

DALLAS ELEMENTARY SCHOOL DISTRICT #327
MINUTES OF REGULAR BOARD MEETING
DECEMBER 19, 2023

The meeting was called to order at 6:30 p.m.

Members answering roll were:

Bob Castillo	Present	Sarah Schaefer	Present
Scott Faul	Absent	Erica Stewart	Absent
Shasta Heidbreder	Present	Lee Wibbell	Present
Hannah Moss	Present		

Also present were: Mrs. Tucker, Mrs. Simon, Mrs. Finch, and Mrs. Ryner.

A moment of silence was observed.

Erica Stewart was absent so Shasta Heidbreder will be taking the minutes.

Scott Faul joined the meeting at 6:36 pm.

The consent agenda was presented to the board for review. A motion was made by Heidbreder, seconded by Wibbell, to approve the items on the Consent Agenda as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

The bills were presented to the Board for payment. A motion was made by Schaefer, seconded by Moss, to pay the bills as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

The Board Member Code of Conduct rule number 9 from the IASB Code of Conduct Principles were read at this meeting.

Amber Marsden had requested to be put on the agenda to discuss the desire for Spandex volleyball shorts and fundraising concerns. She did not show up to the meeting.

The sales tax resolution was read:

RESOLUTION directing the Regional Superintendent of Schools for The County of Hancock, Illinois, to certify to the County Clerk of said County the question of imposing a retailers'

occupation tax and a service occupation tax to be used exclusively for school facility purposes, school resource officers, and mental health professionals, for submission to the electors of said County at the consolidated election to be held on the 19th day of March, 2024.

A motion was made by Heidbreder, seconded by Schaefer to approve the adoption of the Facilities Sales Tax Resolution as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

Mrs. Tucker explained the reason there needs to be an Interfund transfer from Working Cash to IMRF/SS Fund.

One of the items noted on the recent IMRF (Illinois Municipal Retirement Fund) audit was a fund balance issue. We have completed a 10-year audit of IMRF payments and the Annual Financial Report to determine a discrepancy of \$35,716 dollars. This is due to the IMRF and Social Security funds being in the same fund (bucket of money) in our bookkeeping system. The IMRF audit showed that the funds levied for IMRF were utilized to make Social Security payments. I have consulted with our auditor and the school district attorney regarding how to fix the discrepancy. What I have learned is that we must

- A. Perform an inter-fund transfer from Working Cash to the IMRF fund. This will create the necessary required minimum fund balance in the IMRF fund.
- B. Create a tracking system within our bookkeeping software to ensure there is no commingling of the IMRF and SS funds.
- C. No longer levy for IMRF until the fund balance is utilized as we should only levy what is needed with little to no excess.
- D. Levy additional monies for Social Security to compensate for the inter-fund transfer to Working Cash.

A motion was made by Heidbreder, seconded by Wibbell, to approve the inter-fund transfer from the Working Cash Fund to the IMRF/SS Fund for \$35,716 as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

A motion was made by Faul, seconded by Schaefer, to approve the additional language regarding Artificial intelligence to the Student Handbook as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

A motion was made by Heidbreder, seconded by Wibbell, to approve the 2024 Tax Levy as presented (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

Principal and Superintendent reports were given to the board.

A motion was made by Heidbreder, seconded by Moss, to enter the Closed Meeting at 7:41 p.m. to discuss items per 5 ILCS 120/2(c)(1)(10) (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Yea	Lee Wibbell	Yea
Hannah Moss	Yea		

Motion carried 6 Yeas, 1 Absent

A motion was made by Faul, seconded by Moss, to leave closed meeting and return to open meeting on December 19, 2023 at 8:06 p.m. (Voice)

Motion carried 6 Yeas, 1 Absent

A motion was made by Moss, seconded by Schaefer, to approve the Personnel Report as presented. (Roll Call).

Bob Castillo	Yea	Sarah Schaefer	Yea
Scott Faul	Yea	Erica Stewart	Absent
Shasta Heidbreder	Abstain	Lee Wibbell	Abstain
Hannah Moss	Yea		

Motion carried 4 Yeas, 2 Abstain. 1 Absent

A motion was made by Moss, seconded by Wibbell, to adjourn at 8:08 p.m. (Voice).

Motion carried 6 Yeas, 1 Absent

The next regular Board of Education meeting will be held January 18, 2024 at 6:30 p.m.

Board President, Bob Castillo

Board Secretary, Erica Stewart

Approved: _____