



**Board of Directors Meeting
February 19, 2025
SASED Lisle South
5205 Kingston Avenue
Lisle, IL 60532
2:00 PM
AGENDA**

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Public Comment**
4. **Consent Agenda**
 - a. Approval of minutes from January 15, 2025 Board of Directors meeting
 - b. Personnel Recommendations
 - 1) Accept/Approve the Resignations, Retirements, Employment, and Change of Employment Status of Educational Support Staff, Licensed Staff, Registered Staff and Contract Staff as presented.
 - 2) Approve the Clinical Affiliation Agreement with North Central College
 - 3) Approve the agreement for UIC placement.
 - 4) Approve the agreement between SASED and Parent Alliance for job coaching.
 - c. Financial
 - 1) Budget Reports
 - 2) Treasurers/Investments Reports
 - 3) Gross Payrolls for January 2025
 - 4) Payroll Liabilities for January 2025
 - 5) Bill List for February 2025
 - 6) Interim Checks for January 2025
 - 7) Voids for January 2025
 - d. Governance
 - 1) Approve the Intergovernmental Agreements to enroll non-member district students in a SASED program
5. **Action Items**
 - a. Approve the Non-Precedent Agreement between SASED and the SASED Education Association, IEA-NEA and Two Employees
 - b. Approve the Proposed SASED SY25-26 Calendar
 - c. Accept the Annual Financial Audit Report Provided by Lauterbach & Amen, LLP
 - d. Accept the bid and contract with Preservation Services, Inc. in the amount of \$299,000 for the roofing project at Southeast School
 - e. Approve the 3-Year Contract Extension with ST Management, Inc. (Sunrise Transportation Services)
6. **Discussion/Information**
 - a. FOIA Request and Response
 - b. SASED SY24-25 Enrollment
 - c. Human Resources Staffing Update
 - d. DWC Resolution
 - e. Committee Reports
 - f. SASED Strategic Plan Updates
 - g. Executive Director Report
7. **Closed Session**

8. **Reconvene into Open Session**
9. **Adjournment**



Dr. Kim Dryier
Executive Director

ACTION ITEM

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: SASED Administration

Date: February 19, 2025

Re: Approval of Board of Directors Meeting Minutes

Open session meeting minutes from the January 15, 2025 Board of Directors Meeting.

Recommended Action: SASED Administration requests that the Board of Directors approve the open session meeting minutes from the January 15, 2025 Meeting.



SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

**SASED Board of Directors Meeting
January 15, 2025 - 2:00 PM
SASED - Southeast School
6S331 Cornwall, Naperville, IL 60540**

OPEN SESSION MINUTES

Mr. Mark Cross, Chairperson, called the SASED Board of Directors meeting to order at 2:00 pm and welcomed those in attendance.

1. Roll call was taken with the following responding:

Present:	District	Representative
	Keeneyville School District 20	Dr. Omar Castillo
	Benjamin School District 25	Mr. John Langton
	West Chicago Elementary School District 33	Ms. Kristina Davis
	Winfield School District 34	Dr. Matt Rich
	DuPage County School District 45	Dr. Brian Graber
	Salt Creek School District 48	Dr. Amy Zaher
	Downers Grove School District 58	Dr. Kevin Russell
	Maercker School District 60	Dr. Sean Nugent
	Cass School District 63	Mr. Mark Cross
	Center Cass School District 66	Dr. Andrew Wise
	Woodridge School District 68	Dr. Patrick Broncato
	DuPage High School District 88	Dr. Jean Barbanente
	Elmhurst Community Unit School District 205	Dr. Keisha Campbell

Absent: Community High School District 94
Community High School District 99
Community Consolidated School District 180
Westmont Community Unit School District 201
Lisle Community Unit School District 202

Present: 13 Districts **Absent:** 5 Districts

Also in attendance:

Dr. Kim Dryier, Executive Director, SASED
Ms. Rachel Wisniewski, CSBO, SASED
Dr. Elizabeth VanderWoude, Asst. Dir. Programs and Services, SASED
Mr. Dan Lawler, Technology Coordinator, SASED
Ms. Julie Grohn, Asst. Dir. Human Resources, SASED
Ms. Senga Lowe, Board Recording Secretary, SASED

2. Pledge of Allegiance

3. Public Comment - None

4. Consent Agenda

- a. Approved the minutes from December 18, 2024 Board of Directors meeting
- b. Personnel Recommendations
 1. Accepted/Approved the Resignations, Retirements, Employment, and Change of Employment Status of Educational Support Staff, Licensed Staff, Registered Staff and Contract Staff as presented.
 2. Approved the hiring of Claire Smith as the Assistant Program Administrator of Curriculum at Southeast School, along with her Employment Agreement.
 3. Approved the Nursing Services Agreement with Team Select.
 4. Approved IMRF Employee Retirement Compensation.
- c. Financial - Approved the financial reports.
 1. Budget Reports
 2. Treasurers/Investments Reports
 3. Gross Payrolls for December 2024 in the amount of \$1,881,872.11
 4. Payroll Liabilities for December 2024 in the amount of \$637,812.13
 5. Bill List for January 2025 in the amount of \$968,977.58
 6. Interim Checks for December 2024 in the amount of \$72,513.95
 7. Voids for December 2024 - none
- d. Governance
 1. Approved the Intergovernmental Agreement with Darien SD61 to enroll a non-member district student in a SASED program.
 2. Approved the revised SY24-25 school calendars.
 3. Approved the Data Share and Use Agreement between ISBE, SASED and Early CHOICES.

A motion was made to approve the consent agenda items as presented. This motion was made by Member Langton and seconded by Member Rich.

Upon Roll Call Vote:

Ayes: Castillo SD20, Langton SD25, Davis SD33, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Campbell SD205.

Nays: None

Ayes: 13 Districts

Nays: None

Absent: 5 District

Upon roll call vote, motion passed.

5. Action Items

- a. Approve the Memorandum of Agreement between SASED and the SASED Education Association, IEA-NEA, to be Included in their Current Contract.

A motion was made to approve the Memorandum of Agreement between SASED and the SEA, as presented. This motion was made by Member Zaher and seconded by Member Rich.

Upon Roll Call Vote:

Ayes: Castillo SD20, Langton SD25, Davis SD33, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Campbell SD205.

Nays: None

Ayes: 13 Districts

Nays: None

Absent: 5 District

Upon roll call vote, motion passed.

- b. Approve the Non-Precedent Agreement between SASED and the SASED Education Association, IEA-NEA and Two Employees.

No action taken. Item removed from the Agenda.

- c. Approve the Municipal Advisory Agreement between PMA Securities and SASED.

A motion was made to approve the Municipal Advisory Agreement between PMA Securities and SASED, as presented. This motion was made by Member Broncato and seconded by Member Rich.

Upon Roll Call Vote:

Ayes: Castillo SD20, Langton SD25, Davis SD33, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Campbell SD205.

Nays: None

Ayes: 13 Districts

Nays: None

Absent: 5 District

Upon roll call vote, motion passed.

6. Discussion/Information

- a. Categorical Disbursement of SASED Medicaid Cost Settlement Funds - The Finance Committee recommended that the cost settlement funds be categorically distributed back to the member districts via SY24-25 final tuition bills. This method will be the most equitable for all districts. Ms. Wisniewski summarized to the Board that this cost settlement will occur yearly. She explained the difference between fees for service; administrative outreach, and the cost settlement. No need for future action by the Board.
- b. Buildings and Grounds Update - Dr. Dryier provided a brief overview of buildings and grounds related items.
 - 1. Advertisement for Bid for the roofing project at Southeast School. The bid opening will take place on January 28, 2025, and the bid winner's contract will be brought to the Board for approval at February's board meeting.
 - 2. An annual playground inspection at Southeast School was performed by Playground Guardian - There were a total of 27 issues identified, with priorities ranked 1 through 5. Ms. Wisniewski will work with the contractor to address those repairs based on priority level.
 - 3. SASED was approved for the FY25 ISBE School Maintenance Grant of \$50,000, which will be used for roof repairs at Southeast School.
- c. SASED SY24-25 Enrollment - Dr. Dryier provided a summary of the current enrollment which includes a total of 3,641 students receiving SASED related services in SASED programs and outside of SASED programs. Program enrollment is currently at 379 students.
- d. Human Resources Staffing Update - Dr. Dryier provided a summary of the current staffing which includes 28.5 unfilled positions, an increase of 13.5 from last month. The numbers provided are true to the budget.
- e. Committee Reports
 - 1. Finance Committee - The Finance Committee met on January 8, 2025 to finalize the Medicaid Cost Settlement recommendation. The committee also reviewed the proposed FY26 Budget Schedule, which will be brought to the Governing Board on January 29, 2025 for approval. Dr. Dryier also presented the committee with PMA Securities' proposal for

facilities planning financing options which was brought to the Board today for approval. The Finance Committee will meet again on February 12, 2025.

2. Facilities Planning Committee - VP from ARCON Associates will be attending the Facilities Planning meeting on January 23, 2025 to review the focus group feedback and discuss the next steps.
- f. SASED Strategic Plan Updates - Dr. Dryier provided a progress update on the goals in each of the four priority areas of the strategic plan including Staffing, Programs and Services, Communication and Operations. Overall, the first semester has been successful, with significant progress achieved.
- g. Executive Director Report
 1. Dr. Dryier reminded the Board that the February 19, 2025 Board of Directors meeting will be held at Lise South at 2:00pm, with a building tour scheduled for 1:30pm.
 2. ESY classroom projections - ESY 2025 will take place from June 23 through July 17th, four days a week. Classrooms will be located at Prairie View (SD66) for Structured Learning Environment and Pathways Programs, Lisle South for Supportive Medical Needs Program, North School (SD45) for DHH and Vision Programs, and the Administrative Center for Transition Program. Due to the space availability, we will only be allowing SASED students to attend ESY this year. District Special Education Directors will be informed of this at their next meeting on Friday.
 3. Additional program classrooms for SY25-26 will be available in Winfield SD34 and CCSD 180. Mr. Cross asked board members to review what classroom space they may have available within their districts and to inform Dr. Dryier of available spaces. Dr. Dryier will have classroom locations finalized for review by the Board next month.
 4. FY26 Budget Schedule will be brought to the Governing Board for approval on January 29, 2025.
 5. Spring Institute Day 2025 will be held on February 28, 2025 at NIU Naperville. Currently, there are over 625 registered participants.
 6. Application for Reimbursement - SASED is in the process of submitting the application for separate public special education day school reimbursement through ISBE. Throughout the second semester, SASED will be sharing more details with our Board and our special education directors about the potential impact this reimbursement will have on funding for our partner schools

7. Adjournment

A motion was made to adjourn at 2:44 pm. This motion was made by Member Rich and seconded by Member Langton. Upon voice vote of all ayes from 13 districts present, motion passed.

Minutes Approved by:

Chairperson

Date

Secretary

Date



ACTION ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Julie Grohn, Assistant Director of Human Resources
Date: February 19, 2025
Re: Personnel Recommendations

Purpose: We are pleased to present this month's personnel report for your review. This report provides a comprehensive update on staffing changes, including new hires, departures, and any leaves. Human Resources remains committed to ensuring that we continue to attract top talent.

Please see the attached Personnel Notes.

Financial Impact: Filled positions have been accounted for in the FY25 budget.

Recommended Action: SASED Administration requests that the Board of Directors approve the personnel recommendations as presented.



PROPOSED PERSONNEL ACTION

1. Resignations/Retirements/Terminations – Licensed Staff

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Last Day Worked</u>	<u>Reason</u>
Arvans, Susan	School Nurse SLE & Transition Programs	Tuition	8/12/2014	6/5/2025	Retiring

2. Resignations/Retirements/Terminations – Registered Staff

Dipping, Michelle	Occupational Therapist .40 F.T.E.	User Fee Member Dists.	9/19/2024	2/17/2025	Personal reasons
Peterson, Colleen	Physical Therapist	User Fee Member Dists.	8/14/2007	6/30/2029	Retiring

3. Resignations/Retirements/Terminations – Educational Support Staff

Rua Medina, Angela	Registered Behavior Technician SLE Program	Tuition	10/10/2024	1/24/2025	Accepted another position
Wood, Julia	Teacher Assistant/SLE Waterbury	Tuition	8/11/2021	3/4/2025	Student teaching

4. Appointments – Educational Support Staff

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Hourly Rate</u>	<u>Salary</u>
Barragan, Alicia	1:1 Signing Assistant	User Fee Dist. #92.5	1/21/2025	\$19.37	

NOTE: The Administration assures the Board that all of the above salaries are within Board approved ranges and/or schedules.



