994	\$ 796,795	\$ 838,032

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	July	August	September	October	November
Beginning Cash Balance	\$ 524,177	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537
Deposits	\$ 312,367	\$ 311,648	\$ 354,515	\$ 318,729	\$ 322,448
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (232,677)	\$ (290,419)	\$ (335,009)	\$ (280,793)	\$ (274,500)
Ending Cash Balance	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537	\$ 730,485

Investments

	July	August	September	October	November
Beginning Investment Balance	\$ 519,296	\$ 524,010	\$ 524,329	\$ 527,625	\$ 530,926
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 319	\$ 319	\$ 305	\$ 309	\$ 291
Ending Investment Balance	\$ 519,615	\$ 524,329	\$ 524,634	\$ 527,934	\$ 531,216
Reimbursements	\$ 4,395	\$ -	\$ 2,991	\$ 2,991	\$ 2,991
Cash & Investment Balance	\$ 1,127,876	\$ 1,149,424	\$ 1,172,226	\$ 1,213,462	\$ 1,264,693

Fund Balance

	July	August	September	October	November
Fund Balance 7/1/25	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042
Revenues	\$ 317,081	\$ 629,048	\$ 986,859	\$ 1,308,889	\$ 1,634,619
Disbursements	\$ (232,677)	\$ (523,096)	\$ (858,106)	\$ (1,138,899)	\$ (1,413,399)
Fund Balance	\$ 752,446	\$ 773,994	\$ 796,795	\$ 838,032	\$ 889,262

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	July	August	September	October	November	December
Beginning Cash Balance	\$ 524,177	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537	\$ 730,485
Deposits	\$ 312,367	\$ 311,648	\$ 354,515	\$ 318,729	\$ 322,448	\$ 322,251
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (232,677)	\$ (290,419)	\$ (335,009)	\$ (280,793)	\$ (274,500)	\$ (271,794)
Ending Cash Balance	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537	\$ 730,485	\$ 780,943

Investments

	July	August	September	October	November	December
Beginning Investment Balance	\$ 519,296	\$ 524,010	\$ 524,329	\$ 527,625	\$ 530,926	\$ 534,208
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 319	\$ 319	\$ 305	\$ 309	\$ 291	\$ 289
Ending Investment Balance	\$ 519,615	\$ 524,329	\$ 524,634	\$ 527,934	\$ 531,216	\$ 534,497

Reimbursements	\$ 4,395	\$ -	\$ 2,991	\$ 2,991	\$ 2,991	\$ 2,991
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Cash & Investment Balance	\$ 1,127,876	\$ 1,149,424	\$ 1,172,226	\$ 1,213,462	\$ 1,264,693	\$ 1,318,430
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Fund Balance

	July	August	September	October	November	December
Fund Balance 7/1/25	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042
Revenues	\$ 317,081	\$ 629,048	\$ 986,859	\$ 1,308,889	\$ 1,634,619	\$ 1,960,150
Disbursements	\$ (232,677)	\$ (523,096)	\$ (858,106)	\$ (1,138,899)	\$ (1,413,399)	\$ (1,685,748)
Fund Balance	\$ 752,446	\$ 773,994	\$ 796,795	\$ 838,032	\$ 889,262	\$ 942,444

Northwestern Illinois Association - Health Plan
Treasurers Report
7/1/2025 to 6/30/2026

Cash

	July	August	September	October	November	December	January
Beginning Cash Balance	\$ 524,177	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537	\$ 730,485	\$ 780,943
Deposits	\$ 312,367	\$ 311,648	\$ 354,515	\$ 318,729	\$ 322,448	\$ 322,251	\$ 323,166
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments & Voids	\$ (232,677)	\$ (290,419)	\$ (335,009)	\$ (280,793)	\$ (274,500)	\$ (271,794)	\$ (436,241)
Ending Cash Balance	\$ 603,866	\$ 625,095	\$ 644,601	\$ 682,537	\$ 730,485	\$ 780,943	\$ 667,868

Investments

	July	August	September	October	November	December	January
Beginning Investment Balance	\$ 519,296	\$ 524,010	\$ 524,329	\$ 527,625	\$ 530,926	\$ 534,208	\$ 537,488
Investments Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments Redeemed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Interest	\$ 319	\$ 319	\$ 305	\$ 309	\$ 291	\$ 289	\$ 279
Ending Investment Balance	\$ 519,615	\$ 524,329	\$ 524,634	\$ 527,934	\$ 531,216	\$ 534,497	\$ 537,767
Reimbursements	\$ 4,395	\$ -	\$ 2,991	\$ 2,991	\$ 2,991	\$ 2,991	\$ 2,991
Cash & Investment Balance	\$ 1,127,876	\$ 1,149,424	\$ 1,172,226	\$ 1,213,462	\$ 1,264,693	\$ 1,318,430	\$ 1,208,626

Fund Balance

	July	August	September	October	November	December	January
Fund Balance 7/1/25	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042	\$ 668,042
Revenues	\$ 317,081	\$ 629,048	\$ 986,859	\$ 1,308,889	\$ 1,634,619	\$ 1,960,150	\$ 2,286,587
Disbursements	\$ (232,677)	\$ (523,096)	\$ (858,106)	\$ (1,138,899)	\$ (1,413,399)	\$ (1,685,748)	\$ (2,121,989)
Fund Balance	\$ 752,446	\$ 773,994	\$ 796,795	\$ 838,032	\$ 889,262	\$ 942,444	\$ 832,640

NORTHWESTERN ILLINOIS
ASSOCIATION
SYCAMORE, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025



December 8, 2025

Members of the Executive Board
Northwestern Illinois Association
Sycamore, Illinois

In planning and performing our audit of the financial statements of the Northwestern Illinois Association (the Association), Illinois, for the year ended June 30, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board and senior management of the Northwestern Illinois Association, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Association personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Association staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. **DEFICIT NET POSITION**

Comment

During our current year-end audit procedures, we noted the following with deficit net position:

Net Position	Deficit
Governmental Activities	\$ 2,430,068

Recommendation

We recommend the Association investigate the causes of the deficit and adopt appropriate future funding measures.

Management Response

The Association has been monitoring the budget deficits and is actively working to improve budgeting strategies that generate a surplus and support a fund balance that is in line with Board Policy.

2. **IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS**

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local associations. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local associations in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local associations due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local associations occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Association continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring or cyber security trends affecting local associations.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the Association can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

CURRENT RECOMMENDATION - Continued

2. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS - Continued

Management Response

The Association is implementing a process with Secure Halo to perform quarterly phishing campaigns. MFA configuration is activated on all GSuite applications and financial systems. Server backups run on a daily basis, and copies of offsite backups are run twice a week. The Association actively utilizes SentinelOne as an endpoint detection platform. All employees receive annual cybersecurity training and additional training as needed.

PRIOR RECOMMENDATIONS

1. **FUND BALANCE POLICY**

Comment

Previously and during our current year-end audit procedures, we noted that the Association does not have a formal fund balance policy. A fund balance policy establishes a minimum level at which the projected end-of-year fund balance should be maintained, taking into account the constraints imposed upon the resources reported by the governmental funds. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the Association will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of funds balance to mitigate current and future risks and to ensure tax rates. Fund balance levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Association's continued creditworthiness.

Recommendation

We recommended the Association amend their fund balance policy to be in compliance with GASB Statement No. 54. The Association should address fund balance reporting categories (nonspendable, restricted, committed, assigned, and unassigned) as well as review minimum fund balance policies.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

This comment has been implemented. The revised Fund Balance policy was approved by the Executive Board on August 20, 2025, and had already been adopted and implemented before the financial report was issued.

PRIOR RECOMMENDATIONS - Continued

2. CAPITAL ASSET POLICY

Comment

Previously and during our current year-end audit procedures, we noted that the Association does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommended that the Association adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the Association ensure its capital asset records are in compliance with the new policy.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

This comment has been implemented. The Capital Asset policy was approved by the Executive Board on August 20, 2025, and had already been adopted and implemented before the financial report was issued.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is applicable to the District's financial statements for the year ended June 30, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, Disclosure of Certain Capital Assets, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, Disclosure of Certain Capital Assets is applicable to the District's financial statements for the year ended June 30, 2026.

NORTHWESTERN ILLINOIS
ASSOCIATION
SYCAMORE, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

NORTHWESTERN ILLINOIS ASSOCIATION

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Association's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

December 8, 2025

Members of the Executive Board
Northwestern Illinois Association
Sycamore, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwestern Illinois Association (the Association), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwestern Illinois Association, Illinois, as of June 30, 2025, and the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the Association, 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 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, 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 the Association'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 Responsibilities 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 opinions. 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 generally accepted 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 generally accepted auditing standards 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 the Association'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 the Association'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, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, 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 basic 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 basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northwestern Illinois Association, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2025, on our consideration of the Association'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association'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 Association's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

The discussion and analysis of Northwestern Illinois Association (the Association) financial performance provides an overall review of the Association's financial activities as of and for the year ended June 30, 2025. Please read it in conjunction with the Association's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- Total Association assets and deferred outflows fell short of its liabilities and deferred inflows at June 30, 2025 by \$2,430,068. Of this amount, a deficit balance of \$2,842,168 was unrestricted. The unrestricted balance decreased \$1,639,183 from the prior year.
- The Association's net position decreased by \$2,866,555. This represents a 656.7 percent decrease from June 30, 2024.
- The Association's General Fund balance at June 30, 2025 was \$4,958,112, a decrease of \$1,095,426 from the prior year fund balance of \$6,053,538.
- The Association has \$1,777,933 in capital assets and \$1,446,495 outstanding long-term debt.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Association as a whole and present a longer-term view of the Association's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Association's operations in more detail than the government-wide statements by providing information about the Association's most significant funds. The remaining statements provide financial information about activities for which the Association acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Association's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Association's assets/deferred outflows and liabilities/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 Association is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Association's property tax base and the condition of the Association's infrastructure, is needed to assess the overall health of the Association.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. 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 (e.g., uncollected taxes and earned but unused vacation leave).

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

USING THIS ANNUAL REPORT - Continued

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 Association, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Association only utilizes governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, 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 Association'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 the comparison between governmental funds and governmental activities.

The Association maintains one individual governmental fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund.

The Association adopts an annual appropriated budget for the General Fund. A budgetary comparison schedule for this fund has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes 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 statements and accompanying notes, this report also presents certain required supplementary information concerning the Association's employee pension obligations, post-employment retirement benefit obligations, and a budgetary comparison schedule for the General Fund.

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Association, assets/deferred outflows fell short of liabilities/deferred inflows by \$2,430,068.

	Net Position	
	2025	2024
Current Assets	\$ 8,784,927	17,255,750
Capital Assets	1,777,933	1,719,678
Total Assets	10,562,860	18,975,428
Deferred Outflows	2,906,263	4,927,453
Total Assets/Deferred Outflows	13,469,123	23,902,881
Long-Term Debt	9,505,464	9,623,882
Other Liabilities	4,256,392	11,483,021
Total Liabilities	13,761,856	21,106,903
Deferred Inflows	2,137,335	2,359,491
Total Liabilities/Deferred Inflows	15,899,191	23,466,394
Net Position		
Net Investment in Capital Assets	331,438	311,021
Restricted	80,662	1,328,451
Unrestricted (Deficit)	(2,842,168)	(1,202,985)
Total Net Position	(2,430,068)	436,487

A portion of the Association's net position, \$331,438, reflects its net investment in capital assets (for example, equipment and leased assets), less any related debt used to acquire those assets that is still outstanding. The Association uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Association's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$80,662, of the Association's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$2,842,168, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

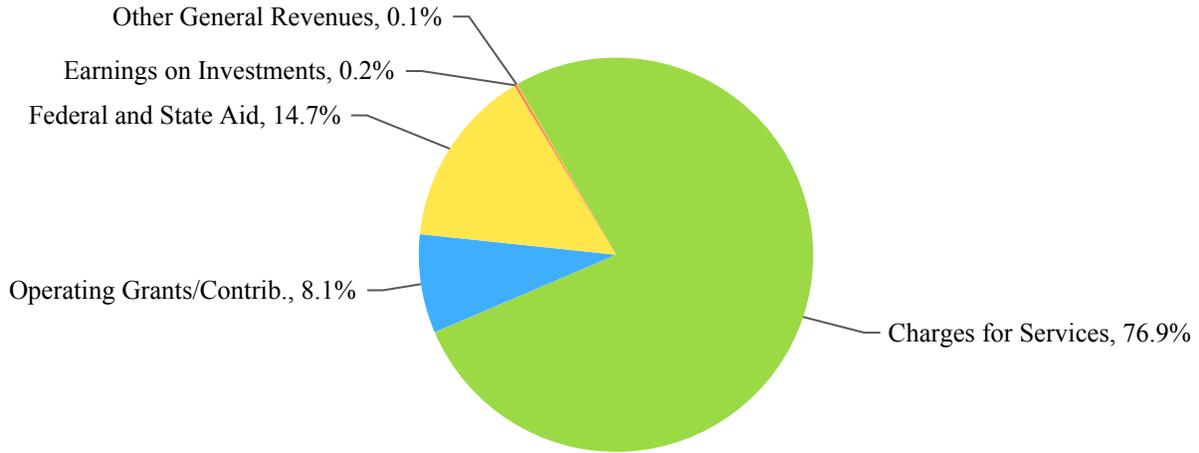
	Change in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 25,985,972	24,854,042
Operating Grants and Contributions	2,744,922	2,794,138
General Revenues		
Federal and State Aid	4,976,197	1,362,812
Earnings on Investments	46,493	67,785
Other General Revenues	42,519	15,391
Total Revenues	<u>33,796,103</u>	<u>29,094,168</u>
Expenses		
Instruction	13,264,090	5,389,308
Support Services	21,453,620	20,613,561
Community Services	1,908	2,015
Interest and Fees	43,098	39,883
On-Behalf Retirement Contributions	1,899,942	2,040,600
Total Expenses	<u>36,662,658</u>	<u>28,085,367</u>
Change in Net Position	<u>(2,866,555)</u>	<u>1,008,801</u>
Net Position - as Previously Reported	436,487	(396,621)
Restatement - Error Correction	—	(175,693)
Net Position - Beginning	<u>436,487</u>	<u>(572,314)</u>
Net Position - Ending	<u>(2,430,068)</u>	<u>436,487</u>

Net position of the Association's governmental activities decreased by 656.7 percent (\$436,487 in 2024 compared to deficit \$2,430,068 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$2,842,168 at June 30, 2025.

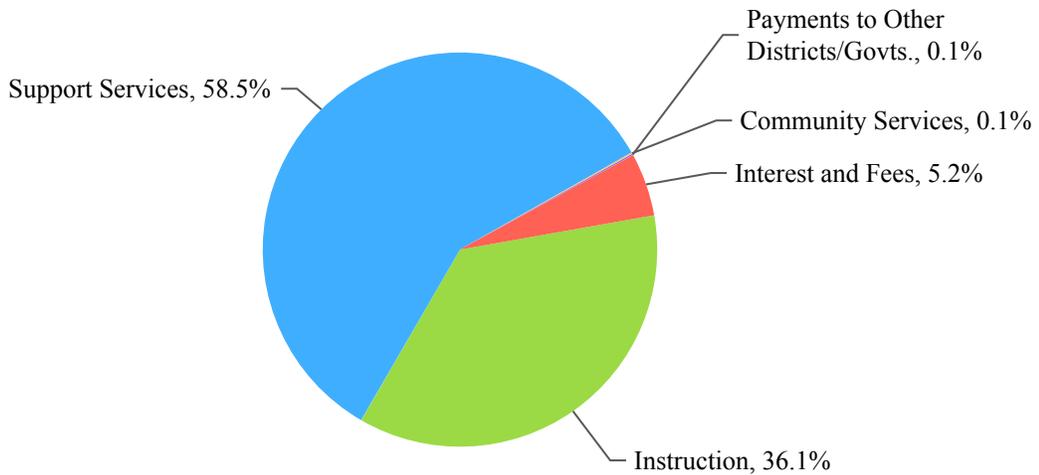
Management's Discussion and Analysis
June 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

District-Wide Revenues by Source



District-Wide Expenses by Function



Revenues for governmental activities totaled \$33,796,103, while the cost of all governmental functions totaled \$36,662,658. This results in a decrease in net position of \$2,866,555. In 2024, revenues of \$29,094,168 exceeded expenses of \$28,085,367, resulting in an increase in net position of \$1,008,801. At the fund level, the net change in fund balance in FY25 resulted in a deficit of \$1,095,426 compared to a deficit of \$434,482 in FY24.

The decrease in net position in FY25 can primarily be attributed to changes in pension liabilities and deferred items.

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUND

As noted earlier, the Association uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Association's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund reported an ending fund balance of \$4,958,112, which is a decrease of \$1,095,426, or 18.1 percent, from last year's total of \$6,053,538. Of the \$4,958,112 total, \$4,869,693, or 98.2 percent, of the fund balance constitutes unassigned fund balance. The decrease in the fund balance can primarily be attributed to a combination of significant health expenditures, and increased staffing costs. An increase in medical exposure under the self-funded health plan, including significant claims, resulted in health expenditures exceeding the budget by approximately \$580,000. The Association works closely with an insurance broker to develop the annual health budget prior to establishing service rates in February. The Association consistently reviews the budget process for enhancements and strives to set service rates based on a careful analysis of operational costs, market conditions, and financial sustainability, with an emphasis on break-even budget planning.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's actual revenues, exclusive of on behalf payments, of \$31,896,161 were \$1,546,654 less than budgeted revenues, exclusive of on behalf payments, of \$33,442,815. Federal sources were \$164,203 more than budgeted, and local sources were \$1,637,840 less than budgeted.

Actual expenditures, exclusive of on behalf payments, of \$33,356,583, were less than budgeted expenditures, exclusive of on behalf payments, of \$34,084,886 by \$728,303. Instruction services were \$396,967 more than budgeted, support services were \$1,494,434 less than the budgeted, and community services were \$1,092 less than budgeted.

CAPITAL ASSETS

The Association's investment in capital assets for its governmental activities as of June 30, 2025 was \$1,777,933 (net of accumulated depreciation/amortization). This investment in capital assets includes equipment and leased assets.

	Capital Assets - Net of Depreciation/Amortization	
	2025	2024
Equipment	\$ 211,270	224,952
Leased Asset - Real Estate	1,447,056	1,323,867
Leased Asset - Equipment	119,607	170,859
Total	<u>1,777,933</u>	<u>1,719,678</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Management's Discussion and Analysis

June 30, 2025

CAPITAL ASSETS - Continued

This year's major additions included:

Equipment	\$	66,129
Leased Asset - Real Estate		<u>364,996</u>
Total		<u><u>431,125</u></u>

Additional information on the Association's capital assets can be found in Note 3 of this report.

DEBT ADMINISTRATION

At year-end, the Association had total outstanding debt of \$1,446,495 as compared to \$1,408,657 the previous year, an increase of less than one percent. The following is a comparative statement of outstanding debt:

	<u>Long-Term Debt Outstanding</u>	
	<u>2025</u>	<u>2024</u>
Leases Payable	<u>\$ 1,446,495</u>	<u>1,408,657</u>

Additional information on the Association's long-term debt can be found in Note 3 of this report.

FACTORS BEARING ON THE ASSOCIATION'S FUTURE

The Association's elected and appointed officials considered many factors when setting the fiscal year 2026 budget, including fees that will be charged for its various activities, with service rates being established in February 2025. Additional factors bearing on the Association's future include:

- The extent to which Medicaid and education funding laws (IDEIA) change the way Districts choose to fund Special Education.
- The extent to which new education funding laws continue to allow NIA to be eligible to receive Evidence Based Funding from State sources.
- The extent to which our member districts need NIA to provide specific special education resources and services.
- The extent to which NIA can successfully hire staff for hard-to-fill positions.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Association's finances for all those with an interest in the government's finances. For questions concerning any of the information provided in this report or requests for additional information, contact the Regional Director's Office.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
 - Governmental Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

NORTHWESTERN ILLINOIS ASSOCIATION

Statement of Net Position

June 30, 2025

See Following Page

NORTHWESTERN ILLINOIS ASSOCIATION

Statement of Net Position

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 7,805,986
Due from Other Governments	971,184
Prepays	7,757
Total Current Assets	<u>8,784,927</u>
Noncurrent Assets	
Capital Assets	
Depreciable/Amortizable	3,139,867
Accumulated Depreciation/Amortization	<u>(1,361,934)</u>
Total Noncurrent Assets	<u>1,777,933</u>
Total Assets	<u>10,562,860</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - THIS	111,772
Deferred Items - RHP	280,206
Deferred Items - TRS	44,142
Deferred Items - IMRF	<u>2,470,143</u>
Total Deferred Outflows of Resources	<u>2,906,263</u>
Total Assets and Deferred Outflows of Resources	<u>13,469,123</u>

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 594,019
Accrued Payroll	2,380,528
Claims Payable	852,268
Current Portion of Long-Term Debt	429,577
Total Current Liabilities	<u>4,256,392</u>
Noncurrent Liabilities	
Total OPEB Liability - THIS	1,071,665
Total OPEB Liability - RHP	527,625
Net Pension Liability - TRS	322,864
Net Pension Liability - IMRF	6,457,947
Leases Payable	1,125,363
Total Noncurrent Liabilities	<u>9,505,464</u>
Total Liabilities	<u>13,761,856</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - THIS	2,018,243
Deferred Items - RHP	96,228
Deferred Items - TRS	19,347
Deferred Items - IMRF	3,517
Total Deferred Inflows of Resources	<u>2,137,335</u>
Total Liabilities and Deferred Inflows of Resources	<u>15,899,191</u>
NET POSITION	
Net Investment in Capital Assets	331,438
Restricted	
Health Claims	79,686
High School Deaf and Hard of Hearing	692
Vision	284
Unrestricted (Deficit)	<u>(2,842,168)</u>
Total Net Position	<u>(2,430,068)</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Statement of Activities

For the Fiscal Year Ended June 30, 2025

		Program Revenues		Net
		Charges	Operating	(Expenses)/
		for	Grants/	Revenues
	Expenses	Services	Contributions	Governmental
				Activities
Governmental Activities				
Instruction	\$ 13,264,090	2,543,635	6,777	(10,713,678)
Support Services	21,453,620	23,442,337	838,203	2,826,920
Community Services	1,908	—	—	(1,908)
State Retirement Contributions	1,899,942	—	1,899,942	—
Interest on Long-Term Debt	43,098	—	—	(43,098)
Total Governmental Activities	<u>36,662,658</u>	<u>25,985,972</u>	<u>2,744,922</u>	<u>(7,931,764)</u>
General Revenues				
Federal and State Aid				4,976,197
Earnings on Investments				46,493
Other General Revenues				42,519
				<u>5,065,209</u>
Change in Net Position				(2,866,555)
Net Position - Beginning				<u>436,487</u>
Net Position - Ending				<u>(2,430,068)</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Balance Sheet - Governmental Fund

June 30, 2025

	<u>General</u>
ASSETS	
Cash and Investments	\$ 7,805,986
Due from Other Governments	971,184
Prepays	<u>7,757</u>
Total Assets	<u><u>8,784,927</u></u>
LIABILITIES	
Accounts Payable	594,019
Accrued Payroll	2,380,528
Claims Payable	<u>852,268</u>
Total Liabilities	<u><u>3,826,815</u></u>
FUND BALANCES	
Nonspendable	7,757
Restricted	80,662
Unassigned	<u>4,869,693</u>
Total Fund Balances	<u><u>4,958,112</u></u>
Total Liabilities and Fund Balances	<u><u>8,784,927</u></u>

NORTHWESTERN ILLINOIS ASSOCIATION

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

June 30, 2025

Total Governmental Fund Balances	\$ 4,958,112
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.	1,777,933
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - THIS	(1,906,471)
Deferred Items - RHP	183,978
Deferred Items - TRS	24,795
Deferred Items - IMRF	2,466,626
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Total OPEB Liability - THIS	(1,071,665)
Total OPEB Liability - RHP	(636,070)
Net Pension Liability - TRS	(322,864)
Net Pension Liability - IMRF	(6,457,947)
Leases Payable	<u>(1,446,495)</u>
Net Position of Governmental Activities	<u><u>(2,430,068)</u></u>

NORTHWESTERN ILLINOIS ASSOCIATION

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund
For the Fiscal Year Ended June 30, 2025**

	<u>General</u>
Revenues	
Local Sources	
Services Provided	\$ 23,442,337
Tuition	2,543,635
Earnings on Investments	46,493
Contributions and Donations	6,777
Other Revenue from Local Sources	42,519
District Sources	3,613,385
State Sources	1,362,812
Federal Sources	838,203
On-Behalf Payments - State of Illinois	1,899,942
Total Revenues	<u>33,796,103</u>
Expenditures	
Instruction	11,099,674
Support Services	21,884,745
Community Services	1,908
Debt Service	
Principal Retirement	327,158
Interest and Fiscal Charges	43,098
On-Behalf Payments - State of Illinois	1,899,942
Total Expenditures	<u>35,256,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,460,422)
Other Financing Sources	
Debt Issuance	<u>364,996</u>
Net Change in Fund Balances	(1,095,426)
Fund Balance - Beginning	<u>6,053,538</u>
Fund Balance - Ending	<u><u>4,958,112</u></u>

NORTHWESTERN ILLINOIS ASSOCIATION

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended June 30, 2025**

Net Change in Fund Balances - Total Governmental Funds \$ (1,095,426)

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 the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	431,125
Depreciation Expense	(372,870)
Disposals - Cost	(15,974)
Disposals - Accumulated Depreciation	15,974

Changes in Deferred Items Related to Pensions.

Change in Deferred Items - THIS	254,286
Change in Deferred Items - RHP	36,556
Change in Deferred Items - TRS	17,304
Change in Deferred Items - IMRF	(2,107,180)

The issuance of long-term debt provides current financial resources to Governmental Funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Total OPEB Liability - THIS	(205,168)
Change in Total OPEB Liability - RHP	(49,708)
Change in Net Pension Liability - TRS	(47,257)
Change in Net Pension Liability - IMRF	309,621
Issuance of Long-Term Debt	(364,996)
Retirement of Long-Term Debt	327,158

Changes in Net Position of Governmental Activities (2,866,555)

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Northwestern Illinois Association (the Association) operates as a regional special education cooperative governed by a twelve-member board. The administrative District for the Association is Sycamore Community Unit School District No. 427. The Association is organized under the School Code of the State of Illinois as amended.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Association's accounting policies established under GAAP and used by the Association are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as 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 both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds are there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Association's basic financial statements include both government-wide (reporting the Association as a whole) and fund financial statements (reporting the Association's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Association's operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. The Association has no operating activities that would be considered business-type activities.

In the government-wide Statement of Net Position, both the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Association's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Association first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Association's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (unrestricted federal and state aid, earnings on investments, other general revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The net costs (by function) are normally covered by general revenue (unrestricted federal and state aid, earnings on investments, other general revenues, etc.). This government-wide focus is more on the sustainability of the Association as an entity and the change in the Association's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Association are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Association or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Association:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Association:

General Fund is the general operating fund of the Association. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund and is comprised of the Educational Account.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus is used.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means that the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Association considers all revenues available if they are collected within 60 days after year-end, except for state aid. State aid payments received after 60 days are being considered as available as historically, state aid collected within 60 days has represented all state aid expected to be collected. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

On-behalf payments (payments made by a third party for the benefit of Association, such as payments made by the state to the Teachers’ Retirement System) have been recognized in the financial statements. Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by Association and are recognized as revenue at that time. Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a fiscal agent.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Cash and Investments - Continued

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Association 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. All of the Association's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include intergovernmental.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized/amortized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Association as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized/amortized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical costs based on replacement costs.

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation/amortization over the following estimated useful lives:

Equipment	5 - 15 Years
Leased Assets - Real Estate	4 - 10 Years
Leased Assets - Equipment	5 Years

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. 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.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

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 improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption 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/expenses during the reporting period. Actual results could differ from those estimates.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual budgets for all Governmental Funds are adopted on the modified accrual basis by the Executive Board. The Executive Board follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Administration submits to the Executive Board 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 September 1, the budget is legally adopted through passage of a resolution.
- The Regional Director is authorized to transfer up to 10% of the total budget between departments within any fund without the Executive Board's approval. However, any revisions that alter the total expenditures of any fund must be approved by the Executive Board following the public hearing process mandated by law. The legal level of control remains at the fund level for each legally adopted operating budget since transfers are restricted entirely with each individual fund. The budget was adopted on DATE.
- Formal budgetary integration is employed as a management control device during the year for all its Governmental Funds.
- The Association has adopted a legal budget for its Governmental Fund. Total actual expenditures for the governmental fund may not legally exceed the total budgeted for such fund. 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.

DEFICIT NET POSITION

The following fund had deficit net position as of the date of this report:

Fund	Excess
Governmental Activities	\$ 2,430,068

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Under State law, limits are imposed as to investments in commercial paper, corporate bonds, and mutual funds in which the Association may invest, as well as the Illinois School District Liquid Asset Fund Plus (ISDLAF+).

The ISDLAF+ is a non-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. It is not registered with the SEC as an investment company. Investments are sold valued at share price, which is the price for which the investment could be sold.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Deposits. At year-end, the carrying amount of the Association's deposits totaled \$6,502,040 and the bank balances totaled \$16,757,699. Additionally, the Association has \$1,303,946 invested in ISDLAF+ which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The Association does not have a formal investment policy that addresses interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Association does not have a formal investment policy that addresses credit risk. At year-end, the Association's investments in ISDLAF+ was rated AAAM by Standard & Poor's.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the Association's deposits may not be returned to it. The Association does not have a formal investment policy that addresses custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Association will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Association does not have a formal investment policy that addresses custodial credit risk for investments. At year end, the Association investments in ISDLAF+ were not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Association's investment in a single issuer. The Association does not have a formal investment policy that addresses concentration of credit risk. At year-end, the Association does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Depreciable/Amortizable Capital Assets				
Equipment	\$ 638,137	66,129	15,974	688,292
Leased Asset - Real Estate	1,830,300	364,996	—	2,195,296
Leased Asset - Equipment	256,279	—	—	256,279
	<u>2,724,716</u>	<u>431,125</u>	<u>15,974</u>	<u>3,139,867</u>
Less Accumulated Depreciation/Amortization				
Equipment	413,185	79,811	15,974	477,022
Leased Asset - Real Estate	506,433	241,807	—	748,240
Leased Asset - Equipment	85,420	51,252	—	136,672
	<u>1,005,038</u>	<u>372,870</u>	<u>15,974</u>	<u>1,361,934</u>
Total Net Depreciable/Amortizable Capital Assets	<u>1,719,678</u>	<u>58,255</u>	<u>—</u>	<u>1,777,933</u>
Total Net Capital Assets	<u>1,719,678</u>	<u>58,255</u>	<u>—</u>	<u>1,777,933</u>

Depreciation and amortization expense was charged to governmental activities as follows:

Instruction \$ 372,870

LONG-TERM DEBT

Leases Payable

The Association has the following leases outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
Aurora Building	July 1, 2021	August 1, 2031	\$5,439 - \$65,174 Annually	2.50%
Rockford Building	July 1, 2021	October 31, 2028	\$8,906 - \$105,606 Annually	2.50%
St Charles Building	November 1, 2021	October 31, 2029	\$28,746 - \$85,793 Annually	2.50%
Sterling Building	July 1, 2021	July 31, 2026	\$8,906 - \$105,606 Annually	2.50%
Copier Lease	November 1, 2022	November 1, 2027	\$4,605 Monthly	3.00%
Prairie Professional Park Lease	July 12, 2024	September 12, 2031	\$4,722 Monthly	3.00%

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Leases Payable - Continued

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Principal	Interest
2026	\$ 321,132	34,472
2027	332,996	25,826
2028	309,967	17,144
2029	203,993	10,373
2030	143,932	5,553
2031	119,642	2,196
2032	14,833	50
Totals	<u>1,446,495</u>	<u>95,614</u>

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Total OPEB Liability - THIS	\$ 866,497	205,168	—	1,071,665	—
Total OPEB Liability - RHP	586,362	49,708	—	636,070	108,445
Net Pension Liability - TRS	275,607	47,257	—	322,864	—
Net Pension Liability - IMRF	6,767,568	—	309,621	6,457,947	—
Leases Payable	1,408,657	364,996	327,158	1,446,495	321,132
	<u>9,904,691</u>	<u>667,129</u>	<u>636,779</u>	<u>9,935,041</u>	<u>429,577</u>

The total OPEB liability for THIS and RHP, the net pension liability for TRS and IMRF, and leases payable are being liquidated from the General Fund.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the Association considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Association first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Executive Board; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Executive Board' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Executive Board itself or b) a body or official to which the Executive Board has delegated the authority to assign amounts to be used for specific purposes. The Association's highest level of decision-making authority is the Executive Board, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	<u>General</u>
Fund Balances	
Nonspendable	
Prepays	\$ 7,757
Restricted	
Health Claims	79,686
High School Deaf and Hard of Hearing	692
Vision	284
	<u>80,662</u>
Unassigned	<u>4,869,693</u>
Total Fund Balances	<u><u>4,958,112</u></u>

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 1,777,933
Less: Capital Related Debt	
Leases Payable	<u>(1,446,495)</u>
Net Investment in Capital Assets	<u>331,438</u>

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Association has purchased insurance through a risk pool and from private 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 coverage have occurred, nor have any insurance claims in excess of insurance coverage been paid or reported during the last three years. The Association also operates a self-insurance program for medical coverage for employees

Collective Liability Insurance Cooperative (CLIC)

The Association 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 coverage and protection other than health, life and accident coverage procured by the member Associations. It is intended, by the creation of CLIC to allow a member Association to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Associations 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.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Self-Insurance

The Association maintains a self-insurance plan to provide medical insurance to its employees. An outside administrator administers claims for a fixed fee per enrolled employee. The Association makes periodic payments to an escrow account established by the plan administrator. The administrator pays employee claims from this escrow account and requires the Association to cover any deficiencies. The Association liability is limited by private insurance, which provides a \$55,000 specific stop loss and a minimum aggregate stop loss of \$1,899,140. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are re-evaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. A summary of the changes in the Association claim liability is as follows:

	2025	2024
Claims Payable - Beginning	\$ 608,000	448,241
Incurred Claims	(4,017,075)	(2,880,245)
Claims Paid	4,261,343	3,040,004
Claims Payable - Ending	<u>852,268</u>	<u>608,000</u>

Cumulative Association and employee contributions to the plan have exceeded claims paid as of June 30, 2025, and accordingly the fund balance of the Educational Fund at June 30, 2025 is restricted for payment of future claims in the amount of \$79,686 which represents the cumulative excess.

