

Minutes of the Business Services Committee Meeting  
November 12, 2025

**North Boone Community Unit School District #200**  
**Minutes of the Business Services**  
**Committee Meeting**  
**District Office**  
6248 North Boone School Road, Poplar Grove, IL 61065  
Wednesday, November 12, 2025  
6:30 PM

**I. Call to Order**

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

**II. Roll Call**

Roll call was conducted by Secretary.

**Members Present:** Judy Hutchinson, Russell O'Donnell, Nan Schilling, Dr. Cascio, Joe Mullikin, Wendy Spence, Elaine Ahrens, Heather Walsh, Cindy Kastning, Rob Wessel, Brad Crull, William Randall

**Members Absent:** Randy Steen, Marc Eckmann

**III. Audience to Visitors**

None

**IV. Financial Update**

Discussion was led by Joe Mullikin on cash flow schedules, when and how often tax payments are received, state funding assumptions, and other cash flow categoricals. He stated we do not include federal funds in to cash flow because most are reimbursement based, restricted to grant rules, and could cause inaccuracies and confusion in the cash flow schedule. Dr. Mullikin discussed the revenue and expenditures for October, including the primary changes from September to October. He stated ISBE payback of Special Education Orphanage and Early Childhood Block grants were unexpected expenses. There were some errors in the transportation claim report for 2023-24 that may result in an audit and potential payback of funds. Discussion followed on processes implemented to avoid these types of errors in the future.

**V. Farmland Leases**

Joe Mullikin suggests the committee bring a recommendation to the Board of Education to maintain the farmland lease rent at the same rate of \$250 per acre for 2026/2027 year. This rate has been maintained the past three years for both rentals. Proposed rates from the University of Illinois Extension office for average cash county rental rates for cropland range throughout the state but currently for Boone County the rate falls around \$274 per acre. This figure is related to soil predictability and trend yield. The trend in cash rent across the state has a great deal of variability which ranges from a high of \$372 to a low of \$78 per acre with

average at \$264 per acre. Additionally, over the past three years, based on crop yield and in research and data from Farmdoc, provided by the University of Illinois, average lease prices have continued to fall. Given where our rate has been, we remain under the average lease cost per acre in Ogle County and surrounding counties. The Business Services had discussion and came to a consensus to recommend to the Board of Education to keep the rent at the current rate of \$250 per acre.

## **VI. Financial Future Considerations**

### **A. Current Debt Service Status**

The District received a CDB grant and dedicated the funds received and investment earnings on the funds received to abate debt service. The District has abated nearly \$15 million of debt service. Levy year 2020 had a double abatement amount, meaning the amount was twice as much as what was set forth in the CDB grant abatement plan.

### **B. 10 Year Health Life-safety (HLS) Audit**

The inspection and survey is conducted every 10 years by ISBE approved architect. Findings are submitted to the Regional Office of Education. Results are classified as one of the following:

Category A- Urgent (within 1 year)

Category B- Required (within 5 years)

Category C- Recommended work

The Board of Education reviews report and adopts a resolution of intent and authorizes Health Life Safety submission to ISBE.

Typical Health/Life Safety projects include parking lots, pavement areas, HVAC and other mechanical equipment, building roofs, windows, doors, Intercoms, cameras, and other safety equipment. This will include Non-ADA compliant structures and entrances.

### **C. Other Non-HLS Projects**

Some items are Non-Health/Life Safety projects. These include items as scoreboards, turf, new facilities or additions, capital equipment such as buses, vehicles, and plows.

Discussion continued on funds used to pay for projects that may qualify as Health/Life Safety are typically not able to be reimbursed if completed prior to the submission of a Health/Life Safety report. All funds used to pay for those projects reduces the funds available to pay for Non-Health/Life Safety projects and upgrades.

It is also noted, if you start a project on something that is not up to code you now have to bring the project to code. If it isn't up to code and you don't do anything, then it gets grandfathered in to what the building code was at that time.

### **D. Abatement**

Discussion was on the pros/cons of abatement, on how to figure the abatement

amount, and which steps the committee should recommend to the Board of Education while remaining transparent with the community.

### **VII. Tennis Courts Removal Update**

There were community members who had offered to take out the tennis courts. However, the liability was too great. Three bids were obtained to remove the tennis courts. The one who was chosen can remove them the week of Thanksgiving. There will be no kids in district or vehicles in the parking lots.

### **VIII. Softball Field Update**

#### **A. Fence**

Four bids were received to replace/repair the softball field fence. After discussion on which would be the better solution, it was a consensus to take a recommendation to the Board of Education to have Rock Valley Fence repair the fence and add the bottom rail for the cost of \$23,744.

#### **B. Scoreboard**

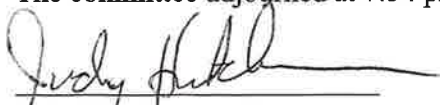
Four bids were received to replace the scoreboard. After discussion the committee is recommending to the Board of Education move forward with Watch Fire "A" bid for the cost of \$28,058.


### **IX. PA Systems/Video Camera Update**

Dr. Cascio informed the committee the PA systems were just waiting for parts to arrive to be fixed. The district is working on obtaining quotes for the video cameras. Once received, the quotes will come to the committee for direction.

### **X. Adjournment**

The committee adjourned at 7:54 pm by unanimous consent.

  
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Judy Hutchinson, Chair

  
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Russell O'Donnell, Vice-Chair

APPROVED: 12/10/2025