FOR INFORMATION ONLY

1. Leave of Absence/FMLA – Licensed Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Peahl, Kirstin	O&M Specialist Vision Program	1/24/2025-Intermittent

2. Leave of Absence/FMLA – Registered Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Bootsma, Kristy	Occupational Therapist OT/PT Program	1/10/2025 – 4/10/2025
Kelly, Patricia	Occupational Therapist OT/PT Program	5/12/2025 – 6/12/2025

3. Leave of Absence/FMLA – Educational Support Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Messmer, Perri	Teacher Assistant/SLE Hillcrest	2/18/2025 - 4/17/2025

4. Leave of Absence/Unpaid – Licensed Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Vargas, Gabriella	Teacher/VI Albright	5/4/2025 – 8/20/2025

1/7/25

RE: Retirement Notice

To the SASSED Administrative Team and its Board of Directors,

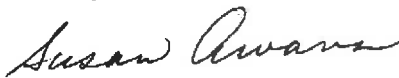
This year marks my 40th anniversary as a nurse, with 39 of those years spent serving the pediatric population in the areas of Chronic Disease, Medically Fragile, Pulmonary, Allergy, Asthma, Neurology, Rheumatology, Diabetes, and Sickle Cell Anemia, as well as child abuse. It has been quite a career spanning from the hospital setting to the specialty clinic setting, and on to school nursing in grades EC-High School followed by the Multi-Needs Program at SASSED.

Working with the medically fragile population has been my favorite population to serve. By far, it is the most challenging population to support. Their needs grow in numbers and complexity over the course of their childhood, and no two children follow the same course of disease progression making it difficult to anticipate or plan for the next complication that will occur. The school nursing journals do not adequately provide much in the way of resources to guide the school nurse in supporting this small, but unique population. I was blessed to come to this place with a wealth of prior experience that has served me very well over the past 10 years in this position.

Over the past 10 years, I have had the opportunity to utilize my creative side to develop health plan templates that are adaptable and allow for the creation of comprehensive individualized health plans that support and guide the care delivered to these students. These plans have also been utilized to provide important medical history to emergency care providers as well as an outline of the students' detailed care requirements for suburban hospital staff, who rarely encounter children with such extensive needs. I have also had the opportunity to develop and provide training opportunities for our nurses, acted as a resource to parents, other district nurses, and district administrators, and provided opportunities for nursing students from Lewis University to come observe and learn more about the unique nursing care we provide students in the school setting.

It has been a great run here at SASSED. I have been through both the best and the worst of times during my term here at SASSED, but the time has come for me to hang up my nurse's cap and retire. I am grateful to have had the opportunity to serve not only the medically fragile population, but also so many other very special students with unique needs, during my time here at SASSED. My thanks to so many people at SASSED who supported me throughout my time here. It truly takes a special breed of people to do this job, and the staff here at SASSED are the very best. You all will be missed. I will officially retire upon completion of the 2024-25 school year in June 2025.

Best regards,



Susan Arvans RN, BSN, PEL/CSN

Program Nurse SLE, Transitions, & Project Search

Michelle Dipping
203 Lynbrook Drive
Bloomingdale, IL 60108
Mj.dipping@gmail.com
847-833-7021

02/04/2025

Sherilyn Genin
SASED
2900 Ogden Avenue
Lisle, IL 60532

Dear Sherilyn Genin,

I hope this letter finds you well. I am writing to formally resign from my position as Occupational Therapist at SASED, with an end working date of 2/17/25.

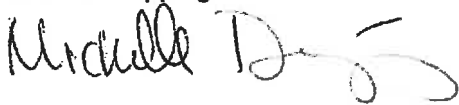
This was not an easy decision, as I have truly valued my time at SASED. The experiences and opportunities I've had here have been instrumental in my professional growth, and I am grateful for the opportunity.

Please let me know how I can assist in the transition process. I am happy to help provide any necessary documentation to ensure a smooth handover of my responsibilities.

Thank you again for your support and opportunity to work for SASED.

Sincerely,

Michelle Dipping

A handwritten signature in black ink that reads "Michelle Dipping". The signature is written in a cursive style with a large, sweeping flourish at the end.

February 10, 2025

Dear Dr. Dryier:

This letter is to inform you of my intent to retire at the end of the 2029 school year on June 30, 2029. I am submitting this letter to be eligible for the retirement enhancement program to begin with the 2025-2026 school year. Please let me know if you have any questions or need further information for me.

Sincerely-

A handwritten signature in black ink that reads "Colleen Peterson". The signature is written in a cursive style with a large, prominent initial "C".

Colleen Peterson

SASED Lead Physical Therapist

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

From: **Angela Rua** <angelamruea1504@gmail.com>

Date: Sun, Jan 26, 2025 at 7:03 PM

Subject: letter of resignation

To: Human Resources <hr@sased.org>, Amy McKee <amckee@sased.org>

SASED

January 26, 2025

Dear Sir or Madam,

I hereby resign from my position as RBT, effective January 26, 2025

Sincerely,

Angela M. Rua Medina

Julia Wood
208 S. 3rd Ave.
Maywood, IL 60153
2/5/2025

Amy McKee
SLE Program Administrator
SASED
2900 Ogden Ave.
Lisle, IL 60532

Dear Amy McKee:

After much consideration, I have decided to resign before going into student teaching. I have enjoyed working for SASED for the past four years and I am incredibly grateful for the opportunities I've had during my time at SASED. Working with such a talented team has been both rewarding and inspiring. I've learned valuable skills that I will carry forward in my career.

My last day at SASED will be Friday, March 7, 2025.

I wish the company and all its employees much success in coming years.

Sincerely,

Julia Wood



PROPOSED PERSONNEL ACTION – CONTRACT STAFF

1. Resignations/Retirements/Terminations – Educational Support Staff - Contracted

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Last Day Worked</u>	<u>Reason</u>
Cotton, William	1:1 Teacher Assistant SLE -BW	User Fee Dist. #58, 180	11/20/2024	12/06/2024	Personal reasons
Hudson, Victoria	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #60	11/11/2024	01/13/2025	Personal reasons
Jones, Kayla	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #180	10/10/2024	01/06/2025	Personal reasons
Ogunfowokan, Kehinde	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #68	08/21/2024	01/07/2025	Personal reasons
Padilla, Jessica	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #58	08/16/2024	01/06/2025	Personal reasons
Rowell, Medina	1:1 MATA Transition - MX Health	User Fee Dist. #99	09/11/2024	01/28/2025	Personal reasons
Smart, Sabrina	1:1 Teacher Assistant SLE - BW	User Fee Dist. #68	12/18/2024	01/22/2025	Personal reasons
Smith, Marques	1:1 Teacher Assistant SLE - BW	User Fee Dist. #66	11/12/2024	01/09/2025	Personal reasons
Spaulding, Alexandria	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #202	08/22/2024	12/20/2024	Personal reasons
St John, Andrea	1:1 Teacher Assistant SLE - Amergis	User Fee Dist. #68	12/02/2024	01/10/2025	Personal reasons
Troupe, Charlene	1:1 Teacher Assistant SLE -BW	User Fee Dist. #202	12/03/2024	01/24/2025	Personal reasons

2. Appointments – Licensed Staff - Contracted

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Hourly Rate</u>	<u>Salary</u>
Brown, Angela	Teacher Pathways - BW	Tuition	01/21/2025	\$83.00	



3. Appointments – Registered Staff - Contracted

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Hourly Rate</u>	<u>Salary</u>
Levie, Heather	Physical Therapist DHH - PEDI staff	Tuition	01/24/2025	\$83.00	

4. Appointments – Educational Support Staff - Contracted

Ali, Halima	1:1 Teacher Assistant Pathways - Amersgis	User Fee Dist. #68	01/28/2025	\$45.00	
Barnes, DeAndra	1:1 Teacher Assistant SLE - BW	User Fee Dist. #66	02/10/2025	\$48.00	
Browning, Elizabeth	1:1 MATA SLE – Maxim Health	User Fee Dist. #88, 202	01/23/2025	\$87.55	
Daraghmeh, Bashair	Teacher Assistant SLE - Amersgis	Tuition	01/27/2025	\$40.00	
Ebel, Brittany	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #68	02/11/2025	\$40.00	
Franz, Meagan	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #33	02/03/2025	\$40.00	
Friedrichs, Lori	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #68, 201	01/30/2025	\$40.00	
Gutierrez, Angelica	Teacher Assistant SLE - BW	Tuition	02/10/2025	\$48.00	
Henderson, Belinda	1:1 Teacher Assistant SLE - BW	User Fee Dist. #20	01/29/2025	\$48.00	
Lopez, Sophia	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #60	02/10/2025	\$40.00	
Moreta, Rachellie	1:1 Teacher Assistant SLE - BW	User Fee Dist. #45	02/03/2025	\$48.00	
Oberding, Lisa	1:1 Teacher Assistant SMNP - Amersgis	User Fee Dist. #60	01/15/2025	\$40.00	
Remirez, Zuleyka	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #202	01/27/2025	\$40.00	
Rua Medina, Angela	Teacher Assistant SLE - Amersgis	Tuition	01/27/2025	\$40.00	
Sanchez, Cameron	1:1 Teacher Assistant SLE - Amersgis	User Fee Dist. #58	02/04/2025	\$40.00	

NOTE: The Administration assures the Board that all of the above salaries are within Board approved ranges and/or schedules.



CONSENT AGENDA ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Julie Grohn, Assistant Director of Human Resources
Date: February 19, 2025
Re: North Central College Contract Approval

We are pleased to propose a partnership between SASED and North Central College to support student teachers and fieldworkers on their educational path. This collaboration presents an opportunity for our SASED to cultivate aspiring educators while also enhancing classroom support for our students and teachers.

Through this partnership, North Central College students pursuing degrees in Occupational and Physical Therapy program, as well as their growing special education program, will complete fieldwork and student teaching assignments within our schools. This initiative will provide them with hands-on experience in a structured learning environment, under the mentorship of our experienced teachers. In return, our district benefits from additional instructional support, fresh perspectives, and a potential pipeline of well-trained future educators.

I kindly request the Board's consideration and approval of this partnership. If approved, we will work closely with North Central College to establish clear guidelines, expectations, and a seamless integration of their students into our schools.

Please see the attached contract.

Financial Impact: No financial obligation

Recommended Action: SASED Administration requests that the Board of Directors approve the contract with North Central College as presented.

CLINICAL AFFILIATION AGREEMENT

This Clinical Affiliation Agreement (the "Agreement") is entered into by and between North Central College (hereinafter referred to as "College") and School Association for Special Education in DuPage (SASED) including all affiliates, parents, subsidiaries, predecessors, and successors (hereinafter referred to as "Facility"). The purpose of this Agreement is for Facility to provide high-quality clinical learning experiences at their facility for students enrolled in the College's Doctor of Physical Therapy Program and Occupational Therapy Programs (MOT and OTD).

General Provisions

1. The determination of the number of students, their schedules, and the availability of the Facility shall be made by mutual agreement between the College and the Facility.
2. The parties agree to comply with all applicable federal, state and local laws, regulations and ordinances. Both parties specifically agree not to unlawfully discriminate against any individual on the basis of race, creed, color, sex, religion, age, disability or national origin.
3. Appropriate College and Facility staff will jointly maintain regular communication for the purposes of reviewing and evaluating educational experiences being offered to students.
4. College and Facility agree that no money will be paid by either party to the other and that the mutual benefits contained herein constitute sufficient consideration. The relationship contemplated by this Agreement is that of independent entities working in cooperation and thus the parties hereto are not partners, agents, nor principals of one another.
5. The students and College agree to abide by all applicable state and federal laws, rules and regulations regarding student privacy related to the Facility's students, including but not limited to, the Illinois School Student Records Act (ISSRA) and the Family Educational Rights and Privacy Act (FERPA). Except as otherwise authorized herein, all student records shall be the sole property of the Facility and shall be maintained at the Facility's location in accordance with all applicable State and federal laws and regulations.
6. Nothing herein shall be deemed to create an employee-employer relationship between the students and the Facility or faculty of the College and the Facility, and such students and faculty are not to be considered as employees of the Facility for the benefits that accrue to or be provided by the Facility to its employees, including Workers' Compensation.