CONTINGENT LIABILITIES

Litigation

From time to time, the Association is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Association attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Association's financial position or results of operations.

State and Federal Contingencies

The Association has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. Management believes such disallowance, if an, would be immaterial.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The aggregate amounts for the two plans are:

	OPEB Expense/ (Revenue)	Total OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Teacher Health Insurance Security	\$ (49,118)	1,071,665	111,772	2,018,243
Retiree's Health Plan	121,597	636,070	280,206	96,228
	72,479	1,707,735	391,978	2,114,471

Teachers' Health Insurance Security Fund

Plan Description

The Association participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. THIS health coverage includes provisions for medical, prescription drug, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2015, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage Plans.

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund, and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 required all active contributors to TRS, who are not employees of the State, to contribute to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the Association. State contributions are intended to match contributions to THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were \$37,285, and the Association recognized revenues and expenditures of this amount during the year.

Employer Contributions to THIS Fund. The Association also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025 the Association paid \$27,757 to the THIS Fund, which was 100 percent of the required contribution.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

Further Information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <https://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, 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 rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

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 PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Single 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 TRIP 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 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023.

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.

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the Association's proportionate share of the collective net OPEB liability, as well as what the Association's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Employer's Proportionate Share of the Net OPEB Liability	\$ 1,195,976	1,071,665	962,077

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table shows the plan's net OPEB liability as of June 30, 2024, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The current claims trend rates are 6.00% in 2025, 8.00% in 2026, decreasing to an ultimate trend rate of 4.25% in plan year end 2041. Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031, and decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the Net OPEB Liability	\$ 922,701	1,071,665	1,248,921

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

At June 30, 2025, the Association reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the Association. The collective net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The Association's proportion of the collective net OPEB liability was based on a projection of the Association's long-term share of contributions to the OPEB plan relative to the projected contributions of the Association, actuarially determined. At June 30, 2025, the Association's proportion was 0.013588 percent, which was an increase of 0.001406 from its proportion measured as of June 30, 2024. The State's support and total are for disclosure purposes only. The amount recognized by the Association 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 Association were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 1,071,665
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>1,455,373</u>
Total	<u><u>2,527,038</u></u>

For the year ending June 30, 2025, the Association recognized OPEB revenue and expense of \$37,285 for support provided by the State. For the year ending June 30, 2025, the Association recognized OPEB revenue of \$49,118. At June 30, 2025, the Association reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 29,572	(451,683)	(422,111)
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(1,507,500)	(1,507,500)
Changes of Assumptions	280	(862)	(582)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,163	(58,198)	(4,035)
Total Pension Expense to be Recognized in Future Periods	84,015	(2,018,243)	(1,934,228)
Employer Contributions Subsequent to the Measurement Date	27,757	—	27,757
Totals	111,772	(2,018,243)	(1,906,471)

\$27,757 reported as deferred outflows of resources related to OPEB resulting from Association contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Association's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (385,453)
2027	(399,822)
2028	(368,240)
2029	(339,176)
2030	(261,874)
Thereafter	(179,663)
Total	(1,934,228)

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan

General Information about the OPEB Plan

Plan Description. The Association's defined benefit OPEB plan, Retiree's Health Plan (RHP), provides OPEB for all permanent full-time employees of the Association. RHP is a single-employer defined benefit OPEB plan administered by the Association. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Association Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RHP provides healthcare insurance for eligible IMRF retirees and their dependents through the Association's group health insurance plan, which covers both active and retired members.

Plan Membership. As of that date, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	4
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>134</u>
Total	<u><u>138</u></u>

Total OPEB Liability

The Association's total OPEB liability was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the that date actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary Increases	4.00%
Discount Rate	5.20%
Healthcare Cost Trend Rates	4.00% initial rate decreasing to an ultimate rate of 3.70% until 2028
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index.

Mortality rates are based on the PUB 2010 Headcount-weighted Teachers' Mortality projected by generational scale MP-2021.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2024	<u>\$ 586,362</u>
Changes for the Year:	
Service Cost	32,493
Interest on the Total OPEB Liability	20,913
Changes of Benefit Terms	146,937
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(42,190)
Benefit Payments	<u>(108,445)</u>
Net Changes	<u>49,708</u>
Balance at June 30, 2025	<u><u>636,070</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 5.20%, while the prior valuation used 3.93%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB Liability	\$ 669,027	636,070	605,084

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using variable Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using variable Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

		Healthcare Cost Trend	
	1% Decrease (Varies)	Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 594,862	636,070	682,566

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

For the year ended June 30, 2025, the Association recognized OPEB expense of \$121,597. At June 30, 2025, the Association reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 279,134	(24,769)	254,365
Change in Assumptions	1,072	(71,459)	(70,387)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	280,206	(96,228)	183,978

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2026	\$ 47,116
2027	49,136
2028	36,390
2029	7,574
2030	43,762
Thereafter	—
Total	<u>183,978</u>

RETIREMENT SYSTEMS

The retirement plans of the Association 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 Association. IMRF is funded through property taxes and a perpetual lien of the Association's corporate personal property replacement tax. Each retirement system is discussed below.

The aggregate amounts for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Teacher's Retirement System of the State of Illinois	\$ 59,968	322,864	44,142	19,347
Illinois Municipal Retirement Fund	2,900,817	6,457,947	2,470,143	3,517
	<u>2,960,785</u>	<u>6,780,811</u>	<u>2,514,285</u>	<u>22,864</u>

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

The Association participates in the Teachers' Retirement System of the State of Illinois (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 only be made by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for TRS's administration. TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs>; 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 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 2 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 highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different than Tier 1.

Essentially all Tier 1 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 2 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.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 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 payment 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.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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 percent 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, 2024, was 9.0 percent 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 employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,154,983 in pension contributions from the State.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$24,028 and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2025, salaries totaling \$57,002 were paid from federal and special trust funds that required employer contributions of \$5,894, which was equal to the Association's actual contributions. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Contributions - 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 employer 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, 2025, the employer paid \$930 to TRS for employer contributions due on salary increases in excess of 6 percent, \$337 for salary increases in excess of 3 percent and \$0 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, 2024, the employer 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 employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer 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 employer follows below:

Employer's Proportionate Share of the Net Pension Liability	\$ 322,864
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>26,919,944</u>
Total	<u><u>27,242,808</u></u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer'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, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.000377 percent, which was an increase of 0.000013 percent from its proportion measured as of June 30, 2023.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

For the year ended June 30, 2025, the employer recognized pension expense of \$2,154,983 and revenue of \$2,154,983 for support provided by the state. At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 1,214	(838)	376
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(2,772)	(2,772)
Changes of Assumptions	4,449	(171)	4,278
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,464	(15,566)	(7,102)
Total Pension Expense to be Recognized in Future Periods	14,127	(19,347)	(5,220)
Employer Contributions Subsequent to the Measurement Date	30,015	—	30,015
Totals	44,142	(19,347)	24,795

\$30,015 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ (9,217)
2027	333
2028	385
2029	2,050
2030	1,229
Thereafter	—
Total	<u>198 (5,220)</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.50 Percent
Salary Increases:	Varies by Amount of Service Credit
Investment Rate of Return:	7.00 Percent, Net of Pension Plan Investment Expense, Including Inflation

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were 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 scale 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
Global Equity	37.0%	5.35%
Private Equity	15.0%	8.03%
Income	26.0%	4.32%
Real Assets	18.0%	4.60%
Diversifying Strategies	4.0%	3.40%
Total	<u>100.0%</u>	

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2023 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, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 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 employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Net Pension Liability	\$ 398,746	322,864	259,961

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. The Association'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 Association's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a defined benefit agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	41
Inactive Plan Members Entitled to but not yet Receiving Benefits	102
Active Plan Members	<u>165</u>
Total	<u><u>308</u></u>

Contributions. As set by statute, the Association's 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. For the fiscal year ended June 30, 2025, the Association's contribution was 9.31% of covered payroll.

Net Pension Liability. The Association's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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 to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Association contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Association calculated using the discount rate as well as what the Association's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 37,657,559	6,457,947	1,016,582

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 60,465,888	53,698,320	6,767,568
Changes for the Year:			
Service Cost	1,017,288	—	1,017,288
Interest on the Total Pension Liability	4,100,841	—	4,100,841
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	490,517	—	490,517
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,080,474	(1,080,474)
Contributions - Employees	—	532,544	(532,544)
Net Investment Income	—	5,265,773	(5,265,773)
Benefit Payments, Including Refunds of Employee Contributions	(3,371,014)	(3,371,014)	—
Other (Net Transfer)	—	(960,524)	960,524
Net Changes	2,237,632	2,547,253	(309,621)
Balances at December 31, 2024	62,703,520	56,245,573	6,457,947

NORTHWESTERN ILLINOIS ASSOCIATION

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended June 30, 2025, the Association recognized pension expense of \$2,900,817. At June 30, 2025, the Association reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 670,883	—	670,883
Changes of Assumptions	—	(3,517)	(3,517)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,214,113	—	1,214,113
Total Pension Expense to be Recognized in Future Periods	1,884,996	(3,517)	1,881,479
Pension Contributions Made Subsequent to the Measurement Date	585,147	—	585,147
Total Deferred Amounts Related to IMRF	<u>2,470,143</u>	<u>(3,517)</u>	<u>2,466,626</u>

\$585,147 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 1,164,405
2027	1,679,100
2028	(662,689)
2029	(299,337)
2030	—
Thereafter	—
Total	<u>1,881,479</u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
Teacher's Health Insurance Security Fund
- Schedule of Employer's Proportionate Share of the Collective Net OPEB Liability
Teacher's Health Insurance Security Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree's Health Plan
- Schedule of Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System
- Schedule Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

NORTHWESTERN ILLINOIS ASSOCIATION

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions
June 30, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 23,127	\$ 23,127	\$ —	\$ 2,628,093	0.88%
2019	27,035	27,035	—	2,938,586	0.92%
2020	24,785	24,785	—	2,693,985	0.92%
2021	28,999	28,999	—	3,152,058	0.92%
2022	22,475	22,475	—	3,348,039	0.67%
2023	22,969	22,969	—	3,403,266	0.67%
2024	27,163	27,163	—	4,054,195	0.67%
2025	27,757	27,757	—	4,141,819	0.67%

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

NORTHWESTERN ILLINOIS ASSOCIATION

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions - Continued
June 30, 2025**

Notes to the Schedule of Employer Contributions

Valuation Date	6/30/2023
Measurement Date	6/30/2024
Sponsor's Fiscal Year End	6/30/2025

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation for all plan years.
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.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

NORTHWESTERN ILLINOIS ASSOCIATION

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2025

See Following Page

NORTHWESTERN ILLINOIS ASSOCIATION

Teacher's Health Insurance Security Fund

Schedule of the Employer's Proportionate Share of the Collective Net OPEB Liability

June 30, 2025

	<u>6/30/2018</u>
Employer's Proportion of the Net OPEB Liability	0.005791%
Employer's Proportionate Share of the Net OPEB Liability	\$ 3,092,330
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>4,060,977</u>
Total	<u><u>7,153,307</u></u>
Employer's Covered Payroll	\$ 2,737,885
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	112.95%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.17%)

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
0.011818%	0.011955%	0.011907%	0.012134%	0.012091%	0.012182%	0.013588%
2,919,699	3,308,794	3,183,550	2,676,160	830,404	866,497	1,071,665
3,920,545	4,480,529	4,312,843	3,628,482	1,129,686	1,171,779	1,455,373
6,840,244	7,789,323	7,496,393	6,304,642	1,960,090	2,038,276	2,527,038
2,628,093	2,938,586	2,693,985	3,152,058	3,348,039	3,403,266	4,054,195
111.10%	112.60%	118.17%	84.90%	24.80%	25.46%	26.43%
(0.07%)	(0.22%)	0.70%	1.40%	5.24%	6.21%	7.43%

NORTHWESTERN ILLINOIS ASSOCIATION

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2025

	<u>6/30/2018</u>
Total OPEB Liability	
Service Cost	\$ 11,800
Interest	8,092
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(654)
Change of Assumptions or Other Inputs	—
Benefit Payments	(18,002)
Other	—
Net Change in Total OPEB Liability	<u>1,236</u>
Total OPEB Liability - Beginning	<u>224,428</u>
Total OPEB Liability - Ending	<u><u>225,664</u></u>
Covered-Employee Payroll	\$ 7,706,542
Total OPEB Liability as a Percentage of Covered-Employee Payroll	2.93%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2025.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
15,717	16,028	18,845	32,079	28,104	30,167	32,493
15,243	13,706	7,954	14,371	22,078	20,249	20,913
—	—	—	—	—	—	—
(28,283)	(14,134)	324,082	8,881	(37,116)	43,689	146,937
179,695	—	3,052	(54,110)	(3,090)	(8,246)	(42,190)
(31,356)	(33,382)	(16,851)	(48,908)	(49,267)	(108,499)	(108,445)
—	—	—	—	—	—	—
151,016	(17,782)	337,082	(47,687)	(39,291)	(22,640)	49,708
225,664	376,680	358,898	695,980	648,293	609,002	586,362
376,680	358,898	695,980	648,293	609,002	586,362	636,070
8,472,024	8,472,024	8,470,214	8,470,214	9,681,583	9,681,583	10,340,317
4.45%	4.24%	8.22%	7.65%	6.29%	6.06%	6.15%

NORTHWESTERN ILLINOIS ASSOCIATION

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
- Last Ten Fiscal Years**

June 30, 2025

	6/30/2016	6/30/2017	6/30/2018
Employer's Proportion of the Net Pension Liability	0.000490%	0.000740%	0.000630%
Employer's Proportionate Share of the Net Pension Liability	\$ 324,246	586,759	483,257
State's Proportionate Share of the Net Pension Liability Associated with the Employer	15,661,904	21,674,719	20,296,361
Total	15,986,150	22,261,478	20,779,618
Employer's Covered Payroll	\$ 2,418,812	2,730,686	2,737,885
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	13.41%	21.49%	17.65%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.47%	36.44%	39.30%
Contractually-Required Contribution	\$ 38,881	26,069	13,945
Contributions in Relation to the Contractually Required Contribution	38,881	26,069	13,945
Contribution Excess (Deficiency)	\$ —	—	—
Employer's Covered Payroll	\$ 2,730,686	2,737,885	2,628,093
Contributions as a % of Covered Payroll	1.42%	0.95%	0.53%

Notes:

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

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

For the 2024 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 August 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was 7.0, 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. 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 2021 measurement year, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

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.

6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
0.000390%	0.000375%	0.000369%	0.000351%	0.000325%	0.000364%	0.000377%
285,748	305,242	317,707	273,480	274,342	275,607	322,864
19,574,972	21,723,742	24,884,449	22,920,569	23,797,346	23,784,990	26,919,944
19,860,720	22,028,984	25,202,156	23,194,049	24,071,688	24,060,597	27,242,808
2,628,093	2,938,683	2,693,985	3,152,058	3,348,039	3,403,266	4,054,195
10.87%	10.39%	11.79%	8.68%	8.19%	8.10%	7.96%
40.00%	39.60%	37.80%	45.10%	42.80%	42.80%	42.80%
15,983	17,625	19,138	19,957	24,913	30,006	29,922
15,983	17,625	19,138	19,957	24,889	29,912	30,015
—	—	—	—	(24)	(94)	93
2,938,683	2,693,985	3,152,058	3,348,039	3,403,266	4,054,195	4,142,819
0.54%	0.65%	0.61%	0.60%	0.73%	0.74%	0.72%

NORTHWESTERN ILLINOIS ASSOCIATION

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

June 30, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 979,633	\$ 979,633	\$ —	\$ 8,210,444	11.93%
2017	981,273	981,273	—	8,307,951	11.81%
2018	986,121	986,121	—	8,393,212	11.75%
2019	989,479	989,479	—	8,891,874	11.13%
2020	928,473	928,473	—	8,501,792	10.92%
2021	1,145,617	1,145,617	—	9,841,795	11.64%
2022	1,121,386	1,121,386	—	9,887,847	11.34%
2023	1,060,776	1,060,776	—	10,914,226	9.72%
2024	1,084,292	1,070,534	(13,758)	12,031,715	8.90%
2025	1,103,258	1,103,258	—	11,848,842	9.31%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% 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.

NORTHWESTERN ILLINOIS ASSOCIATION

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

June 30, 2025

See Following Page

NORTHWESTERN ILLINOIS ASSOCIATION

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

June 30, 2025

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 839,754	868,817	882,101
Interest	2,713,021	2,882,186	3,077,355
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	239,191	654,286	347,682
Change of Assumptions	92,896	(146,824)	(1,211,385)
Benefit Payments, Including Refunds of Member Contributions	(1,404,231)	(1,671,390)	(1,962,996)
Net Change in Total Pension Liability	2,480,631	2,587,075	1,132,757
Total Pension Liability - Beginning	36,504,134	38,984,765	41,571,840
Total Pension Liability - Ending	38,984,765	41,571,840	42,704,597
Plan Fiduciary Net Position			
Contributions - Employer	\$ 967,014	984,432	979,523
Contributions - Members	369,576	369,471	382,192
Net Investment Income	162,150	2,212,692	6,062,303
Benefit Payments, Including Refunds of Member Contributions	(1,404,231)	(1,671,390)	(1,962,996)
Other (Net Transfer)	(22,881)	363,245	(559,762)
Net Change in Plan Fiduciary Net Position	71,628	2,258,450	4,901,260
Plan Net Position - Beginning	32,463,777	32,535,405	34,793,855
Plan Net Position - Ending	32,535,405	34,793,855	39,695,115
Employer's Net Pension Liability/(Asset)	\$ 6,449,360	6,777,985	3,009,482
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.46%	83.70%	92.95%
Covered Payroll	\$ 7,949,248	8,210,444	8,415,152
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	81.13%	82.55%	35.76%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
827,825	916,805	984,602	925,992	935,453	1,015,333	1,017,288
3,598,434	3,320,619	3,628,255	3,737,833	4,046,128	4,216,033	4,100,841
—	—	—	—	—	—	—
42,576	600,345	469,852	446,616	1,531,727	1,224,395	490,517
1,245,893	—	(349,729)	—	—	—	—
(2,004,157)	(2,143,841)	(2,507,212)	(2,721,331)	(2,921,188)	(3,305,967)	(3,371,014)
3,710,571	2,693,928	2,225,768	2,389,110	3,592,120	3,149,794	2,237,632
42,704,597	46,415,168	49,109,096	51,334,864	53,723,974	57,316,094	60,465,888
46,415,168	49,109,096	51,334,864	53,723,974	57,316,094	60,465,888	62,703,520
1,028,574	947,287	1,115,907	1,172,699	1,081,316	1,043,159	1,080,474
397,923	421,284	468,009	445,430	488,312	564,478	532,544
(2,138,435)	7,023,463	6,491,824	8,535,121	(7,205,680)	5,437,382	5,265,773
(2,004,157)	(2,143,841)	(2,507,212)	(2,721,331)	(2,921,188)	(3,305,967)	(3,371,014)
744,312	277,513	146,963	(664,040)	337,736	1,446,364	(960,524)
(1,971,783)	6,525,706	5,715,491	6,767,879	(8,219,504)	5,185,416	2,547,253
39,695,115	37,723,332	44,249,038	49,964,529	56,732,408	48,512,904	53,698,320
37,723,332	44,249,038	49,964,529	56,732,408	48,512,904	53,698,320	56,245,573
8,691,836	4,860,058	1,370,335	(3,008,434)	8,803,190	6,767,568	6,457,947
81.27%	90.10%	97.33%	105.60%	84.64%	88.81%	89.70%
8,577,833	9,099,782	9,745,918	9,887,847	10,410,771	11,540,322	11,834,330
101.33%	53.41%	14.06%	(30.43%)	84.56%	58.64%	54.57%

NORTHWESTERN ILLINOIS ASSOCIATION

General Fund

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

For the Fiscal Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Local Sources				
Services Provided	\$ 24,709,625	24,709,625	23,442,337	(1,267,288)
Tuition	2,959,476	2,959,476	2,543,635	(415,841)
Earnings on Investments	50,000	50,000	46,493	(3,507)
Contributions and Donations	500	500	6,777	6,277
Other Revenues from Local Sources	—	—	42,519	42,519
District Sources				
Flow-Through Revenue from State Sources	3,686,402	3,686,402	3,613,385	(73,017)
State Sources	1,362,812	1,362,812	1,362,812	—
Federal Sources	674,000	674,000	838,203	164,203
On-Behalf Payments - State of Illinois	—	—	1,899,942	1,899,942
Total Revenues	33,442,815	33,442,815	33,796,103	353,288
Expenditures				
Instruction	10,702,707	10,702,707	11,099,674	(396,967)
Support Services	23,379,179	23,379,179	21,884,745	1,494,434
Community Services	3,000	3,000	1,908	1,092
Debt Service				
Principal Retirement	—	—	327,158	(327,158)
Interest and Fiscal Charges	—	—	43,098	(43,098)
On-Behalf Payments - State of Illinois	—	—	1,899,942	(1,899,942)
Total Expenditures	34,084,886	34,084,886	35,256,525	(1,171,639)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(642,071)	(642,071)	(1,460,422)	(818,351)
Other Financing Sources				
Debt Issuance	—	—	364,996	364,996
Net Change in Fund Balances	(642,071)	(642,071)	(1,095,426)	(453,355)
Fund Balance - Beginning			6,053,538	
Fund Balance - Ending			4,958,112	

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedule includes:

- Budgetary Comparison Schedule - Educational Account - General Fund

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Local Sources				
Services Provided	\$ 24,709,625	24,709,625	23,442,337	(1,267,288)
Tuition	2,959,476	2,959,476	2,543,635	(415,841)
Earnings on Investments	50,000	50,000	46,493	(3,507)
Contributions and Donations	500	500	6,777	6,277
Other Revenue from Local Sources	—	—	42,519	42,519
	<u>27,719,601</u>	<u>27,719,601</u>	<u>26,081,761</u>	<u>(1,637,840)</u>
District Sources				
Flow-Through Revenue from Federal Sources	3,686,402	3,686,402	3,613,385	(73,017)
State Sources				
Unrestricted - Evidence Based Funding	1,362,812	1,362,812	1,362,812	—
Federal Sources				
Medicaid Matching Funds - Administrative Outreach	600,000	600,000	608,309	8,309
Medicaid Matching Funds - Fee-for-Service Program	65,000	65,000	169,632	104,632
Other Restricted Revenue from Federal Sources	9,000	9,000	60,262	51,262
	<u>674,000</u>	<u>674,000</u>	<u>838,203</u>	<u>164,203</u>
Total Direct Revenues	33,442,815	33,442,815	31,896,161	(1,546,654)
On-Behalf Payments - State of Illinois	—	—	1,899,942	1,899,942
Total Revenues	33,442,815	33,442,815	33,796,103	353,288
Expenditures				
Instruction				
Special Education Programs				
Salaries	3,858,706	3,858,706	3,821,082	37,624
Employee Benefits	4,558,032	4,558,032	5,193,476	(635,444)
Purchased Services	2,146,456	2,146,456	1,913,412	233,044
Supplies and Materials	47,000	47,000	29,471	17,529
Capital Outlay	10,000	10,000	—	10,000
Other Objects	500	500	201	299
Non-Capital Equipment	5,250	5,250	20,476	(15,226)
	<u>10,625,944</u>	<u>10,625,944</u>	<u>10,978,118</u>	<u>(352,174)</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Instruction - Continued				
Remedial and Supplemental Programs K-12				
Salaries	\$ —	—	13,579	(13,579)
Employee Benefits	—	—	1,987	(1,987)
Supplies and Materials	—	—	27,441	(27,441)
Non-Capitalized Equipment	—	—	4,487	(4,487)
	—	—	47,494	(47,494)
Summer School Programs				
Salaries	40,257	40,257	45,394	(5,137)
Employee Benefits	3,606	3,606	4,208	(602)
Purchased Services	31,900	31,900	23,995	7,905
Supplies and Materials	1,000	1,000	465	535
	76,763	76,763	74,062	2,701
Total Instruction	10,702,707	10,702,707	11,099,674	(396,967)
Support Services				
Pupils				
Attendance and Social Work Services				
Purchased Services	138,100	138,100	168,352	(30,252)
Supplies and Materials	10,000	10,000	363	9,637
Other Objects	550	550	—	550
	148,650	148,650	168,715	(20,065)
Health Services				
Salaries	9,227,952	9,227,952	9,285,570	(57,618)
Employee Benefits	3,243,366	3,243,366	3,145,807	97,559
Purchased Services	2,337,915	2,337,915	2,157,385	180,530
Supplies and Materials	54,500	54,500	37,940	16,560
Capital Outlay	6,000	6,000	9,578	(3,578)
Other Objects	4,400	4,400	3,175	1,225
Non-Capitalized Equipment	25,000	25,000	20,126	4,874
	14,899,133	14,899,133	14,659,581	239,552

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Pupils - Continued				
Psychological Services				
Salaries	\$ 92,383	92,383	81,938	10,445
Employee Benefits	28,436	28,436	27,333	1,103
Purchased Services	144,100	144,100	—	144,100
Supplies and Materials	7,000	7,000	—	7,000
Other Objects	550	550	—	550
	<u>272,469</u>	<u>272,469</u>	<u>109,271</u>	<u>163,198</u>
Speech Pathology and Audiology Services				
Salaries	1,327,686	1,327,686	1,325,374	2,312
Employee Benefits	362,903	362,903	339,177	23,726
Purchased Services	2,169,700	2,169,700	1,260,849	908,851
Supplies and Materials	24,500	24,500	22,144	2,356
Capital Outlay	26,000	26,000	36,462	(10,462)
Other Objects	550	550	573	(23)
Non-Capitalized Equipment	103,250	103,250	61,526	41,724
	<u>4,014,589</u>	<u>4,014,589</u>	<u>3,046,105</u>	<u>968,484</u>
Total Pupils	<u>19,334,841</u>	<u>19,334,841</u>	<u>17,983,672</u>	<u>1,351,169</u>
Instructional Staff				
Improvement of Instructional Services				
Purchased Services	—	—	4,945	(4,945)
General Administration				
Board of Education Services				
Purchased Services	15,000	15,000	5,610	9,390
Executive Administration Services				
Salaries	718,480	718,480	613,776	104,704
Employee Benefits	193,726	193,726	154,956	38,770
Purchased Services	384,473	384,473	432,095	(47,622)
Supplies and Materials	11,000	11,000	8,413	2,587
Other	2,450	2,450	2,301	149
	<u>1,310,129</u>	<u>1,310,129</u>	<u>1,211,541</u>	<u>98,588</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Special Area Administrative Services				
Salaries	\$ 408,322	408,322	416,773	(8,451)
Employee Benefits	82,303	82,303	80,752	1,551
Purchased Services	34,750	34,750	26,829	7,921
Supplies and Materials	750	750	1,305	(555)
	526,125	526,125	525,659	466
Total General Administration	1,851,254	1,851,254	1,742,810	108,444
Business				
Direction of Business Support Services				
Salaries	—	—	29,550	(29,550)
Employee Benefits	—	—	4,833	(4,833)
	—	—	34,383	(34,383)
Fiscal Services				
Salaries	790,264	790,264	800,026	(9,762)
Employee Benefits	362,484	362,484	314,930	47,554
Purchased Services	42,000	42,000	29,653	12,347
Other Objects	500	500	349	151
	1,210,248	1,210,248	1,155,668	54,580
Operations and Maintenance of Plant Services				
Purchased Services	592,336	592,336	666,199	(73,863)
Supplies and Materials	40,500	40,500	32,002	8,498
Capital Outlay	33,000	33,000	24,444	8,556
Non-Capitalized Equipment	9,000	9,000	—	9,000
	674,836	674,836	722,645	(47,809)
Total Business	1,885,084	1,885,084	1,912,696	(27,612)

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Central				
Data Processing Services				
Purchased Services	\$ 33,000	33,000	38,242	(5,242)
Supplies and Materials	175,000	175,000	167,539	7,461
Capital Outlay	50,000	50,000	3,670	46,330
Non-Capitalized Equipment	50,000	50,000	31,171	18,829
	<u>308,000</u>	<u>308,000</u>	<u>240,622</u>	<u>67,378</u>
Total Central	<u>308,000</u>	<u>308,000</u>	<u>240,622</u>	<u>67,378</u>
Total Support Services	<u>23,379,179</u>	<u>23,379,179</u>	<u>21,884,745</u>	<u>1,494,434</u>
Community Services				
Employee Benefits	—	—	217	(217)
Purchased Services	3,000	3,000	1,691	1,309
	<u>3,000</u>	<u>3,000</u>	<u>1,908</u>	<u>1,092</u>
Debt Service				
Principal Retirement	—	—	327,158	(327,158)
Interest and Fiscal Charges	—	—	43,098	(43,098)
	<u>—</u>	<u>—</u>	<u>370,256</u>	<u>(370,256)</u>
Total Direct Expenditures	<u>34,084,886</u>	<u>34,084,886</u>	<u>33,356,583</u>	<u>728,303</u>
On Behalf Payments - State of Illinois	<u>—</u>	<u>—</u>	<u>1,899,942</u>	<u>(1,899,942)</u>
Total Expenditures	<u>34,084,886</u>	<u>34,084,886</u>	<u>35,256,525</u>	<u>(1,171,639)</u>

NORTHWESTERN ILLINOIS ASSOCIATION

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (642,071)	(642,071)	(1,460,422)	(818,351)
Other Financing Sources				
Debt Issuance	—	—	364,996	364,996
Net Change in Fund Balance	<u>(642,071)</u>	<u>(642,071)</u>	(1,095,426)	<u>(453,355)</u>
Fund Balance - Beginning			<u>6,053,538</u>	
Fund Balance - Ending			<u>4,958,112</u>	

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

December 8, 2025

Members of the Executive Board
Northwestern Illinois Association
Sycamore, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwestern Illinois Association, Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Association’s basic financial statements, and have issued our report thereon dated December 8, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control. According, we do not express an opinion on the effectiveness of the Association’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Association’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Northwestern Illinois Association, Illinois
December 8, 2025

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Association's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



December 8, 2025

Members of the Executive Board
Northwestern Illinois Association
Sycamore, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwestern Illinois Association (the Association), Illinois for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters - Continued

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Executive Board and management of the Association and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Executive Board and staff (in particular the Finance Department) of the Northwestern Illinois Association, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



Operational Fund Expenditure Report

105 ILCS 5/17-1.10

School Boards that do not receive federal impact funding must present annually a written operational expenditure report. This report must include the annual average operating expenditures for the previous three fiscal years, as reported in the most recently audited financial reports.