Responsibilities of the College

1. Assume total responsibility for planning and determining the adequacy of the educational experience of students in theoretical background, basic skill, professional ethics, attitude and behavior and will assign to the Facility only those students who have satisfactorily completed the pre-requisite didactic portion of the curriculum.
2. Designate a faculty or staff member as the liaison between the College and the Facility and provide a method for the exchange of information relevant to the students' clinical experience at Facility.
3. Confirm names and experience expectations for assigned students at least four weeks before the beginning date of the educational experience along with any supplemental information requested by Facility.

4. Where applicable, College will provide evidence that student has met the following requirements:
 - a. Current CPR certification
 - b. Current health insurance
 - c. Proof of immunity to Measles, Mumps, and Rubella through positive titer or adequate vaccination
 - d. Proof of immunity to Varicella through positive titer or adequate vaccination
 - e. Proof of immunity to Hepatitis B through a positive titer or evidence of being a Hepatitis-B non-responder as defined by the CDC
 - f. Proof of absence of Tuberculosis
 - g. Proof of Tdap vaccination within the 10 years
 - h. Proof of annual influenza vaccination
 - i. Proof of COVID-19 vaccination
 - j. Completion of general HIPAA training
 - k. Completion of OSHA training for prevention of transmission of blood borne pathogens
 - l. Completion of Mandatory Reporter training
 - m. Satisfactory fingerprinting background check compliant with Section 10-21.9 of the Illinois School Code.
5. Advise its students and each faculty member (if on site) to comply with all Facility policies and procedures.
6. Assume full responsibility for the academic content of the educational experience. Evaluation of the educational experience will be determined by the College after review of student evaluations from Facility.
7. Notify students of their responsibilities prior to arrival.

Responsibilities of the Facility

1. Designate a staff member responsible for coordinating educational experiences as the liaison between Facility and College. This individual will designate staff members to supervise student learning and submit in writing to the College the name and professional credentials of the individual(s) overseeing educational experiences. The Facility shall notify the College in writing of any change or proposed change of the assigned supervisor or educational experience dates.
2. Provide an environment conducive to the learning process of the student.
3. Provide student orientation and allow on-site visit/assessment from the College upon request.
4. Schedule a minimum of 35 hours per week during full-time educational experiences or the minimum number of part-time training/observation hours agreed upon. Training opportunities will resemble the on-the-job duties of a regular employee whenever possible.
5. Provide supervision and training of students and maintain a sufficient level of staff support to carry out normal service functions so that students will not be performing in lieu of staff. While in the Facility, students will have the status of learners, are not to replace Facility staff and are not to render service except as identified for educational value and delineated in the jointly planned educational experiences. Any such direct contact between a student and a patient shall be under the proximate supervision of a member of the staff of Facility.
6. On any day when a student is participating in an educational experience at its facilities, Facility will

provide to such student necessary emergency health care or first aid for accidents occurring in its facilities. The student will be responsible for the costs of any and all care.

7. In the event that Student will be riding in a vehicle with an employee of Facility, Facility shall provide and maintain automobile liability insurance of not less than \$1,000,000 combined single limit. A certificate of insurance evidencing such insurance coverage shall be provided to the College. College and Facility agree that neither students nor faculty members will transport patients or Facility employees in connection with the educational experience.
8. Notify College of any situation or problem which may threaten the students' successful completion of the educational experience. The Facility and the College will devise a Plan for Success to assist the student in achieving the stated objectives of the educational experience.
9. Facility reserves the right to terminate a particular educational experience when necessary, to maintain its operation free of disruption and to ensure proper supervision, safety and services, which determination will be at the sole discretion of the Facility.
10. Complete and return requested evaluation reports to College on forms provided by the College as requested throughout the educational experience.

Responsibilities of the Student

The College will assure the Student is compliant with the following:

1. Maintain compliance with health and training requirements outlined by the College and complete any additional requirements outlined by the Facility.
2. Follow the administrative policies, standards, and practices of the Facility as outlined during Facility orientation.
3. Obtain medical care at their own expense for any injuries sustained as a direct or indirect result of their affiliation with Facility.
4. Provide their own transportation and living arrangements.
5. Report to the Facility on time and complete the educational experience to the full extent that it is scheduled. Notify the appropriate academic and clinical personnel immediately if any absence from training occurs or is anticipated.
6. Conform to the standards and practices established by the College while functioning at the Facility.
7. Obtain prior written approval of the Facility and the College before publishing any material relating to the educational experience at Facility.
8. Meet the personal, ethical, and professional standards required of employees of the Facility and consistent with the applicable professional Code of Ethics and the applicable standards of relevant accrediting or regulatory bodies.
9. Preserve the confidentiality of any privileged or confidential information to which they have access, including but not limited to information contained in patient records.

Liability Coverage Provisions

1. Each party of this Agreement will be responsible for the negligent acts of omissions of its own employees, officers, trainees, agents, or students in the performance of this Agreement. Neither party will be considered the agent of the other.
2. College will maintain professional liability insurance with limits of at least \$1,000,000 per

occurrence and \$3,000,000 in the aggregate and general liability insurance of at least \$1,000,000 per occurrence and \$3,000,000 in the aggregate to include sexual misconduct/molestation coverage with a minimum limit of \$1,000,000 per occurrence and \$3,000,000 aggregate.

3. Facility will maintain general liability insurance of a commercially acceptable amount and will provide proof to College upon request.

Miscellaneous Provisions

1. This Agreement supersedes any and all other Agreements, either oral or written, between the parties hereto with respect to the subject matter hereof. No changes or modifications of this Agreement shall be valid unless the same are in writing and signed by the parties.
2. Any amendments to this Agreement will be effective only if in writing and signed by the parties hereto.
3. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.
4. This Agreement shall be binding upon the College and the Facility, their successors, employees, agents, and assigns, during the initial term of this Agreement and any extensions thereof.
5. Facility will permit, on reasonable advance written notice and request, the inspection of Facility where the educational experience is occurring by agencies charged with responsibility for accreditation of College.
6. Any notice, demand, or request required or permitted to be given under the provisions of this Agreement shall be in writing by whatever means from the College to the Facility or the Facility to the College and confirmed by the designated representatives. A party may change the designated representative at any time by written notice given in the same manner as any other notice. Addresses as follows:

To Facility:

Facility Name: SASED

Address: 2900 Ogden Ave

City, State, Zip: Lisle, IL 60532

Attention: Julie Grohn

Email: grohn@sased.org

Telephone: 630-955-8107 Fax: 331-903-1545

To College:

Name: North Central College

Address: 30 N. Brainard Street

City, State, Zip: Naperville, IL 60540

Attention: Nicole Bettin PT, DPT – PT Director of Clinical Education

Email: nmbettin@noctrl.edu


Telephone: 630-637-5919

Term of Agreement

1. The term of this Agreement shall be for one academic year, to commence on 1/15/2025 and shall automatically renew for each succeeding academic year. This Agreement will be reviewed no later than 10 years from its effective date, or earlier at the request of either party.
2. This Agreement may be terminated by either party, with or without cause, with thirty (30) days prior written notice or immediately with cause. All students assigned at the time of notice of termination shall be given the opportunity to complete their educational experience under the terms and conditions herein set forth.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their respective corporate names by duly authorized officers, all on the day and year first set forth above.

Facility: SASED

Signature: 

Printed Name: Dr. Kim Dryier

Title: Executive Director

Date: 1-17-25

College: North Central College

Signature: 

Printed Name: Kristin Geraty

Title: Provost and Vice President for Academic Affairs

Date: 1/30/25

Facility Address List

Please list all Facility locations in operation as of the date of this Agreement



CONSENT AGENDA ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Julie Grohn, Assistant Director of Human Resources
Date: February 19, 2025
Re: UIC Contract Approval

We are pleased to propose a partnership between SASED and UIC to support student teachers and fieldworkers on their educational path. This collaboration presents an opportunity for our SASED to cultivate aspiring educators while also enhancing classroom support for our students and teachers.

Through this partnership, UIC students pursuing degrees in Occupational and Physical Therapy program, as well as other special education programs, will complete fieldwork and student teaching assignments within our schools. This initiative will provide them with hands-on experience in a structured learning environment, under the mentorship of our experienced teachers. In return, our district benefits from additional instructional support, fresh perspectives, and a potential pipeline of well-trained future educators.

I kindly request the Board's consideration and approval of this partnership. If approved, we will work closely with UIC to establish clear guidelines, expectations, and a seamless integration of their students into our schools.

Please see the attached contract.

Financial Impact: No financial obligation

Recommended Action: SASED Administration requests that the Board of Directors approve the contract with UIC as presented.

Agreement for UIC Student Placement in a Practice Setting

This Agreement is entered into by and between the Board of Trustees of the University of Illinois, a public body, corporate and politic of the State of Illinois, hereinafter "University", for and on behalf of its College of Applied Health Science at Chicago, hereinafter "College", and

School Association for Special Education in DuPage, Government entity, local _____ of

IL with principal office at 2900 Ogden Avenue, Lisle, IL 60532 _____ herein Facilities.

As part of its ongoing instruction and preparation of its students through classroom and laboratory experiences, College seeks relevant, supervised experiences in practice settings for its students who are in good academic standing. The Facility is able to provide a practice setting, supervised experience, and related educational facilities for these students ("placement").

1. Effective Date and Renewal

This Agreement shall become effective on July 1, 2024, or from the date of execution of

this Agreement, whichever is later, and continue for one year, and shall automatically renew from year to year thereafter for a period not to exceed three (03) years unless terminated earlier by either party.

2. Placement of Students

Prior to the beginning of each student placement, Facility and College shall agree upon the number of students to be placed at the Facility and the duration of each placement, which agreement shall be memorialized in writing and attached hereto and made a part hereof as an Exhibit. Should any situation arise which may threaten a student's successful completion of the placement, Facility and College will attempt to discuss and reach mutual agreement with the student regarding options for completing, rescheduling, or canceling the placement.

3. College Responsibilities

3.1. College shall provide the basic preparation of the students through classroom instruction and practice and shall provide the educational direction for the placement. College shall designate a faculty or staff member as a liaison to the Facility to provide consultation regarding student placements, supervision, and periodic review of student progress toward meeting the College's educational objectives.

3.2. College shall take all reasonable steps to inform student(s) that they must adhere to the following requirements during the placement:

- a. Student shall adhere to all policies, procedures, and standards established by the Facility, and shall do so under the specific instruction of supervisory staff of the Facility. College or facility may immediately remove any student deemed to be clinically unsafe to patients, employees, or others. Party who took the action to remove the student shall notify the other party of said action as soon as possible but in no event later than 48 hours after said removal. Facility reserves the right to prohibit the return of any such students unless a corrective action plan satisfactory to Facility has been proposed and its compliance assured by the College. Facility further reserves the right to request removal of any student whose conduct is contrary to Facility's standards of conduct as set forth in its policies and procedures.
- b. Student shall wear the uniform and identifying insignia of the College at all times in the Facility, unless otherwise instructed by the Supervisor at the Facility.
- c. Student shall be responsible for his or her own transportation and shall not be authorized to transport any client of Facility by car or other vehicle.
- d. Student shall provide proof to the facility of health insurance coverage during the placement and shall comply with all health and immunization requirements of the Facility.

shall furnish College with a certificate of insurance or other written document reasonably satisfactory to the University as evidence of its insurance coverage in full force and effect. Facility shall send evidence of insurance coverage to College at the address shown in Article 8 prior to the beginning of the student placement.

6. Liability

Neither party to this Agreement shall be liable for any negligent or wrongful acts, either of commission or omission, chargeable to the other, unless such liability is imposed by law. This Agreement shall not be construed as seeking either to enlarge or diminish any obligation or duty owed by one party to the other or to a third party.

7. Termination

7.1. Either party shall provide written notice to the other of its intent not to renew this Agreement ninety (90) days prior to the expiration of the current term.

7.2. Either party may terminate this Agreement for any reason upon ninety (90) days written notice to the other.

7.3. Either party may terminate this Agreement for breach, including but not limited to failure to meet insurance requirements, failure to provide a supervisor with appropriate credentials, or failure to maintain licensure or certification, if applicable. Notice to the other party of breach must be in writing pursuant to the provisions of Paragraph 8. If the breach is not remedied within thirty (30) days, the Agreement may be terminated by giving ten (10) days written notice to the other party.

7.4. Notwithstanding the foregoing paragraphs, student(s) placed at Facility at the time notice of termination or non-renewal is given shall be allowed to complete the current placement unless Paragraph 3.2 (a) above has been invoked by the Facility.

- e. Student shall be responsible for adhering to established schedules and notifying Facility and College of any absences or necessary schedule changes.
- f. Student shall obtain prior written approval of Facility and College before publishing any material relative to the placement.
- g. Student shall maintain confidentiality related to Facility's employees, patients, clients, customers, business operations, and/or trade secrets.
- h. Student shall be required to comply with the required fingerprint based criminal history background check under Section 10-21.9 of the Illinois School Code and checks of the Statewide Sex Offender Database and the Statewide Murderer and Violent Offender Against Youth Database.

4. Facility Responsibilities

4.1. Unless otherwise agreed by Facility and College, Facility shall assume responsibility for providing supervision of student(s) and cooperate in providing systematic written review of the student performance in the placement. Facility and College shall mutually agree upon appropriate certifications or credentials and responsibilities of the supervisor. The Facility shall provide meaningful and appropriate learning experiences to student to achieve the College's educational objectives for the placement. The Facility shall provide access to records, appropriate space, and other Facility resources as may be required.

4.2. If available, immediate provision of emergency health care to student(s) shall be assured in any instance of injury or illness at the Facility. Expenses of such care shall be the sole responsibility of the student.

4.3. A student is not an employee of the Facility under the terms of this Agreement and may not take the responsibility or place of qualified staff.

4.4. After demonstrating proficiency, Student(s) may be permitted to undertake certain defined activities with appropriate supervision and direction. Student(s) may be employed in the field outside regular educational hours, provided the work does not interfere with regular academic responsibilities; the work must be non-compulsory, paid, and subject to standard employee policies of Facility. Facility agrees, under these specific circumstances to insure the Student(s) as they would any other employee of their Facility.

4.5. Facility agrees to comply with all applicable laws, regulations, rulings, or enactments of any governmental authority. The Facility shall obtain (at its own expense) from third parties, including state and local governments, all applicable licenses, permissions, and accreditations necessary to maintain its operation.

5. Insurance

5.1. By action of the Board of Trustees of the University of Illinois on August 1, 1976, a liability self-insurance plan was established, most recently amended on June 9, 2011. The Program and Plan documents are available on request. Under the terms of said Plan, University Students, who at the time of an occurrence are acting within the scope of duties assigned to them pursuant to this Agreement, are named insureds under the Plan. The limits of liability under the terms of the Plan are \$1,000,000 per claim or occurrence and \$3,000,000 aggregate. While the Program and Plan are in effect as to the date hereof, nothing contained herein shall be construed as precluding said Board of Trustees from modifying, revising, or canceling, in whole or part, the Program or the Plan; however, University agrees to publish at least thirty (30) days in advance a public notice in the event Program or Plan is canceled in whole or in part. Nothing herein should be construed to imply that Students working for the Facility outside of the scope of this Agreement are covered by University's liability insurance. University additionally agrees to provide sexual misconduct/molestation coverage with a minimum limit of \$1,000,000 per occurrence and \$3,000,000 aggregate.

5.2. Facility agrees to maintain professional and general liability insurance, or self-insurance, in the minimum amounts of \$1,000,000 per claim or occurrence, \$3,000,000 aggregate, for its employees, agents, and servants with an insurance carrier acceptable to the University. Facility

8. Notices

All notices required herein shall be in writing and shall be sent via registered or certified mail return receipt requested or by an overnight courier service to the persons listed below. A notice shall be deemed to have been given when received by the party at the address set forth below.

Notices to the Facility shall be sent to:

2900 Ogden Ave
Lisle, IL
60532
Attn: Julie Grom

Notices to the College shall be sent to:

Office of the Dean (M/C 518)
College of Applied Health Sciences
University of Illinois at Chicago
808 S. Wood St., Room 169 CMET (M/C/ 518)
Chicago, IL 60612
Attn: Elaine Nicholas, enichas@uic.edu

9. General Provisions

9.1. University and Facility agree to comply with all applicable federal and state nondiscrimination, equal opportunity and affirmative action laws, orders and regulations. University and Facility shall not engage in unlawful discrimination or harassment against any person because of race, color, religion, sex, national origin, ancestry, age, marital status, disability, unfavorable discharge from the military, or status as a disabled veteran or a veteran of the Vietnam era.

9.2. Neither party shall use the name of the other in any written material including but not limited to brochures, letters, and circulars, without the prior written consent of the other, but with the exception of listings of facilities as may be required by University's accrediting agencies.

9.3. This Agreement is to be governed and construed in accordance with the laws of the State of Illinois. Both Parties agree that jurisdiction and venue for the formal resolution of any disputes relating to this Agreement shall lie exclusively in the Illinois Court of Claims for claims against the University and in a court of competent jurisdiction in Cook County for claims against the Facility.

9.4. Information provided by either party to the other shall be treated as confidential.

9.5. University and Facility acknowledge that certain information about University's students is contained in records maintained by University and/or Facility and that this information is confidential by reason of University policy and the Family and Educational Rights and Privacy Act (FERPA) of 1974 (20 U.S. C. 1232g). Both parties agree to protect these records in accordance with FERPA and University policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities.

9.6 For purposes of the Health Insurance Portability and Accountability Act (HIPAA), University and Facility acknowledge that students are part of the Facility's "work force", as defined in the HIPAA Privacy Regulations at 45 C.F.R. 160.103, and as such, no Business Associate agreement is required between the University and Facility. The Facility will provide the necessary HIPAA training to students and students will be expected to comply with HIPAA and any other confidentiality requirements of the Facility.

9.7. Nothing in this Agreement is intended to or shall create any rights or remedies in any third party.

9.8. The relationship of each party to the other under this Agreement shall be that of Independent Contractor. While engaged in educational activities related to the placement, student(s) shall not be considered an agent or employee of the Facility.

9.9. Facility affirms that, to the best of its knowledge, there exists no actual or potential conflict between the Facility's business, or financial interests and its obligations under this Agreement; and, in the event of change in either its private interests or obligations under this Agreement, the Facility will raise with the University any questions regarding possible conflict of interest which may arise as a result of such change.

9.10. The failure of either party at any time to enforce any provision of this Agreement shall in no way be construed to be a waiver of such provisions or affect the validity of this Agreement or any part thereof, or the right of either party thereafter to enforce each and every provision in accordance with the terms of this Agreement.

9.11. In the event that any provision of this Agreement is held to be unenforceable for any reason, the unenforceability thereof shall not affect the remainder of this Agreement, which shall remain in full force and effect and enforceable in accordance with its terms. All commitments by the University under this Agreement are subject to constitutional and statutory limitations and restrictions binding upon the University.

9.12. In the event of any litigation arising in connection with this Agreement, University and Facility agree to cooperate in risk management, prevention, claims investigation, and litigation under the direct control and supervision of their respective legal counsel.

9.13. This Agreement may not be assigned by either party without the prior written consent of the other party. Such consent shall not be unreasonably withheld if the assignment is in the context of a merger between a party and an affiliated entity of such party provided, however, that the obligations of such party under this Agreement shall not be extinguished or otherwise affected by any such assignment.

9.14. This Agreement, attachments, and incorporated references shall constitute the entire Agreement between the parties with respect to the subject matter herein and supersedes all prior communications and writings with respect to the content of said Agreement. No modification, extension, or waiver of this Agreement or any provision thereof shall be binding upon either the Facility or the University unless reduced to writing and duly executed by both parties.

Approval and Effective Date

This Agreement shall not be binding until signed by all parties. The persons signing this Agreement represent that they have authority to bind their respective parties.

Board of Trustees of the University of Illinois Facility

By: _____
Paul N. Ellinger, Comptroller Date

Signature of Comptroller Delegate Date

Printed Name and Title of Comptroller Delegate

By: _____

Printed _____ Name:

Title:

Date: _____



CONSENT AGENDA ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Julie Grohn, Assistant Director of Human Resources
Date: February 19, 2025
Re: Parents Alliance Employment Project (PAEP) Contracts

We are pleased to propose a partnership between SASED and Parents Alliance Employment Project (PAEP) to provide job coaching and vocational support for students in our Transition Program who are engaged in community-based employment experiences.

For the remainder of the 2024-2025 academic year, PAEP will continue to offer vocational support services at a total cost of **\$13,500**. This funding will ensure that students receive necessary guidance, coaching, and on-site assistance to enhance their employability skills and independence in workplace settings.

For the 2025-2026 academic year, the projected cost for PAEP services will increase to **\$38,400**, allowing for expanded support to meet the growing needs of students in the Transition Program. This increase reflects the anticipated rise in student participation and the need for additional job coaching resources.

Rationale for Continued Partnership:

- PAEP has a proven track record of effectively supporting students in transition programs, equipping them with the skills and experience necessary for post-secondary employment.
- Job coaching enhances students' ability to secure and maintain employment, fostering independence and long-term success.
- Continued collaboration with PAEP aligns with our district's commitment to providing comprehensive transition services for students with disabilities.

I kindly request the Board's consideration and approval of this partnership. If approved, we will work closely with North Central College to establish clear guidelines, expectations, and a seamless integration of their students into our schools.

Please see the attached contracts.

Financial Impact: 2024-2025 - \$13,500
2025-2026- \$38,400

Recommended Action: SASED Administration requests that the Board of Directors approve the contract with PAEP as presented.



PARENTS ALLIANCE EMPLOYMENT PROJECT

2525 Cabot Drive, Suite 205
Lisle, IL 60532
630-697-8199
www.parents-alliance.org

Agreement for Special Student Employment Services

This agreement is made between Parents Alliance Employment Project (PAEP), a not-for-profit organization under the State of Illinois (accredited by the Commission on Accreditation of Rehabilitation Facilities) and the School Association for Special Education in DuPage county (SASED). The terms of this contract shall be in effect **March 3, 2025 through June 6, 2025.**

PAEP obligations:

1. Assign one part-time Employment Specialist to provide 20 hours per week during stipulated contract dates. PAEP will ensure the Employment Specialist provided to SASED will at minimum have a Bachelor's Degree with experience in providing services to individuals with disabilities. Additionally, all staff employed with the agency and assigned to work under the SASED contract undergo background checks. The hours of service provided to SASED program are tracked bi-monthly, with timesheets approved by PAEP's executive director.
2. Provide job site and community development, job placement and job coaching and support to ensure successful job readiness and employment opportunities for transition students as identified by SASED.
3. Participate in and attend staffings/IEP meetings to provide information on supported employment services and adult service providers.
4. Assist with the oversight of established vocational training sites.
5. Provide functional on the job skill assessment on students in order to report student progress, improve effectiveness of program and develop a plan to establish natural supports.
6. Work closely with the Vocational Coordinator assigned to SASED to provide assistance in formulating short and long term vocational goals of students, evaluate and report progress and activities on the identified goals. This will include functional on-the-job skill assessment on students utilizing the job training evaluation form developed by PAEP as well as monthly goals and progress meetings to track progress and identify levels of independence.
7. Provide regular feedback to both parties to report on progress and activities within the program. The Employment Specialist will provide monthly reports to the PAEP associate director and SASED that will include a list of students being served through the program and status as it relates to employment services provided during the time of the contract.
8. Provide access to resources and training to SASED staff necessary for students to achieve long term employment success upon graduation to include training on the use of systematic instruction, job coaching, training and support.