	FY22	FY23	FY24	FY25	Average
Revenue	\$26,321,797	\$25,982,289	\$27,053,568	\$31,896,161	\$27,813,454
Expenditures	\$26,636,578	\$25,580,918	\$27,488,050	\$32,991,587	\$28,174,283
Net	-\$314,781	\$401,371	-\$434,482	-\$1,095,426	-\$360,830

Daily Rates	Recommended
Service	FY27
DHH Supervision	\$ 850
Audiological Support Services	\$ 836
Hearing Assistive Technology Rental	\$ 836
Vision Supervision	\$ 850
Speech/Language Therapy	\$ 710
Speech/Language Bilingual	\$ 715
Speech Language Supervision	\$ 795
Therapy (OT & PT)	\$ 731
Therapy (OT & PT) Supervision	\$ 795
BCBA	\$ 800
School Psych	\$ 800
School Social Work	\$ 808
Interpreters	\$ 581
DHH Teaching	\$ 732
Vision Teaching	\$ 690
Orientation & Mobility	\$ 690
Autism	\$ 1,195

FY27 DAILY RATE - SUMMARY OF EXPENDITURES

<u>EXPENDITURES</u>	<u>FY27</u>	<u>FY26</u>
LOCAL:		
DEPARTMENT		
01 ADMINISTRATION.....	\$ 2,014,084	\$ 1,909,633
02 TECHNOLOGY.....	\$ 759,870	\$ 733,860
04 DHH SUPERVISION.....	\$ 242,497	\$ 233,530
06 AUDIOLOGY.....	\$ 850,007	\$ 798,840
07 VISION SUPERVISION.....	\$ 220,770	\$ 215,808
09 SPEECH/LANGUAGE SERVICES.....	\$ 3,212,755	\$ 2,327,372
10 THERAPY.....	\$ 14,302,196	\$ 14,220,519
16 OFFICE OPERATION & MAINTENANCE.....	\$ 685,382	\$ 629,500
11 BCBA	\$ 723,052	\$ 468,925
31 PSYCHOLOGY	\$ 354,980	\$ 259,300
32 SOCIAL WORK	\$ 670,265	\$ 381,796
17 INTERPRETER SERVICES.....	\$ 1,440,841	\$ 1,239,619
23 DHH TEACHING.....	\$ 673,498	\$ 577,582
24 VISION TEACHING/ORIENTATION & MOBILITY.....	\$ 1,988,209	\$ 1,775,330
29 AUTISM	\$ 55,433	\$ 58,469
SELF INSURED HEALTH PLAN	\$ 3,471,760	\$ 2,870,072
TOTAL LOCAL.....	\$ 31,665,598	\$ 28,700,154
DEAF/HHPROGRAM		
20 NIA DEAF/HH PROGRAM.....	\$ 3,183,795	\$ 2,844,734
20 NIA DEAF/HH PROGRAM Health Plan.....	\$ 266,584	\$ 254,716
21 NIA DEAF/HH SUMMER PROGRAM.....	\$ 75,283	\$ 73,546
TOTAL NIA DEAF/HH PROGRAM.....	\$ 3,525,663	\$ 3,172,996
TOTAL LOCAL BUDGETED EXPENDITURES.....	\$ 35,191,261	\$ 31,873,150
OTHER		
FLOW THROUGH		
MEDICAID ADMINISTRATIVE OUTREACH	\$ 600,000	\$ 600,000
MEDICAID FEE FOR SERVICE	\$ 14,000,000	\$ 14,000,000
TOTAL PASS THROUGH	\$ 14,600,000	\$ 14,600,000
TOTAL OTHER EXPENDITURES	\$ 14,600,000	\$ 14,600,000
TOTAL BUDGETED EXPENDITURES.....	\$ 49,791,261	\$ 46,473,150

FY27 DAILY RATE - SUMMARY OF REVENUES

<u>REVENUES</u>	<u>FY27</u>	<u>FY26</u>
LOCAL:		
SERVICE FEES.....	\$ 30,130,293	\$ 27,178,388
EARLY INTERVENTION.....	\$ 9,000	\$ 9,000
INTEREST.....	\$ 50,000	\$ 50,000
NIA GENERAL STATE AID	\$ 1,192,795	\$ 1,192,795
MEDICAID ADMIN OUTREACH	\$ 640,000	\$ 640,000
DHH PROGRAM ADMIN FEE	\$ 75,000	\$ 75,000
DHH PROGRAM ESY ADMIN FEE.....	\$ 4,000	\$ 4,000
BILLING AGENT FEE ,.....	\$ 12,000	\$ 12,000
CONTRIBUTIONS	\$ 500	\$ 500
WORKSHOP FEES	\$ 32,000	\$ 38,000
CONTRACTUAL CONSULTANTS	\$ 25,000	\$ 25,000
TOTAL LOCAL.....	\$ 32,170,588	\$ 29,224,683
DHH PROGRAM		
NIA DEAF/HH PROGRAM TUITION.....	\$ 3,222,125	\$ 2,871,196
NIA DEAF/HH GENERAL STATE AID.....	\$ 163,254	\$ 163,254
NIA DEAF/HH PROGRAM MEDICAID FFS.....	\$ 65,000	\$ 65,000
SUMMER NIA DEAF/HH PROGRAM TUITION.....	\$ 68,520	\$ 66,783
SUMMER DEAF/HH GENERAL STATE AID.....	\$ 6,763	\$ 6,763
TOTAL NIA DEAF/HH PROGRAM.....	\$ 3,525,663	\$ 3,172,996
TOTAL LOCAL REVENUE.....	\$ 35,696,250	\$ 32,397,679
OTHER		
FLOW THROUGH		
MEDICAID ADMINISTRATIVE OUTREACH	\$ 600,000	\$ 600,000
MEDICAID FEE FOR SERVICE	\$ 14,000,000	\$ 14,000,000
TOTAL PASS THROUGH	\$ 14,600,000	\$ 14,600,000
TOTAL OTHER REVENUE	\$ 14,600,000	\$ 14,600,000
TOTAL BUDGETED REVENUE	\$ 50,296,250	\$ 46,997,679
BUDGETED SURPLUS.....	\$ 504,990	\$ 524,529
Projected Days Sold	41,584	39,982
(Excl. Summer Services)		
Increase in Days Sold	1,602	



FY27 DAILY RATE BUDGET

BUDGET BY COST CENTER

****Note: TOTAL EXPENDITURES include OH Allocation****

04 DHH SUPERVISION		
SERVICE FEE REVENUE	\$	309,400
OTHER REVENUE		3,500
TOTAL REVENUE		312,900
TOTAL EXPENDITURES		(300,318)
NET	\$	12,582
06 AUDIOLOGY		
SERVICE FEE REVENUE	\$	1,103,102
OTHER REVENUE		15,000
TOTAL REVENUE		1,118,102
TOTAL EXPENDITURES		(1,116,857)
NET	\$	1,245
07 VISION SUPERVISION		
SERVICE FEE REVENUE	\$	278,375
OTHER REVENUE		200
TOTAL REVENUE		278,575
TOTAL EXPENDITURES		(263,318)
NET	\$	15,257
09 SPEECH/LANGUAGE SERVICES		
SERVICE FEE REVENUE	\$	3,586,765
OTHER REVENUE		6,800
TOTAL REVENUE		3,593,565
TOTAL EXPENDITURES		(3,558,096)
NET	\$	35,469
10 OCCUPATIONAL & PHYSICAL THERAPY		
SERVICE FEE REVENUE	\$	17,037,912
OTHER REVENUE		26,000
TOTAL REVENUE		17,063,912
TOTAL EXPENDITURES		(16,974,245)
NET	\$	89,667
11 BCBA		
SERVICE FEE REVENUE	\$	868,800
OTHER REVENUE		3,000
TOTAL REVENUE		871,800
TOTAL EXPENDITURES		(830,802)
NET	\$	40,998

FY27 DAILY RATE BUDGET (continued)

BUDGET BY COST CENTER

****Note: TOTAL EXPENDITURES include OH Allocation****

31 PSYCHOLOGY		
SERVICE FEE REVENUE	\$	432,000
OTHER REVENUE		0
TOTAL REVENUE		432,000
TOTAL EXPENDITURES		(391,908)
NET	\$	40,092
32 SOCIAL WORK		
SERVICE FEE REVENUE	\$	727,200
OTHER REVENUE		0
TOTAL REVENUE		727,200
TOTAL EXPENDITURES		(707,561)
NET	\$	19,639
17 INTERPRETER SERVICES		
SERVICE FEE REVENUE	\$	1,768,855
OTHER REVENUE		31,000
TOTAL REVENUE		1,799,855
TOTAL EXPENDITURES		(1,656,342)
NET	\$	143,512
23 DHH TEACHING		
SERVICE FEE REVENUE	\$	858,636
OTHER REVENUE		7,000
TOTAL REVENUE		865,636
TOTAL EXPENDITURES		(862,340)
NET	\$	3,296
24 VISION TEACHING/ORIENTATION & MOBILITY		
SERVICE FEE REVENUE	\$	3,052,560
OTHER REVENUE		2,000
TOTAL REVENUE		3,054,560
TOTAL EXPENDITURES		(2,951,297)
NET	\$	103,263
29 AUTISM		
SERVICE FEE REVENUE	\$	76,480
OTHER REVENUE		0
TOTAL REVENUE		76,480
TOTAL EXPENDITURES		(76,510)
NET	\$	(30)
	Total Revenue	30,194,584.50
	Total Expense	(29,689,594.80)
BUDGETED SURPLUS.....		504,990

OPERATING RATE REVIEW — FY27 BOARD RATE RECOMMENDATIONS

Prepared for Board Review | Methodology: Budget Tool Suggested Rate + 3% Cushion (floor = current FY26 board rate)

FY25 RESULTS (MOST RECENT ACTUALS)

FY25 Net Deficit (\$1,095,431)	Services in Deficit 9 of 12	Largest Loss (Therapy) (\$851,543)	FY26 Board Rates Already Set ✓
Driven by rate gaps across most services	Only SLP, BCBA, Social Work profitable	78% of total deficit	FY27 rates proposed below

FY27 RATE RECOMMENDATIONS

Service Line	FY25 Board Rate	FY25 Op. Rate	FY25 Net Income	FY26 Board Rate (Set)	FY27 Budget Tool Rate	FY27 Tool + 3%	FY27 Proposed	\$ Chg vs FY26	% Chg vs FY26	\$ Cushion vs Tool	% Cushion vs Tool
04 - DHH Supervision	\$795	\$839.47	(\$11,509)	\$795	\$815	\$840	\$850	\$55	6.9%	\$35	4.3%
06 - Audiology	\$747	\$800.60	(\$51,933)	\$795	\$835	\$861	\$836	\$41	5.2%	\$1	0.1%
07 - Vision Supervision	\$824	\$941.99	(\$37,265)	\$850	\$803	\$828	\$850	-	0.0%	\$47	5.9%
09 - Speech (SLP)	\$670	\$652.05	\$33,085	\$675	\$705	\$727	\$710	\$35	5.2%	\$5	0.7%
10 - Therapy (OT/PT)	\$638	\$677.92	(\$851,543)	\$670	\$727	\$749	\$731	\$61	9.1%	\$4	0.6%
11 - BCBA	\$795	\$651.43	\$84,876	\$795	\$762	\$785	\$800	\$5	0.6%	\$38	5.0%
17 - Interpreter	\$472	\$524.08	(\$88,501)	\$530	\$534	\$551	\$581	\$51	9.6%	\$47	8.8%
23 - DHH Itin. Teaching	\$640	\$700.24	(\$57,511)	\$685	\$729	\$751	\$732	\$47	6.9%	\$3	0.4%
24 - Vision Teaching/O&M	\$640	\$678.70	(\$140,069)	\$670	\$677	\$698	\$690	\$20	3.0%	\$13	1.9%
29 - Autism	\$1,025	\$1,122.70	(\$6,801)	\$1,050	\$1,195	\$1,231	\$1,195	\$145	13.8%	-	0.0%
Psych (TBD)	\$795	N/A	-	\$800	\$726	N/A	\$800	-	0.0%	\$74	10.2%
31 - Social Work	\$795	\$674.81	\$32,572	\$800	\$786	N/A	\$808	\$8	1.0%	\$22	2.8%
TOTAL / AVERAGE			(\$1,094,599)					\$468		\$24	3.4%

KEY TAKEAWAYS & NOTES

- Actual cushions above the budget tool rate range from \$0/day (Autism) to \$74/day (Psych), averaging \$24/day (~3.4%). Five lines have cushions under \$5/day — these carry the most risk if costs exceed projections.
- Therapy (OT/PT) requires a \$61/day increase (+9.1%) — critical since it drove 78% of FY25's \$1.1M deficit and represents ~62% of total volume.
- Autism has the largest dollar and percentage increase (+\$145/day, +13.8%) due to rising operating costs that have consistently exceeded the board rate.
- BCBA rate held near its current level (+\$5, +0.6%) — the FY26 board rate already exceeds the FY27 budget tool estimate.
- Psych held flat at \$800 — insufficient history to model; Social Work sees a modest +\$8 increase; recommend revisiting both after FY26 actuals.

Methodology: Proposed FY27 Rate = MAX(Current FY26 Board Rate, CEILING(FY27 Budget Tool Suggested Rate × 1.03)). Budget tool rate reflects projected FY27 operating costs and volume.

SERVICE LINE DETAILS — RATE HISTORY & FY27 RECOMMENDATIONS

04 — DHH Supervision FY27 Proposed: \$850 (+\$55, +6.9%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$738	\$727	\$786	\$795	\$795		\$850
Operating Rate	\$670	\$695	\$763	\$743	\$839		\$815
Net Income	\$24,591	\$13,829	\$10,212	\$19,926	(\$11,509)	\$57,049	
Days Sold	311	327	305	324	295		

06 — Audiology FY27 Proposed: \$836 (+\$41, +5.2%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$679	\$669	\$709	\$740	\$747		\$836
Operating Rate	\$689	\$707	\$660	\$717	\$801		\$835
Net Income	(\$8,530)	(\$29,269)	\$74,339	\$44,466	(\$51,933)	\$29,073	
Days Sold	802	1,071	1,161	1,220	1,229		

07 — Vision Supervision FY27 Proposed: \$850 (+\$0, +0.0%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$734	\$723	\$796	\$824	\$824		\$850
Operating Rate	\$679	\$686	\$782	\$736	\$942		\$803
Net Income	\$20,825	\$13,807	\$5,711	\$29,520	(\$37,265)	\$32,598	
Days Sold	369	363	307	312	327		

09 — Speech (SLP) FY27 Proposed: \$710 (+\$35, +5.2%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$568	\$559	\$596	\$626	\$670		\$710
Operating Rate	\$593	\$545	\$566	\$643	\$652		\$705
Net Income	(\$107,855)	\$67,765	\$139,312	(\$66,571)	\$33,085	\$65,736	
Days Sold	4,327	4,820	4,327	3,562	3,800		

10 — Therapy (OT/PT) FY27 Proposed: \$731 (+\$61, +9.1%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	599	590	620	629	638		731
Operating Rate	602	622	626	641	678		727
Net Income	(\$65,093)	(\$659,197)	(\$97,257)	(\$309,344)	(\$851,543)	(\$1,982,434)	
Days Sold	20,642	21,420	22,510	23,443	22,550		

11 — BCBA FY27 Proposed: \$800 (+\$5, +0.6%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate				\$625	\$795		\$800
Operating Rate				\$905	\$651		\$762
Net Income				(\$32,858)	\$84,876	\$52,018	
Days Sold				118	590		

17 — Interpreter FY27 Proposed: \$581 (+\$51, +9.6%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$379	\$373	\$395	\$455	\$472		\$581
Operating Rate	\$391	\$316	\$419	\$478	\$524		\$534
Net Income	(\$20,509)	\$167,023	(\$28,268)	(\$15,447)	(\$88,501)	\$14,298	
Days Sold	2,160	2,676	2,028	1,771	2,221		

23 — DHH Itin. Teaching FY27 Proposed: \$732 (+\$47, +6.9%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$570	\$561	\$625	\$640	\$640		\$732
Operating Rate	\$569	\$472	\$479	\$630	\$700		\$729
Net Income	\$4,978	\$88,090	\$117,719	\$15,338	(\$57,511)	\$168,614	242
Days Sold	940	901	746	756	1,082		

24 — Vision Teaching / O&M FY27 Proposed: \$690 (+\$20, +3.0%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$567	\$558	\$567	\$615	\$640		\$690
Operating Rate	\$508	\$555	\$566	\$652	\$679		\$677
Net Income	\$150,583	\$9,395	\$5,278	(\$126,250)	(\$140,069)	(\$101,063)	
Days Sold	2,451	2,628	3,205	3,571	3,790		

29 — Autism FY27 Proposed: \$1,195 (+\$145, +13.8%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate	\$1,063	\$1,047	\$1,025	\$1,025	\$1,025		\$1,195
Operating Rate	\$973	\$955	\$1,071	\$934	\$1,123		\$1,195
Net Income	\$5,145	\$5,980	(\$3,206)	\$7,854	(\$6,801)	\$8,972	
Days Sold	57	65	69	78	78		

31 - Psych FY27 Proposed: \$800 (+\$0, +0.0%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate					\$795		\$800
Operating Rate							
Net Income						0	
Days Sold							

32 — Social Work FY27 Proposed: \$808 (+\$8, +1.0%)							
	FY21	FY22	FY23	FY24	FY25	Cumul. NI	FY27 Prop.
Board Rate					\$795		\$808
Operating Rate					\$675		
Net Income					\$32,572	\$32,572	
Days Sold					271		

04 — DHH SUPERVISION | RATE ANALYSIS & FY27 RECOMMENDATION

A small-volume service that was historically profitable but flipped to deficit in FY25 as operating costs spiked.

RATE & VOLUME HISTORY									
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed		
Board Approved Rate	\$ 738	\$ 727	\$ 786	\$ 795	\$ 795	\$ 795	\$ 850		
Operating Rate (Actual Cost)	\$ 670	\$ 695	\$ 763	\$ 743	\$ 839		\$ 815		
Budget Tool Suggested Rate							\$ 815		
Rate Gap (Board – Operating)	\$ 68	\$ 32	\$ 23	\$ 52	\$ (44)		\$ 35		
Days Sold	311	327	305	324	295				
Projected Days Sold				292	300	304	364		
Net Income (Loss)	\$ 24,591	\$ 13,829	\$ 10,212	\$ 19,926	\$ (11,509)				
Cumulative Net Income					\$ 57,049				

WHY THIS MATTERS

- DHH Supervision averages ~310 days sold per year — less than 1% of total organizational volume.
- It was profitable in four of the past five years, generating a cumulative \$57K surplus through FY25.
- FY25 showed its first deficit: the operating rate jumped to \$839/day (+\$96 vs FY24), pushing the line into a (\$11.5K) deficit.
- Board rates have been essentially flat at \$795 since FY24 while operating costs grew 25.2% over five years (\$670 → \$839).
- The FY27 budget tool projects costs at \$815/day. The proposed rate of \$850 provides a \$35/day cushion to guard against further cost volatility.

244

RECOMMENDATION

Approve FY27 rate of \$850/day (+\$55 vs FY26, +6.9%). This provides a \$35/day buffer above projected operating costs of \$815/day.

06 — AUDIOLOGY | RATE ANALYSIS & FY27 RECOMMENDATION

A growing service line with volatile profitability — FY25's large deficit signals the need for a rate correction.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 679	\$ 669	\$ 709	\$ 740	\$ 747	\$ 795	\$ 836
Operating Rate (Actual Cost)	\$ 689	\$ 707	\$ 660	\$ 717	\$ 801		\$ 835
Budget Tool Suggested Rate							\$ 835
Rate Gap (Board – Operating)	\$ (10)	\$ (38)	\$ 49	\$ 23	\$ (54)		\$ 1
Days Sold	802	1,071	1,161	1,220	1,229		
Projected Days Sold				1,183	1,251	1,288	1,320
Net Income (Loss)	\$ (8,530)	\$ (29,269)	\$ 74,339	\$ 44,466	\$ (51,933)		
Cumulative Net Income					\$ 29,073		

WHY THIS MATTERS

- Audiology has grown steadily from 802 days sold in FY21 to 1,229 in FY25, representing about 3.4% of total volume.
- Profitability has been volatile: deficits in FY21–FY22, a strong surplus in FY23–FY24, then a (\$51.9K) loss in FY25.
- The operating rate surged to \$801/day in FY25 (+\$84 vs FY24), far outpacing the board rate of \$747.
- Board rates have moved from \$679 → \$747 → \$795 (+17.1%) but operating costs have kept pace at \$689 → \$801 (+16.3%).
- The FY27 budget tool projects costs at \$835/day. The proposed rate of \$836 provides a narrow \$1/day margin, so cost discipline is important.

RECOMMENDATION

Approve FY27 rate of \$836/day (+\$41 vs FY26, +5.2%). This just covers projected operating costs of \$835/day.

07 — VISION SUPERVISION | RATE ANALYSIS & FY27 RECOMMENDATION

A small-volume line with an FY25 operating cost spike — the FY26 board rate already covers projected FY27 costs.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 734	\$ 723	\$ 796	\$ 824	\$ 824	\$ 850	\$ 850
Operating Rate (Actual Cost)	\$ 679	\$ 686	\$ 782	\$ 736	\$ 942		\$ 803
Budget Tool Suggested Rate							\$ 803
Rate Gap (Board – Operating)	\$ 55	\$ 37	\$ 14	\$ 88	\$ (118)		\$ 47
Days Sold	369	363	307	312	327		
Projected Days Sold				305	324	293	328
Net Income (Loss)	\$ 20,825.00	\$ 13,807.00	\$ 5,711.00	\$ 29,520.00	\$ (37,265.00)		
Cumulative Net Income					\$ 32,598.00		

WHY THIS MATTERS

- Vision Supervision averages ~330 days sold per year — under 1% of total organizational volume.
- It was solidly profitable through FY24, accumulating \$70K in surplus, before a (\$37.3K) loss in FY25.
- The FY25 operating rate spiked to \$942/day — a one-year jump of \$206 — which was largely driven by staffing costs.
- Board rates have already been raised significantly: \$734 → \$824 → \$850 (+15.8% since FY21).
- The FY27 budget tool projects costs at only \$803/day, well below the current \$850 board rate — no increase is needed.

246

RECOMMENDATION

Hold FY27 rate at \$850/day (+\$0 vs FY26, +0.0%). The current board rate already provides a \$47/day cushion above projected costs of \$803/day.

09 — SPEECH (SLP) | RATE ANALYSIS & FY27 RECOMMENDATION

The second-largest service line by volume — recent rate increases have restored profitability, and a moderate bump sustains the margin.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 568	\$ 559	\$ 596	\$ 626	\$ 670	\$ 675	\$ 710
Operating Rate (Actual Cost)	\$ 593	\$ 545	\$ 566	\$ 643	\$ 652		\$ 705
Budget Tool Suggested Rate							\$ 705
Rate Gap (Board – Operating)	\$ (25)	\$ 14	\$ 30	\$ (17)	\$ 18		\$ 5
Days Sold	4,327	4,820	4,327	3,562	3,800		
Projected Days Sold				4,738	4,268	3,985	5,037
Net Income (Loss)	\$ (107,855)	\$ 67,765	\$ 139,312	\$ (66,571)	\$ 33,085		
Cumulative Net Income					\$ 65,736		

WHY THIS MATTERS

- Speech is a high-volume line at ~3,800 days sold per year, roughly 10.5% of total organizational volume.
- After a large (\$107.9K) deficit in FY21, aggressive rate increases restored profitability — FY23 generated a \$139K surplus.
- The operating rate has grown modestly (\$593 → \$652, +9.9%) while board rates rose faster (\$568 → \$670 → \$675, +18.8%), building a healthy cushion.
- In FY25, the board rate of \$670 exceeded operating costs of \$652, producing a \$33K surplus.
- The FY27 budget tool projects costs rising to \$705/day. The proposed \$710 maintains a small \$5/day buffer.

247

RECOMMENDATION

Approve FY27 rate of \$710/day (+\$35 vs FY26, +5.2%). This covers projected operating costs of \$705/day with a modest buffer.

10 — THERAPY (OT/PT) | RATE ANALYSIS & FY27 RECOMMENDATION

This service line represents the largest volume and the largest deficit. It requires the board's focused attention.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$599	\$590	\$620	\$629	\$638	\$670	\$731
Operating Rate (Actual Cost)	\$602	\$622	\$626	\$641	\$678		\$727
Budget Tool Suggested Rate				\$638	\$661		\$727
Rate Gap (Board – Operating)	(\$3)	(\$32)	(\$6)	(\$12)	(\$40)		\$4
Days Sold	20,642	21,420	22,510	23,443	22,550		
Projected Days Sold				24,373	23,689	24,033	23,304
Net Income (Loss)	(\$65,093)	(\$659,197)	(\$97,257)	(\$309,344)	(\$851,543)		
5-Year Cumulative Loss					(\$1,982,434)		

WHY THIS MATTERS

- Therapy is by far the largest service line at ~22,500 days sold per year — roughly 62% of total organizational volume.
- It has been in deficit every single year for the past 5 years, accumulating \$1.98M in losses since FY21.
- The operating rate has grown steadily (\$602 → \$678, +12.6%) while board rates have moved from \$599 → \$638 → \$670 (+11.9%), accelerating in FY26 to close the gap.
- In FY25, the rate gap widened to (\$40)/day — at 22,550 days, that gap alone accounts for over \$900K in losses.
- The FY27 budget tool projects costs rising to \$727/day. Our proposed rate of \$731 adds a modest \$4/day cushion above projected costs.
- Without this increase, the deficit trajectory will continue to worsen and consume surpluses from other service lines.

RECOMMENDATION

Approve FY27 rate of \$731/day (+\$61 vs FY26, +9.1%). This covers projected operating costs of \$727/day with a small buffer.

11 — BCBA | RATE ANALYSIS & FY27 RECOMMENDATION

A newer service line launched in FY24 that has already swung from deficit to strong surplus — minimal rate change needed.

RATE & VOLUME HISTORY				
	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 625	\$ 795	\$ 795	\$ 800
Operating Rate (Actual Cost)	\$ 905	\$ 651		\$ 762
Budget Tool Suggested Rate				\$ 762
Rate Gap (Board – Operating)	\$ (280)	\$ 144		\$ 38
Days Sold	118	590		
Projected Days Sold		450	1,057	1,086
Net Income (Loss)	\$ (32,858.00)	\$ 84,876.00		
Cumulative Net Income		\$ 52,018.00		

WHY THIS MATTERS

- BCBA was introduced in FY24 with only 118 days sold; volume grew rapidly to 590 days in FY25 (1.6% of total).
- FY24 saw a (\$32.9K) deficit at a \$625 board rate vs. \$905 operating cost — reflecting high startup costs on low volume.
- FY25 reversed sharply: the operating rate dropped to \$651/day as volume scaled, producing an \$84.9K surplus .
- The FY26 board rate of \$795 already exceeds the FY27 budget tool estimate of \$762 by \$33/day.
- Only a nominal \$5 increase is proposed to maintain the rate above a round-number threshold.

RECOMMENDATION

Approve FY27 rate of \$800/day (+\$5 vs FY26, +0.6%). The current rate already provides a \$38/day cushion above projected costs of \$762/day.

17 — INTERPRETER | RATE ANALYSIS & FY27 RECOMMENDATION

A mid-volume service with persistent deficits and rapidly rising costs — a significant rate increase is needed to close the gap.

RATE & VOLUME HISTORY														
	FY21		FY22		FY23		FY24		FY25		FY26	FY27 Proposed		
Board Approved Rate	\$	379	\$	373	\$	395	\$	455	\$	472	\$	530	\$	581
Operating Rate (Actual Cost)	\$	391	\$	316	\$	419	\$	478	\$	524			\$	534
Budget Tool Suggested Rate													\$	534
Rate Gap (Board – Operating)	\$	(12)	\$	57	\$	(24)	\$	(23)	\$	(52)			\$	47
Days Sold		2,160		2,676		2,028		1,771		2,221				
Projected Days Sold								1,593		1,780		2,707		3,045
Net Income (Loss)	\$	(20,509.0)	\$	167,023.0	\$	(28,268.0)	\$	(15,447.0)	\$	(88,501.0)				
Cumulative Net Income										\$	14,298.00			

WHY THIS MATTERS

- Interpreter serves about 2,200 days per year, roughly 6.1% of total organizational volume.
- It has been in deficit in four of the past five years, with only FY22 generating a surplus (\$167K) — likely a one-time anomaly.
- Operating costs have risen 34.0% over five years (\$391 → \$524) while board rates rose from \$379 → \$472 → \$530 (+39.8%), but the gap persists.
- FY25 produced the worst loss yet at (\$88.5K), with a rate gap of (\$52)/day across 2,221 days.
- The FY27 budget tool projects costs at \$534/day. The proposed \$581 adds a \$47/day cushion to break the pattern of chronic underfunding

RECOMMENDATION

Approve FY27 rate of \$581/day (+\$51 vs FY26, +9.6%). This builds a meaningful buffer above projected operating costs of \$534/day.

23 — DHH ITINERANT TEACHING | RATE ANALYSIS & FY27 RECOMMENDATION

A service line with strong historical surpluses that turned to deficit in FY25 as volume and costs both surged.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 570	\$ 561	\$ 625	\$ 640	\$ 640	\$ 685	\$ 732
Operating Rate (Actual Cost)	\$ 569	\$ 472	\$ 479	\$ 630	\$ 700		\$ 729
Budget Tool Suggested Rate							\$ 729
Rate Gap (Board – Operating)	\$ 1	\$ 89	\$ 146	\$ 10	\$ (60)		\$ 3
Days Sold	940	901	746	756	1,082		
Projected Days Sold				720	789	1,070	1,173
Net Income (Loss)	\$ 4,978	\$ 88,090	\$ 117,719	\$ 15,338	\$ (57,511)		
Cumulative Net Income					\$ 168,614		

WHY THIS MATTERS

- DHH Itinerant Teaching averaged ~870 days sold in FY21–FY24 before jumping to 1,082 days in FY25 — a 43% volume increase.
- The line generated \$226K in cumulative surplus through FY24, but FY25 produced a (\$57.5K) deficit.
- Operating costs rose 23.0% over five years (\$569 → \$700), with a sharp \$70/day jump in FY25 alone.
- Board rates moved from \$570 → \$640 → \$685 (+20.2%), but couldn't keep up with FY25's cost surge.
- The FY27 budget tool projects costs at \$729/day. The proposed \$732 provides a slim \$3/day margin.

RECOMMENDATION

Approve FY27 rate of \$732/day (+\$47 vs FY26, +6.9%). This covers projected operating costs of \$729/day with a small buffer.

24 — VISION TEACHING / O&M | RATE ANALYSIS & FY27 RECOMMENDATION

A high-volume service with a deteriorating trend — two consecutive years of six-figure losses demand attention.

RATE & VOLUME HISTORY							
	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 567	\$ 558	\$ 567	\$ 615	\$ 640	\$ 670	\$ 690
Operating Rate (Actual Cost)	\$ 508	\$ 555	\$ 566	\$ 652	\$ 679		\$ 677
Budget Tool Suggested Rate							\$ 677
Rate Gap (Board – Operating)	\$ 59	\$ 3	\$ 1	\$ (37)	\$ (39)		\$ 13
Days Sold	2,451	2,628	3,205	3,571	3,790		
Projected Days Sold				3,287	3,429	4,050	4,424
Net Income (Loss)	\$ 150,583	\$ 9,395	\$ 5,278	\$ (126,250)	\$ (140,069)		
Cumulative Net Income					\$ (101,063)		

WHY THIS MATTERS

- Vision Teaching is a significant service line at ~3,790 days sold per year, representing 10.5% of total volume.
- It generated surpluses from FY21–FY23 (\$165K cumulative) but has since posted back-to-back losses: (\$126K) in FY24 and (\$140K) in FY25.
- Operating costs have grown 33.7% over five years (\$508 → \$679) — one of the fastest rates of cost growth in the organization.
- Board rates have risen from \$567 → \$640 → \$670 (+18.2%), lagging well behind the cost trajectory.
- The FY27 budget tool projects costs at \$677/day. The proposed \$690 provides a \$13/day cushion to begin rebuilding margin.

RECOMMENDATION

Approve FY27 rate of \$690/day (+\$20 vs FY26, +3.0%). This covers projected operating costs of \$677/day and begins to restore margin after two years of losses.

29 — AUTISM | RATE ANALYSIS & FY27 RECOMMENDATION

The highest-cost service line with volatile operating expenses — a large rate increase is needed to match projected FY27 costs.

RATE & VOLUME HISTORY

	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 1,063	\$ 1,047	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,050	\$ 1,195
Operating Rate (Actual Cost)	\$ 973	\$ 955	\$ 1,071	\$ 934	\$ 1,123		\$ 1,195
Budget Tool Suggested Rate							\$ 1,195
Rate Gap (Board – Operating)	\$ 90	\$ 92	\$ (46)	\$ 91	\$ (98)		\$ -
Days Sold	57	65	69	78	78		
Projected Days Sold				68	76	64	64
Net Income (Loss)	\$ 5,145	\$ 5,980	\$ (3,206)	\$ 7,854	\$ (6,801)		
Cumulative Net Income					\$ 8,972		

WHY THIS MATTERS

- Autism is the smallest service line by volume at ~78 days sold per year — just 0.2% of total volume.
- Small volume means individual cases drive large cost swings: the operating rate has ranged from \$934 (FY24) to \$1,123 (FY25).
- Despite the board rate of \$1,025 held flat from FY23–FY25, the line posted mixed results — a \$7.9K surplus in FY24 but (\$6.8K) deficit in FY25.
- Board rates actually declined from \$1,063 (FY21) to \$1,025 (FY23) before the FY26 increase to \$1,050.
- The FY27 budget tool projects costs at \$1,195/day — matching the proposed rate.

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RECOMMENDATION

Approve FY27 rate of \$1,195/day (+\$145 vs FY26, +13.8%). This matches projected operating costs of \$1,195/day — the largest dollar and percentage increase in the portfolio.

31 - PSYCH | RATE ANALYSIS & FY27 RECOMMENDATION

A new service line with no operating history — the rate is held flat pending FY26 actuals.

RATE & VOLUME HISTORY

	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 795	\$ 800	\$ 800
Operating Rate (Actual Cost)			
Budget Tool Suggested Rate			\$ 726
Rate Gap (Board – Operating)			\$ 74
Days Sold			
Projected Days Sold	900	364	540
Net Income (Loss)			
Cumulative Net Income			

WHY THIS MATTERS

- Psych is a newly established service line with a board rate first set at \$795 in FY25 and raised to \$800 for FY26.
- There is no operating cost data, days sold, or net income history available to model projected costs.
- The FY27 budget tool estimates costs at \$726/day, but this figure has limited reliability without actuals to validate.
- Holding the rate flat at \$800 preserves a theoretical \$74/day cushion above the budget tool estimate.
- Recommend revisiting this rate after FY26 actuals are available to establish a meaningful cost baseline.

RECOMMENDATION

Hold FY27 rate at \$800/day (+\$0 vs FY26, +0.0%). Insufficient operating history to justify a change; revisit after FY26 actuals.

32 — SOCIAL WORK | RATE ANALYSIS & FY27 RECOMMENDATION

Another new service line — FY25 data shows early profitability, supporting a modest rate increase.

RATE & VOLUME HISTORY			
	FY25	FY26	FY27 Proposed
Board Approved Rate	\$ 795	\$ 800	\$ 808
Operating Rate (Actual Cost)	\$ 675		
Budget Tool Suggested Rate			\$ 786
Rate Gap (Board – Operating)	\$ 120		\$ 22
Days Sold	271		
Projected Days Sold	540	865	900
Net Income (Loss)	\$ 32,572		
Cumulative Net Income	\$ 32,572		

WHY THIS MATTERS

- Social Work was first tracked in FY25 with 271 days sold and a board rate of \$795.
- FY25 produced a \$32.6K surplus, with operating costs of \$675/day well below the \$795 board rate.
- The FY26 board rate was raised to \$800; the FY27 budget tool estimates costs at \$786/day.
- The proposed rate of \$808 provides a \$22/day cushion above the budget tool estimate, reflecting the limited history.
- Like Psych, more data is needed to model costs reliably — recommend monitoring closely through FY26.

RECOMMENDATION

Approve FY27 rate of \$808/day (+\$8 vs FY26, +1.0%). This provides a modest cushion above projected costs of \$786/day while more operating data is gathered.