SASED obligations:

1. Provide access to school records and medical information as needed for Division of Rehabilitation Services authorization paperwork, which would include a release of information to be signed by student/guardian. PAEP employees are held 75 ILCS 70 the Illinois Mental Health and Developmental Disabilities Confidentiality Act.
2. Participate in coordination and planning of staffings.
3. Pay Parents Alliance Employment Project **\$13,500** for the services identified herein. Payments to be made in three (3) installments in March 2025 through May 2025.
4. SASED can purchase additional hours on a fee for service basis for \$60.00 per hour by notifying the PAEP Executive Director.
5. Provide continual communication and evaluation of services provided by Parents Alliance Employment Project staff.

Both Parties agree to:

1. Assist students in identifying vocational goals.
2. Develop shared curriculum in coordinating with real work situations (i.e. mock interviews, employment applications, and problem solving work concerns.).
3. Pursue continued communication with student and family to ensure needed agreement and cooperation in attending vocational goals.


This contract may be terminated by either party by giving 30 days prior written notice. Acknowledgement of this agreement is documented by both parties signatures below.

Acknowledged by:



Parents Alliance Employment Project
Executive Director

2-14-25
Date



SASED

2-14-25
Date

ADDITIONAL TERMS – AGREEMENT FOR SPECIAL STUDENT EMPLOYMENT SERVICES

These Additional Terms are agreed to by Parents Alliance Employment Project (PAEP) and the School Association for Special Education in DuPage County (SASED), in connection with the parties' Agreement for Special Student Employment Services effective from March 3, 2025 through June 6, 2025 ("the Agreement").

In addition to the terms and conditions set forth in the Agreement, PAEP and SASED hereby agree as follows:

1. PAEP will comply with all applicable laws, regulations, rules and ordinances governing the services provided by PAEP.
2. SASED and PAEP acknowledge and agree that they are contractors independent of one another, and that PAEP's services do not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
3. The Employment Specialist providing services pursuant to the Agreement will not be employed by SASED or deemed an employee of SASED. To the extent applicable, PAEP will have the sole responsibility for compliance with all federal, State and local tax withholding, workers' compensation, Social Security, and other deductions and withholdings as may be required by law with respect to any Employment Specialist providing services to SASED through PAEP. In addition, PAEP shall have the sole responsibility for all compensation and any health benefits, reimbursement of expenses, employer liability, retirement benefits, disability benefits and other benefits of any kind for the Employment Specialist.
4. PAEP will ensure compliance with Section 10-21.9 of the Illinois *School Code* relating to fingerprint-based criminal history records checks and checks of the Statewide Sex Offender Database and the Statewide Murderer and Violent Offender Against Youth Database. Before any Employment Specialist furnishes services for SASED, PAEP will provide SASED with proof of compliance and/or ensure the Employment Specialist complies with SASED's checks, as determined by SASED.
5. For each Employment Specialist to provide services for SASED, PAEP will ensure compliance with the requirements of Section 24-5 of the Illinois School Code (105 ILCS 5/24-5) relating to evidence of physical fitness to perform assigned duties and freedom from communicable disease (and screening for tuberculosis when required), and PAEP will provide proof of compliance to SASED.
6. For each Employment Specialist who will have direct contact with SASED's students, PAEP will ensure compliance with Section 22-94 of the Illinois School Code (105 ILCS 5/22-94), to include an employment history review, using forms consistent with the template forms issued by the Illinois State Board of Education, and other compliance with the requirements applicable to contractors.
7. For purposes of performing services for SASED, PAEP may, and its Employment Specialist will, have access to information that constitutes "school student records" as

defined in the Illinois School Student Records Act (105 ILCS 10/1, *et seq.*) and/or "education records" as defined in the Family Educational Rights and Privacy Act ("FERPA," 20 U.S.C. §1232g) and/or "personally identifiable information" as defined in FERPA's implementing regulations (34 CFR §99.3) and/or "records" as defined in the Illinois Mental Health and Developmental Disabilities Confidentiality Act (740 ILCS 110/1, *et seq.*), which information is hereinafter collectively referred to as "Student Data." With regard to Student Data:

- a. PAEP certifies that PAEP and its Employment Specialist will comply with all applicable laws and/or regulations (including FERPA, the Illinois School Student Records Act, and the Illinois Mental Health and Developmental Disabilities Confidentiality Act) relating to confidentiality, privacy, and data security.
 - b. PAEP and its Employment Specialist will have access to Student Data on an "as needed" basis, only as necessary to perform the services pursuant to the Agreement.
 - c. When access to Student Data is provided, PAEP and its Employment Specialist will use the information only for the purposes for which access was provided.
 - d. PAEP agrees that it will comply with 34 CFR §99.33(a) relating to the use and redisclosure of Student Data.
 - e. PAEP shall maintain in force measures reasonably available within the information technology industry to prevent any unauthorized person from gaining access to or altering, viewing, manipulating or affecting the Student Data in any way. PAEP shall maintain, encrypt, and secure the Student Data in accordance with industry standards. PAEP agrees to maintain the confidentiality of the Student Data using at least the degree of care and security as PAEP uses to maintain the confidentiality of its own confidential information.
 - f. PAEP agrees to direct its Employment Specialists, owners, directors, members, employees, and agents to adhere to the confidentiality requirements set forth herein.
 - g. Upon conclusion of the services, PAEP shall return all Student Data to SASSED and shall delete all Student Data from its operational systems.
8. For each Employment Specialist who is assigned to provide services for SASSED, PAEP will ensure that the Employment Specialist possesses the licensure and/or certification (if any) required for the position.
9. PAEP will maintain general liability insurance with a limit of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate. PAEP will maintain professional liability insurance with a limit of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate. PAEP will maintain worker's compensation insurance with statutory limits as required by applicable law. PAEP will provide certificates of insurance to SASSED if requested.
10. To the extent permitted by law, PAEP shall protect, defend, indemnify, and hold harmless SASSED and its governing boards, board members (in their individual and official capacities), employees, and agents, from and against any and all claims, actions, suits, judgments, losses, demands, damages, costs, and expenses, including reasonable legal fees incurred by SASSED, arising out of PAEP's performance of services for SASSED and/or any other acts or omissions of PAEP or its employees, consultants, service providers, or agents (except to the extent said claims are caused by the negligent acts, errors, or omissions of SASSED, its board members, employees, or agents).

11. All representations and warranties made by each party herein, and all covenants and obligations of each party which are to be performed after termination of the services, shall survive termination.

12. These Additional Terms and the Agreement between the parties shall be governed by and construed in accordance with the laws of the State of Illinois.

AGREED: Kristen A. Sheffield

PARENTS ALLIANCE EMPLOYMENT PROJECT

By: Kristen A. Sheffield

Date: 2/14/2025

Title: Executive Director

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: [Signature]

Date: 2/14/2024

Title: Executive Director



PARENTS ALLIANCE EMPLOYMENT PROJECT

2525 Cabot Drive, Suite 205
Lisle, IL 60532
630-697-8199
www.parents-alliance.org

Agreement for Special Student Employment Services

This agreement is made between Parents Alliance Employment Project (PAEP), a not-for-profit organization under the State of Illinois (accredited by the Commission on Accreditation of Rehabilitation Facilities) and the School Association for Special Education in DuPage county (SASED). The terms of this contract shall be in effect **September 2, 2025 through June 5, 2026**.

PAEP obligations:

1. Assign one part-time Employment Specialist to provide 20 hours per week during stipulated contract dates. PAEP will ensure the Employment Specialist provided to SASED will at minimum have a Bachelor's Degree with experience in providing services to individuals with disabilities. Additionally, all staff employed with the agency and assigned to work under the SASED contract undergo background checks. The hours of service provided to SASED program are tracked bi-monthly, with timesheets approved by PAEP's executive director.
2. Provide job site and community development, job placement and job coaching and support to ensure successful job readiness and employment opportunities for transition students as identified by SASED.
3. Participate in and attend staffings/IEP meetings to provide information on supported employment services and adult service providers.
4. Assist with the oversight of established vocational training sites.
5. Provide functional on the job skill assessment on students in order to report student progress, improve effectiveness of program and develop a plan to establish natural supports.
6. Work closely with the Vocational Coordinator assigned to SASED to provide assistance in formulating short and long term vocational goals of students, evaluate and report progress and activities on the identified goals. This will include functional on-the-job skill assessment on students utilizing the job training evaluation form developed by PAEP as well as monthly goals and progress meetings to track progress and identify levels of independence.
7. Provide regular feedback to both parties to report on progress and activities within the program. The Employment Specialist will provide monthly reports to the PAEP associate director and SASED that will include a list of students being served through the program and status as it relates to employment services provided during the time of the contract.
8. Provide access to resources and training to SASED staff necessary for students to achieve long term employment success upon graduation to include training on the use of systematic instruction, job coaching, training and support.

SASED obligations:

1. Provide access to school records and medical information as needed for Division of Rehabilitation Services authorization paperwork, which would include a release of information to be signed by student/guardian. PAEP employees are held 75 ILCS 70 the Illinois Mental Health and Developmental Disabilities Confidentiality Act.
2. Participate in coordination and planning of staffings.
3. Pay Parents Alliance Employment Project \$38,400 for the services identified herein. Payments to be made in nine (9) installments in September 2025 through May 2026
4. SASED can purchase additional hours on a fee for service basis for \$60.00 per hour by notifying the PAEP Executive Director.
5. Provide continual communication and evaluation of services provided by Parents Alliance Employment Project staff.

Both Parties agree to:

1. Assist students in identifying vocational goals.
2. Develop shared curriculum in coordinating with real work situations (i.e. mock interviews, employment applications, and problem solving work concerns.).
3. Pursue continued communication with student and family to ensure needed agreement and cooperation in attending vocational goals.

This contract may be terminated by either party by giving 30 days prior written notice. Acknowledgement of this agreement is documented by both parties signatures below.

Acknowledged by:



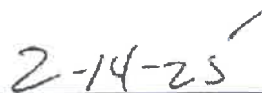
Parents Alliance Employment Project
Executive Director



Date



SASED



Date

ADDITIONAL TERMS – AGREEMENT FOR SPECIAL STUDENT EMPLOYMENT SERVICES

These Additional Terms are agreed to by Parents Alliance Employment Project (PAEP) and the School Association for Special Education in DuPage County (SASED), in connection with the parties' Agreement for Special Student Employment Services effective from September 2, 2025 through June 5, 2026 ("the Agreement").

In addition to the terms and conditions set forth in the Agreement, PAEP and SASED hereby agree as follows:

1. PAEP will comply with all applicable laws, regulations, rules and ordinances governing the services provided by PAEP.
2. SASED and PAEP acknowledge and agree that they are contractors independent of one another, and that PAEP's services do not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
3. The Employment Specialist providing services pursuant to the Agreement will not be employed by SASED or deemed an employee of SASED. To the extent applicable, PAEP will have the sole responsibility for compliance with all federal, State and local tax withholding, workers' compensation, Social Security, and other deductions and withholdings as may be required by law with respect to any Employment Specialist providing services to SASED through PAEP. In addition, PAEP shall have the sole responsibility for all compensation and any health benefits, reimbursement of expenses, employer liability, retirement benefits, disability benefits and other benefits of any kind for the Employment Specialist.
4. PAEP will ensure compliance with Section 10-21.9 of the Illinois *School Code* relating to fingerprint-based criminal history records checks and checks of the Statewide Sex Offender Database and the Statewide Murderer and Violent Offender Against Youth Database. Before any Employment Specialist furnishes services for SASED, PAEP will provide SASED with proof of compliance and/or ensure the Employment Specialist complies with SASED's checks, as determined by SASED.
5. For each Employment Specialist to provide services for SASED, PAEP will ensure compliance with the requirements of Section 24-5 of the Illinois School Code (105 ILCS 5/24-5) relating to evidence of physical fitness to perform assigned duties and freedom from communicable disease (and screening for tuberculosis when required), and PAEP will provide proof of compliance to SASED.
6. For each Employment Specialist who will have direct contact with SASED's students, PAEP will ensure compliance with Section 22-94 of the Illinois School Code (105 ILCS 5/22-94), to include an employment history review, using forms consistent with the template forms issued by the Illinois State Board of Education, and other compliance with the requirements applicable to contractors.
7. For purposes of performing services for SASED, PAEP may, and its Employment Specialist will, have access to information that constitutes "school student records" as

defined in the Illinois School Student Records Act (105 ILCS 10/1, *et seq.*) and/or "education records" as defined in the Family Educational Rights and Privacy Act ("FERPA," 20 U.S.C. §1232g) and/or "personally identifiable information" as defined in FERPA's implementing regulations (34 CFR §99.3) and/or "records" as defined in the Illinois Mental Health and Developmental Disabilities Confidentiality Act (740 ILCS 110/1, *et seq.*), which information is hereinafter collectively referred to as "Student Data." With regard to Student Data:

- a. PAEP certifies that PAEP and its Employment Specialist will comply with all applicable laws and/or regulations (including FERPA, the Illinois School Student Records Act, and the Illinois Mental Health and Developmental Disabilities Confidentiality Act) relating to confidentiality, privacy, and data security.
 - b. PAEP and its Employment Specialist will have access to Student Data on an "as needed" basis, only as necessary to perform the services pursuant to the Agreement.
 - c. When access to Student Data is provided, PAEP and its Employment Specialist will use the information only for the purposes for which access was provided.
 - d. PAEP agrees that it will comply with 34 CFR §99.33(a) relating to the use and redisclosure of Student Data.
 - e. PAEP shall maintain in force measures reasonably available within the information technology industry to prevent any unauthorized person from gaining access to or altering, viewing, manipulating or affecting the Student Data in any way. PAEP shall maintain, encrypt, and secure the Student Data in accordance with industry standards. PAEP agrees to maintain the confidentiality of the Student Data using at least the degree of care and security as PAEP uses to maintain the confidentiality of its own confidential information.
 - f. PAEP agrees to direct its Employment Specialists, owners, directors, members, employees, and agents to adhere to the confidentiality requirements set forth herein.
 - g. Upon conclusion of the services, PAEP shall return all Student Data to SASSED and shall delete all Student Data from its operational systems.
8. For each Employment Specialist who is assigned to provide services for SASSED, PAEP will ensure that the Employment Specialist possesses the licensure and/or certification (if any) required for the position.
 9. PAEP will maintain general liability insurance with a limit of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate. PAEP will maintain professional liability insurance with a limit of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) aggregate. PAEP will maintain worker's compensation insurance with statutory limits as required by applicable law. PAEP will provide certificates of insurance to SASSED if requested.
 10. To the extent permitted by law, PAEP shall protect, defend, indemnify, and hold harmless SASSED and its governing boards, board members (in their individual and official capacities), employees, and agents, from and against any and all claims, actions, suits, judgments, losses, demands, damages, costs, and expenses, including reasonable legal fees incurred by SASSED, arising out of PAEP's performance of services for SASSED and/or any other acts or omissions of PAEP or its employees, consultants, service providers, or agents (except to the extent said claims are caused by the negligent acts, errors, or omissions of SASSED, its board members, employees, or agents).

11. All representations and warranties made by each party herein, and all covenants and obligations of each party which are to be performed after termination of the services, shall survive termination.
12. These Additional Terms and the Agreement between the parties shall be governed by and construed in accordance with the laws of the State of Illinois.

AGREED: Kristen A. Sheffield

PARENTS ALLIANCE EMPLOYMENT PROJECT

By: Kristen A. Sheffield Date: 2/14/2025
Title: Executive Director

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: [Signature] Date: 2/14/2025
Title: Executive Director



ACTION ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Rachel Wisniewski, Assistant Director of Business/CSBO
Date: February 19, 2025
Re: Approval of Financial Reports

Summary: The Budget Progress report and the Treasurer's report for the period ending January 31, 2025 are attached for your review.

Financial Impact: Revenue for the month of January 2025 totaled approximately \$6.1 M and consisted primarily of tuition, Evidence Based Funding, and transportation reimbursement. Year to date revenues including Medicaid flow thru through January totaled \$34,763,743, representing 89% of budgeted revenue. Expenditures for the month of January 2025 totaled approximately \$2.9 M and consisted of regular and customary expenditures, including salaries and benefits, and contractual payments. Year to date expenditures through January 2025 totaled \$18,873,129, representing 44% of budgeted expenditures. Compared to last year, the budget is trending on track.

The Treasurer's report shows that as of January 31, 2025, SASED's cash balance totaled approximately \$11.4 M. From this balance, \$6,933,037 is held in our demand deposit account at Fifth Third. The remaining \$4,482,072 is held in investments through PMA and Fifth Third Securities. SASED's fund balance at the end of November is 27.5% of budgeted expenditures.

Recommended Action: SASED Administration requests that the Board of Directors approve the financial reports as presented.

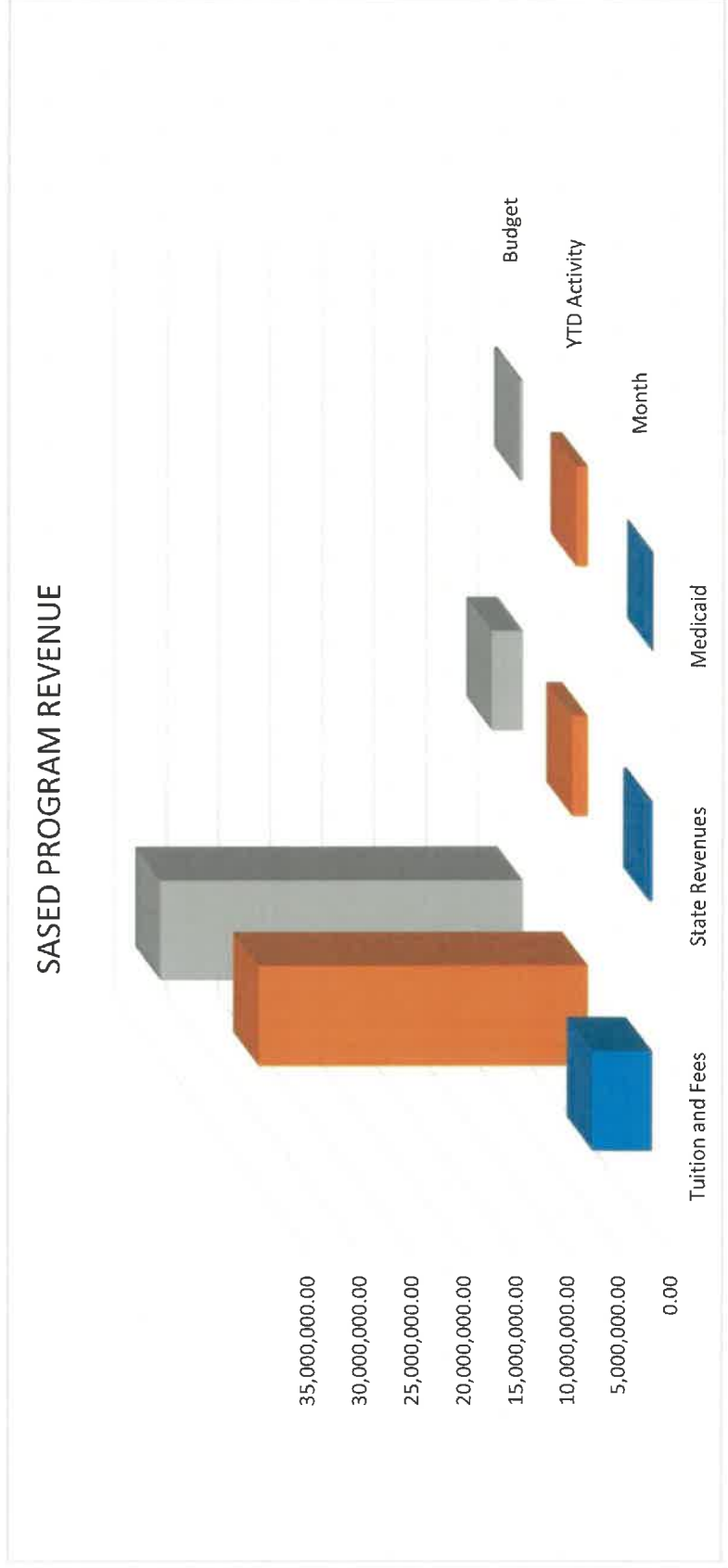
School Association for Special Education in DuPage County							
Budget Report (accrual basis)							
For the Month Ending January 2025							
					Unexpended		
Revenues	Original Budget	Monthly Activity	FYTD Activity	Encumbered	Budget Balance	% of Budget	% of Budget (prior year)
Tuition and Fees	\$ 34,639,685	\$ 5,769,606	\$31,540,587		\$ 3,099,098	91.1%	87.0%
State Revenue	\$ 3,017,420	\$ 306,449	\$ 1,501,337		\$ 1,516,083	49.8%	51.0%
Federal Revenue	\$ 404,923	\$ 14,293	\$ 247,697		\$ 157,226	61.2%	80.0%
Medicaid Revenue	\$ 330,000	\$ -	\$ 1,123,173				
Grant Revenue	\$ 826,000	\$ 15,153	\$ 350,949		\$ 475,051	42.5%	41%
Total Revenues	\$ 39,218,028	\$ 6,105,502	\$34,763,743		\$ 5,247,458	88.6%	81.0%
Expenditures							
Payroll	\$ 22,871,957	\$ 1,863,275	\$10,208,587	\$11,721,067	\$12,663,370	44.6%	45.2%
Benefits	\$ 5,473,222	\$ 455,645	\$ 2,235,310	\$ 2,760,013	\$ 3,237,912	40.8%	36.5%
Purchased Services	\$ 10,214,328	\$ 519,054	\$ 4,896,744	\$ 654,143	\$ 5,317,584	47.9%	54.1%
Supplies	\$ 702,324	\$ 35,594	\$ 380,036	\$ 33,356	\$ 322,288	54.1%	39.2%
Capital Outlay	\$ 2,096,425	\$ 12,455	\$ 356,971	\$ 1,505	\$ 1,739,454	17.0%	16.5%
Medicaid Flow Through	\$ -	\$ -	\$ 743,004	\$ -			
Equipment	\$ 128,339	\$ -	\$ 52,477	\$ 18,039	\$ 75,862	40.9%	64.0%
Total Expenses	\$ 41,486,595	\$ 2,886,023	\$18,873,129	\$15,188,124	\$23,356,471	43.7%	47%

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY MONTHLY REVENUE REPORTING

31-Jan-25

SASED PROGRAMS

Program	Jan-25 Monthly Activity	2024-25 FYTD Activity	2024-25 Original Budget	%
Tuition and Fees	5,772,931.16	31,669,801.02	34,884,985.00	<u>90.8%</u>
State Revenues	306,098.58	1,499,884.00	3,014,420.00	<u>49.8%</u>
Medicaid	0.00	1,123,172.97	330,000.00	<u>340.4%</u>
Total	<u>6,079,029.74</u>	<u>34,292,857.99</u>	<u>38,229,405.00</u>	<u>89.7%</u>