OPERATING RATE REVIEW — EXECUTIVE SUMMARY

Recommendation: Adopt Budget Tool Rates for FY26 and Beyond

KEY FINDINGS (FY24–FY25)

Lost by Not Trusting Tool (Tool rate minus Board rate over 2 yrs)	Actual Net Loss (Board Rates) (FY24 + FY25 under rates the Board set)	If Used Tool Rates (FY24 + FY25 if Tool rates had been charged)	Forecast Accuracy (How closely Tool predicted sold days)
878,034 <i>savings if Tool was trusted</i>	-1,527,967 <i>actual 2-year result</i>	-649,933 <i>hypothetical with Tool rates</i>	90% / 95% <i>service-level / aggregate accuracy</i>

RATE SCENARIO COMPARISON

Scenario	FY24	FY25	2-Year Total
Board Approved Rates (Actual)	-433,367	-1,094,599	-1,527,967
Budget Tool Rates (Hypothetical)	(\$143,110)	(\$506,823)	(\$649,933)
Tool Advantage	290,257	587,776	878,034
<i>Operating Rate (Breakeven)</i>	-	-	-

SERVICE-LEVEL IMPACT: Where the Tool Would Have Helped (All Cost Centers)

Service	FY24 Additional Revenue	FY25 Additional Revenue	Total Impact	% of Total	2-Year Actual Net Income
10 - Therapy	\$ 210,991	\$ 518,659	\$ 729,650	83.1%	-1,160,888
24 - Vision Teaching	\$ 3,571	\$ 68,222	\$ 71,793	8.2%	-266,319
07 - Vision Supervision	\$ -	\$ 31,065	\$ 31,065	3.5%	-7,745
17 - Interpreter	\$ 30,099	\$ -	\$ 30,099	3.4%	-103,947
09 - Speech	\$ 10,685	\$ 3,800	\$ 14,485	1.7%	-33,486
06 - Audiology	\$ 1,220	\$ 7,371	\$ 8,591	1.0%	-7,467
29 - Autism	\$ 78	\$ 3,042	\$ 3,120	0.4%	1,053
23 - DHH Teaching	\$ 755	\$ -	\$ 755	0.1%	-42,174
11 - BCBA	\$ -	\$ 590	\$ 590	0.1%	52,017
04 - DHH Supervision	\$ -	\$ -12,401	\$ -12,401	-1.4%	8,417
Psych	\$ -	\$ -	\$ -	0.0%	0
31 - Social Work	\$ -	\$ -	\$ -	0.0%	32,572
Total	\$ 257,399	\$ 620,348	\$ 877,747	100.0%	\$ (1,527,967)

RECOMMENDATION

Adopt Budget Tool-suggested rates for FY26 and all future fiscal years.

1. The Tool's rates would have reduced the FY24–FY25 deficit by \$878,034 — a 57% improvement.
2. The Tool adjusts rates in both directions (up and down) based on actual operating costs — it is objective and data-driven.
3. Even with imperfect volume forecasts (~90% service-level, ~95% aggregate), the Tool's rate methodology still outperformed by \$878,034 — proving the cost model works.

FORECAST ACCURACY & RATE PERFORMANCE

Understanding how volume forecasts feed into rate accuracy — and why rate accuracy is what matters

SECTION 1: Volume Forecast Results

The Budget Tool projects days sold for each service line. Below are the FY24 and FY25 results — how many days the Tool predicted vs. what actually occurred.

Service	FY24 Projected	FY24 Actual	FY25 Projected	FY25 Actual	Avg Accuracy
10 - Therapy	24131	23135.3	23656	22364.3	95.0%
09 - Speech	4684	3267	3316	2806.6	69.2%
04 - DHH Supervision	292	324	300	312	93.1%
06 - Audiology	914.5	918	963	941.5	98.7%
07 - Vision Supervision	305	311.5	324	326	98.6%
17 - Interpreter	1593	1762	1780	2217	85.3%
24 - Vision Teaching	2756	2988.75	2975.5	3214	92.4%
29 - Autism	68	78	76	82	89.9%
Overall Accuracy	~95.2%		~95.5%		90% avg 95% agg.

Takeaway: Two ways to measure accuracy tell different stories. Individual service accuracy averaged ~90% (ranging from 69% for Speech to 99% for Audiology). Aggregate accuracy was ~95% because the Tool is most precise on the highest-volume service — Therapy, which represents ~70% of all days. Both measures confirm: forecasts are strong, but not perfect. So

SECTION 2: Why Volume Accuracy Alone Doesn't Tell the Full Story

The Budget Tool calculates a recommended daily rate using TWO key inputs:

Input 1: Projected Days Sold (Volume Forecast)

How many days of service do we expect to sell? This drives revenue projections. If we overestimate volume, we'll expect more revenue than we actually collect.

Input 2: Operating Cost Per Day (Cost Modeling)

What does it actually cost to deliver one day of service? This includes salaries, benefits, overhead, supervision, and materials. The Tool calculates this from actual budget data.

$$\text{Tool's Rate} = \text{Total Operating Costs} \div \text{Projected Days Sold}$$

Key Insight: Even when volume forecasts are imperfect, the rate can still be accurate IF the cost modeling is strong.

Why? Because costs and volume are related. If volume drops, some costs drop too. The Tool captures these relationships in its cost model. A volume miss doesn't automatically mean a rate miss.

SECTION 3: The Proof — Rate Accuracy Is What Matters

Despite imperfect volume forecasts, here is what actually happened when we compare the Tool's recommended rates against board-approved rates:

Metric	Board Rates (Actual)	Tool Rates (Hypothetical)	Difference
FY24 Net Income (All Services)	-400509	-143110	\$ 257,399
FY25 Net Income (All Services)	-1127171	-506823	\$ 620,348
2-Year Cumulative Result	-1527680	-649933	\$ 877,747
Improvement			57%

💡 The Tool's volume forecasts averaged ~90% accuracy at the service level (95% aggregate). But its RATE RECOMMENDATIONS would have saved \$877,747.

This means the Tool's cost modeling compensated for volume misses. The total rate-setting methodology works — even when individual inputs aren't perfect.

SECTION 4: Improving Over Time

The Tool currently has two full years of operating data (FY24–FY25). As it accumulates more history, both inputs improve:

Volume Forecasts Get Sharper	Cost Modeling Gets More Precise
More years of enrollment and referral data let the Tool better predict seasonal patterns, growth trends, and service demand. FY26 will be year 3.	Each year of actual cost data refines the Tool's understanding of how salaries, benefits, and overhead scale with volume. The cost-per-day calculations become more reliable.

	FY24 (Year 1)	FY25 (Year 2)	FY26 (Year 3)	FY27+ (Future)
Data Available	1 year	2 years	3 years	4+ years
Tool Status	First test	Track record building	Adoption recommended	Continuous refinement
Confidence Level	Low	Moderate	Strong	High

BOTTOM LINE: Don't judge the Tool by any single input. Judge it by the output — the rate — and the financial result. \$877,747 says the methodology works.

PROJECTED VS. ACTUAL SOLD DAYS

Service	FY24 Projected Days	FY24 Actual Days	FY25 Projected Days	FY25 Actual Day	Avg Accuracy %	Forecast Flag
Occupational Therapy	19,419	18,475	18,915	17,816	94.7%	Monitor
Physical Therapy	4,912	4,660	4,741	4,549	95.4%	✓ Accurate
OT/PT Supervision	42	36	33	50	65.9%	△ Review Needed
Speech/Language Therapy	4,684	3,267	3,316	2,807	77.2%	△ Review Needed
SL Bilingual	0	182	902	888	98.4%	New Service
SL Supervision	54	54	0	71.5	100.0%	New Service
Interpreters	1,593	1,762	1,780	2,217	82.4%	△ Review Needed
DHH Teaching	720	753	789	1,082	79.2%	Monitor
DHH Supervision	292	324	300	312	92.5%	✓ Accurate
Audiology	915	918	963	942	98.7%	✓ Accurate
Audiology Equipment Rental	268	302	288	289	93.5%	✓ Accurate
Vision Teaching (TVI)	2,756	2,989	2,976	3,214	91.8%	Monitor
Orientation & Mobility	531	563	453	564	84.7%	Monitor
Vision Supervision	305	312	324	326	98.6%	✓ Accurate
Autism/Low Incidence	68	78	76	82	88.7%	Monitor
BCBA	0	117.5	450	589.5	69.0%	New Service
Psych	0	0	900	0	0.0%	New Service
Social Work	0	0	540	260	48.1%	New Service

Key Insights

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△ Services Needing Review

OT/PT Supervision 54% variance FY25
 Speech/Language Therapy 30% under FY24, 15% under FY25
 Interpreters 25% over both years

✓ Accurate Forecasts (≤5%)

Physical Therapy, DHH Supervision, Audiology
 Audiology Equip Rental, Vision Supervision

☑ High Growth Services (Year Over Year)

BCBA (+402%), SL Bilingual (+388%), DHH Teaching (+44%)

FY27 Salary Proposal — Competitive Position Summary

Our proposed FY27 salaries position NIA at or below the middle of the 14 districts that purchase our services.

⚠ Note: Baseline salary data is from FY25 (2024–2025) — two years behind this FY27 proposal. The 0% column uses salaries districts were paying two years ago. Actual current salaries are likely higher, meaning even the 0% gaps understate NIA's real competitive position today.

PROJECTED RANKING AMONG 15 DISTRICTS (14 Customers + NIA)

Staff Category	Salary Position	0% Growth (FY25 Data)	3% Annual (6.09% over 2 yrs)	4% Annual (8.16% over 2 yrs)	5% Annual (10.25% over 2 yrs)
TEACHERS					
Bachelor's Beginning	Beginning	7 of 15	10 of 15	10 of 15	10 of 15
Bachelor's Maximum	Maximum	2 of 15	3 of 15	3 of 15	3 of 15
Master's Beginning	Beginning	10 of 15	10 of 15	11 of 15	12 of 15
Master's Maximum	Maximum	9 of 15	10 of 15	11 of 15	12 of 15
Master's +30 Beginning	Beginning	10 of 15	10 of 15	13 of 15	14 of 15
Master's +30 Maximum	Maximum	10 of 15	13 of 15	14 of 15	14 of 15
Highest Scheduled Salary	Maximum	13 of 15	14 of 15	14 of 15	14 of 15
OTPT (THERAPY STAFF)					
BS/MS Beginning	Beginning	6 of 15	8 of 15	8 of 15	9 of 15
BS/MS Maximum	Maximum	6 of 15	8 of 15	8 of 15	9 of 15
Doctorate Beginning	Beginning	8 of 15	10 of 15	10 of 15	10 of 15
Doctorate Maximum	Maximum	8 of 15	10 of 15	10 of 15	10 of 15
PSYCH / SLP / SW					
MS Beginning	Beginning	5 of 15	8 of 15	9 of 15	10 of 15
MS Maximum	Maximum	4 of 15	7 of 15	8 of 15	9 of 15
Enhanced Beginning	Beginning	9 of 15	11 of 15	12 of 15	13 of 15
Enhanced Maximum	Maximum	8 of 15	10 of 15	11 of 15	12 of 15
Doctorate Maximum	Maximum	9 of 15	12 of 15	13 of 15	14 of 15
BCBA					
BS/MS Beginning	Beginning	3 of 15	6 of 15	7 of 15	8 of 15
BS/MS Maximum	Maximum	5 of 15	7 of 15	8 of 15	9 of 15
Doctorate Beginning	Beginning	7 of 15	9 of 15	10 of 15	11 of 15
Doctorate Maximum	Maximum	6 of 15	9 of 15	10 of 15	11 of 15

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LEGEND

Top Third (1–5)	Middle Third (6–10)	Bottom Third (11–15)
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14 CUSTOMERS INCLUDED IN ANALYSIS

Aurora East USD 131, Aurora West USD 129, Central CUSD 301, CUSD 300, DeKalb CUSD 428, Harlem UD 122, Kaneland CUSD 302, Mid-Valley Special Ed Coop, Rockford SD 205, Sandwich CUSD 430, SD U-46, St Charles CUSD 303, Sycamore CUSD 427, Winnebago County Spec Educ Coop

FY27 Salary Proposal — Dollar Gap vs. Competitor Median

Shows the dollar amount NIA proposed salary is above (+) or below (-) the projected competitor median. Δ Baseline data is FY25 — two years old. Even the 0% column likely understates the real gap.

Staff Category	Position	0% Growth (FY25 Data)	3% Annual (6.09% over 2 yrs)	4% Annual (8.16% over 2 yrs)	5% Annual (10.25% over 2 yrs)
TEACHERS					
Bachelor's Beginning	Beginning	\$1,326	(\$1,670)	(\$2,688)	(\$3,716)
Bachelor's Maximum	Maximum	\$18,734	\$14,640	\$13,248	\$11,843
Master's Beginning	Beginning	(\$1,876)	(\$5,253)	(\$6,402)	(\$7,560)
Master's Maximum	Maximum	(\$3,894)	(\$9,685)	(\$11,654)	(\$13,641)
Master's +30 Beginning	Beginning	(\$5,250)	(\$9,032)	(\$10,318)	(\$11,616)
Master's +30 Maximum	Maximum	(\$7,980)	(\$14,358)	(\$16,526)	(\$18,715)
Highest Scheduled Salary	Maximum	(\$11,754)	(\$18,539)	(\$20,846)	(\$23,174)
OTPT (THERAPY STAFF)					
BS/MS Beginning	Beginning	\$4,185	\$808	(\$341)	(\$1,499)
BS/MS Maximum	Maximum	\$6,423	\$632	(\$1,337)	(\$3,324)
Doctorate Beginning	Beginning	(\$67)	(\$3,848)	(\$5,133)	(\$6,431)
Doctorate Maximum	Maximum	\$844	(\$5,534)	(\$7,702)	(\$9,891)
PSYCH / SLP / SW					
MS Beginning	Beginning	\$2,401	(\$976)	(\$2,124)	(\$3,283)
MS Maximum	Maximum	\$5,824	\$33	(\$1,935)	(\$3,923)
Enhanced Beginning	Beginning	(\$2,068)	(\$5,850)	(\$7,135)	(\$8,433)
Enhanced Maximum	Maximum	(\$32)	(\$6,410)	(\$8,578)	(\$10,767)
Doctorate Maximum	Maximum	(\$2,925)	(\$9,710)	(\$12,016)	(\$14,344)
BCBA					
BS/MS Beginning	Beginning	\$4,623	\$1,246	\$98	(\$1,061)
BS/MS Maximum	Maximum	\$7,770	\$1,979	\$11	(\$1,977)
Doctorate Beginning	Beginning	\$388	(\$3,394)	(\$4,679)	(\$5,977)
Doctorate Maximum	Maximum	\$2,244	(\$4,134)	(\$6,302)	(\$8,491)

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KEY TAKEAWAYS

1. Even with zero competitor growth, NWIA ranks in the middle of the pack or below in most salary categories.
2. Under a realistic 3% competitor growth assumption, we drop to the bottom half across nearly every category — particularly in advanced degree lanes.
3. Advanced degree and experienced-staff lanes (Master's +30, Enhanced, Doctorate) are the most at risk — falling to 12th–14th of 15 with moderate competitor growth.
4. These are conservative salary recommendations. They position NWIA to remain competitive enough to attract and retain staff, not to lead the market.



2026-2027 Compensation Guide

Version 1.0

Board Approved February 18, 2026

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Education Department
Teachers and Orientation & Mobility Specialists
182 Days, 7.0 Hours/Day, Exempt

	BS	BS +15	MS	MS +15	MS +30	MS +45/PhD
0	\$55,501.11	\$57,166.14	\$58,881.12	\$60,647.55	\$62,466.98	\$64,340.99
1	\$56,694.38	\$58,395.21	\$60,147.07	\$61,951.48	\$63,810.02	\$65,724.32
2	\$57,913.31	\$59,650.71	\$61,440.23	\$63,283.44	\$65,181.94	\$67,137.40
3	\$59,158.45	\$60,933.20	\$62,761.20	\$64,644.04	\$66,583.36	\$68,580.86
4	\$60,430.36	\$62,243.27	\$64,110.57	\$66,033.89	\$68,014.91	\$70,055.36
5	\$61,729.61	\$63,581.50	\$65,488.95	\$67,453.62	\$69,477.23	\$71,561.55
6	\$63,056.80	\$64,948.50	\$66,896.96	\$68,903.87	\$70,970.99	\$73,100.12
7	\$64,412.52	\$66,344.90	\$68,335.25	\$70,385.31	\$72,496.87	\$74,671.78
8	\$65,797.39	\$67,771.31	\$69,804.45	\$71,898.58	\$74,055.54	\$76,277.21
9	\$67,212.03	\$69,228.39	\$71,305.24	\$73,444.40	\$75,647.73	\$77,917.16
10	\$68,657.09	\$70,716.80	\$72,838.30	\$75,023.45	\$77,274.15	\$79,592.37
11	\$70,133.22	\$72,237.22	\$74,404.34	\$76,636.47	\$78,935.56	\$81,303.63
12	\$71,641.08	\$73,790.31	\$76,004.02	\$78,284.14	\$80,632.66	\$83,051.64
13	\$73,181.36	\$75,376.80	\$77,638.10	\$79,967.24	\$82,366.26	\$84,837.25
14	\$74,754.76	\$76,997.40	\$79,307.32	\$81,686.54	\$84,137.14	\$86,661.25
15	\$76,361.99	\$78,652.85	\$81,012.44	\$83,442.81	\$85,946.09	\$88,524.47
16	\$78,003.77	\$80,343.88	\$82,754.20	\$85,236.83	\$87,793.93	\$90,427.75
17	\$79,680.85	\$82,071.28	\$84,533.42	\$87,069.42	\$89,681.50	\$92,371.95
18	\$81,393.99	\$83,835.81	\$86,350.88	\$88,941.41	\$91,609.65	\$94,357.94
19	\$83,143.96	\$85,638.28	\$88,207.43	\$90,853.65	\$93,579.26	\$96,386.64
20	\$84,931.56	\$87,479.51	\$90,103.90	\$92,807.02	\$95,591.23	\$98,458.97
21	\$86,757.59	\$89,360.32	\$92,041.13	\$94,802.36	\$97,646.43	\$100,575.82
22	\$88,622.88	\$91,281.57	\$94,020.02	\$96,840.62	\$99,745.84	\$102,738.22
23	\$90,528.27	\$93,244.12	\$96,041.44	\$98,922.68	\$101,890.36	\$104,947.07
24	\$92,474.63	\$95,248.87	\$98,106.34	\$101,049.53	\$104,081.02	\$107,203.45
25	\$94,462.83	\$97,296.71	\$100,215.61	\$103,222.08	\$106,318.74	\$109,508.30

Education Department
Sign Language Interpreters
177 Days, 7.0 Hours/Day, Non-Exempt

	Interpreter 1 ISBE 3.0-3.40		Interpreter 2 ISBE 3.50+ or IL License Intermediate		Interpreter 3 Licensure Advanced or Masters	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
0	\$30.20	\$ 37,417.80	\$31.11	\$ 38,545.29	\$32.04	\$ 39,697.56
1	\$30.92	\$ 38,309.88	\$31.86	\$ 39,474.54	\$32.81	\$ 40,651.59
2	\$31.66	\$ 39,226.74	\$32.62	\$ 40,416.18	\$33.60	\$ 41,630.40
3	\$32.42	\$ 40,168.38	\$33.40	\$ 41,382.60	\$34.41	\$ 42,633.99
4	\$33.20	\$ 41,134.80	\$34.20	\$ 42,373.80	\$35.24	\$ 43,662.36
5	\$34.00	\$ 42,126.00	\$35.02	\$ 43,389.78	\$36.09	\$ 44,715.51
6	\$34.82	\$ 43,141.98	\$35.86	\$ 44,430.54	\$36.96	\$ 45,793.44
7	\$35.66	\$ 44,182.74	\$36.72	\$ 45,496.08	\$37.85	\$ 46,896.15
8	\$36.52	\$ 45,248.28	\$37.60	\$ 46,586.40	\$38.76	\$ 48,023.64
9	\$37.40	\$ 46,338.60	\$38.50	\$ 47,701.50	\$39.69	\$ 49,175.91
10	\$38.30	\$ 47,453.70	\$39.42	\$ 48,841.38	\$40.64	\$ 50,352.96
11	\$39.22	\$ 48,593.58	\$40.37	\$ 50,018.43	\$41.62	\$ 51,567.18
12	\$40.16	\$ 49,758.24	\$41.34	\$ 51,220.26	\$42.62	\$ 52,806.18
13	\$41.12	\$ 50,947.68	\$42.33	\$ 52,446.87	\$43.64	\$ 54,069.96
14	\$42.11	\$ 52,174.29	\$43.35	\$ 53,710.65	\$44.69	\$ 55,370.91
15	\$43.12	\$ 53,425.68	\$44.39	\$ 54,999.21	\$45.76	\$ 56,696.64
16	\$44.15	\$ 54,701.85	\$45.46	\$ 56,324.94	\$46.86	\$ 58,059.54
17	\$45.21	\$ 56,015.19	\$46.55	\$ 57,675.45	\$47.98	\$ 59,447.22
18	\$46.30	\$ 57,365.70	\$47.67	\$ 59,063.13	\$49.13	\$ 60,872.07
19	\$47.41	\$ 58,740.99	\$48.81	\$ 60,475.59	\$50.31	\$ 62,334.09
20	\$48.55	\$ 60,153.45	\$49.98	\$ 61,925.22	\$51.52	\$ 63,833.28
21	\$49.62	\$ 61,479.18	\$51.08	\$ 63,288.12	\$52.65	\$ 65,233.35
22	\$50.71	\$ 62,829.69	\$52.20	\$ 64,675.80	\$53.81	\$ 66,670.59
23	\$51.83	\$ 64,217.37	\$53.35	\$ 66,100.65	\$54.99	\$ 68,132.61
24	\$52.97	\$ 65,629.83	\$54.52	\$ 67,550.28	\$56.20	\$ 69,631.80
25	\$54.14	\$ 67,079.46	\$55.72	\$ 69,037.08	\$57.44	\$ 71,168.16

Position Benefits: NIA will reimburse annual IDHHC licensure registration for interpreters in exchange for their availability to provide licensed interpreting services, as needed.

Education Department
Audiologists
195 Days, 7.50 Hours/Day, Exempt

	MS +30 or AuD
0	\$71,221.49
1	\$72,823.97
2	\$74,462.51
3	\$76,137.92
4	\$77,851.02
5	\$79,602.67
6	\$81,393.73
7	\$83,225.09
8	\$85,097.65
9	\$87,012.35
10	\$88,970.13
11	\$90,971.96
12	\$93,018.83
13	\$95,111.75
14	\$97,251.76
15	\$99,439.92
16	\$101,677.32
17	\$103,965.06
18	\$106,304.27
19	\$108,696.12
20	\$111,141.78
21	\$113,364.62
22	\$115,631.91
23	\$117,944.55
24	\$120,303.44
25	\$122,709.51

Education Department
Paraprofessionals
177 Days, 7.0 Hours/Day, Non-Exempt

	Non-Signing Para		Signing Para	
	Hourly	Annual	Hourly	Annual
0	\$20.25	\$ 25,089.75	\$20.96	\$ 25,969.44
1	\$20.74	\$ 25,696.86	\$21.47	\$ 26,601.33
2	\$21.24	\$ 26,316.36	\$21.98	\$ 27,233.22
3	\$21.75	\$ 26,948.25	\$22.51	\$ 27,889.89
4	\$22.27	\$ 27,592.53	\$23.05	\$ 28,558.95
5	\$22.80	\$ 28,249.20	\$23.60	\$ 29,240.40
6	\$23.35	\$ 28,930.65	\$24.17	\$ 29,946.63
7	\$23.91	\$ 29,624.49	\$24.75	\$ 30,665.25
8	\$24.48	\$ 30,330.72	\$25.34	\$ 31,396.26
9	\$25.07	\$ 31,061.73	\$25.95	\$ 32,152.05
10	\$25.67	\$ 31,805.13	\$26.57	\$ 32,920.23
11	\$26.23	\$ 32,498.97	\$27.15	\$ 33,638.85
12	\$26.81	\$ 33,217.59	\$27.75	\$ 34,382.25
13	\$27.40	\$ 33,948.60	\$28.36	\$ 35,138.04
14	\$28.00	\$ 34,692.00	\$28.98	\$ 35,906.22
15	\$28.62	\$ 35,460.18	\$29.62	\$ 36,699.18
16	\$29.25	\$ 36,240.75	\$30.27	\$ 37,504.53
17	\$29.89	\$ 37,033.71	\$30.94	\$ 38,334.66
18	\$30.55	\$ 37,851.45	\$31.62	\$ 39,177.18
19	\$31.22	\$ 38,681.58	\$32.31	\$ 40,032.09
20	\$31.91	\$ 39,536.49	\$33.03	\$ 40,924.17
21	\$32.61	\$ 40,403.79	\$33.75	\$ 41,816.25
22	\$33.33	\$ 41,295.87	\$34.50	\$ 42,745.50
23	\$34.06	\$ 42,200.34	\$35.25	\$ 43,674.75
24	\$34.81	\$ 43,129.59	\$36.03	\$ 44,641.17
25	\$35.58	\$ 44,083.62	\$36.83	\$ 45,632.37

Education Department Extended School Year (ESY)

Description	Pay Rate
ESY DHH Program Supervisor	Hourly rate equivalent to experience step in the compensation guide
ESY DHH Program Teacher (NIA Staff)	Hourly rate equivalent to experience step in the compensation guide
ESY DHH Program Teacher (Not NIA Staff)	Hourly rate equivalent to experience step in the compensation guide
ESY DHH Program Interpreter	Current Hourly Rate
ESY Interpreter working as a paraprofessional	Hourly rate equivalent to experience step in Paraprofessional Entry Level Guide, or current hourly rate, whichever is higher.
ESY Interpreter working as a substitute teacher	Hourly rate equivalent on teacher salary grid (with a teacher certificate) or current hourly rate (with sub certificate)
ESY DHH Program Paraprofessional (NIA Staff)	Current Hourly Rate
ESY DHH Program Paraprofessional (Not NIA Staff)	Hourly rate equivalent to experience step in the compensation guide
ESY Itinerant Teachers	Hourly rate equivalent to experience step in the compensation guide, drive time paid portal to portal, and mileage reimbursed per Mileage Policy.

Education Department Substitute Rates

Description	Pay Rate
Hourly Sub Teacher	\$150/7-hour day*
Certified Teacher subbing as a signing Paraprofessional	\$150/7-hour day*
Long Term Sub Teacher (10 consecutive workdays in the same classroom. Retroactive pay once the sub reaches ten days. Sick/personal days do not count as a day toward the ten consecutive days. A sub may take up to sick/personal days without breaking the consecutive day requirement.	\$200/7-hour day*
Sub Interpreter (a minimum of 2 hours is guaranteed; if an Interpreter assignment is not available for the full 2 hours, the sub interpreter may be used elsewhere)	\$50-\$60 dependent on IDHHC License
Sub Paraprofessional (non-signing)	\$110/7-hour day*
Sub Paraprofessional (signing)	\$120/7-hour day*

*Pay will be prorated based on actual hours worked.

Education Department
Permanent Substitute Teacher
182 Days, 7.0 Hours/Day

Position	Salary Range
Permanent Substitute Teacher	\$45,000-\$51,000

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Education Department Extra Duty Pay

Teachers	
Activity	Pay Rate
Move classroom/unpack	Current Hourly Rate
Overload	\$25/hour
Sub (para, terp, teacher) during planning period	\$25/hour
Mandatory meetings outside of contract hours	Current Hourly Rate
Participation in Committees or Extra Curricular activities outside of regular contract hours	Current Hourly Rate
Related Service Providers in the DHH Program with a PEL who are called to substitute teach on an emergency basis.	\$25/hour
Interpreters	
Activity	Pay Rate
Interpret for extracurricular activities on a school day (33-40 hrs./week)	Current hourly rate
Interpret for extracurricular activities on a school day (40 hrs. or more /week)	Current hourly rate at time and one-half
Non-responsibility days (weekends, holidays, nights, non-ESY summer) - up to 40 hours/week	Current hourly rate
Interpret for Deaf Adult during school day	Paid the higher of regular hourly rate or \$35/hour
Interpret for Deaf Adult outside of school day	Paid the higher of regular hourly rate or \$35/hour
Participation in Committees outside of regular contract hours	Current hourly rate

Education Department Extra Duty Pay (continued)

Paraprofessionals	
Activity	Pay Rate
Extra Duties (e.g., wait with student for bus, attend staff meetings)	Current Hourly Rate
NIA Paraprofessional internal subbing for a DHH teacher or Interpreter	Paid at an additional 25% of their hourly rate.
Participation in Committees or extracurricular activities outside of regular contract hours	Current hourly rate
All Education Departments	
Activity	Pay Rate
NIA Parent/Family Sign Class	\$30/hour
<ul style="list-style-type: none"> ● Extracurricular Activities on a school day with an assignment start prior to 5:00 pm <ul style="list-style-type: none"> ○ Paid up to 1 hour for cancellations made with less than two-hour notice. ● Non-contractual days (weekends, holidays, nights- events starting after 5:00 pm, summer-non ESY, etc.) <ul style="list-style-type: none"> ○ Mileage reimbursed via the Mileage Policy ○ Paid for travel time from portal to portal. ○ Paid up to 1 hour for cancellations made with less than two-hour notice 	

Therapy Department
Occupational Therapist, Physical Therapist, COTA/PTA
180 Days, 7.50 Hours/Day, Exempt

	Therapist		Therapist Assistant
	BS/MS	Doctorate	COTA /PTA
0	\$59,643.49	\$62,029.23	\$41,750.44
1	\$60,925.82	\$63,362.86	\$42,648.07
2	\$62,235.73	\$64,725.16	\$43,565.01
3	\$63,573.80	\$66,116.75	\$44,501.66
4	\$64,940.64	\$67,538.26	\$45,458.45
5	\$66,336.86	\$68,990.33	\$46,435.80
6	\$67,763.10	\$70,473.62	\$47,434.17
7	\$69,220.01	\$71,988.80	\$48,454.01
8	\$70,708.24	\$73,536.56	\$49,495.77
9	\$72,228.47	\$75,117.60	\$50,559.93
10	\$73,781.38	\$76,732.63	\$51,646.97
11	\$75,367.68	\$78,382.38	\$52,757.38
12	\$76,988.09	\$80,067.60	\$53,891.66
13	\$78,643.33	\$81,789.05	\$55,050.33
14	\$80,334.16	\$83,547.51	\$56,233.91
15	\$82,061.34	\$85,343.78	\$57,442.94
16	\$83,825.66	\$87,178.67	\$58,677.96
17	\$85,627.91	\$89,053.01	\$59,939.54
18	\$87,468.91	\$90,967.65	\$61,228.24
19	\$89,349.49	\$92,923.45	\$62,544.64
20	\$91,270.50	\$94,921.30	\$63,889.35
21	\$93,232.82	\$96,962.11	\$65,262.97
22	\$95,237.33	\$99,046.80	\$66,666.13
23	\$97,284.93	\$101,176.31	\$68,099.45
24	\$99,376.56	\$103,351.60	\$69,563.59
25	\$101,513.16	\$105,573.66	\$71,059.21

Therapy Department
Speech Language Pathologist and SLP Assistant
180 Days, 7.50 Hours/Day, Exempt

	BS/MS	Enhanced*	Doctorate	SLP Assistant
0	\$63,580.83	\$65,965.11	\$68,349.39	\$44,506.58
1	\$65,011.40	\$67,449.32	\$69,887.25	\$45,507.98
2	\$66,474.16	\$68,966.93	\$71,459.71	\$46,531.91
3	\$67,969.83	\$70,518.69	\$73,067.55	\$47,578.88
4	\$69,499.15	\$72,105.36	\$74,711.57	\$48,649.41
5	\$71,062.88	\$73,727.73	\$76,392.58	\$49,744.02
6	\$72,661.79	\$75,386.60	\$78,111.41	\$50,863.25
7	\$74,296.68	\$77,082.80	\$79,868.92	\$52,007.68
8	\$75,968.36	\$78,817.16	\$81,665.97	\$53,177.85
9	\$77,677.65	\$80,590.55	\$83,503.45	\$54,374.36
10	\$79,425.40	\$82,403.84	\$85,382.28	\$55,597.78
11	\$81,212.47	\$84,257.93	\$87,303.38	\$56,848.73
12	\$83,039.75	\$86,153.73	\$89,267.71	\$58,127.83
13	\$84,908.14	\$88,092.19	\$91,276.23	\$59,435.70
14	\$86,818.57	\$90,074.26	\$93,329.95	\$60,773.00
15	\$88,771.99	\$92,100.93	\$95,429.87	\$62,140.39
16	\$90,769.36	\$94,173.20	\$97,577.04	\$63,538.55
17	\$92,811.67	\$96,292.10	\$99,772.52	\$64,968.17
18	\$94,899.93	\$98,458.67	\$102,017.40	\$66,429.95
19	\$97,035.18	\$100,673.99	\$104,312.79	\$67,924.63
20	\$99,218.47	\$102,939.15	\$106,659.83	\$69,452.93
21	\$101,450.89	\$105,255.28	\$109,059.68	\$71,015.62
22	\$103,733.54	\$107,623.52	\$111,513.52	\$72,613.48
23	\$106,067.54	\$110,045.05	\$114,022.57	\$74,247.28
24	\$108,454.06	\$112,521.06	\$116,588.08	\$75,917.84
25	\$110,894.28	\$115,052.78	\$119,211.31	\$77,626.00

*Completed at least 50% of credits toward a PhD or similar terminal degree, or holds an advanced degree that benefits NIA (e.g., Educational Leadership or Administration) with CEO approval.