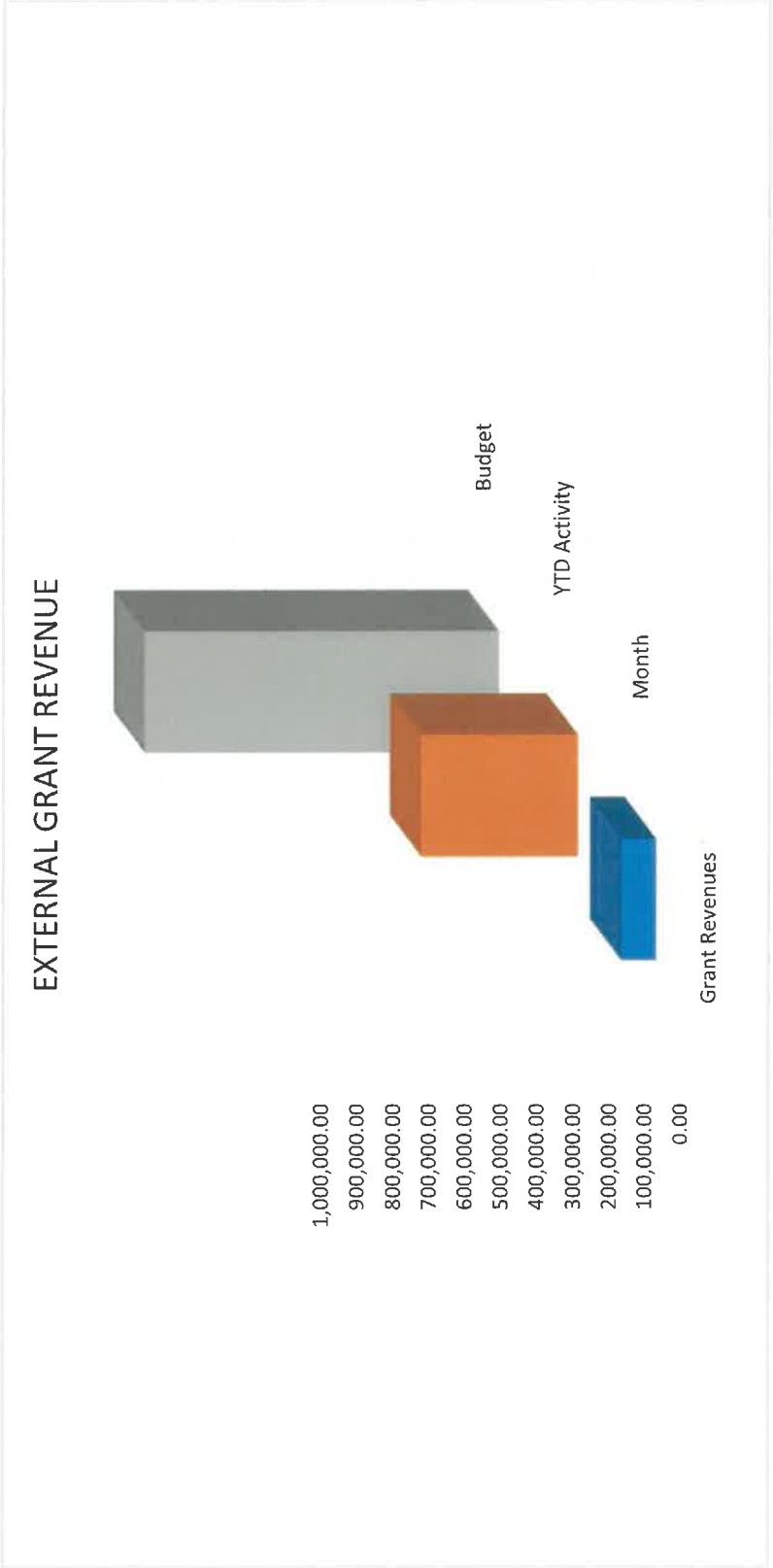


**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY
MONTHLY REVENUE REPORTING**

31-Jan-25

EXTERNAL GRANT PROGRAMS

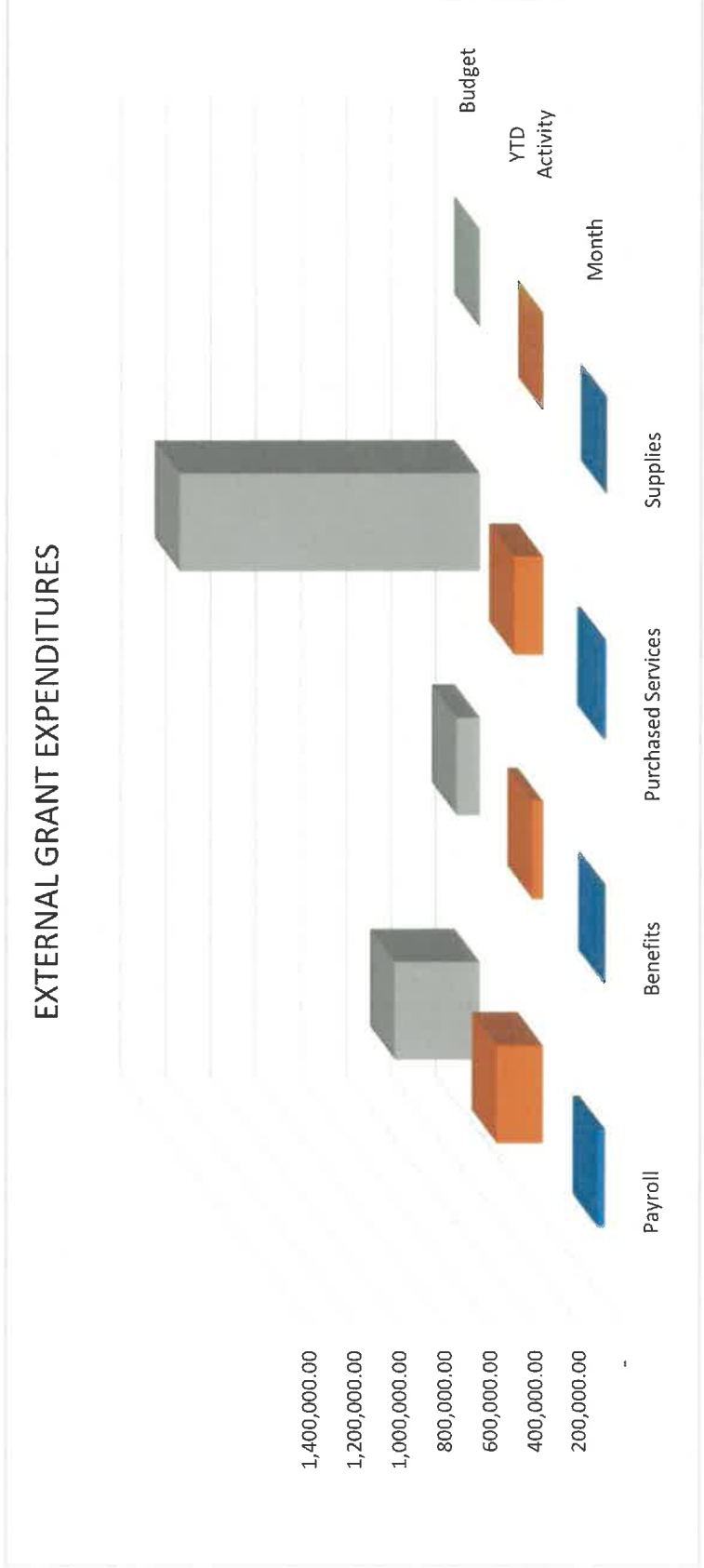
<u>Program</u>	<u>Jan-25</u>	<u>2024-25</u>	<u>2024-25</u>	<u>%</u>
<u>Grant Revenues</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Original Budget</u>	<u>YTD</u>
	<u>98,224.00</u>	<u>436,681.94</u>	<u>988,623.00</u>	<u>44.2%</u>



**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY
MONTHLY EXPENDITURE REPORTING
31-Jan-25**

EXTERNAL GRANT PROGRAMS

<u>Program</u>	<u>Jan-25</u> <u>Monthly Activity</u>	<u>2024-25</u> <u>FYTD Activity</u>	<u>2024-25</u> <u>Original Budget</u>	<u>%</u> <u>YTD</u>
Payroll	30,314.00	204,363.00	376,106.00	<u>54.3%</u>
Benefits	7,463.00	46,888.00	102,055.00	<u>45.9%</u>
Purchased Services	14,294.00	128,819.00	1,333,314.00	<u>9.7%</u>
Supplies	61.00	449.00	3,984.00	<u>11.3%</u>
Total	52,132.00	380,519.00	1,815,459.00	21.0%

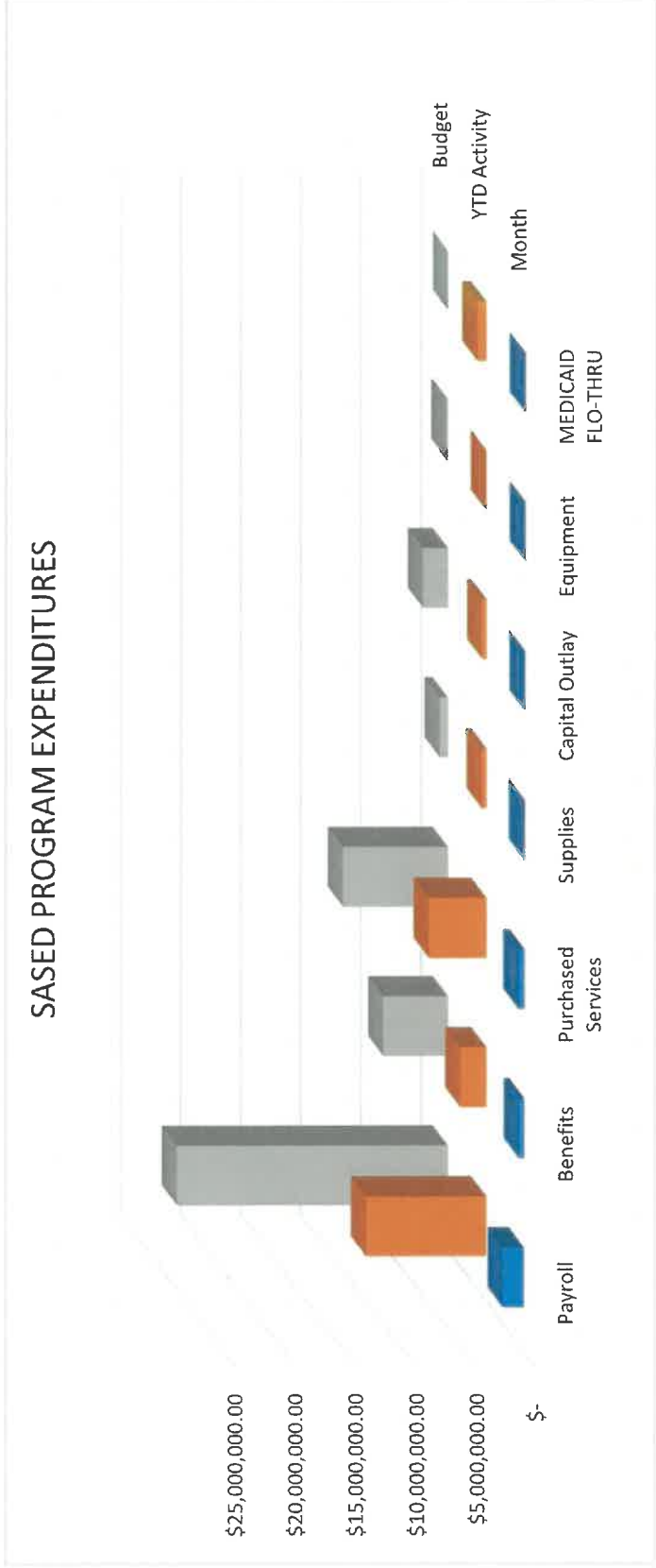


SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY MONTHLY EXPENDITURE REPORTING

31-Jan-25

SASED PROGRAMS

		Jan-25	2024-25	2024-25	%
	<u>Program</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Original Budget</u>	<u>YTD</u>
(1)	Payroll	\$ 1,832,960.00	\$ 10,004,228.00	\$ 22,495,851.00	<u>44.5%</u>
(2)	Benefits	\$ 448,186.00	\$ 2,188,415.00	\$ 5,371,167.00	<u>40.7%</u>
(3)	Purchased Services	\$ 503,856.00	\$ 4,816,163.00	\$ 8,739,782.00	<u>55.1%</u>
(4)	Supplies	\$ 35,532.00	\$ 389,479.00	\$ 698,340.00	<u>55.8%</u>
(5)	Capital Outlay	\$ 12,455.00	\$ 359,011.00	\$ 2,096,425.00	<u>17.1%</u>
(7)	Equipment	\$ -	\$ 52,478.00	\$ 128,339.00	<u>40.9%</u>
(6)	MEDICAID FLO-THRU	\$ -	\$ 743,005.00	\$ -	
		<u>\$ 2,832,989.00</u>	<u>\$ 18,552,779.00</u>	<u>\$ 39,529,904.00</u>	<u>46.9%</u>