Therapy Department Extra Duty Pay

Activity	Pay Rate
Extra Duties (e.g., taking additional caseload as a “sub” which requires increased time for after-hours student documentation)	Current Hourly Rate
Summer Work	125% of Current Hourly Rate

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Special Services
Board Certified Behavioral Analyst (BCBA)
180 Days, 7.50 Hours/Day , Exempt

	BS/MS	Doctorate
0	\$60,080.97	\$62,484.21
1	\$61,432.79	\$63,890.10
2	\$62,815.03	\$65,327.63
3	\$64,228.37	\$66,797.50
4	\$65,673.51	\$68,300.45
5	\$67,151.16	\$69,837.21
6	\$68,662.06	\$71,408.54
7	\$70,138.29	\$72,943.82
8	\$71,646.26	\$74,512.11
9	\$73,186.65	\$76,114.12
10	\$74,760.16	\$77,750.57
11	\$76,367.50	\$79,422.20
12	\$78,009.40	\$81,129.78
13	\$79,686.60	\$82,874.06
14	\$81,399.86	\$84,655.85
15	\$83,149.96	\$86,475.96
16	\$84,937.68	\$88,335.19
17	\$86,763.84	\$90,234.39
18	\$88,629.26	\$92,174.43
19	\$90,534.79	\$94,156.18
20	\$92,481.29	\$96,180.54
21	\$94,469.64	\$98,248.43
22	\$96,500.74	\$100,360.77
23	\$98,575.51	\$102,518.53
24	\$100,694.88	\$104,722.68
25	\$102,859.82	\$106,974.21

Special Services
School Social Worker
180 Days, 7.50 Hours/Day, Exempt

	MS	Enhanced*	Doctorate
0	\$63,580.83	\$65,965.11	\$68,349.39
1	\$65,011.40	\$67,449.32	\$69,887.25
2	\$66,474.16	\$68,966.93	\$71,459.71
3	\$67,969.83	\$70,518.69	\$73,067.55
4	\$69,499.15	\$72,105.36	\$74,711.57
5	\$71,062.88	\$73,727.73	\$76,392.58
6	\$72,661.79	\$75,386.60	\$78,111.41
7	\$74,296.68	\$77,082.80	\$79,868.92
8	\$75,968.36	\$78,817.16	\$81,665.97
9	\$77,677.65	\$80,590.55	\$83,503.45
10	\$79,425.40	\$82,403.84	\$85,382.28
11	\$81,212.47	\$84,257.93	\$87,303.38
12	\$83,039.75	\$86,153.73	\$89,267.71
13	\$84,908.14	\$88,092.19	\$91,276.23
14	\$86,818.57	\$90,074.26	\$93,329.95
15	\$88,771.99	\$92,100.93	\$95,429.87
16	\$90,769.36	\$94,173.20	\$97,577.04
17	\$92,811.67	\$96,292.10	\$99,772.52
18	\$94,899.93	\$98,458.67	\$102,017.40
19	\$97,035.18	\$100,673.99	\$104,312.79
20	\$99,218.47	\$102,939.15	\$106,659.83
21	\$101,450.89	\$105,255.28	\$109,059.68
22	\$103,733.54	\$107,623.52	\$111,513.52
23	\$106,067.54	\$110,045.05	\$114,022.57
24	\$108,454.06	\$112,521.06	\$116,588.08
25	\$110,894.28	\$115,052.78	\$119,211.31

*Completed at least 50% of credits toward a PhD or similar terminal degree, or holds an advanced degree that benefits NIA (e.g., Educational Leadership or Administration) with CEO approval.

**Special Services
School Psychologist
180 Days, 7.50 Hours/Day, Exempt**

	MS	Enhanced*	Doctorate
0	\$63,580.83	\$65,965.11	\$68,349.39
1	\$65,011.40	\$67,449.32	\$69,887.25
2	\$66,474.16	\$68,966.93	\$71,459.71
3	\$67,969.83	\$70,518.69	\$73,067.55
4	\$69,499.15	\$72,105.36	\$74,711.57
5	\$71,062.88	\$73,727.73	\$76,392.58
6	\$72,661.79	\$75,386.60	\$78,111.41
7	\$74,296.68	\$77,082.80	\$79,868.92
8	\$75,968.36	\$78,817.16	\$81,665.97
9	\$77,677.65	\$80,590.55	\$83,503.45
10	\$79,425.40	\$82,403.84	\$85,382.28
11	\$81,212.47	\$84,257.93	\$87,303.38
12	\$83,039.75	\$86,153.73	\$89,267.71
13	\$84,908.14	\$88,092.19	\$91,276.23
14	\$86,818.57	\$90,074.26	\$93,329.95
15	\$88,771.99	\$92,100.93	\$95,429.87
16	\$90,769.36	\$94,173.20	\$97,577.04
17	\$92,811.67	\$96,292.10	\$99,772.52
18	\$94,899.93	\$98,458.67	\$102,017.40
19	\$97,035.18	\$100,673.99	\$104,312.79
20	\$99,218.47	\$102,939.15	\$106,659.83
21	\$101,450.89	\$105,255.28	\$109,059.68
22	\$103,733.54	\$107,623.52	\$111,513.52
23	\$106,067.54	\$110,045.05	\$114,022.57
24	\$108,454.06	\$112,521.06	\$116,588.08
25	\$110,894.28	\$115,052.78	\$119,211.31

*Completed at least 50% of credits toward a PhD or similar terminal degree, or holds an advanced degree that benefits NIA (e.g., Educational Leadership or Administration) with CEO approval.

Education & Therapy Departments
Program Supervisors
200 Days, 7.50 Hours/Day, Exempt

	Annual
0	\$87,700.99
1	\$89,674.26
2	\$91,691.93
3	\$93,755.00
4	\$95,864.49
5	\$98,021.44
6	\$100,226.92
7	\$102,482.03
8	\$104,787.88
9	\$107,145.61
10	\$109,556.39
11	\$112,021.41
12	\$114,541.89
13	\$117,119.08
14	\$119,754.26
15	\$122,448.73
16	\$125,203.83
17	\$128,020.92
18	\$130,901.39
19	\$133,846.67
20	\$136,858.22
21	\$139,595.38
22	\$142,387.29
23	\$145,235.04
24	\$148,139.74
25	\$151,102.53

Position Benefits:

Board-paid employee health insurance.

**Administrative Personnel
Executive Leadership Team
220 Days, 7.50 Hours/Day, Exempt**

	Annual
0	\$99,370.36
1	\$101,854.62
2	\$104,400.99
3	\$107,011.01
4	\$109,686.29
5	\$112,428.45
6	\$115,239.16
7	\$118,120.14
8	\$121,073.14
9	\$124,099.97
10	\$127,202.47
11	\$130,382.53
12	\$133,642.09
13	\$136,983.14
14	\$140,407.72
15	\$143,917.91
16	\$147,515.86
17	\$151,203.76
18	\$154,983.85
19	\$158,858.45
20	\$162,829.91
21	\$166,086.51
22	\$169,408.24
23	\$172,796.40
24	\$176,252.33
25	\$179,777.38

Positions

Education Operations Executive
 Finance Operations Executive
 Technology Operations Executive
 Therapy Operations Executive

Position Benefits

Board paid employee and family health insurance.

Administrative Personnel
Administrative Assistant (AA) & Office Professional (OP)
AA: 256 days, 7.50 Hours/Day; OP: 250 Days, 8.0 Hours/Day
Non-Exempt

	Administrative Assistant		Office Professional		Bilingual Office Professional	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
0	\$22.79	\$ 43,756.80	\$17.95	\$ 35,900.00	\$18.48	\$ 36,960.00
1	\$23.36	\$ 44,851.20	\$18.40	\$ 36,800.00	\$18.94	\$ 37,880.00
2	\$23.94	\$ 45,964.80	\$18.86	\$ 37,720.00	\$19.41	\$ 38,820.00
3	\$24.54	\$ 47,116.80	\$19.33	\$ 38,660.00	\$19.90	\$ 39,800.00
4	\$25.15	\$ 48,288.00	\$19.81	\$ 39,620.00	\$20.40	\$ 40,800.00
5	\$25.78	\$ 49,497.60	\$20.31	\$ 40,620.00	\$20.91	\$ 41,820.00
6	\$26.42	\$ 50,726.40	\$20.82	\$ 41,640.00	\$21.43	\$ 42,860.00
7	\$27.08	\$ 51,993.60	\$21.34	\$ 42,680.00	\$21.97	\$ 43,940.00
8	\$27.76	\$ 53,299.20	\$21.87	\$ 43,740.00	\$22.52	\$ 45,040.00
9	\$28.45	\$ 54,624.00	\$22.42	\$ 44,840.00	\$23.08	\$ 46,160.00
10	\$29.16	\$ 55,987.20	\$22.98	\$ 45,960.00	\$23.66	\$ 47,320.00
11	\$29.89	\$ 57,388.80	\$23.55	\$ 47,100.00	\$24.25	\$ 48,500.00
12	\$30.64	\$ 58,828.80	\$24.14	\$ 48,280.00	\$24.86	\$ 49,720.00
13	\$31.41	\$ 60,307.20	\$24.74	\$ 49,480.00	\$25.48	\$ 50,960.00
14	\$32.20	\$ 61,824.00	\$25.36	\$ 50,720.00	\$26.12	\$ 52,240.00
15	\$33.01	\$ 63,379.20	\$25.99	\$ 51,980.00	\$26.77	\$ 53,540.00
16	\$33.84	\$ 64,972.80	\$26.64	\$ 53,280.00	\$27.44	\$ 54,880.00
17	\$34.69	\$ 66,604.80	\$27.31	\$ 54,620.00	\$28.13	\$ 56,260.00
18	\$35.56	\$ 68,275.20	\$27.99	\$ 55,980.00	\$28.83	\$ 57,660.00
19	\$36.45	\$ 69,984.00	\$28.69	\$ 57,380.00	\$29.55	\$ 59,100.00
20	\$37.36	\$ 71,731.20	\$29.41	\$ 58,820.00	\$30.29	\$ 60,580.00
21	\$38.11	\$ 73,171.20	\$30.00	\$ 60,000.00	\$30.90	\$ 61,800.00
22	\$38.87	\$ 74,630.40	\$30.60	\$ 61,200.00	\$31.52	\$ 63,040.00
23	\$39.65	\$ 76,128.00	\$31.21	\$ 62,420.00	\$32.15	\$ 64,300.00
24	\$40.44	\$ 77,644.80	\$31.83	\$ 63,660.00	\$32.79	\$ 65,580.00
25	\$41.25	\$ 79,200.00	\$32.47	\$ 64,940.00	\$33.45	\$ 66,900.00

Administrative Personnel
Finance Manager, HR Manager, and HR Coordinator
256 Days, 7.50 Hours/Day

	Finance Manager Exempt	HR Manager Exempt	HR-Coordinator Non-Exempt	
	Annual	Annual	Hourly	Annual
0	\$57,510.92	\$57,510.92	\$27.64	\$ 53,068.80
1	\$58,948.69	\$58,948.69	\$28.19	\$ 54,124.80
2	\$60,422.41	\$60,422.41	\$28.75	\$ 55,200.00
3	\$61,932.97	\$61,932.97	\$29.33	\$ 56,313.60
4	\$63,481.29	\$63,481.29	\$29.92	\$ 57,446.40
5	\$65,068.32	\$65,068.32	\$30.52	\$ 58,598.40
6	\$66,695.03	\$66,695.03	\$31.13	\$ 59,769.60
7	\$68,362.41	\$68,362.41	\$31.75	\$ 60,960.00
8	\$70,071.47	\$70,071.47	\$32.39	\$ 62,188.80
9	\$71,823.26	\$71,823.26	\$33.04	\$ 63,436.80
10	\$73,618.84	\$73,618.84	\$33.70	\$ 64,704.00
11	\$75,459.31	\$75,459.31	\$34.37	\$ 65,990.40
12	\$77,345.79	\$77,345.79	\$35.06	\$ 67,315.20
13	\$79,279.43	\$79,279.43	\$35.76	\$ 68,659.20
14	\$81,261.42	\$81,261.42	\$36.48	\$ 70,041.60
15	\$83,292.96	\$83,292.96	\$37.21	\$ 71,443.20
16	\$85,375.28	\$85,375.28	\$37.95	\$ 72,864.00
17	\$87,509.66	\$87,509.66	\$38.71	\$ 74,323.20
18	\$89,697.40	\$89,697.40	\$39.48	\$ 75,801.60
19	\$91,939.84	\$91,939.84	\$40.27	\$ 77,318.40
20	\$94,238.34	\$94,238.34	\$41.08	\$ 78,873.60
21	\$96,123.11	\$96,123.11	\$41.90	\$ 80,448.00
22	\$98,045.57	\$98,045.57	\$42.74	\$ 82,060.80
23	\$100,006.48	\$100,006.48	\$43.59	\$ 83,692.80
24	\$102,006.61	\$102,006.61	\$44.46	\$ 85,363.20
25	\$104,046.74	\$104,046.74	\$45.35	\$ 87,072.00

Administrative Personnel
Technology Manager and Technology Specialist
 256 Days, 7.50 Hours/Day

	Technology Manager Exempt	Technology Specialist Non-Exempt	
	Annual	Hourly	Annual
0	\$70,000.00	\$23.21	\$ 44,563.20
1	\$71,642.46	\$23.79	\$ 45,676.80
2	\$73,323.47	\$24.38	\$ 46,809.60
3	\$75,043.91	\$24.99	\$ 47,980.80
4	\$76,804.73	\$25.61	\$ 49,171.20
5	\$78,606.86	\$26.25	\$ 50,400.00
6	\$80,451.27	\$26.91	\$ 51,667.20
7	\$82,338.96	\$27.58	\$ 52,953.60
8	\$84,270.95	\$28.27	\$ 54,278.40
9	\$86,248.26	\$28.98	\$ 55,641.60
10	\$88,271.97	\$29.70	\$ 57,024.00
11	\$90,343.17	\$30.44	\$ 58,444.80
12	\$92,462.96	\$31.20	\$ 59,904.00
13	\$94,632.49	\$31.98	\$ 61,401.60
14	\$96,852.93	\$32.78	\$ 62,937.60
15	\$99,125.46	\$33.60	\$ 64,512.00
16	\$101,451.32	\$34.44	\$ 66,124.80
17	\$103,831.75	\$35.30	\$ 67,776.00
18	\$106,268.04	\$36.18	\$ 69,465.60
19	\$108,761.49	\$37.08	\$ 71,193.60
20	\$111,313.44	\$38.01	\$ 72,979.20
21	\$113,925.28	\$38.77	\$ 74,438.40
22	\$116,598.40	\$39.55	\$ 75,936.00
23	\$119,334.24	\$40.34	\$ 77,452.80
24	\$122,134.27	\$41.15	\$ 79,008.00
25	\$125,000.00	\$41.97	\$ 80,582.40

**Administrative Personnel
Clerk**

250 Days, 8.0 Hours/Day, Non-Exempt

Position	Hourly Rate
Clerk	\$16.00

DRAFT

Retirement Incentives

TRS Participants

A licensed employee of NIA ("employee") participating in TRS and meeting the eligibility criteria outlined below will be entitled to a 6% retirement incentive during their final three years of service. To qualify, the employee must:

1. Submit an irrevocable letter of retirement by March 1st before the commencement of the school year in which the retirement incentive becomes effective.
2. Provide an individual TRS report confirming their known age, creditable service, creditable earnings, and accumulated sick leave.
3. Have accumulated 10 or more years of continuous full-time service as a licensed employee with NIA as of the effective date of retirement stated in the irrevocable letter of retirement.
4. Retire at the conclusion of the school year.
5. Not have experienced an increase in TRS non-exempt creditable earnings exceeding 6% in any of the three years preceding the school year in which the 6% salary increments will commence.

If the employee meets these criteria, their compensation will not adhere to the regular salary schedule. Instead, they will transition "off schedule" and receive a salary increase of six percent (6%) over their prior year's base salary for a duration of up to a maximum of three years.

Retirement Incentives - Continued

IMRF (Those hired before January 1, 2012)

An NIA employee who is a participant in the IMRF and fulfills the eligibility criteria outlined below will be entitled to a 25% retirement incentive in the year of their retirement. To qualify, the employee must:

1. Submit an irrevocable letter of retirement by March 1st before the start of the school year in which the retirement incentive takes effect.
2. Have maintained continuous employment with the NIA since January 1, 2012.
3. Possess ten or more years of uninterrupted service with the NIA at the time of retirement.
4. Retire at the conclusion of the employee's contract year.

If the employee meets these criteria, their compensation will not follow the regular salary schedule. Instead, they will transition "off schedule" and receive a 25% increase over their prior year's base salary in the final year of employment. This increased amount is considered creditable earnings for calculating IMRF annuity payments.

The retirement incentive will be disbursed as salary in equal installments throughout the last year of employment before retirement. Employees receiving this salary incentive will be ineligible for an annual NIA salary increase. Additionally, the payment of the salary incentive must not trigger the NIA to make an "Accelerated Payment" to the IMRF as per 40 ILCS 5/7-172(k)

Stipend List

Stipend	Amount	Justification	Pay Schedule	Increase?
Advanced Certification/ Specialized Training	\$500 - \$3000 annually Determined by the CEO	Teammate is engaged, in or has completed advanced certification or specialized training at their own expense that strategically advantages the NIA. CEO approval and signed agreement required.	As per situation	No
Annual Club Advisor (non-grant related)	Current Hourly Rate	Determined Annually-EIS due August 5th	Paid via RFC	N/A
Assistant Supervisor Therapy/Education	\$3,500.00	Carried forward annually, after initial EIS. Supervise and evaluate staff.	Divided across 24 pay periods; prorated based on total contract days	Yes
Bilingual Speech Language Pathologist	\$4,000.00	50% or more of workload/caseload is in a language other than spoken English. SLP must be fluent in this language.	Divided across 24 pay periods	No
Board Secretary	\$3,000.00	Serving as Executive Board Secretary	Divided across 24 pay periods	No
CATIS Services	\$3,500.00	Leads and develops the assistive technology training and supervision (related to vision services) for the region. Carried forward from initial EIS.	Divided across 24 pay periods; prorated based on contract days	Yes

Stipend List (continued)

Stipend	Amount	Justification	Pay Schedule	Increase?
Hard-to-Fill	\$4,000.00	Hard-to-fill position. CEO consultation required.	Divided across 24 pay periods	No
Hard-to-Fill (excess mileage)	\$3,000.00	Teammates who drive 10,000+ miles by June 5th.	Paid via RFC during fiscal year end payroll	No
Highly Qualified IEP Interpreter	\$2,000.00	Teammate meets guidelines established by ISBE and is approved by the CEO.	Divided across 24 pay periods	No
Lead Teacher or Therapist	\$1,500.00	Determined annually, EIS due August 5th, supports scheduling, technical assistance, assessment mgmt., team meetings, communication lead for building or department.	Divided across 24 pay periods	No
NIA Mentee	\$500.00	Determined Annually - submitted via EIS Form.	Divided across 24 pay periods	No
NIA Mentor	1 mentee: \$1,000.00 1+ mentee: \$1,500.00	Determined Annually - submitted via EIS Form.	Divided across 24 pay periods	No
Office Management	\$1,000.00	Shredding, extermination, necessary repairs, etc. Attend Facilities Management meetings (1 per office) EIS due by June 5th annually	Divided across 24 pay periods	No
Sub-Caller	\$250/month	Determined annually, EIS due August 5th, process absences and secure substitutes for vacant positions.	Divided across 24 pay periods	No

Note: Stipends will be prorated based on FTE Status

2025-2026 Salary & Compensation Guide

Version **2.0**

Board Approved February 18, 2026

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EDUCATION DEPARTMENT
TEACHERS, SOCIAL WORKERS, ORIENTATION & MOBILITY SPECIALISTS, AND
PSYCHOLOGISTS
182 DAYS, 7.0 HOURS/DAY

	BS	BS +15	MS	MS +15	MS +30	MS +45/PhD
0	\$ 52,359.54	\$ 53,930.33	\$ 55,548.24	\$ 57,214.69	\$ 58,931.13	\$ 60,699.06
1	\$ 53,537.63	\$ 55,143.76	\$ 56,798.07	\$ 58,502.01	\$ 60,257.07	\$ 62,064.78
2	\$ 54,742.23	\$ 56,384.50	\$ 58,076.04	\$ 59,818.32	\$ 61,612.87	\$ 63,461.26
3	\$ 55,973.93	\$ 57,653.15	\$ 59,382.74	\$ 61,164.22	\$ 62,999.15	\$ 64,889.12
4	\$ 57,233.34	\$ 58,950.34	\$ 60,718.85	\$ 62,540.42	\$ 64,416.63	\$ 66,349.13
5	\$ 58,521.09	\$ 60,276.72	\$ 62,085.02	\$ 63,947.57	\$ 65,866.00	\$ 67,841.98
6	\$ 59,837.81	\$ 61,632.94	\$ 63,481.93	\$ 65,386.39	\$ 67,347.98	\$ 69,368.42
7	\$ 61,184.16	\$ 63,019.68	\$ 64,910.27	\$ 66,857.58	\$ 68,863.31	\$ 70,929.21
8	\$ 62,560.80	\$ 64,437.62	\$ 66,370.75	\$ 68,361.87	\$ 70,412.73	\$ 72,525.11
9	\$ 63,968.42	\$ 65,887.47	\$ 67,864.09	\$ 69,900.01	\$ 71,997.01	\$ 74,156.92
10	\$ 65,407.71	\$ 67,369.94	\$ 69,391.04	\$ 71,472.77	\$ 73,616.95	\$ 75,825.46
11	\$ 66,879.38	\$ 68,885.76	\$ 70,952.33	\$ 73,080.90	\$ 75,273.33	\$ 77,531.53
12	\$ 68,384.17	\$ 70,435.70	\$ 72,548.77	\$ 74,725.23	\$ 76,966.99	\$ 79,276.00
13	\$ 69,922.81	\$ 72,020.49	\$ 74,181.10	\$ 76,406.53	\$ 78,698.73	\$ 81,059.69
14	\$ 71,496.07	\$ 73,640.95	\$ 75,850.18	\$ 78,125.69	\$ 80,469.46	\$ 82,883.54
15	\$ 73,104.73	\$ 75,297.87	\$ 77,556.81	\$ 79,883.51	\$ 82,280.02	\$ 84,748.42
16	\$ 74,749.59	\$ 76,992.08	\$ 79,301.84	\$ 81,680.90	\$ 84,131.33	\$ 86,655.27
17	\$ 76,431.46	\$ 78,724.40	\$ 81,086.13	\$ 83,518.71	\$ 86,024.27	\$ 88,605.00
18	\$ 78,151.17	\$ 80,495.71	\$ 82,910.58	\$ 85,397.90	\$ 87,959.84	\$ 90,598.64
19	\$ 79,909.57	\$ 82,306.86	\$ 84,776.07	\$ 87,319.35	\$ 89,938.93	\$ 92,637.10
20	\$ 81,707.54	\$ 84,158.77	\$ 86,683.53	\$ 89,284.04	\$ 91,962.56	\$ 94,721.44
21	\$ 83,545.96	\$ 86,052.34	\$ 88,633.91	\$ 91,292.93	\$ 94,031.72	\$ 96,852.67
22	\$ 85,425.74	\$ 87,988.51	\$ 90,628.17	\$ 93,347.02	\$ 96,147.43	\$ 99,031.85
23	\$ 87,347.82	\$ 89,968.25	\$ 92,667.30	\$ 95,447.32	\$ 98,310.74	\$101,260.06
24	\$ 89,313.15	\$ 91,992.54	\$ 94,752.32	\$ 97,594.89	\$100,522.74	\$103,538.42
25	\$ 91,322.70	\$ 94,062.38	\$ 96,884.25	\$ 99,790.78	\$102,784.50	\$105,868.04

**EDUCATION DEPARTMENT
SIGN LANGUAGE INTERPRETERS
177 DAYS, 7.0 HOURS/DAY**

	Hourly	Annual
0	\$ 29.75	\$ 36,860.25
1	\$ 30.49	\$ 37,777.11
2	\$ 31.25	\$ 38,718.75
3	\$ 32.03	\$ 39,685.17
4	\$ 32.83	\$ 40,676.37
5	\$ 33.65	\$ 41,692.35
6	\$ 34.49	\$ 42,733.11
7	\$ 35.35	\$ 43,798.65
8	\$ 36.23	\$ 44,888.97
9	\$ 37.14	\$ 46,016.46
10	\$ 38.07	\$ 47,168.73
11	\$ 39.02	\$ 48,345.78
12	\$ 40.00	\$ 49,560.00
13	\$ 41.00	\$ 50,799.00
14	\$ 42.03	\$ 52,075.17
15	\$ 43.08	\$ 53,376.12
16	\$ 44.16	\$ 54,714.24
17	\$ 45.26	\$ 56,077.14
18	\$ 46.39	\$ 57,477.21
19	\$ 47.55	\$ 58,914.45
20	\$ 48.74	\$ 60,388.86
21	\$ 49.71	\$ 61,590.69
22	\$ 50.70	\$ 62,817.30
23	\$ 51.71	\$ 64,068.69
24	\$ 52.74	\$ 65,344.86
25	\$ 53.79	\$ 66,645.81

Position Benefits: The NIA will reimburse the yearly registration for those Interpreters who hold IDHHC licensure in exchange for their availability to interpret in situations requiring a licensed Interpreter, as needed.

EDUCATION DEPARTMENT
AUDIOLOGISTS
195.0 DAYS, 7.50 HOURS/DAY

	MS +30 or AuD
0	\$70,168.96
1	\$71,747.76
2	\$73,362.08
3	\$75,012.73
4	\$76,700.52
5	\$78,426.28
6	\$80,190.87
7	\$81,995.16
8	\$83,840.05
9	\$85,726.45
10	\$87,655.30
11	\$89,627.54
12	\$91,644.16
13	\$93,706.15
14	\$95,814.54
15	\$97,970.37
16	\$100,174.70
17	\$102,428.63
18	\$104,733.27
19	\$107,089.77
20	\$109,499.29
21	\$111,689.28
22	\$113,923.07
23	\$116,201.53
24	\$118,525.56
25	\$120,896.07

EDUCATION DEPARTMENT
PARAPROFESSIONALS
177 DAYS, 7.0 HOURS/DAY

	Non-Signing Para		Signing Para	
	Hourly	Annual	Hourly	Annual
0	\$ 19.60	\$ 24,284.40	\$ 20.19	\$ 25,015.41
1	\$ 20.09	\$ 24,891.51	\$ 20.69	\$ 25,634.91
2	\$ 20.59	\$ 25,511.01	\$ 21.21	\$ 26,279.19
3	\$ 21.10	\$ 26,142.90	\$ 21.73	\$ 26,923.47
4	\$ 21.63	\$ 26,799.57	\$ 22.28	\$ 27,604.92
5	\$ 22.17	\$ 27,468.63	\$ 22.84	\$ 28,298.76
6	\$ 22.72	\$ 28,150.08	\$ 23.40	\$ 28,992.60
7	\$ 23.29	\$ 28,856.31	\$ 23.99	\$ 29,723.61
8	\$ 23.87	\$ 29,574.93	\$ 24.59	\$ 30,467.01
9	\$ 24.47	\$ 30,318.33	\$ 25.20	\$ 31,222.80
10	\$ 25.08	\$ 31,074.12	\$ 25.83	\$ 32,003.37
11	\$ 25.71	\$ 31,854.69	\$ 26.48	\$ 32,808.72
12	\$ 26.35	\$ 32,647.65	\$ 27.14	\$ 33,626.46
13	\$ 27.01	\$ 33,465.39	\$ 27.82	\$ 34,468.98
14	\$ 27.69	\$ 34,307.91	\$ 28.52	\$ 35,336.28
15	\$ 28.38	\$ 35,162.82	\$ 29.23	\$ 36,215.97
16	\$ 29.09	\$ 36,042.51	\$ 29.96	\$ 37,120.44
17	\$ 29.82	\$ 36,946.98	\$ 30.71	\$ 38,049.69
18	\$ 30.57	\$ 37,876.23	\$ 31.49	\$ 39,016.11
19	\$ 31.33	\$ 38,817.87	\$ 32.27	\$ 39,982.53
20	\$ 32.11	\$ 39,784.29	\$ 33.07	\$ 40,973.73
21	\$ 32.75	\$ 40,577.25	\$ 33.73	\$ 41,791.47
22	\$ 33.41	\$ 41,394.99	\$ 34.41	\$ 42,633.99
23	\$ 34.08	\$ 42,225.12	\$ 35.10	\$ 43,488.90
24	\$ 34.76	\$ 43,067.64	\$ 35.80	\$ 44,356.20
25	\$ 35.46	\$ 43,934.94	\$ 36.52	\$ 45,248.28

**EDUCATION DEPARTMENT
DHH PROGRAM
EXTENDED SCHOOL YEAR (ESY)**

DESCRIPTION	PAY RATE
ESY Supervisor	Hourly rate equivalent to experience step in the salary guide
ESY Teacher (NIA Staff)	Hourly rate equivalent to experience step in the salary guide
ESY Teacher (Not NIA Staff)	Hourly rate equivalent to experience step in the salary guide
ESY Interpreter	Current Hourly Rate
ESY Interpreter working as a paraprofessional	Hourly rate equivalent to experience step in Paraprofessional Entry Level Guide, or current hourly rate, whichever is higher.
ESY Interpreter working as a substitute teacher	Hourly rate equivalent on teacher salary grid (with a teacher certificate) or current hourly rate (with sub certificate)
ESY Paraprofessional (NIA Staff)	Current Hourly Rate
ESY Paraprofessional (Not NIA Staff)	Hourly rate equivalent to experience step in the salary guide
ESY Itinerant Teachers	Hourly rate equivalent to experience step in the compensation guide, drive time paid portal to portal, and mileage reimbursed per Mileage Policy.

EDUCATION DEPARTMENT SUBSTITUTE RATES

DESCRIPTION	PAY RATE
Hourly Sub Teacher	\$150/7-hour day*
Certified Teacher subbing as a signing Paraprofessional	\$150/7-hour day*
Long Term Sub Teacher (10 consecutive workdays in the same classroom. Retroactive pay once the sub reaches ten days. Sick/personal days do not count as a day toward the ten consecutive days. A sub may take up to sick/personal days without breaking the consecutive day requirement.	\$200/7-hour day*
Sub Interpreter (a minimum of 2 hours is guaranteed; if an Interpreter assignment is not available for the full 2 hours, the sub interpreter may be used elsewhere)	\$50-\$60 dependent on IDHHC License
Sub Paraprofessional (non-signing)	\$110/7-hour day*
Sub Paraprofessional (signing)	\$120/7-hour day*

*Pay will be prorated based on actual hours worked.

EDUCATION DEPARTMENT PERMANENT SUBSTITUTE TEACHER 182 DAYS, 7.0 HOURS/DAY

POSITION	SALARY RANGE
Permanent Substitute Teacher	\$45,000-\$51,000

EDUCATION DEPARTMENT EXTRA DUTY PAY

TEACHERS	
ACTIVITY	PAY RATE
Move classroom/unpack	Current Hourly Rate
Overload	\$25/hour
Sub (para, terp, teacher) during planning period	\$25/hour
Mandatory meetings outside of contract hours	Current Hourly Rate
Participation in Committees or Extra Curricular activities outside of regular contract hours	Current Hourly Rate
Related Service Providers in the DHH Program with a PEL who are called to substitute teach on an emergency basis.	\$25/hour
INTERPRETERS	
ACTIVITY	PAY RATE
Interpret for extracurricular activities on a school day (33-40 hrs./week)	Current hourly rate
Interpret for extracurricular activities on a school day (40 hrs. or more /week)	Current hourly rate at time and one-half
Non-responsibility days (weekends, holidays, nights, non-ESY summer) - up to 40 hours/week	Current hourly rate
Interpret for Deaf Adult during school day	Paid the higher of regular hourly rate or \$35/hour
Interpret for Deaf Adult outside of school day	Paid the higher of regular hourly rate or \$35/hour
Participation in Committees outside of regular contract hours	Current hourly rate

EDUCATION DEPARTMENT EXTRA DUTY PAY (continued)

PARAPROFESSIONALS	
ACTIVITY	PAY RATE
Extra Duties (e.g., wait with student for bus, attend staff meetings)	Current Hourly Rate
NIA Paraprofessional internal subbing for a DHH teacher or Interpreter	Paid at an additional 25% of their hourly rate.
Participation in Committees or extracurricular activities outside of regular contract hours	Current hourly rate
ALL EDUCATION DEPARTMENTS	
ACTIVITY	PAY RATE
NIA Parent/Family Sign Class	\$30/hour
<ul style="list-style-type: none"> ● Extracurricular Activities on a school day with an assignment start prior to 5:00 pm <ul style="list-style-type: none"> ○ Paid up to 1 hour for cancellations made with less than two-hour notice. ● Non-contractual days (weekends, holidays, nights- events starting after 5:00 pm, summer-non ESY) <ul style="list-style-type: none"> ○ Mileage reimbursed via the Mileage Policy ○ Paid for travel time from portal to portal. ○ Paid up to 1 hour for cancellations made with less than two-hour notice ● All other assignments will be reimbursed following the Mileage Policy. 	

THERAPY DEPARTMENT
BOARD CERTIFIED BEHAVIOR ANALYSTS (BCBA)
180 DAYS, 7.50 HOURS/DAY

	BS/MS	Doctorate
0	\$ 58,331.04	\$ 60,664.28
1	\$ 59,497.66	\$ 61,877.57
2	\$ 60,687.62	\$ 63,115.12
3	\$ 61,901.38	\$ 64,377.44
4	\$ 63,139.41	\$ 65,664.99
5	\$ 64,402.20	\$ 66,978.29
6	\$ 65,851.24	\$ 68,485.29
7	\$ 67,332.90	\$ 70,026.22
8	\$ 68,847.89	\$ 71,601.81
9	\$ 70,396.96	\$ 73,212.84
10	\$ 71,980.89	\$ 74,860.13
11	\$ 73,600.46	\$ 76,544.48
12	\$ 75,256.47	\$ 78,266.73
13	\$ 76,949.74	\$ 80,027.73
14	\$ 78,681.11	\$ 81,828.35
15	\$ 80,451.43	\$ 83,669.49
16	\$ 82,261.59	\$ 85,552.05
17	\$ 84,112.47	\$ 87,476.97
18	\$ 86,005.00	\$ 89,445.20
19	\$ 87,940.11	\$ 91,457.71
20	\$ 89,918.76	\$ 93,515.51
21	\$ 91,941.93	\$ 95,619.61
22	\$ 94,010.62	\$ 97,771.04
23	\$ 96,125.86	\$ 99,970.89
24	\$ 98,288.69	\$ 102,220.24
25	\$ 100,500.18	\$ 104,520.19

THERAPY DEPARTMENT
OCCUPATIONAL THERAPIST, PHYSICAL THERAPIST, COTA/PTA
180 DAYS, 7.50 HOURS/DAY

	THERAPISTS		THERAPIST ASSISTANTS
	BS/MS	Doctorate	COTA /PTA
0	\$ 58,331.04	\$ 60,664.28	\$ 40,831.73
1	\$ 59,497.66	\$ 61,877.57	\$ 41,648.36
2	\$ 60,687.62	\$ 63,115.12	\$ 42,481.33
3	\$ 61,901.38	\$ 64,377.44	\$ 43,330.97
4	\$ 63,139.41	\$ 65,664.99	\$ 44,197.59
5	\$ 64,402.20	\$ 66,978.29	\$ 45,081.54
6	\$ 65,851.24	\$ 68,485.29	\$ 46,095.87
7	\$ 67,332.90	\$ 70,026.22	\$ 47,133.03
8	\$ 68,847.89	\$ 71,601.81	\$ 48,193.52
9	\$ 70,396.96	\$ 73,212.84	\$ 49,277.87
10	\$ 71,980.89	\$ 74,860.13	\$ 50,386.62
11	\$ 73,600.46	\$ 76,544.48	\$ 51,520.32
12	\$ 75,256.47	\$ 78,266.73	\$ 52,679.53
13	\$ 76,949.74	\$ 80,027.73	\$ 53,864.82
14	\$ 78,681.11	\$ 81,828.35	\$ 55,076.78
15	\$ 80,451.43	\$ 83,669.49	\$ 56,316.00
16	\$ 82,261.59	\$ 85,552.05	\$ 57,583.11
17	\$ 84,112.47	\$ 87,476.97	\$ 58,878.73
18	\$ 86,005.00	\$ 89,445.20	\$ 60,203.50
19	\$ 87,940.11	\$ 91,457.71	\$ 61,558.08
20	\$ 89,918.76	\$ 93,515.51	\$ 62,943.13
21	\$ 91,941.93	\$ 95,619.61	\$ 64,359.35
22	\$ 94,010.62	\$ 97,771.04	\$ 65,807.43
23	\$ 96,125.86	\$ 99,970.89	\$ 67,288.10
24	\$ 98,288.69	\$ 102,220.24	\$ 68,802.08
25	\$ 100,500.18	\$ 104,520.19	\$ 70,350.13

THERAPY DEPARTMENT
SPEECH LANGUAGE PATHOLOGIST AND SLP ASSISTANT
180.0 DAYS, 7.50 HOURS/DAY

	BS/MS	Doctorate	SLP Assistant
0	\$ 58,331.04	\$ 60,664.28	\$ 40,831.73
1	\$ 59,497.66	\$ 61,877.57	\$ 41,648.36
2	\$ 60,687.62	\$ 63,115.12	\$ 42,481.33
3	\$ 61,901.38	\$ 64,377.44	\$ 43,330.97
4	\$ 63,139.41	\$ 65,664.99	\$ 44,197.59
5	\$ 64,402.20	\$ 66,978.29	\$ 45,081.54
6	\$ 65,851.24	\$ 68,485.29	\$ 46,095.87
7	\$ 67,332.90	\$ 70,026.22	\$ 47,133.03
8	\$ 68,847.89	\$ 71,601.81	\$ 48,193.52
9	\$ 70,396.96	\$ 73,212.84	\$ 49,277.87
10	\$ 71,980.89	\$ 74,860.13	\$ 50,386.62
11	\$ 73,600.46	\$ 76,544.48	\$ 51,520.32
12	\$ 75,256.47	\$ 78,266.73	\$ 52,679.53
13	\$ 76,949.74	\$ 80,027.73	\$ 53,864.82
14	\$ 78,681.11	\$ 81,828.35	\$ 55,076.78
15	\$ 80,451.43	\$ 83,669.49	\$ 56,316.00
16	\$ 82,261.59	\$ 85,552.05	\$ 57,583.11
17	\$ 84,112.47	\$ 87,476.97	\$ 58,878.73
18	\$ 86,005.00	\$ 89,445.20	\$ 60,203.50
19	\$ 87,940.11	\$ 91,457.71	\$ 61,558.08
20	\$ 89,918.76	\$ 93,515.51	\$ 62,943.13
21	\$ 91,941.93	\$ 95,619.61	\$ 64,359.35
22	\$ 94,010.62	\$ 97,771.04	\$ 65,807.43
23	\$ 96,125.86	\$ 99,970.89	\$ 67,288.10
24	\$ 98,288.69	\$ 102,220.24	\$ 68,802.08
25	\$ 100,500.18	\$ 104,520.19	\$ 70,350.13

**THERAPY DEPARTMENT
EXTRA DUTY PAY**

ACTIVITY	PAY RATE
Extra Duties (e.g., taking additional caseload as a “sub” which requires increased time for after-hours student documentation)	Current Hourly Rate
Summer Work	125% of Current Hourly Rate

DRAFT

EDUCATION & THERAPY DEPARTMENTS
PROGRAM SUPERVISORS
200.0 DAYS, 7.50 HOURS/DAY

	Annual
0	\$ 86,404.92
1	\$ 88,349.03
2	\$ 90,336.88
3	\$ 92,369.46
4	\$ 94,447.77
5	\$ 96,572.84
6	\$ 98,745.73
7	\$ 100,967.51
8	\$ 103,239.28
9	\$ 105,562.16
10	\$ 107,937.31
11	\$ 110,365.90
12	\$ 112,849.13
13	\$ 115,388.24
14	\$ 117,984.48
15	\$ 120,639.13
16	\$ 123,353.51
17	\$ 126,128.96
18	\$ 128,966.86
19	\$ 131,868.61
20	\$ 134,835.65
21	\$ 137,532.36
22	\$ 140,283.01
23	\$ 143,088.67
24	\$ 145,950.44
25	\$ 148,869.45

Position Benefits:

Board-paid employee health insurance.

**ADMINISTRATIVE PERSONNEL
EXECUTIVE LEADERSHIP TEAM
220 DAYS, 7.50 HOURS/DAY**

	Annual
0	\$ 97,901.83
1	\$ 100,349.38
2	\$ 102,858.11
3	\$ 105,429.56
4	\$ 108,065.30
5	\$ 110,766.93
6	\$ 113,536.10
7	\$ 116,374.50
8	\$ 119,283.86
9	\$ 122,265.96
10	\$ 125,322.61
11	\$ 128,455.68
12	\$ 131,667.07
13	\$ 134,958.75
14	\$ 138,332.72
15	\$ 141,791.04
16	\$ 145,335.82
17	\$ 148,969.22
18	\$ 152,693.45
19	\$ 156,510.79
20	\$ 160,423.56
21	\$ 163,632.03
22	\$ 166,904.67
23	\$ 170,242.76
24	\$ 173,647.62
25	\$ 177,120.57

Positions

Education Operations Executive
Finance Operations Executive
Technology Operations Executive
Therapy Operations Executive

Position Benefits

Board paid employee and family health insurance.

ADMINISTRATIVE PERSONNEL

ADMINISTRATIVE ASSISTANTS (AA) & OFFICE PROFESSIONALS (OP)

AA: 256 DAYS, 7.50 HOURS/DAY; OP: 250 DAYS, 8.0 HOURS/DAY

	ADMINISTRATIVE ASSISTANT		OFFICE PROFESSIONAL		BILINGUAL OFFICE PROFESSIONAL	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
0	\$ 22.45	\$ 43,104.00	\$ 17.68	\$ 35,360.00	\$ 18.21	\$ 36,420.00
1	\$ 23.01	\$ 44,179.20	\$ 18.12	\$ 36,240.00	\$ 18.66	\$ 37,320.00
2	\$ 23.59	\$ 45,292.80	\$ 18.57	\$ 37,140.00	\$ 19.13	\$ 38,260.00
3	\$ 24.18	\$ 46,425.60	\$ 19.03	\$ 38,060.00	\$ 19.60	\$ 39,200.00
4	\$ 24.78	\$ 47,577.60	\$ 19.51	\$ 39,020.00	\$ 20.10	\$ 40,200.00
5	\$ 25.40	\$ 48,768.00	\$ 20.00	\$ 40,000.00	\$ 20.60	\$ 41,200.00
6	\$ 26.04	\$ 49,996.80	\$ 20.50	\$ 41,000.00	\$ 21.12	\$ 42,240.00
7	\$ 26.69	\$ 51,244.80	\$ 21.01	\$ 42,020.00	\$ 21.64	\$ 43,280.00
8	\$ 27.36	\$ 52,531.20	\$ 21.54	\$ 43,080.00	\$ 22.19	\$ 44,380.00
9	\$ 28.04	\$ 53,836.80	\$ 22.08	\$ 44,160.00	\$ 22.74	\$ 45,480.00
10	\$ 28.74	\$ 55,180.80	\$ 22.63	\$ 45,260.00	\$ 23.31	\$ 46,620.00
11	\$ 29.46	\$ 56,563.20	\$ 23.20	\$ 46,400.00	\$ 23.90	\$ 47,800.00
12	\$ 30.20	\$ 57,984.00	\$ 23.78	\$ 47,560.00	\$ 24.49	\$ 48,980.00
13	\$ 30.96	\$ 59,443.20	\$ 24.37	\$ 48,740.00	\$ 25.10	\$ 50,200.00
14	\$ 31.73	\$ 60,921.60	\$ 24.98	\$ 49,960.00	\$ 25.73	\$ 51,460.00
15	\$ 32.52	\$ 62,438.40	\$ 25.60	\$ 51,200.00	\$ 26.37	\$ 52,740.00
16	\$ 33.33	\$ 63,993.60	\$ 26.24	\$ 52,480.00	\$ 27.03	\$ 54,060.00
17	\$ 34.16	\$ 65,587.20	\$ 26.90	\$ 53,800.00	\$ 27.71	\$ 55,420.00
18	\$ 35.01	\$ 67,219.20	\$ 27.57	\$ 55,140.00	\$ 28.40	\$ 56,800.00
19	\$ 35.89	\$ 68,908.80	\$ 28.26	\$ 56,520.00	\$ 29.11	\$ 58,220.00
20	\$ 36.79	\$ 70,636.80	\$ 28.97	\$ 57,940.00	\$ 29.84	\$ 59,680.00
21	\$ 37.53	\$ 72,057.60	\$ 29.55	\$ 59,100.00	\$ 30.44	\$ 60,880.00
22	\$ 38.28	\$ 73,497.60	\$ 30.14	\$ 60,280.00	\$ 31.04	\$ 62,080.00
23	\$ 39.05	\$ 74,976.00	\$ 30.74	\$ 61,480.00	\$ 31.66	\$ 63,320.00
24	\$ 39.83	\$ 76,473.60	\$ 31.35	\$ 62,700.00	\$ 32.29	\$ 64,580.00
25	\$ 40.63	\$ 78,009.60	\$ 31.98	\$ 63,960.00	\$ 32.94	\$ 65,880.00

ADMINISTRATIVE PERSONNEL
FINANCE MANAGER, HR MANAGER, HR COORDINATOR, AND
HR-FINANCE MANAGER
256 DAYS, 7.50 HOURS/DAY

	FINANCE MANAGER	HR Manager	HR Coordinator		HR-FINANCE MANAGER
	Annual	Annual	Hourly	Annual	Annual
0	\$57,510.92	\$57,510.92	\$27.23	\$52,281.60	\$71,204.28
1	\$58,948.69	\$58,948.69	\$27.78	\$53,337.60	\$72,984.39
2	\$60,422.41	\$60,422.41	\$28.33	\$54,393.60	\$74,809.00
3	\$61,932.97	\$61,932.97	\$28.90	\$55,488.00	\$76,679.23
4	\$63,481.29	\$63,481.29	\$29.48	\$56,601.60	\$78,596.21
5	\$65,068.32	\$65,068.32	\$30.06	\$57,715.20	\$80,561.12
6	\$66,695.03	\$66,695.03	\$30.67	\$58,886.40	\$82,575.15
7	\$68,362.41	\$68,362.41	\$31.28	\$60,057.60	\$84,639.53
8	\$70,071.47	\$70,071.47	\$31.90	\$61,248.00	\$86,755.52
9	\$71,823.26	\$71,823.26	\$32.54	\$62,476.80	\$88,924.41
10	\$73,618.84	\$73,618.84	\$33.19	\$63,724.80	\$91,147.52
11	\$75,459.31	\$75,459.31	\$33.86	\$65,011.20	\$93,426.21
12	\$77,345.79	\$77,345.79	\$34.53	\$66,297.60	\$95,761.87
13	\$79,279.43	\$79,279.43	\$35.23	\$67,641.60	\$98,155.92
14	\$81,261.42	\$81,261.42	\$35.93	\$68,985.60	\$100,609.82
15	\$83,292.96	\$83,292.96	\$36.65	\$70,368.00	\$103,125.07
16	\$85,375.28	\$85,375.28	\$37.38	\$71,769.60	\$105,703.20
17	\$87,509.66	\$87,509.66	\$38.13	\$73,209.60	\$108,345.78
18	\$89,697.40	\$89,697.40	\$38.89	\$74,668.80	\$111,054.42
19	\$91,939.84	\$91,939.84	\$39.67	\$76,166.40	\$113,830.78
20	\$94,238.34	\$94,238.34	\$40.46	\$77,683.20	\$116,676.55
21	\$96,123.11	\$96,123.11	\$41.27	\$79,238.40	\$119,010.08
22	\$98,045.57	\$98,045.57	\$42.10	\$80,832.00	\$121,390.28
23	\$100,006.48	\$100,006.48	\$42.94	\$82,444.80	\$123,818.09
24	\$102,006.61	\$102,006.61	\$43.80	\$84,096.00	\$126,294.45
25	\$104,046.74	\$104,046.74	\$44.67	\$85,766.40	\$128,820.34

**ADMINISTRATIVE PERSONNEL
TECHNOLOGY MANAGER
256 DAYS, 7.50 HOURS/DAY**

	Annual
0	\$67,961.00
1	\$69,556.00
2	\$71,188.00
3	\$72,858.00
4	\$74,568.00
5	\$76,317.00
6	\$78,108.00
7	\$79,941.00
8	\$81,816.00
9	\$83,736.00
10	\$85,701.00
11	\$87,712.00
12	\$89,770.00
13	\$91,876.00
14	\$94,032.00
15	\$96,238.00
16	\$98,496.00
17	\$100,808.00
18	\$103,173.00
19	\$105,594.00
20	\$108,071.00
21	\$110,607.00
22	\$113,202.00
23	\$115,858.00
24	\$118,577.00
25	\$121,359.00

ADMINISTRATIVE PERSONNEL
CLERK
250 DAYS, 8.0 HOURS/DAY

POSITION	HOURLY RATE
Clerk	\$16.00

DRAFT

RETIREMENT INCENTIVES

TRS Participants

A licensed employee of NIA ("employee") participating in TRS and meeting the eligibility criteria outlined below will be entitled to a 6% retirement incentive during their final three years of service. To qualify, the employee must:

1. Submit an irrevocable letter of retirement by March 1st before the commencement of the school year in which the retirement incentive becomes effective.
2. Provide an individual TRS report confirming their known age, creditable service, creditable earnings, and accumulated sick leave.
3. Have accumulated 10 or more years of continuous full-time service as a licensed employee with NIA as of the effective date of retirement stated in the irrevocable letter of retirement.
4. Retire at the conclusion of the school year.
5. Not have experienced an increase in TRS non-exempt creditable earnings exceeding 6% in any of the three years preceding the school year in which the 6% salary increments will commence.

If the employee meets these criteria, their compensation will not adhere to the regular salary schedule. Instead, they will transition "off schedule" and receive a salary increase of six percent (6%) over their prior year's base salary for a duration of up to a maximum of three years.

RETIREMENT INCENTIVES

IMRF (THOSE HIRED BEFORE JANUARY 1, 2012)

An NIA employee who is a participant in the IMRF and fulfills the eligibility criteria outlined below will be entitled to a 25% retirement incentive in the year of their retirement. To qualify, the employee must:

1. Submit an irrevocable letter of retirement by March 1st before the start of the school year in which the retirement incentive takes effect.
2. Have maintained continuous employment with the NIA since January 1, 2012.
3. Possess ten or more years of uninterrupted service with the NIA at the time of retirement.
4. Retire at the conclusion of the employee's contract year.

If the employee meets these criteria, their compensation will not follow the regular salary schedule. Instead, they will transition "off schedule" and receive a 25% increase over their prior year's base salary in the final year of employment. This increased amount is considered creditable earnings for calculating IMRF annuity payments.

The retirement incentive will be disbursed as salary in equal installments throughout the last year of employment before retirement. Employees receiving this salary incentive will be ineligible for an annual NIA salary increase. Additionally, the payment of the salary incentive must not trigger the NIA to make an "Accelerated Payment" to the IMRF as per 40 ILCS 5/7-172(k)

STIPEND LIST

Stipend	Amount	Justification	Pay Schedule	Increase?
Board Secretary	\$3,000.00	Serving as Executive Board Secretary	Divided across 24 pay periods	No
Hard-to-Fill	\$3,000.00	Hard-to-fill position, due at hiring. Director consultation required.	Divided across 24 pay periods	No
Hard-to-Fill (excess mileage)	\$3,000.00	Teammates who drive 10,000+ miles in one Fiscal Year.	Paid via RFC during fiscal year end payroll	No
Office Management	\$1,000.00	Shredding, extermination, necessary repairs, etc. Attend Facilities Management meetings (1 per office) EIS due by June 5th annually	Divided across 24 pay periods	No
Therapy/Education Assistant Supervisor	\$3,500.00	Carried forward annually, after initial EIS. Supervise and evaluate staff.	Divided across 24 pay periods; prorated based on total contract days	Yes
NIA Mentee	\$500.00	Determined Annually - submitted via EIS Form.	Divided across 24 pay periods	No
NIA Mentor	1 mentee:\$1,000.00 1+ mentee: \$1,500.00	Determined Annually - submitted via EIS Form.	Divided across 24 pay periods	No
Annual Club Advisor (non-grant related)	Current Hourly Rate	Determined Annually-EIS due August 5th	Paid via RFC	N/A

STIPEND LIST (continued)

Stipend	Amount	Justification	Pay Schedule	Increase?
CATIS Services	\$3,500.00	Leads and develops the assistive technology training and supervision (related to vision services) for the region. Carried forward from initial EIS.	Divided across 24 pay periods; prorated based on contract days	Yes
Lead Teacher or Therapist	\$1,500	Determined annually, EIS due August 5th, supports scheduling, technical assistance, assessment mgmt., team meetings, communication lead for building or dept.	Divided across 24 pay periods	No
Sub-Caller	\$250/month	Determined annually, EIS due August 5th, process absences and secure substitutes for vacant positions.	Divided across 24 pay periods	No
Advanced Certification/ Specialized Training	\$500 - \$3000 annually -Determined by the Director	Teammate is engaged, in or has completed advanced certification or specialized training at their own expense that strategically advantages the NIA. Director approval and signed agreement required.	As per situation	No
Bilingual Speech Language Pathologist	\$3,000.00	50% or more of workload/caseload is in a language other than spoken English. SLP must be fluent in this language.	Divided across 24 pay periods	No

Document Status: Draft Update

2:150 Committees

The Executive Board may establish committees to assist with the Board's governance function and, in some situations, to comply with State law requirements. These committees are known as Board committees and report directly to the Board. Committee members may include both Board members and non-Board members depending on the committee's purpose. The Board Chairman makes all Board committee appointments unless specifically stated otherwise. Board committee meetings shall comply with the Open Meetings Act. A Board committee may not take final action on behalf of the Board - it may only make recommendations to the Board.

Special Board Committees

A special committee may be created for specific purposes or to investigate special issues. A special committee is automatically dissolved after presenting its final report to the Board or at the Board's discretion.

Standing Board Committees

A standing committee is created for an indefinite term although its members will fluctuate. Standing committees are:

1. Budget and Finance Committee
2. Director Evaluation Committee
3. Behavioral Interventions Committee is convened by the program's serving district. This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board Chairman's discretion, the Parent-Teacher Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.
4. Parent-Teacher Advisory Committee is convened by the program's serving district. This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the Cooperative and local law enforcement agencies regarding criminal and civil offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information
5. Uniform Grievance Committee.

Nothing in this policy limits the authority of the Director or designee to create and use committees that report to him or her or to other staff members.

LEGAL REF.:

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

[105 ILCS 5/10-20.14](#) and [5/14-8.05](#).

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of Executive Board Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

ADOPTED: June 21, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.14, amended by P.A. 104-430. **Issue 120, October 2025**

Document Status: Draft Update

2:270 Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited

Discrimination and harassment on the basis of race, color, or national origin negatively affect a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from such discrimination and harassment is an important District goal. The District does not discriminate on the basis of actual or perceived race, color, or national origin in any of its education programs or activities, and it complies with federal and State non-discrimination laws.

Examples of Prohibited Conduct

Examples of conduct that may constitute discrimination on the basis of race, color, or national origin include: disciplining students more harshly and frequently because of their race, color, or national origin; denying students access to high-rigor academic courses, extracurricular activities, or other educational opportunities based on their race, color, or national origin; denying language services or other educational opportunities to English learners; and assigning students special education services based on a student's race, color, or national origin.

Harassment is a form of prohibited discrimination. Examples of conduct that may constitute harassment on the basis of race, color, or national origin include: the use of racial, ethnic or ancestral slurs or stereotypes; taunts; name-calling; offensive or derogatory remarks about a person's actual or perceived race, color, or national origin; the display of racially-offensive symbols; racially-motivated physical threats and attacks; or other hateful conduct.

Making a Report or Complaint; Investigation Process

Individuals are encouraged to promptly report claims or incidents [see PRESSPlus1](#) of discrimination or harassment based on race, color, or national origin to the Nondiscrimination Coordinator, a Complaint Manager, or any employee with whom the student is comfortable speaking. Reports under this policy will be processed under Board policy 2:260, *Uniform Grievance Procedure*.

Any District employee who receives a report or complaint of discrimination or harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of discrimination or harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

This policy does not impair or otherwise diminish the existing rights of unionized employees to request an exclusive bargaining representative to be present during any investigatory interviews, nor does this policy diminish any rights available under an applicable collective bargaining agreement, including, but not limited to, a grievance procedure.

Federal and State Agencies

If the District fails to take necessary corrective action to stop harassment based on race, color, or national origin, further relief may be available through the Ill. Dept. of Human Rights (IDHR) or the U.S. Dept. of Education's Office for Civil Rights. To contact IDHR, go to: <https://dhr.illinois.gov/about-us/contact-idhr.html> or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield).

Prevention and Response Program

The Superintendent or designee shall establish a prevention and response program to respond to complaints of discrimination based on race, color, and national origin, including harassment, and retaliation. The program shall include procedures for responding to complaints which:

1. Reduce or remove, to the extent practicable, barriers to reporting discrimination, harassment, and retaliation;
2. Permit any person who reports or is the victim of an incident of alleged discrimination, harassment, or retaliation to be accompanied when making a report by a support individual of the person's choice who complies with the District's policies and rules;
3. Permit anonymous reporting, except that an anonymous report may not be the sole basis of any disciplinary action;
4. Offer remedial interventions or take such disciplinary action as may be appropriate on a case-by-case basis;
5. Offer, but do not require or unduly influence, a person who reports or is the victim of an incident of harassment or retaliation the option to resolve allegations directly with the accused; and
6. Protects a person who reports or is the victim of an incident of harassment or retaliation from suffering adverse consequences as a result of a report of, investigation of, or a response to the incident.

Policy Posting and Distribution

This policy shall be posted on the District's website. The Superintendent shall annually inform staff members of this policy by posting it in a prominent and accessible location such as the District website, employee handbook, staff intranet site, and/or in other areas where policies and rules of conduct are made available to staff. The Superintendent shall annually inform students and their parents/guardians of this policy by posting it on the District's website and including an age-appropriate summary of the policy in the student handbook(s).

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, up to and including discharge.

Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, including but not limited to, suspension and expulsion consistent with Board policy 7:190, *Student Behavior*.

Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to remedial and/or disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints, participating in the complaint process, or

otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*).

Individuals should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.:

[42 U.S.C. §2000d](#), Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. Part 1601](#).

105 ILCS 5/22-95 (final citation pending).

[775 ILCS 5/1-101](#) *et seq.*, Illinois Human Rights Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

Document Status: Draft Update

2:220-E4 Exhibit - Open Meeting Minutes

[PRESSPlus1](#)

Meeting Minutes Protocol

1. Meeting minutes are the permanent record of the proceedings during a Executive Board meeting. All Board action must be recorded in the minutes; thus, the minutes focus on Board action.
2. The minutes only include information provided at the meeting. Information may not be corrected or updated in the minutes unless it was discussed at the meeting.
3. Minutes include a summary of the Board's discussion on an agenda topic; the minutes do not state what is said verbatim. The minutes do not repeat the same point made by different individuals. If appropriate, the minutes include a brief background and an explanation of the circumstances surrounding an issue discussed. The minutes do not include the names of **Board** members making specific points during discussion. Requests from individual Board members to include their vote or an opinion **in the minutes** [PRESSPlus2](#) are handled according to Board policy 2:220, *Executive Board Meeting Procedure*.
4. The minutes include the topic of reports that are made to the Board including reports from the Director or a Board committee. Written reports are filed with the minutes but do not become part of the minutes.
5. The minutes note when a member is not present for the entire meeting due to late arrival and/or early departure.
6. Although items may be considered by the Board in a different order than appeared on the agenda, items in the minutes are generally recorded in the same order as they appeared on the agenda. When a meeting is reconvened on a different date, the minutes must describe what happened on each meeting date.
7. The minutes should be recorded in an objective **but positive/constructive** tone. Answers and explanations, rather than questions, are recorded. Writing style, including choice of words and sentence structure, is at the discretion of the individual recording the minutes.
8. The minutes include individuals' names who speak during the meeting's public participation segment as well as the topics they address. All written documents presented at a Board meeting are filed with the minutes but do not become part of the minutes.
9. The following template generally governs meeting minutes.

Open Meeting Minutes

Date: _____ Time: _____

Location: _____

Type of meeting: Regular Special Reconvened or rescheduled Emergency

Name of person taking the minutes: _____

Name of person presiding: _____

Members in attendance:	Members absent:
1.	1.
2.	2.
3.	3.
4.	
5.	
6.	
7.	

Approval of Agenda

List any items removed from the consent agenda:

Motion made by: _____

Motion: To approve
 To add items as follows: *(No action may be taken on new agenda items.)*

Motion seconded by: _____

Action: Passed Failed

Approval of Previous Meeting Minutes *(Needed only if this item is not on the consent agenda.)*

Minutes from the Board meeting held on: _____

Motion made by: _____

Motion: To approve
 To approve subject to incorporation of the following amendment(s):

Motion seconded by: _____

Action: Passed Failed

Approval of Items on Consent Agenda *(This may include expense advancements, reimbursements, and/or purchase orders regulated by the Local Government Travel Expense Control Act (see Board policies 2:125, Board Member Compensation; Expenses, and 5:60, Expenses)*

Summary of discussion:

Motion to approve the consent agenda made by: _____

Motion seconded by: _____

Roll Call: *(Needed when consent agenda contains an item involving the expenditure of money.)*

"Yeas"

"Nays"

Action: Passed Failed

Public Comments *(Reproduce this section for each individual making a comment.)*

The following individual appeared and commented on the topic noted below: *(Include the title of any documents presented to the Board.)*

Name: _____

Topic:

Remaining Agenda Items *(Reproduce this section for each agenda item.)*

Agenda item:

Summary of discussion:

Motion made by: _____

Motion to:

.....
Motion seconded by: _____

Action: Passed Failed

(If a roll call vote occurred, record the vote of individual Board members.)

"Yeas"

"Nays"

If Applicable, Approval of Motion to Adjourn to Closed Meeting *(Insert exhibit 2:220-E2, Motion to Adjourn to Closed Meeting.)*

Approval of Motion to Adjourn

Motion to adjourn made by: _____

Motion seconded by: _____

Action: Passed Failed

Time of adjournment: _____

Post-Meeting Action

Date minutes approved: _____

Date minutes were available for public inspection: _____

Date minutes were posted on Cooperative website: _____

PRESSPlus Comments

PRESSPlus 1. The footnote information previously included above within a popup note has been deleted. Footnotes are not intended to be included in an adopted policy and/or implemented board exhibit. Up-to-date footnote information can be found by viewing the Policy Reference Manual samples available at PRESS Online by logging in at www.iasb.com. **Issue 119, June 2025**

PRESSPlus 2. Updated throughout in response to a PRESS five-year review. PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB PRESS Policy Reference Manual occurs once every five years. **Issue 119, June 2025**

Document Status: Draft Update

4:10 Fiscal and Business Management

The 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 Executive Board and publishing it by ~~before~~ [PRESSPlus1](#) December 1 as required by State law.

The 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 Cooperative's Electronic Network*.

Budget Planning

The Cooperative's fiscal year is from July 1 until June 30. The Director shall present to the Board, no later than the first regular meeting in June, 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. To the extent possible, the tentative budget shall be balanced as defined by ISBE guidelines.

Preliminary Adoption Procedures

After receiving the Director's proposed budget, the 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 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, and the public shall be invited to comment, question, or advise the Board.

Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 1, or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by ISBE; if not balanced, the Board will adopt a deficit reduction plan to balance the Cooperative's budget within three years according to ISBE requirements.

The 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.

The Director or designee shall perform each of the ³²³following:

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. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to the ISBE according to its requirements.

Budget Amendments

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

Implementation

The Director or designee shall implement the Cooperative's budget and provide the Board 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 Board.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, 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](#), [5/17-2A](#), [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.: 4:20 (Fund Balances), 4:40 (Incurring Debt), 4:60 (Purchases and Contracts), 6:235 (Access to Electronic Networks)

ADOPTED: June 21, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26. No later than December 1 each year, a school board must make its statement of affairs available to the public by posting it on the district's website and publishing it in a newspaper of general circulation. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

Document Status: Draft Update

4:80 Accounting and Audits

The Cooperative's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Ill. State Board of Education (ISBE), State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Director, in addition to other assigned financial responsibilities, shall report monthly on the Cooperative's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Director shall arrange an audit of the Cooperative funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Director. The Director shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools. The Director shall also ensure the Cooperative's auditing firm files the Cooperative's audit with ISBE annually on or before October 15. [PRESSPlus1](#)

Annual Financial Report

The Director or designee shall annually prepare and submit the Annual Financial Report (AFR) on a timely basis using the form adopted by ~~the~~ ISBE. The Director shall review and discuss the Annual Financial Report AFR with the Board before it is submitted; and submit one copy of the AFR to the Regional Superintendent of Schools annually on or before October 15. The Director shall also ensure the Cooperative's auditing firm files the Cooperative's AFR with ISBE annually on or before October 15. [PRESSPlus2](#)

Inventories

The Director or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost, unless the supplies and equipment are acquired by the Cooperative pursuant to a federal or State grant award, in which case the inventory record shall also include the information required by [2 C.F.R. §200.313](#), if applicable. The Director shall establish procedures for the management of property acquired by the Cooperative under grant awards that comply with federal and State law.

Capitalization Threshold

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of \$10,000 and have an estimated useful life greater than one year.

Disposition of Cooperative Property

The Director or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) Cooperative personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Director or designee may unilaterally dispose of personal property of a diminutive value. The Director shall establish procedures for the disposition and, when permitted by the terms and conditions of the award, the retention of property acquired by the Cooperative under grant awards that comply with federal and State law.

Taxable Fringe Benefits

The Director or designee shall: (1) require that all use of Cooperative property or equipment by employees is for the Cooperative's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of Cooperative property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Director shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Each revolving fund shall be maintained in a bank that has been approved by the Board and established in an amount approved by the Director consistent with the annual budget. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Director or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Administrative District must approve all bank accounts opened or established on behalf of the Cooperative or a or with the Cooperative's Federal Employer Identification Number. All checks issued by the Cooperative must be signed by the Assistant Superintendent for Business Services for Sycamore CUSD 427, except those checks from accounts containing fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

Internal Controls

The Director is primarily responsible for establishing and implementing a system of internal controls for safeguarding the Cooperative's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, waste, and abuse, as well as employee error, misrepresentation by third parties, or other imprudent employee action. The Cooperative's system of internal controls shall include the following:

1. All financial transactions must be properly authorized and documented.
2. Financial records and data must be accurate and complete.
3. Accounts payable must be accurate and punctual.
4. Cooperative assets must be protected from loss or misuse.
5. Incompatible duties should be segregated, if possible.

6. Accounting records must be periodically reconciled.
7. Equipment and supplies must be safeguarded.
8. Staff members with financial or business responsibilities must be properly trained and supervised and must perform their responsibilities with utmost care and competence.
9. Any unnecessary weaknesses or financial risks must be promptly corrected.

The Director or designee shall annually audit the Cooperative's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third-party to audit internal controls in addition to the annual audit.

LEGAL REF.:

[2 C.F.R. §200](#) *et seq.*

30 ILCS 708/, Grant Accountability and Transparency Act, ~~implemented by~~ 44 Ill.Admin.Code 7000 et seq.

[105 ILCS 5/2-3.27](#), [5/2-3.28](#), [5/3-7](#), [5/3-15.1](#), [5/5-22](#), [5/10-21.4](#), [5/10-20.19](#), [5/10-22.8](#), and [5/17-1](#) *et seq.*

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

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Student Activity and Fiduciary Funds)

PRESSPlus Comments

PRESSPlus 1. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 2. Optional. Inclusion of this sentence supports the auditor's compliance with its filing requirement under 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:10 Equal Employment Opportunity and Minority Recruitment

The Cooperative shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; gender identity; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or use of Cooperative-issued equipment to record such types of violence, [PRESSPlus1](#) genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; reproductive health decisions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; family responsibilities; or other legally protected categories. *Age*, as used in this policy, means the age of a person who is at least 40 years old. *Handicap and disability*, as used in this policy, excludes persons:

1. Currently using illegal drugs;
2. Having a currently contagious disease or infection and who by reason of such disease or infection, would constitute a direct threat to the health and safety of other individuals or who, by reason of the currently contagious disease or infection, are unable to perform the duties of the job; or
3. Whose current alcohol use prevents them from performing the job's duties or constitutes a direct threat to the property or safety of others.

Persons who have successfully completed or are participating in a drug rehabilitation program are considered *disabled*.

No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, [410 ILCS 130/](#).

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Director shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for

coordinating the Cooperative's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Director or a Complaint Manager under policy 2:260, *Uniform Grievance Procedure*.

The Director shall appoint a Title IX Coordinator to coordinate the Cooperative's efforts to comply with Title IX.

The Director shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the Cooperative's current Nondiscrimination Coordinator, Title IX Coordinator, and Complaint Managers.

Nondiscrimination Coordinator:

Title IX Coordinator:

Jon Malone

Jon Malone

2060 Aberdeen Court, Ste B,

2060 Aberdeen Court, Ste B,

Sycamore, IL 60178

Sycamore, IL 60178

jmalone@thenia.org

jmalone@thenia.org

815-763-2975

815-763-2975

Complaint Managers:

Jill Tabone

Steve Wilder

245 W. Exchange St, Ste 4,

245 W. Exchange St, Ste 4,

Sycamore, IL 60178

Sycamore, IL 60178

jtabone@thenia.org

swilder@syc427.org

779-475-1817

815-899-8100

The Director shall also use reasonable measures to inform staff members and applicants that the Cooperative is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The Cooperative will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the Cooperative to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

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

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §206](#)(d), Equal Pay Act.

[29 U.S.C. §218d](#), Fair Labor Standards Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §701](#) *et seq.*, Rehabilitation Act of 1973.

[38 U.S.C. §4301](#) *et seq.*, Uniformed Services Employment and Reemployment Rights Act (1994).

[42 U.S.C. §1981](#) *et seq.*, Civil Rights Act of 1991.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. Part 1601](#).

[42 U.S.C. §2000ff](#) *et seq.*, Genetic Information Nondiscrimination Act of 2008.

[42 U.S.C. §2000gg](#) *et seq.*, Pregnant Workers Fairness Act; [29 C.F.R. Part 1636](#).

[42 U.S.C. §2000e](#)(k), Pregnancy Discrimination Act.

[42 U.S.C. §12111](#) *et seq.*, Americans with Disabilities Act, Title I.

[III. Constitution, Art. I](#), §§17, 18, and 19.

[105 ILCS 5/10-20.7](#), [5/10-20.7a](#), [5/10-21.1](#), [5/10-22.4](#), [5/10-23.5](#), [5/22-19](#), [5/24-4](#), [5/24-4.1](#), and [5/24-7](#).

[410 ILCS 130/40](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 513/25](#), Genetic Information Privacy Act.

[740 ILCS 174/](#), III. Whistleblower Act.

[775 ILCS 5/1-103](#), [5/2-101](#), [5/2-102](#), [5/2-103](#), [5/2-103.1](#), [5/2-104](#)(D) and [5/6-101](#), III. Human Rights Act.

[775 ILCS 35/](#), Religious Freedom Restoration Act.

[820 ILCS 55/10](#), Right to Privacy in the Workplace Act.

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

[820 ILCS 75/](#), Job Opportunities for Qualified Applicants Act.

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

820 ILCS 180/30 [and 180/33](#), Victims' Economic Security and Safety Act.

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

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:90 Abused and Neglected Child Reporting

Any Cooperative employee who suspects or receives knowledge that a student may be an abused or neglected child or, for a student aged 18 through 22, an abused or neglected individual with a disability, shall immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY). Any Cooperative employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Director or Building Principal that a report has been made. The Director and Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

Negligent failure to report occurs when a Cooperative employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any Cooperative employee who discovers child **sexual abuse material** ~~pornography~~ [PRESSPlus1](#) on *electronic and information technology equipment*, as defined in 325 ILCS 5/4.5(a), shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at report.cybertip.org/ or www.missingkids.org. The Director and Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any Cooperative employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Director, and designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Director and Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

Abused and Neglected Child Reporting Act (ANCRA), School Code, and *Erin's Law* Training

The Director or designee shall provide staff development opportunities for Cooperative employees in the detection, reporting, and prevention of child abuse and neglect.

All Cooperative employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Director or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as

required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse: Investigations

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

If a Cooperative employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, DCFS will refer the matter to the local Children's Advocacy Center (CAC). The Director or designee will implement procedures to coordinate with the CAC.

DCFS and/or the appropriate law enforcement agency will inform the Cooperative when its investigation is complete or has been suspended, as well as the outcome of its investigation. The existence of a DCFS and/or law enforcement investigation will not preclude the Cooperative from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with Board policy 7:20, *Harassment of Students Prohibited*.

Special Director Responsibilities

The Director shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another Cooperative requests a reference concerning an applicant who is or was a Cooperative employee and was the subject of a report made by a Cooperative employee to DCFS.

When the Director has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the Cooperative, the Director shall notify the State Superintendent and the Regional Superintendent in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Director must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

The Director shall develop procedures for notifying a student's parents/guardians when a Cooperative employee, contractor, or agent is alleged to have engaged in sexual misconduct with the student as defined in *Faith's Law*. The Director shall also develop procedures for notifying the student's parents/guardians when the Board takes action relating to the employment of the employee, contractor, or agent following the investigation of sexual misconduct. Notification shall not occur when the employee, contractor, or agent alleged to have engaged in sexual misconduct is the student's parent/guardian, and/or when the student is at least 18 years of age or emancipated.

The Director shall execute the recordkeeping requirements of *Faith's Law*.

Special Executive Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Director and other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any Cooperative employee, other than an employee licensed under [105 ILCS 5/21B](#), has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in Board policy 2:20, *Powers and Duties of the Executive Board; Indemnification*.

LEGAL REF.:

[20 U.S.C. §7926](#), Elementary and Secondary Education Act.

[105 ILCS 5/10-21.9](#), [5/10-23.13](#), [5/21B-85](#), [5/22-85.5](#), and [5/22-85.10](#).

[20 ILCS 1305/1-1](#) *et seq.*, Department of Human Services Act.

[325 ILCS 5/](#), Abused and Neglected Child Reporting Act.

[720 ILCS 5/12C-50.1](#), Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the Executive Board; Indemnification), 3:40 (Director), 3:50 (Administrative Personnel Other Than the Director), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and [Law Enforcement Requests](#) [Police Interviews](#))

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:100 Staff Development Program

The Director or designee shall implement a staff development program. The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction.

Abused and Neglected Child Reporting Act (ANCRA) and *Erin's Law* Training

The staff development program shall include the Abused and Neglected Child Reporting Act (ANCRA) mandated reporter training and training on the awareness and prevention of child sexual abuse and grooming behaviors (*Erin's Law*) as follows (see Board policies 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, and 5:90, *Abused and Neglected Child Reporting*):

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all Cooperative staff who work with pupils on:

1. Health conditions of students, including but not limited to training on:
 - a. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
 - b. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting;
 - c. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
 - d. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;
 - e. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
 - f. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable.
2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency, including but not limited to understanding and reducing implicit

- bias, including *implicit racial bias* as defined in [105 ILCS 5/10-20.61](#) (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in [105 ILCS 5/2-3.166](#) (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in [105 ILCS 5/3-11](#).
 5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
 - a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
 - b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
 - c. Implementing the Cooperative's policies and procedures regarding such youth, including confidentiality; and
 - d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS [110/3.105/27-240](#)^{PRESSPlus1} (see Board policy 7:185, *Teen Dating Violence Prohibited*).
 6. Protections and accommodations for students, including but not limited to training on:
 - a. The federal Americans with Disabilities Act as it pertains to the school environment; and
 - b. Homelessness.
 7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
 - a. Teacher-student conduct;
 - b. School employee-student conduct; and
 - c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in [105 ILCS 5/10-23.13](#) (*Erin's Law*).
 8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-[11523.4](#)^{PRESSPlus2} (violence prevention and conflict resolution education).

Additional Training Requirements

In addition, the staff development program shall include each of the following:

1. Ongoing professional development for all school personnel and school resource officers on the requirements of [105 ILCS 5/10-22.6](#) and [5/10-20.14](#), the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments as defined in [105 ILCS 5/3-11\(b\)](#), the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three-year period. 336
3. All high school coaching personnel, including the head and assistant coaches, and athletic

directors must obtain online concussion certification by completing online concussion awareness training in accordance with [105 ILCS 25/1.15](#). Coaching personnel and athletic directors hired on or after 8-19-14 must be certified before their position's start date.

4. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
5. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
6. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with [105 ILCS 150/](#), the Seizure Smart School Act.
7. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with [105 ILCS 145/](#), the Care of Students with Diabetes Act.
8. For all Cooperative staff, annual sexual harassment prevention training.
9. Title IX requirements for training in accordance with [34 C.F.R. Part 106](#) (see Board policy 2:265, *Title IX Grievance Procedure*).
10. Training for all Cooperative employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years.
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it.
12. Training in accordance with [105 ILCS 5/26A](#) for at least one staff member in each school designated as a resource for students who are parents, expectant parents, or victims of domestic or sexual violence, and for any employees whose duties include the resolution of complaints of violations of [105 ILCS 5/26A](#) (see Board policy 7:255, *Students who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*).

The Director shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

[42 U.S.C. §1758b](#), [Pub. L. 111-296](#), Healthy, Hunger-Free Kids Act of 2010; [7 C.F.R. Parts 210 and 235](#).

[105 ILCS 5/2-3.62](#), [5/2-3.166](#), [5/3-11](#), [5/10-20.17a](#), [5/10-20.61](#), [5/10-22.6\(c-5\)](#), [5/10-22.39](#), [5/10-23.12](#), [5/10-23.13](#), [5/22-80\(h\)](#), [5/22-95](#), [5/22-115](#), [5/24-5](#), and [5/26A](#).

[105 ILCS 25/1.15](#), Interscholastic Athletic Organization Act.

[105 ILCS 145/25](#), Care of Students with Diabetes Act

[105 ILCS 150/25](#), Seizure Smart School Act.

[105 ILCS 110/3](#), Critical Health Problems and Comprehensive Health Education Act.

[325 ILCS 5/4](#), Abused and Neglected Child Reporting Act.

[745 ILCS 49/](#), Good Samaritan Act.

[775 ILCS 5/2-109](#) and [5/5A-103](#), Ill. Human Rights Act.

[23 Ill.Admin.Code §§ 22.20, 226.800](#), and [Part 525](#).

[77 Ill.Admin.Code §527.800](#).

CROSS REF.: 2:265 (Title IX Grievance Procedure), 3:40 (Director), 3:50 (Administrative Personnel Other Than the Director), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-240, added by P.A. 104-391, replacing the citation to 105 ILCS 110/3.10, repealed by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-115, renumbered by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

5:190 Teacher Qualifications

A teacher, as the term is used in this policy, refers to a Cooperative employee who is required to be licensed under State law. Each teacher 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 September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the Cooperative Office with an official transcript of any credits earned since the date the last transcript was filed.
4. Notify the Director of any change in the teacher's transcript.

The Director or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately licensed; 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](#), [5/21B-15](#), [5/21B-20](#), [5/21B-25](#), [5/21B-120](#), [PRESSPlus1](#) and [5/24-23](#).

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

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE. **Issue 120, October 2025**

Document Status: Draft Update

5:200 Terms and Conditions of Employment and Dismissal

The Executive Board delegates authority and responsibility to the Director to manage the terms and conditions for the employment of professional personnel. The 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 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

Teachers shall work according to the school calendar adopted by the Board, which shall have a minimum of 176 student attendance days and a minimum of 180 teacher work days, including teacher institute days. Teachers are not required to work on legal school holidays unless the Cooperative has followed applicable State law that allows it to hold school or schedule teachers' institutes, parent-teacher conferences, or staff development on the third Monday in January (the Birthday of Dr. Martin Luther King, Jr.); February 12 (the Birthday of Chairman Abraham Lincoln); the first Monday in March (known as Casimir Pulaski's birthday); the second Monday in October (Columbus Day); and November 11 (Veterans Day).

School Day

Teachers are required to work the school day adopted by the Board. Teachers employed for at least four hours per day shall receive a duty-free lunch equivalent to the student lunch period, or 30 minutes, whichever is longer.

Nursing Mothers

The Cooperative accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk [PRESSPlus1](#) according to provisions in State and federal law.

Salary

Teachers shall be paid according to the salaries fixed by the Board, but in no case less than the minimum salary provided by the School Code. Teachers shall be paid at least monthly on a 10- or 12-month basis.

Assignments and Transfers

The Director is authorized to make teaching, study hall, extra class duty, and extracurricular assignments. In order of priority, except as otherwise provided by law, assignments shall be made based on the Cooperative's needs and best interests, employee qualifications, and employee desires.

Providing Services Outside of Cooperative Employment

School service providers may not provide services ~~outside~~ outside of their Cooperative employment to any student(s) attending a school where they practice.

Dismissal

The Cooperative will follow State law when dismissing a teacher.

Evaluation

The Cooperative's teacher evaluation system will be conducted under the plan developed pursuant to State law.

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

LEGAL REF.:

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

[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](#), [5/22-96](#), [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. Loudemill](#), 470 U.S. 532 (1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

5:220 Substitute Teachers

The 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 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 days.

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, but not more than 100 paid days in the same classroom. Beginning July 1, 2026, 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 Executive 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 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.

LEGAL REF.:

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

[105 ILCS 128/22, School Safety Drill Act.](#) [PRESSPlus1](#)

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

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

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

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. **Issue 120, October 2025**

Document Status: Draft Update

5:280 Duties and Qualifications

All support staff: (1) must meet qualifications specified in job descriptions, (2) must be able to perform the essential tasks listed and/or assigned, and (3) are subject to Executive Board policies as they may be changed from time to time at the Board's sole discretion.

Paraprofessionals

Paraprofessionals provide supervised instructional support. Service as a paraprofessional requires an educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by the Ill. State Board of Education (ISBE).

Individuals with only non-instructional duties (e.g., providing technical support for computers, providing personal care services, or performing clerical duties) are not paraprofessionals, and the requirements in this section do not apply. In addition, individuals completing their clinical experiences and/or student teaching do not need to comply with this section, provided their service otherwise complies with ISBE rules.

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

1. For supervising study halls, long-distance teaching reception areas used incident to instructional programs transmitted by electronic media (e.g., computers, video, and audio), detention and discipline areas, and school-sponsored extracurricular activities;
2. As supervisors, chaperones, or sponsors for non-academic school activities or for school activities connected to the academic program during any time in which the Governor has declared a disaster due to a public health emergency, in accordance with ISBE rule; or
3. For non-teaching duties not requiring instructional judgment or student evaluation.

Nothing in this policy prevents a nonlicensed person from serving as a guest lecturer or resource person under a ~~certificated~~licensed [PRESSPlus1](#) teacher's direction and with the administration's approval.

Coaches and Athletic Trainers

Athletic coaches and trainers shall have the qualifications required by any association in which the Cooperative maintains a membership. Regardless of whether the athletic activity is governed by an association, the Director or designee shall ensure that each athletic coach: (1) is knowledgeable regarding coaching principles, (2) has first aid training, and (3) is a trained Automated External Defibrillator user according to rules adopted by the Illinois Department of Public Health. Anyone performing athletic training services shall be licensed under the Illinois Athletic Trainers Practice Act, be an athletic trainer aide performing care activities under the on-site supervision of a licensed athletic trainer, or otherwise be qualified to perform athletic trainer activities under State law.

Bus Drivers

All school bus drivers must have a valid school bus driver permit. The Director or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus driver permit holder who is a service member [PRESSPlus2](#) has been called to active duty. New bus drivers and bus drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers*.

LEGAL REF.:

[34 C.F.R. §200.58](#).

[105 ILCS 5/10-22.34](#), [5/10-22.34a](#), and [5/10-22.34b](#).

[625 ILCS 5/6-104](#) and [5/6-106.1](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.280](#), [1.630](#), and [25.510](#).

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 5:30 (Hiring Process and Criteria), 5:35 (Compliance with the Fair Labor Standards Act), 5:285 (Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers), 6:250 (Community Resource Persons and Volunteers)

~~ADOPTED: June 21, 2023~~

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

PRESSPlus 2. *Service member* means a member of the Armed Services or reserve forces of the United States or a member of the Ill. National Guard. 625 ILCS 5/6-106.1(j). **Issue 120, October 2025**

Document Status: Draft Update

5:300 Schedules and Employment Year

The Director shall supervise a process for setting work schedules and an employment year for educational support employees in accordance with State and federal law, Executive Board policy, and applicable agreements and shall:

1. Assign each employee one supervisor who will establish a work schedule, including breaks, as required by building or Cooperative needs, workload, and the efficient management of human resources;
2. Allow for the ability to respond to changing circumstances by altering work schedules as needed; and
3. Consider the well-being of the employee. The Director's approval is required to establish a flexible work schedule or job-sharing.

Breaks

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday. The Cooperative accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk [PRESSPlus1](#) according to State and federal law.

LEGAL REF.:

[29 U.S.C. §§207](#) and [218d](#), Fair Labor Standards Act.

[105 ILCS 5/10-20.14a](#), [5/10-22.34](#), and [5/10-23.5](#).

[740 ILCS 137/](#), Right to Breastfeed Act.

[820 ILCS 105/](#), Minimum Wage Law.

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

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: District Use Only

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

Each of the provisions in this policy applies to all educational support personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable, and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave

Eligibility

Employees are eligible for sick leave after completing one full day of employment.

Sick Leave Schedule

NIA employees are eligible for sick leave based on the number of responsibility days or hours worked, according to the following schedule:

<u>Days/Hours Worked</u>	<u>Sick Leave Granted</u>
<u>0-599 responsibility hours</u>	<u>1 hour of leave per 40 hours worked</u>
<u>600 responsibility hours to 139 responsibility days</u>	<u>10 days</u>
<u>140-194 responsibility days</u>	<u>14 days</u>
<u>195-256 responsibility days</u>	<u>16 days</u>

Full or part-time educational support personnel who work at least 600 hours per year receive a minimum of 10 paid sick leave days per year. Part-time employees will receive sick leave days in keeping with the earning schedule applicable to full-time employees. However, sick days shall be prorated in accordance with the part-time employee's full-time equivalent.

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 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 Board or Director deem necessary in other cases, the Board or 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 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 60 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 60 working school days. As a condition of paying sick leave beyond the 60 working school days, the Board or the 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 60 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 Director may require that the employee provide evidence that the formal adoption or foster care process is underway.

Vacation

Eligibility

Full-time educational support personnel, administrative staff, and other employees who work in positions that are typically assigned 250 or more responsibility days and who work at least 230 responsibility days are eligible for 20 vacation days annually.

Employees who work fewer than 230 responsibility days are not eligible for vacation.

Mid-Year Hires

Employees hired after the start of the fiscal year into positions that are typically assigned 250 or more responsibility days are eligible for vacation days prorated based on the portion of the fiscal year worked.

Procedure and Carryover

Vacation days shall be accrued from the date of hire of each employee. The Director will determine the procedure for requesting vacation.

Vacation days earned in one fiscal year must be used by December 31 of the following fiscal year; they do not accumulate. Employees resigning or whose employment is terminated are entitled to the monetary equivalent of all earned vacation.

Full-Time Employees

Full-time educational support personnel, administrative staff, and employees in positions that are typically assigned 250 or more responsibility days are eligible for vacation days. Vacation days shall be accrued from the date of hire of each employee. Each employee is entitled to annual vacation days in accordance with the following schedule:

0-5 years of employment: 10 days

6-10 years of employment: 15 days

11 years and beyond: 20 days

Part-time employees in positions that are typically assigned 250 or more responsibility days are eligible for paid vacation days in keeping with the earning schedule applicable to full-time employees. However, vacation days shall be prorated in accordance with the part-time employee's full-time

equivalent.

The Director will determine the procedure for requesting vacation.

Vacation days earned in one fiscal year must be used by December 31 of the following fiscal year; they do not accumulate. Employees resigning or whose employment is terminated are entitled to the monetary equivalent of all earned vacation.

Holidays

Unless the Cooperative has a waiver or modification of the School Code pursuant to [Section 2-3.25g](#) or [24-2\(b\)](#) allowing it to schedule school on a legal school holiday listed below, Cooperative employees will not be required to work on:

New Year's Day	Labor Day
Martin Luther King Jr.'s Birthday	Columbus Day
President's Day	<u>General Election Day</u> <u>(when designated by</u> <u>State law as a legal</u> <u>holiday</u> 2024 Election Day
Memorial Day	Thanksgiving Day
Juneteenth National Freedom Day	Christmas Day
Independence Day	

A holiday will not cause a deduction from an employee's time or compensation. The Cooperative may require educational support personnel to work on a school holiday during an emergency or for the continued operation and maintenance of facilities or property.

Personal Leave

Full-time educational support personnel have two paid personal leave day per year. The use of a personal day is subject to the following conditions:

1. Except in cases of emergency or unavoidable situations, a personal leave request should be submitted to the Director or Building Principal three days before the requested date.
2. No personal leave day may be used immediately before or immediately after a holiday, spring break, or during the first and/or last five days of the school year, unless the Director grants prior approval.
3. Personal leave may not be used in increments of less than one-quarter hour.
4. Personal leave is subject to any necessary replacement's availability.
5. Personal leave may not be used on an in-service training day and/or institute training days without prior approval.
6. Personal leave may not be used when the employee's absence would create an undue hardship.

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

349

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 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.
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](#), [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/](#), 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)

Document Status: Draft Update

6:20 School Year Calendar and Day

School Calendar

The Executive Board, upon the Director's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

Commemorative Holidays

The teachers and students ~~shall~~^{may} [PRESSPlus1](#) devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

The Board establishes the length of the school day with the recommendation of the Director and subject to State law requirements. The Director or designee shall ensure that observances required by State law are followed during each day of school attendance.

LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, [5/10-20.46](#), 5/10-20.56, ~~5/10-20.46~~, 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-~~510~~³, ~~5/27-18~~, ~~5/27-19~~, ~~5/27-20~~, and ~~5/27-1025~~^{20.1}, and ~~5/27-20.2~~.

[10 ILCS 5/11-4.1](#), Election Code.

[5 ILCS 490/](#), State Commemorative Dates Act.

[23 Ill.Admin.Code §1.420\(f\)](#).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd* by 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the Executive Board; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

~~ADOPTED: June 21, 2023~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and ³⁵¹ moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage

Day) to commemorative holidays. In addition, 105 ILCS 5/27-20 and 105 ILCS 5/27-20.2, both repealed by P.A. 104-391, removed American Indian Day and Just Say No Day, respectively, from the list of commemorative holidays. **Issue 120, October 2025**

Document Status: Draft Update

6:60 Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In kindergarten through grade 8, subjects include: (a) language arts, (b) reading, (c) other communication skills, (d) science, (e) mathematics, (f) social studies, (g) art, and (h) music, and (i) drug and substance abuse prevention including the dangers of opioid abuse. [PRESSPlus1](#) A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or lower than their current grade level. Daily time of at least 30 minutes (with a minimum of at least 15 consecutive minutes if divided) will be provided for supervised, unstructured, child-directed play for all students in kindergarten through grade 5. Before the completion of grade 5, students will be offered at least one unit of cursive instruction. In grades 6, 7, or 8, students must receive at least one semester of civics education in accordance with Illinois Learning Standards for social science.
2. In grades 9 through 12, subjects include: (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics, (e) social studies including U.S. history, American government and one semester of civics, (f) foreign language, (g) music, (h) art, (i) driver and safety education, and (j) career and technical ~~vocational~~ [PRESSPlus2](#) education.

Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Director or designee may waive this requirement if he or she believes a waiver to be in the student's best interest. The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom, (b) classroom instruction on distracted driving as a major traffic safety issue, (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, including worker safety in those zones, and railroad crossings and their approaches, and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement. Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle. The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration.

3. In all schools, drug and alcohol abuse prevention education, including: [PRESSPlus3](#) (a) in each year in grades K through 4, age- and developmentally appropriate instruction, study, and discussion of effective methods for the prevention and avoidance of drugs and the dangers of opioid and substance abuse, (b) in grades 5 through 12, age- and developmentally appropriate classroom instruction on alcohol and drug use and abuse, (c) in grades 6-12, the dangers of fentanyl, and (d) in grades 7 through 12, as well as in interscholastic athletic programs, anabolic steroid abuse prevention, which must also be taught in interscholastic athletic programs.
4. In kindergarten through grade 12, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, ³⁵³ (c) non-violent resolution, and (d) relationships

- between drugs, alcohol, and violence.
5. In grades 3 or above, the curriculum contains a unit on Internet safety, the scope of which shall be determined by the Director or designee.
 6. Beginning in the fall of 2027, in grades 3-8 each year, age- and developmentally appropriate instruction on online safety. [PRESSPlus4](#)
 7. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
 8. In all grades, ~~character education~~ [PRESSPlus5](#) ~~must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction on~~ in all grades will include ~~examples of behaviors that violate Board policy 7:180, Prevention of and Response to Bullying, Intimidation, and Harassment.~~
 9. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America, and the Constitution of the State of Illinois), (c) proper use and display of the American flag, and (d) the Pledge of Allegiance, ~~and (e) the voting process.~~ [PRESSPlus6](#)
 10. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Director, but at a minimum of three days per five-day week. For exemptions and substitutions, see Board policy 7:260, *Exemption from Physical Education*.
 11. In all schools, health education must be stressed, including: [PRESSPlus7](#) (a) human ecology, health, growth, development, personal health habits, and nutrition, (b) family life, (c) prevention and control of disease, ~~proper nutrition, (b) physical fitness, (c) personal health habits, (d) dangers and avoidance of abduction,~~ (d) age- and developmentally appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, (e) public health, environmental health, disaster preparedness, and safety education, [PRESSPlus8](#) (f) mental health and illness, (g) dental health, (h) cancer education, and (i) age- and developmentally appropriate consent education [PRESSPlus9](#) ~~and (f) in grades 6-12, the dangers of fentanyl.~~ The Director shall implement a comprehensive health education program in accordance with State law.
 12. In all schools, abduction education that addresses the danger of and avoidance of abduction. [PRESSPlus10](#)
 13. In grades 9-12, the dangers of allergies must be taught. [PRESSPlus11](#)
 14. In grades 9-12, training on how to properly administer cardiopulmonary resuscitation and how to use an automated external defibrillator. [PRESSPlus12](#)
 15. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels.
 16. In grades 9 through 12, consumer education must be taught, including: (a) financial literacy,

including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system.

17. In grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.
18. In grades 9 through 12, through the 2026-2027 school year, [PRESSPlus13](#) a unit of instruction on media literacy that includes, but is not limited to, ~~all of~~ the following topics: (a) accessing information to evaluate multiple media platforms and better understand the general landscape and economics of the platforms, and issues regarding the trustworthiness of the source of information; (b) analyzing and evaluating media messages to deconstruct media representations according to the authors, target audience, techniques, agenda setting, stereotypes, and authenticity to distinguish fact from opinion; (c) creating media to convey a coherent message using multimodal practices to a specific target audience that includes, but is not limited to, writing blogs, composing songs, designing video games, producing podcasts, making videos, or coding a mobile or software application; (d) reflecting on media consumption to assess how media affects the consumption of information and how it triggers emotions and behavior; and (e) social responsibility and civics to suggest a plan of action in the class, school, or community for engaging others in a respectful, thoughtful, and inclusive dialogue over a specific issue using facts and reason. Beginning in the fall of 2027, in grades 9 through 12, a unit of instruction on media literacy and Internet safety that includes, but is not limited to, all of the following topics: (a) accessing and evaluating information; (b) creating media; (c) reflecting on media consumption and social responsibility; (d) legal and social penalties for illicit actions online; and (e) reporting illicit content online. [PRESSPlus14](#)
19. In grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards. *Computer science* means the study of computers and algorithms, including their principles, hardware and software designs, implementation, and impact on society. Computer science does not include the study of everyday uses of computers and computer applications; e.g., keyboarding or accessing the Internet.
20. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) beginning in the fall of 2026, instruction on climate change.
21. In all schools, instruction as determined by the Director or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (f) ³⁶⁵Native American nations' sovereignty and self-

determination, both historically and in the present day, with a focus on urban Native Americans, and (j) ~~beginning in the fall of 2024,~~ the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with [105 ILCS 5/27-20.05](#).

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

22. ~~In grade 7 and all high school courses concerning U.S. history or a combination of U.S. history and American government, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.~~ [PRESSPlus15](#)
23. In all schools, the curriculum includes instruction as determined by the Director or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, [Q1](#) and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
24. In all schools, the curriculum includes instruction as determined by the Director or designee on the history, struggles, and contributions of women.
25. In all schools, the curriculum includes instruction as determined by the Director or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans.
26. In all schools offering a secondary agricultural education program, the curriculum includes courses as required by [105 ILCS 5/2-3.80](#).
27. In all schools, instruction during courses as determined by the Director or designee on disability history, awareness, and the disability rights movement.
28. In all schools, instruction as determined by the Director or designee on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the contributions of Asian Americans toward advancing civil rights from the 19th century onward, which must include the contributions made by individual Asian Americans in government and the arts, humanities, and sciences, as well as the contributions of Asian American communities to the economic, cultural, social, and political development of the United States.
29. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling.

LEGAL REF.:

[Pub. L. No. 108-447](#), Section 111 of Division J, Consolidated Appropriations Act of 2005.

[Pub. L. No. 110-385](#), Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

[47 C.F.R. §54.520](#).

[5 ILCS 465/3](#) and [465/3a](#).

[20 ILCS 2605/2605-480](#).

[105 ILCS 5/2-3.80\(e\)](#) and (f), [5/10-20.79](#), [5/10-23.13](#), ~~5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5,~~

~~5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2~~ [5/22-110, 5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 \(scheduled for repeal on 7-1-27\), 5/27-415 \(scheduled for repeal on 7-1-27\), 5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, and 5/27-815.](#) [PRESSPlus16](#)

~~105 ILCS 110/3, Comprehensive Health Education Program.~~ [PRESSPlus17](#)

[105 ILCS 435/](#), Vocational Education Act.

[625 ILCS 5/6-408.5](#), Ill. Vehicle Code.

[23 Ill.Admin.Code §§1.420, 1.425, 1.430](#), and [1.440](#).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

Questions and Answers:

***Required Question 1. A district may include in its curriculum a unit of instruction studying the causes and effects of mass starvation in mid-19th century Ireland, known as the "Irish Famine." 105 ILCS 5/27-1030, renumbered by P.A. 104-391. If offered, the board locally determines the minimum amount of instruction time. For a resource originally developed by the NJ Commission on Holocaust Education, see www.oregon.gov/ode/educator-resources/standards/socialsciences/Documents/IrishFamine.pdf.

Does the Board provide instruction studying the causes and effects of the Irish Famine?

- No. (Default)
- Yes. (IASB will add "the Irish Famine" after "the Famine-Genocide in Ukraine," and IASB will add 5/27-1030 to the Legal References.)

PRESSPlus Comments

PRESSPlus 1. Stricken from #1 and added below. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-605, amended by P.A. 104-387, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 3. Drug abuse prevention education is no longer part of the Comprehensive Health Education Program (CHEP) and is therefore listed as a separate item. P.A. 104-391 consolidated drug prevention education related topics into one new section of the School Code, 105 ILCS 5/27-255. **Issue 120, October 2025**

PRESSPlus 4. Required by 105 ILCS 5/27-405(b), added by P.A. 104-391. Boards locally determine the scope and duration of this unit of instruction. Topics to include in online safety instruction are not mandated, but the following are recommended: (1) safe and responsible use of the Internet, social networking websites, electronic mail, online messaging and posting, and other means of communication on the Internet; (2) recognizing, avoiding, and reporting online solicitations of students, their classmates, and their friends by sexual predators; (3) risks of transmitting personal information on the Internet; (4) recognizing and avoiding unsolicited or deceptive communications received online; (5) reporting online harassment, cyber-bullying, and illegal activities and communications on the Internet; (6) the legal penalties and social ramifications for illicit actions taken online, including infringement of copyright laws and the creation and sharing of harmful, defamatory, or sexually explicit content; and (7) the relationship between responsible use of online resources and social-emotional health. *Online safety* means safe practices relating to an individual's or group's use of the Internet, social networking website, electronic mail, online messaging and posting, and other means of communication on the Internet. **Issue 120, October 2025**

PRESSPlus 5. Updated in response to P.A. 104-391, which repealed the requirement to teach character education formerly at 105 ILCS 5/27-12. **Issue 120, October 2025**

PRESSPlus 6. Updated in response to P.A. 104-391, which moved instruction on the voting process to civics education for grades 6, 7, or 8. **Issue 120, October 2025**

PRESSPlus 7. Letters (a) - (i) are required by CHEP. 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 8. 105 ILCS 5/27-815, renumbered by P.A. 104-391, also requires safety instruction in each of grades 1 through 8, equivalent to one class period each week. Neither CHEP nor 105 ILCS 5/27-815 (as it pertains to grades 1-8) define safety education or explain how it differs from the optional safety education that boards can offer under 105 ILCS 5/27-1020, renumbered by P.A. 104-391, though districts could draw from the topics listed in that section. **Issue 120, October 2025**

PRESSPlus 9. Consent education under CHEP is limited to the definition of *consent* under 105 ILCS 5/27-215(a), added by P.A. 104-391; this basic consent instruction is separate from the more extensive, optional consent education under 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391. For more information, see PRESS sample policy 6:60, *Curriculum Content*, at footnote 33, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 10. Required by 105 ILCS 5/27-105, added by P.A. 104-391. The Ill. State Police and Ill. State Board of Education (ISBE) must develop instruction on child abduction prevention. 20 ILCS 2605/2605-480. See www.isbe.net/Documents/Child-Abduction-Prevention.pdf. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 11. Required by 105 ILCS 5/27-245, added by P.A. 104-391. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1,

Comprehensive Health Education Program, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 12. Required by 105 ILCS 5/27-250, added by P.A. 104-391. Although this topic is no longer required by CHEP, it is also addressed in sample administrative procedure 6:60-AP1, *Comprehensive Health Education Program*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

PRESSPlus 13. Updated in response to 105 ILCS 5/27-20.08, scheduled to be repealed on 7-1-27 by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 14. 105 ILCS 5/27-405, added by P.A. 104-391, details the requirements for media literacy and Internet safety instruction effective for the 2027-2028 school year. ISBE is required to make available instructional resources and professional development available for the development of a unit of instruction under 105 ILCS 5/27-405, subject to appropriation. Beginning with the 2027-2028 school year, media literacy instruction must also: (1) be age- and developmentally appropriate for each grade level being taught; (2) teach about the harmful physical, emotional, and psychological effects associated with unhealthy use of the Internet and social media; and (3) provide information on resources to report cyberbullying and the illicit online behavior of others. **Issue 120, October 2025**

PRESSPlus 15. Repealed by P.A. 104-391, formerly at 105 ILCS 5/27-3.5. **Issue 120, October 2025**

PRESSPlus 16. Updated in response to P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27. **Issue 120, October 2025**

PRESSPlus 17. Repealed by P.A. 104-391 and replaced, in part, by 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

6:260 Complaints About Curriculum, Instructional Materials, and Programs

Parents/guardians have the right to inspect any instructional material used as part of their child's educational curriculum pursuant to Executive Board policy 7:15, *Student and Family Privacy Rights*.

Parents/guardians, employees, and community members who believe that curriculum, instructional materials, or programs violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*.

Parents/guardians, employees, and community members with other suggestions or complaints about curriculum, instructional materials, or programs should complete a *Curriculum Objection* form. A parent/guardian may request that his/her child be exempt from using a particular instructional material or program by completing a *Curriculum Objection Form*.

LEGAL REF.:

[20 U.S.C. §1232h](#), Protection of Pupil Rights Amendment.

[Mahmoud v. Taylor, 145 S.Ct. 2332 \(2025\)](#), [PRESSPlus1](#)

CROSS REF.: 2:260 (Uniform Grievance Procedure), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

ADOPTED: June 21, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to [Mahmoud v. Taylor, 145 S.Ct. 2332 \(2025\)](#), holding that classroom instruction will likely burden parents' free exercise rights if it requires their children to submit to instruction "that poses 'a very real threat of undermining' the religious beliefs and practices that the parents wish to instill." Unless otherwise required by law, it is unclear from Mahmoud whether a district would ever need to give advance notice to all parents/guardians of the use of certain curriculum or instructional materials that could trigger religious objections. Doing so could present discrimination concerns. Given the many unsettled legal issues in this area and the fact-dependent nature of the analysis involved, boards should consult with the board attorney regarding any curriculum objections. **Issue 120, October 2025**

Document Status: Review and Monitoring

6:280 Grading and Promotion

The Director or designee shall establish a system of grading and reporting academic achievement to students and their parents/guardians. The system shall also determine when promotion and graduation requirements are met. The decision to promote a student to the next grade level shall be based on successful completion of the curriculum, attendance, and performance on the standardized tests required by the Ill. State Board of Education (ISBE) and/or other assessments. A student shall not be promoted based upon age or any other social reason not related to academic performance. The administration and district of residence shall determine remedial assistance for a student who is not promoted. [PRESSPlus1](#)

Every teacher shall maintain an evaluation record for each student in the teacher's classroom. A Cooperative administrator cannot change the final grade assigned by the teacher without notifying the teacher. Reasons for changing a student's final grade include:

- A miscalculation of test scores,
- A technical error in assigning a particular grade or score,
- The teacher agrees to allow the student to do extra work that may impact the grade,
- An inappropriate grading system used to determine the grade, or
- An inappropriate grade based on an appropriate grading system.

Should a grade change be made, the administrator making the change must sign the changed record.

LEGAL REF.:

[105 ILCS 5/2-3.64a-5](#), [5/10-20.9a](#), [5/10-21.8](#), and [5/27-27](#).

CROSS REF.: 6:340 (Student Testing and Assessment Program), 7:50 (School Admissions and Student Transfers To and From Non-Cooperative Schools)

ADOPTED: June 21, 2023

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), 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 120, October 2025

Document Status: Draft Update

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, national origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity (whether or not traditionally associated with the student's sex assigned at birth), gender expression, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge, reproductive health decisions, or actual or potential marital or parental status, including pregnancy. Further, the Cooperative will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status. Any student may file a discrimination complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

Sex Equity

No student shall, based on sex, sexual orientation, gender identity, or gender expression be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to [105 ILCS 5/3-10](#)) and, thereafter, to the State Superintendent of Education (pursuant to [105 ILCS 5/2-3.8](#)).

Any student may file a sexual harassment complaint by using Board policy 2:265, *Title IX Grievance Procedure*.

Administrative Implementation

The Director shall appoint a Nondiscrimination Coordinator and a Title IX Coordinator. The Director and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §791](#) *et seq.*, Rehabilitation Act of 1973; [34 C.F.R. Part 104](#).

[42 U.S.C. §2000d](#), Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

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

[Plyler v. Doe, 457 U.S. 202 \(1982\)](#), [PRESSPlus1](#)

Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, 5/22-105, 5/26A, and 5/27-1.

775 ILCS 5/1-101 *et seq.*, Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying Plyler v. Doe, 457 U.S. 202 (1982), prohibiting districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. See policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com.
Issue 120, October 2025

Document Status: Draft Update - Rewritten

7:150 Agency and Law Enforcement Requests

Title has been updated. Original Title: Agency and Police Interviews

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10, *Equal Educational Opportunities*. District administrators and staff stand *in loco parentis* when government agency and law enforcement authority requests occur at school. [PRESSPlus1](#)

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools [PRESSPlus2](#)

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or perceived citizenship or immigration status. Based on such status, the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity.
2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity.
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs.
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency.
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3). [PRESSPlus3](#)
6. Disclose information related to the actual citizenship or immigration status of a student or a person associated with the student to any other person or nongovernmental entity if the District has direct knowledge of the student's or associated person's actual citizenship status, subject to the requirements in 105 ILCS 5/22-105(c)(3).

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Dept. of Homeland Security or any other governmental entity under 8 U.S.C. §§1373 and 1644.

Responding to Agency and Law Enforcement Requests [PRESSPlus4](#)

The Director shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

1. Recognize individual student rights and privacy.
2. Recognize the potential impact the release of information or an interview may have on an

individual student.

3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.
5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students during the school day.
6. Comply with State law including, but not limited to, ensuring that before a law enforcement agent, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Director or designee will:[PRESSPlus5](#)
 - a. Notify or attempt to notify the student's parent(s)/guardian(s) and document the time and manner in writing;
 - b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, counselor, or any other mental health professional) are present during the questioning; and
 - c. If practicable, make reasonable efforts to ensure a trained law enforcement officer [PRESSPlus6](#) to promote safe interactions and communications with the student is present during questioning.
7. Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c) (4). [PRESSPlus7](#)

LEGAL REF.:

U.S. Constitution, Amend. IV.

8 U.S.C. §1373 and §1644.

Plyler v. Doe, 457 U.S. 202 (1982).

Ill. Constitution, Art. I, §6.

105 ILCS 5/10-20.64, 5/10-20.68, 5/22-88, 5/22-105, and 5/24-24.

55 ILCS 80/, Children's Advocacy Center Act.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/31-1 et seq., Interference with Public Officers Act.

725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

CROSS REF.: 2:160 (Board Attorney), 2:260 (Uniform Grievance Procedure), and 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by

P.A. 104-288, eff. 1-1-26, requiring schools to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines school as "every public school, school district, and governing body, including a special charter district or charter school, organized under this Code, and its agents, including a contracted party. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at www.iasb.com.

By 7-1-26, schools are also required to develop procedures for reviewing and authorizing requests from *lawenforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *lawenforcement agent* as "an agent of federal, State, or local law enforcement authorized with the power to arrest or detain individuals or manage the custody of detained individuals for a law enforcement purpose, including civil immigration enforcement." *Law enforcement agent* does not include a school resource officer as defined in 105 ILCS 5/10-20.68. Id. See sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*. **Issue 120, October 2025**

PRESSPlus 2. Required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. Districts must also still comply with federal and State laws, e.g., FERPA and the Ill. School Student Records Act, governing the disclosure of student records or information. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies. Issue 120, October 2025**

PRESSPlus 4. With the exception of items #6 and #7, the listed standards for procedures are at the local school board's discretion and may be omitted. For procedures addressing #1-6, refer to the *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (ICSA *Guidelines*) at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/ in consultation with the board attorney. For procedures addressing the items listed in #7, refer to sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com, in consultation with the board attorney. Procedures covering item #7 are required by 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, and must be implemented by 7-1-26. **Issue 120, October 2025**

PRESSPlus 5. 105 ILCS 5/22-88. The statute does not specifically assign these duties to a school official, but instead states that "a law enforcement officer, school resource officer, or other school security personnel" must ensure these conditions are met before detaining and questioning a student on school grounds. For ease of implementation, this policy assigns these duties to a school official as they routinely contact parents/guardians and can arrange for the presence of school personnel during an interview. See the *ICSA Guidelines* for further discussion of school officials' responsibilities when law enforcement authorities interview students at school. **Issue 120, October 2025**

PRESSPlus 6. A *trained lawenforcement officer* is someone who: (1) received training in youth investigations approved or certified by his/her law enforcement agency or under 50 ILCS 705/10.22, or (2) is a juvenile police officer per 705 ILCS 405/1-3(17). 105 ILCS 5/22-88(b)(4). **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a school to develop procedures that: (1) designate authorized personnel at the school and the superintendent's office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed. **Issue 120, October 2025**

Document Status: Draft Update

7:70 Attendance and Truancy

Compulsory School Attendance

NIA works directly with the home district and the IEP process to address attendance and truancy issues on an individual student basis.

Updating

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

LEGAL REF.:

105 ILCS [5/10-19.05\(k\)](#), [5/22-92](#), and [5/26-1](#) through [5/26-3](#), [5/26-5](#) through [5/26-16](#), [5/26-18](#), and [5/26A](#). [PRESSPlus1](#)

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

[23 Ill.Admin.Code §§1.242](#) and [Part 207](#).

CROSS REF.: 5:100 (Staff Development Program), 7:10 (Equal Educational Opportunities), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 120, October 2025**

Document Status: Draft Update

7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important Cooperative goals.

Bullying on the basis of actual or perceived race, color, religion, sex, national origin, ancestry, physical appearance, socioeconomic status, academic status, pregnancy, parenting status, homelessness, age, marital status, physical or mental disability, military status, sexual orientation, gender-related identity or expression, unfavorable discharge from military service, order of protection status, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the Cooperative or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from 105 ILCS 5/22-110~~27-23.7~~[PRESSPlus1](#)

Artificial intelligence means a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. *Artificial intelligence* includes generative artificial intelligence.

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of *bullying*. [PRESSPlus2](#)

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm, software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and that is so realistic that a reasonable observer would believe it is a performance by the individual being portrayed and no other individual.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a Cooperative, including without limitation school and Cooperative administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Unauthorized digital replica means the use of a digital replica of an individual without the consent of the depicted individual.

Bullying Prevention and Response Plan

The Director or designee shall develop and maintain a bullying prevention and response plan that advances the Cooperative's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below.

1. The Cooperative uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this Cooperative. However, nothing in the Cooperative's bullying prevention and response³⁷¹ plan is intended to infringe upon any right to

exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).

3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the Cooperative named officials or any staff member. The Cooperative named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Jon Malone
2060 Aberdeen Court, Ste B,
Sycamore, IL 60178
jmalone@thenia.org
815-763-2975

Title IX Coordinator:

Jon Malone
2060 Aberdeen Court, Ste B,
Sycamore, IL 60178
jmalone@thenia.org
815-763-2975

Complaint Managers:

Jill Tabone
245 W. Exchange St, Ste 4,
Sycamore, IL 60178
jtabone@thenia.org
779-475-1817

Steve Wilder
245 W. Exchange St, Ste 4,
Sycamore, IL 60178
swilder@syc427.org
815-899-8100

4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.²

5. The Director or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Director or designee shall investigate whether a reported incident of bullying is within the permissible scope of the Cooperative's jurisdiction and shall require that the Cooperative provide the victim with information regarding services that are available within the Cooperative and community, such as counseling, support services, and other programs.

6. The Director or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion with regard to students.
8. A student will not be punished for reporting bullying or supplying information, even if the Cooperative's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
9. The Cooperative's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Director or designee shall post this policy on the Cooperative's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Director or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:
 - a. The frequency of victimization;

- b. Student, staff, and family observations of safety at a school;
- c. Identification of areas of a school where bullying occurs;
- d. The types of bullying utilized; and
- e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the Cooperative already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission include one of the following:

- 1) An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year) [PRESSPlus3](#) included in the reference portion of the policy;
- 2) If no revisions are deemed necessary, a copy of Board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or
- 3) A signed statement from the Board Chairman indicating that the Board re-evaluated the policy and no changes to it were necessary.

The Director or designee must post the information developed as a result of the policy re-evaluation on the Cooperative's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

12. The Director or designee shall fully implement the Board policies, including without limitation, the following:
- a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
 - c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
 - d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the Cooperative's educational program as required by State law.
 - f. 6:235, *Access to Electronic Networks*. This policy states that the use of the Cooperative's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - g. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing,

bullying, or other aggressive behaviors, or urging other students to engage in such conduct.

- j. 7:310, *Restrictions on Publications; Elementary Schools*, and 7:315, *Restrictions on Publications; High Schools*. These policies prohibit students from and provide consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), [5/22-110](#), and [5/24-24](#), and [5/27-23.7](#).

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

[775 ILCS 5/1-103](#), Ill. Human Rights Act.

[23 Ill.Admin.Code §§1.240](#), [1.280](#), and [1.295](#).

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:310 (Restrictions on Publications; Elementary Schools), 7:315 (Restrictions on Publications; High Schools)

PRESSPlus Comments

PRESSPlus 1. All definitions are directly from 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, or any other statutes it incorporates by reference. **Issue 120, October 2025**

PRESSPlus 2. This sentence is required beginning with the 2026-27 school year. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 3. Including the month, date, and year that an updated policy was adopted is required by 23 Ill. Admin.Code §1.295(c)(2). **Issue 120, October 2025**

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 staff member; or (b) endanger the health or safety of students, staff, or 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.
6. 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. 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) or Section 504 plan; (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.
7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.

9. 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.
10. 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, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. 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.
12. 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.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
15. Entering school property or a school facility without proper authorization.
16. 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.
17. Being absent without a recognized excuse; State law and Executive Board policy regarding truancy control will be used with chronic and habitual truants.
18. 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.
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
21. 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.
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Director or designee.
23. 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 staff member; or (b) endanger the health or safety of students, staff, or school property.

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 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 shall 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. 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 in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others. It includes 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 permitted by [105 ILCS 5/10-20.33](#).

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'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 two 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 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 one or two above may be modified by the Director, and the Director's determination may be modified by the Board on a case-by-case basis. The 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 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

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, becomes aware of any person in possession of a firearm on school grounds, or becomes aware of any threat of gun violence on 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. *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 a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. If the report of (1), above, pertains to a threat of firearm violence made by a student, the Building Principal or designee shall attempt to notify the student's parent/guardian as soon as possible and shall further attempt to contact the parent/guardian to ensure that the student does not have access to a firearm. [PRESSPlus1](#)

In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Director or designee and, if a student is reportedly in possession of a firearm or threatens firearm violence, also any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Director or designee shall immediately notify local law enforcement. The Director or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year.

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 licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by [105 ILCS 5/10-20.33](#). Teachers may temporarily remove students from a classroom for disruptive behavior.

The Director, Building Principal, or Dean of Students 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

Northwestern Illinois Association uses the host district's student handbook.

Incorporated

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

LEGAL REF.:

[20 U.S.C. §7971](#) et seq., Pro-Children Act of 2004.

[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](#), [5/22-100](#), [5/22-110](#), [5/24-24](#), [5/26-12](#), [5/27-240](#)~~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), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and [Law Enforcement Requests](#)~~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), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 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)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174. **Issue 120, October 2025**

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 Board policy 6:60, *Curriculum Content*, which implements ~~105 ILCS 5/2-3.139 and 105 ILCS 5/27-215.7~~ (requiring education for students on mental health and illness ~~to develop a sound mind and a healthy body~~). [PRESSPlus1](#)
 - 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 all Cooperative staff 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 Cooperative's educational program);
 - b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the Cooperative;
 - c. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and [105 ILCS 5/10-22.24a](#) and [22.24b](#), which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
 - 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-Cooperative 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.

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 Director shall inform each Cooperative employee about this policy and ensure its posting on the Cooperative's website. The Director or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the Cooperative. Student and staff [PRESSPlus2](#) 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. § 12101](#) *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~~, ~~and 5/27-2157~~.

[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), 6:60 (Curriculum Content), 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)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12. **Issue 120, October 2025**

Document Status: Draft Update

7:310 Restrictions on Publications; Elementary Schools

School-Sponsored Publications and Websites

School-sponsored publications, productions, and websites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the Cooperative's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School Sponsored Publications Accessed or Distributed On-Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the Cooperative.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Executive Board policy 7:190, *Student Behavior*, and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Director or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.:

105 ILCS 5/22-1107-23.7. [PRESSPlus1](#)

[Hazelwood v. Kuhlmeier](#), 484 U.S. 260 (1988).

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

[Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118](#), 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:315 (Restrictions on Publications; High Schools), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

7:315 Restrictions on Publications; High Schools

Definitions

Libel means the willful or negligent publication of provably false and unprivileged statements of fact that do demonstrable harm to a living person's reputation.

Obscene means lewd; impure; indecent; calculated to shock the moral sense of humans by a disregard of chastity or modesty. Objectionable or offensive to accepted standards of decency.

School official means a Building Principal or designee.

School-sponsored media means any material that is prepared, substantially written, published, or broadcast by a student journalist, distributed or generally made available to members of the student body, and prepared under the direction of a student media advisor. It does not include media intended for distribution or transmission solely in the classroom in which the media is produced.

Slander means the speaking of false statements of fact that seriously harm a living person's reputation.

Student journalist means a public high school student who gathers, compiles, writes, edits, photographs, records, or prepares information for dissemination in school-sponsored media.

Student media adviser means an individual employed, appointed, or designated by the Cooperative to supervise or provide instruction relating to school-sponsored media.

School-Sponsored Media

School-sponsored publications, productions, and websites are governed by the Speech Rights of Student Journalists Act and Executive Board policies, and student journalists are responsible for determining the news, opinion, feature, and advertising content of those publications, productions, and websites.

Student journalists must:

1. Make decisions based upon news value and guided by the Code of Ethics provided by the Society of Professional Journalists, National Scholastic Press Association, Journalism Education Association, or other relevant group;
2. Produce media based upon professional standards of accuracy, objectivity, and fairness;
3. Review material to improve sentence structure, grammar, spelling, and punctuation;
4. Check and verify all facts and verify the accuracy of all quotations;
5. In the use of personal opinions, editorial statements, and/or letters to the editor, provide opportunity and space for the expression of differing opinions within the same media to align with the Cooperative's media literacy curriculum ~~mandate in 105-ILCS 5/27-20.08~~; [PRESSPlus1](#) and
6. Include an author's name with any personal opinions and editorial statements, if appropriate.

Student journalists may not create, produce, or distribute school-sponsored media that:

1. Is libelous, slanderous, or obscene;
2. Constitutes an unwarranted invasion of privacy;
3. Violates federal or State law, including the Constitutional rights of third parties; or
4. Incites students to:
 - a. Commit an unlawful act;
 - b. Violate any of the Cooperative's policies; or
 - c. Materially and substantially disrupt the orderly operation of the school.

The Cooperative will not engage in prior restraint of material prepared by student journalists for school-sponsored media, unless the material fits into one of the four prohibited categories listed above, in which case the Director or designee and/or student media adviser may review, edit, and delete such media material before publication or distribution of the media.

No expression made by students in the exercise of freedom of speech or freedom of the press under this policy shall be deemed to be an expression of the Cooperative or an expression of Board policy.

Non-School Sponsored Publications Accessed or Distributed On Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the Cooperative.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, slanderous or obscene, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Executive Board policy 7:190, *Student Behavior*, and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Encourages or incites students to violate any Board policies.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Director or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.:

105 ILCS [5/22-110](#) ~~5/27-20.08 and 5/27-23.7~~, [5/27-405](#), and [5/27-415](#) (scheduled for repeal on 7-1-27).

[105 ILCS 80/](#), Speech Rights of Student Journalists Act.

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

[Hazelwood v. Kuhlmeier](#), 484 U.S. 260 (1988).

[Morse v. Frederick](#), 551 U.S. 393 (2007).

[Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118](#), 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 1:30 (Cooperative Philosophy), 6:10 (Educational Philosophy and Objectives), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:310 (Restrictions on Publication; Elementary Schools), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/27-415, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27, addressing the requirements for media literacy instruction through the 2026-2027 school year. Beginning with the 2027-2028 school year, media literacy instruction is combined with instruction on Internet safety under 105 ILCS 5/27-405(c), added by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

7:340 Student Records

School student records are confidential. Information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement **professionals** ~~officers~~ [PRESSPlus1](#) working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement **professionals** ~~officials~~, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of 18 years who has been arrested or taken into custody.

State and federal law grants students, parents/guardians, and when applicable, the Ill. Dept. of Children and Family Services' Office of Education and Transition Services, certain rights, including the right to inspect, copy, and/or challenge school student records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The Cooperative may release directory information as permitted by law, but a parent/guardian shall have the right to opt-out of the release of directory information regarding his or her child. The Cooperative will comply with State or federal law with regard to release of a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student. Upon request, the Cooperative discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as to any other person as specifically required or permitted by State or federal law.

The Director shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform staff members of this policy, and inform students and their parents/guardians of their rights regarding school student records.

Student Biometric Information Collection

The Director or designee may recommend a student biometric information collection system solely for the purposes of identification and fraud prevention. Such recommendation shall be consistent with budget requirements and in compliance with State law. Biometric information means any information that is collected through an identification process for individuals based on their unique behavioral or physiological characteristics, including fingerprint, ~~hand~~ hand geometry, voice, or facial recognition or iris or retinal scans.

Before collecting student biometric information, the Cooperative shall obtain written permission from the person having legal custody/parental responsibility or the student (if over the age of 18). Upon a student's 18th birthday, the Cooperative shall obtain written permission from the student to collect student biometric information. Failure to provide written consent to collect biometric information shall not be the basis for refusal of any services otherwise available to a student.

All collected biometric information shall be stored and transmitted in a manner that protects it from disclosure. Sale, lease, or other disclosure of biometric information to another person or entity is strictly prohibited.

The Cooperative will discontinue use of a student's biometric information and destroy all collected biometric information within 30 days after: (1) the student graduates or withdraws from the Cooperative, or (2) the Cooperative receives a written request to discontinue use of biometric information from the person having legal custody/parental responsibility of the student or the student (if over the age of 18). Requests to discontinue using a student's biometric information shall be forwarded to the Director or designee.

The Director or designee shall develop procedures to implement this policy consistent with State and federal law.

LEGAL REF.:

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act; [34 C.F.R. Part 99](#).

[50 ILCS 205/7](#), Local Records Act.

[105 ILCS 5/10-20.12b](#), [5/10-20.40](#), [5/14-1.01](#) et seq., and [5/26A-30](#).

[105 ILCS 10/](#), Ill. School Student Records Act.

[105 ILCS 85/](#), Student Online Personal Protection Act.

[325 ILCS 17/](#), Children's Privacy Protection and Parental Empowerment Act.

[750 ILCS 5/602.11](#), Ill. Marriage and Dissolution of Marriage Act.

[23 Ill.Admin.Code Parts 226](#) and [375](#).

[Owasso I.S.D. No. I-011 v. Falvo](#), 534 U.S. 426 (2002).

[Chicago Tribune Co. v. Chicago Bd. of Ed.](#), 332 Ill.App.3d 60 (1st Dist. 2002).

CROSS REF.: 5:100 (Staff Development Program), 5:130 (Responsibilities Concerning Internal Information), 7:15 (Student and Family Privacy Rights), 7:220 (Bus Conduct), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

PRESSPlus Comments

PRESSPlus 1. Revised in #2 and #3 to match the text of the Illinois School Student Records Act (ISSRA). **Issue 120, October 2025**

Document Status: Draft Update

8:30 Visitors to and Conduct on Cooperative 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 an Executive 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 Cooperative office and receive permission to remain on cooperative property. All visitors may be required to sign a visitors' log, show identification, and wear a visitor's badge. When leaving the Cooperative, visitors should return their badge. On those occasions when large groups of parents/guardians, friends, and/or community members are invited onto Cooperative property or when community members are attending Board meetings, visitors are not required to sign in but must follow Cooperative officials' instructions. Persons on Cooperative 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 Cooperative 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 Director or designee.

The Cooperative expects mutual respect, civility, and orderly conduct among all people on cooperative property or at a cooperative event. No person on cooperative 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 cooperative 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 Cooperative activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of cooperative 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 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, Director, or Director's designee. If permission is granted, the Director or Board Chairman shall provide the details of the offender's upcoming visit to the administrator.

In all cases, the Director, or designee who is a ~~licensed certified~~ [PRESSPlus1](#) employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Director 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. The person also may be subject to being denied admission to school athletic or extracurricular events for up to one calendar year in accordance with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular Cooperative Events

Before any person may be denied admission to athletic or extracurricular Cooperative events, the person has a right to a hearing before the Board. The Director may refuse the person admission pending such hearing. The Director or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least ten 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.:

[20 U.S.C. §7971](#) *et seq.*, Pro-Children Act of 2001.

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

[105 ILCS 5/10-20.5](#), [10-20.5b](#), [5/10-22.10](#), [5/22-33](#), [5/22-110](#), and [5/24-25](#), and [5/27-23.7\(a\)](#). [PRESSPlus2](#)

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

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program 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 Executive Board Meetings), 2:230 (Public Participation at Executive 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)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

CLOSED EXECUTIVE SESSION MINUTES TO BE REVIEWED
August 20, 2025

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
09/25/02	Discrimination Law Suit	No	Written	
10/30/02	Discrimination Law Suit	No	Written	
03/19/03	Discrimination Law Suit Employee Retirement	No	Written	
05/28/03	Discrimination Law Suit Salary Recommendations Lease	No	Written	
08/27/03	Discrimination Law Suit	No	Written	
10/01/03	Discrimination Law Suit Personnel Issues	No	Written	
12/03/03	Discrimination Law Suit Personnel Issues	No	Written	
02/25/04	Discrimination Law Suit Personnel Issues	No	Written/Tape	3/20/2013
03/31/04	Personnel Issues Closed Session Minutes	No	Written/Tape	3/20/2013
05/26/04	Personnel Issues Insurance/Litigation Salary Recommendations	No	Written/Tape	3/20/2013
06/30/04	Personnel Issues Salary Recommendations	No	Written/Tape	3/20/2013
08/25/04	Personnel Issues Closed Session Minutes	No	Written/Tape	3/20/2013
02/22/06	Personnel Issue	No	Written/Tape	3/20/2013
05/31/06	Pending Litigation	No	Written/Tape	3/20/2013
07/19/06	Insurance Denial Appeal	No	Written/Tape	3/20/2013

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
11/30/06	Insurance Denial Appeal	No	Written/Tape	3/20/2013
04/18/07	Insurance Denial Appeal	No	Written/Tape	3/20/2013
05/30/07	Personnel Issue Staff Reductions	No	Written/Tape	3/20/2013
1/30/08	Regional Director Search	Yes	Written/Tape	3/20/2013
02/27/08	Regional Director Search	No	Written	
03/19/08	Regional Director Evaluation	No	Written/Tape	3/20/2013
05/28/08	Personnel Issue	No	Written/Tape	3/20/2013
08/27/08	Personnel Issue Review Closed Session Minutes	No	Written/Tape	3/20/2013
01/28/09	Hiring of New Regional Director	No	Written/Tape	3/20/2013
02/25/09	Staff Reductions	Yes	Written/Tape	3/20/2013
08/19/09	Personnel Issue Review Closed Session Minutes	No	Written/Tape	3/20/2013
09/16/09	Personnel Issue	No	Written/Tape	3/20/2013
11/18/09	Personnel Issue	No	Written/Tape	3/20/2013
01/27/10	Personnel Issue	No	Written/Tape	3/20/2013
04/22/09	Regional Director Contract	No	Written/Tape	3/20/2013
03/08/10	Personnel Issues Staff Reductions	No	Written/Tape	3/20/2013
03/17/10	Staff Reductions Review Closed Session Minutes Regional Director Evaluation	No	Written/Tape	3/20/2013

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
08/25/10	Review Closed Session Minutes	No	Written/Tape	3/20/2013
11/17/10	Personnel Issues	No	Written/Tape	3/20/2013
01/26/11	Personnel Issues Insurance Issue	No	Written/Tape	3/20/2013
02/23/11	Personnel Issue Staff Reductions	No	Written/Tape	3/20/2013
03/16/11	Personnel Issues Staff Reductions Regional Director Evaluation	No	Written/Tape	3/20/2013
4/20/11	Personnel Issues	No	Written/Tape	3/20/2013
5/25/11	Personnel Issues FY12 Tentative Budget	No	Written/Tape	3/20/2013
<hr/>				
8/24/11	Personnel Issues Insurance/Litigation Review Closed Session Minutes	No	Written/Tape	3/20/2013
11/16/11	Insurance/Litigation	No	Written/Tape	3/20/2014
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03/21/12	Regional Director Evaluation Staff Reductions Review Closed Session Minutes	No	Written/Tape	3/20/2014
<hr/>				
08/22/12	Review of Closed Session Minutes Personnel Issue	No	Written/Tape	3/20/2014
<hr/>				
10/17/12	Personnel Issues Regional Director Contract	No	Written/Tape	8/27/2014
<hr/>				
11/14/12	Personnel Issues Regional Director Contract	No	Written/Tape	3/18/2015

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
1/23/13	Personnel Issues Regional Director Contract	No	Written/Tape	8/27/2014
2/20/13	Personnel Issues Regional Director Contract	No	Written/Tape	8/27/2014
3/20/13	Personnel Issues Regional Director Evaluation Staff Reductions Review Closed Session Minutes/Audio Tapes	No	Written/Tape	3/18/2015
4/24/13	Personnel Issues Regional Director Contract	No	Written/Tape	3/18/2015
5/22/13	Personnel Issues District Request for Therapy Services	No	Written/Tape	3/18/2015
8/28/13	Review Closed Session Minutes/Audio Tapes	Yes	Written/Tape	3/18/2015
11/20/13	Regional Director Contract	No	Written/Tape	8/26/2015
12/11/13	Regional Director Contract	No	Written/Tape	8/26/2015
1/22/14	Personnel Issues Regional Director Contract	No	Written/Tape	8/26/2015
2/26/14	Personnel Issues Regional Director Contract	No	Written/Tape	8/26/2015
3/19/14	Personnel Issues Staff Reductions Review Closed Session Minutes/Audio Tapes	No	Written/Tape	3/17/2016

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
4/23/14	Personnel Issues	No	Written/Tape	3/17/2016
6/18/2014	Regional Director's Evaluation	No	Written/Tape	3/17/2016
8/27/2014	Review Closed Session Minutes/ Audio Tapes Personnel Issue	No	Written Tape	3/17/2016
9/17/2014	Personnel Issue	No	Written/Tape	8/24/2016
1/28/2015	Board Member Resignation Regional Director Search Personnel Issue	No	Written/Tape	8/24/2016
2/25/2015	Regional Director Contract	No	Written/Tape	4/19/2017
3/18/2015	Staff Reductions Review Closed Session Minutes	No	Written/Tape	4/19/2017
4/22/2015	Lease Agreements Personnel Matter	No	Written/Tape	4/19/2017
5/20/2015	Personnel Issue	No	Written/Tape	4/19/2017
8/26/2015	Review Closed Session Minutes/ Audio Tapes Personnel Issue Legal Representation	No	Written/Tape	4/19/2017
9/23/2015	Legal Representation	Y	Written/Tape	8/16/2017

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
3/16/2016	Staff Reductions Review Closed Session Minutes/ Audio Tapes Regional Director's Evaluation	No	Written/Tape	04/04/2018
4/20/2016	Personnel Issues	No	Written/Tape	04/04/2018
5/18/2016	Update on Personnel Issues	No	Written/Tape	04/04/2018
8/24/2016	Personnel Issues Review of Closed Session Minutes/ Audio Tapes	No	Written/Tape	04/04/2018
1/18/2017	Personnel Issues Regional Director's Contract	No	Written/Tape	5/16/2019
2/22/2017	Personnel Issues Regional Director's Evaluation Regional Director's Contract	No	Written/Tape	5/16/2019
4/19/2017	Personnel Issues Regional Director's Evaluation Regional Director's Contract Review of Closed Session Minutes/ Audio Tapes	No	Written/Recorder Malfunction	
8/16/2017	Review of Closed Session Minutes/Audio Tapes	Yes	Written/Recorder Malfunction	
9/20/2017	Personnel Issues	No	Written/Tape	5/16/2019
11/15/2017	Revised Format for Personnel Report	No	Written/Tape	08/21/2019

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
4/4/2018	Review of Closed Session Minutes/Audio Tapes Staff Reductions Regional Director's Evaluation	No	Written/Tape	2/19/2020
5/16/2018	Personnel Issues	No	Written/Tape	2/19/2020
8/23/2018	Review of Closed Session Minutes/Audio Tapes Personnel Issues Legal Representation	No	Written/Tape	8/19/2020
5/15/2019	Review of Closed Session Minutes/Audio Tapes Staff Reductions Regional Director's Evaluation	No	Written/Tape	2/17/2021
1/15/2020	Regional Director's Contract	No	Written/Tape	08/18/2021
2/19/2020	Review of Closed Session Minutes/Audio Tapes Personnel Issues Regional Director's Contract	No	Written/Tape	02/16/2022
4/8/2020	Staff Reductions Regional Director's Evaluation	No	Written/Tape	02/16/2022
6/17/2020	Personnel Issue	No	Written/Tape	02/16/2022
8/19/2020	Review of Closed Session Minutes/Audio Tapes Personnel Issue	No	Written/Tape	08/17/2022

<u>Date</u>	<u>Topic</u>	<u>Open</u>	<u>Type</u>	<u>Audio Destroyed</u>
05/19/2021	Personnel Issue Regional Director's Evaluation	No	Written/Tape	02/15/2023
04/06/2022	Personnel Issue	No	Written/Tape	02/14/2024
06/15/2022	Personnel Issue Regional Director's Evaluation	No	Written/Tape	02/14/2024
02/15/2023	Personnel Issue Review of Closed Session Minutes/Audio Tapes	No	Written/Tape	08/22/2024
05/19/2023	Personnel Issue Regional Director's Evaluation	No	Written/Tape	3/19/2025
06/21/2023	Personnel Issue Regional Director's Evaluation	No	Written/Tape	3/19/2025
04/03/2024	Personnel Issue	No	Written/Tape	
05/15/2024	Personnel Issue Regional Director's Evaluation	No	Written/Tape	
06/12/2024	Personnel Issue Regional Director's Evaluation	No	Written/Tape	
01/15/2025	Personnel Issue	No	Written/Tape	