**School Association for Special Education in DuPage County
Treasurer's Report
January 31, 2025**

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>A + B + C + D</u>
	EDUCATION FUND	SELF FUNDED MEDICAL INSUR	SELF FUNDED DENTAL INSUR	FSA	TOTAL EDUCATION FUND
CASH ACTIVITY REPORT					
Beginning Balance	<u>12,102,326.32</u>	<u>(755,066.16)</u>	<u>376,319.13</u>	<u>(4,453.87)</u>	<u>11,719,123.42</u>
Investments					
January activity	13,323.68				13,323.68
Interest Earned					
Gains/(Losses) on Sales of Securities	(4,299.76)	11,952.15	841.28	(8,493.67)	-
Record Health Fund Transfers	2,593,680.63	6,524.12	1,058.23	(17,396.61)	2,583,866.37
Cash Receipts	(1,037,928.60)				(1,037,928.60)
Cash Disbursements - General	(1,863,274.91)				(1,863,274.91)
- Payroll					
Subtotal	<u>(298,498.96)</u>	<u>18,476.27</u>	<u>1,899.51</u>	<u>(25,890.28)</u>	<u>(304,013.46)</u>
Ending Balance	<u>11,803,827.36</u>	<u>(736,589.89)</u>	<u>378,218.64</u>	<u>(30,346.15)</u>	<u>11,415,109.96</u>
Investment - Demand Deposit - Fifth Third Bank	7,311,940.32	(743,114.01)	377,160.41	(12,949.54)	6,933,037.18
IL School District Liquid Asset Fund	22,985.85				22,985.85
Fifth Third Securities	4,459,086.93				4,459,086.93
	<u>11,794,013.10</u>	<u>(743,114.01)</u>	<u>377,160.41</u>	<u>(12,949.54)</u>	<u>11,415,109.96</u>

Rachel Wisniewski

Rachel Wisniewski, Treasurer

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY
SCHEDULE OF INVESTMENTS
1/31/2025**

	AMOUNT	INTEREST RATE	TERM	LOCATION	Security/Collateralization
EDUCATION FUND					
PMA IL School District Liquid Asset Fund					
Depository Accounts - Liquid	22,985.85	0.482%	Money Market	ISDLAF	Money Market Mutual Fund
Depository Accounts - Liquid - DuPage West Cook	22,985.85	0.482%	Money Market	ISDLAF	Money Market Mutual Fund
FIFTH THIRD BANK					
Depository and Demand Deposit Accounts	7,311,940.32	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
Demand Deposit - Health Insurance Reserves	(384,382.67)	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
Demand Deposit - Health Insurance Reserves	5,479.53	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
	6,933,037.18				
FIFTH THIRD SECURITIES					
Cash & Cash Equivalents	2,484,086.93	Varies	Money Market	Fifth Third Securities, Custodian	Money Market Mutual Fund
Certificates of Deposit - short-term		Varies	Various, < 1 yr	Fifth Third Securities, Custodian	FDIC Insured
Certificates of Deposit - long-term	1,225,000.00	Varies	Various, > 1 yr	Fifth Third Securities, Custodian	FDIC Insured
U S Treasuries - short-term		Varies	Various	Fifth Third Securities, Custodian	US Gov't. Obligation
U S Treasuries - long term	500,000.00	Varies	Various	Fifth Third Securities, Custodian	US Gov't. Obligation
U S Agencies - Short term		Varies	Various	Fifth Third Securities, Custodian	"Full faith and credit of US..."
U S Agencies - long term	250,000.00	Varies	Various	Fifth Third Securities, Custodian	"Full faith and credit of US..."
Corporate Bonds	-				
Municipal Bonds	-				
Other assets, including prepaid interest	-				
	4,459,086.93				
	11,415,109.96	TOTAL			

GROSS PAYROLL

January 2025 \$ 1,863,274.91

TOTAL SALARY	:	1,863,274.91
TOTAL DEDUCTIONS	:	651,431.97
TOTAL EMPLOYEES	:	333

***** End of report *****

*****PAYROLL TOTALS*****				*****EMPLOYEE COUNTS*****	
	FEDERAL	STATE	MEDICARE		
TOTAL GROSS PAY	935,357.60	935,357.60	935,357.60	TOTAL EMPLOYEES	: 330
TOTAL TSA'S - BEFORE TAX	26,740.98	26,740.98	0.00	TOTAL FEMALE EMPLOYEES:	289
TOTAL TAX SHELTERED RETIREMENT:	64,151.52	64,151.52	0.00	TOTAL MALE EMPLOYEES :	41
TOTAL OTHER BEF TAX DEDUCTIONS:	61,226.92	61,226.92	61,226.92	TOTAL FACULTY MEMBERS :	144
TOTAL TAXABLE BENEFITS	23.00	23.00	23.00		
TOTAL TAXABLE GROSS	783,261.18	783,261.18	874,153.68		

*****DEDUCTION/BENEFIT LEGEND*****

Deduction	Benefit
Pretax: D = Federal	Taxable: D = Federal
S = State	S = State
F = FICA/Medicare	F = FICA/Medicare
I = IMRF	T = TRS
	I = IMRF

r = Reimbursed

***** End of report *****

*****PAYROLL TOTALS*****				*****EMPLOYEE COUNTS*****	
	FEDERAL	STATE	MEDICARE		
TOTAL GROSS PAY :	927,917.31	927,917.31	927,917.31	TOTAL EMPLOYEES :	326
TOTAL TSA'S - BEFORE TAX :	27,306.77	27,306.77	0.00	TOTAL FEMALE EMPLOYEES:	286
TOTAL TAX SHELTERED RETIREMENT:	64,247.48	64,247.48	0.00	TOTAL MALE EMPLOYEES :	40
TOTAL OTHER BEF TAX DEDUCTIONS:	60,538.63	60,538.63	60,538.63	TOTAL FACULTY MEMBERS :	143
TOTAL TAXABLE BENEFITS :	23.00	23.00	23.00		
TOTAL TAXABLE GROSS :	775,847.43	775,847.43	867,401.68		

*****DEDUCTION/BENEFIT LEGEND*****

Deduction	Benefit
Pretax: D = Federal	Taxable: D = Federal
S = State	S = State
F = FICA/Medicare	F = FICA/Medicare
I = IMRF	T = TRS
	I = IMRF

* = Reimbursed

***** End of report *****

PAYROLL LIABILITIES

January 2025 \$ 632,272.77

1/15/2025 Payroll Accounts Payable Check Register

<u>Check #</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>	
242500573	SASED EDUCATION ASSOCIATION	1/15/2025	\$3,991.62	
242500574	SASED SUPPORT STAFF ASSOCIATION	1/15/2025	\$762.71	
			2 ACH Check(s) For a Total of	\$4,754.33
104939	STATE DISBURSEMENT UNIT	1/15/2025	\$750.00	
104940	STATE DISBURSEMENT UNIT	1/15/2025	\$172.26	
			2 Computer Check(s) For a Total of	\$922.26
202400230	ILLINOIS DEPT OF REVENUE	1/15/2025	\$38,004.39	
202400233	TEACHERS RETIREMENT (2.2%)	1/15/2025	\$3,161.78	
202400234	TEACHERS RETIREMENT SYSTEM	1/15/2025	\$49,062.45	
202400235	THIS (TRS HEALTH) FUND	1/15/2025	\$8,558.62	
202400236	MB FINANCIAL (FEDERAL)	1/15/2025	\$69,250.50	
202400237	MB FINANCIAL BANK (FICA-E)	1/15/2025	\$34,962.65	
202400238	MB FINANCIAL BANK (FICA-W)	1/15/2025	\$34,962.65	
202400239	THE OMNI GROUP	1/15/2025	\$2,940.00	
202400240	TRUSTAGE	1/15/2025	\$27,147.90	
202400241	TEACHERS RETIREMENT SYSTEM SSP	1/15/2025	\$5,694.66	
			10 Wire Transfer Check(s) For a Total of	\$273,745.60
			2 ACH Checks For a Total of	\$4,754.33
			2 Computer Checks For a Total of	\$922.26
			Total for 14 Manual, Wire Tran, ACH & Computer Checks	\$279,422.19
			Net Amount	\$279,422.19
10	EDUCATION FUND			\$279,422.19

1/31/2025 Payroll Accounts Payable Check Register

<u>Check #</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>	
242500575	SASED EDUCATION ASSOCIATION	1/31/2025	\$3,995.47	
242500576	SASED SUPPORT STAFF ASSOCIATION	1/31/2025	\$762.71	
		2 ACH Check(s) For a Total of		\$4,758.18
104944	STATE DISBURSEMENT UNIT	1/31/2025	\$750.00	
104945	STATE DISBURSEMENT UNIT	1/31/2025	\$172.26	
		2 Computer Check(s) For a Total of		\$922.26
202400231	IMRF (EMPLOYEES CONT)	1/15/2025	\$19,705.87	
202400232	IMRF (EMPLOYERS CONT)	1/15/2025	\$16,685.00	
202400242	ILLINOIS DEPT OF REVENUE	1/31/2025	\$37,605.54	
202400243	IMRF (EMPLOYEES CONT)	1/31/2025	\$19,593.83	
202400244	IMRF (EMPLOYERS CONT)	1/31/2025	\$16,577.52	
202400245	TEACHERS RETIREMENT (2.2%)	1/31/2025	\$3,174.03	
202400246	TEACHERS RETIREMENT SYSTEM	1/31/2025	\$49,251.50	
202400247	THIS (TRS HEALTH) FUND	1/31/2025	\$8,591.65	
202400248	MB FINANCIAL (FEDERAL)	1/31/2025	\$70,246.40	
202400249	MB FINANCIAL BANK (FICA-E)	1/31/2025	\$34,497.15	
202400250	MB FINANCIAL BANK (FICA-W)	1/31/2025	\$34,497.15	
202400251	THE OMNI GROUP	1/31/2025	\$2,940.00	
202400252	TRUSTAGE	1/31/2025	\$27,838.77	
202400253	TEACHERS RETIREMENT SYSTEM SSP	1/31/2025	\$5,565.73	
202400254	TEACHERS HEALTH INSURANCE SECURITY (THIS) FUNI	1/31/2025	\$400.00	
		15 Wire Transfer Check(s) For a Total of		\$347,170.14
		2 ACH Checks For a Total of		\$4,758.18
		2 Computer Checks For a Total of		\$922.26
		Total for 19 Manual, Wire Tran, ACH & Computer Checks		\$352,850.58
		Net Amount		\$352,850.58
10	EDUCATION FUND			\$352,850.58

BILLS PAYABLE LIST – SASED PROGRAMS

February 2025 \$ 729,192.71

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	INVOICE AMOUNT	POST DATE
02/20/2025	104974	WINFIELD SCHOOL DIST	Meals for SASED Students Dec. 2024	1,060.02	02/20/2025
02/20/2025	104975	WESTMONT CUSD #201	Meals for SASED Students Dec. 2024	875.04	02/20/2025
02/20/2025	104976	2AXEND, LLC	INVOICE 2394, DATE 12/20/2024, School Psychology-Related Services & Reimbursements Mileage	757.18	02/20/2025
02/20/2025	104977	2XL POWERLIFTING LLC	Adapted PE Classes 14 sessions January 2025	1,512.00	02/20/2025
02/20/2025	104977	2XL POWERLIFTING LLC	Adapted PE Classes- February 2025- 14 Classes	1,512.00	02/20/2025
02/20/2025	104978	ABLENET INC	new classrooms - lisle south	410.00	02/20/2025
02/20/2025	104979	ACADEMIC THERAPY PUB	OT/PT Resources 11-22-24	7.00	02/20/2025
02/20/2025	104980	ADVOCATE OCCUPATIONA	Bus Driver Physical for Cherise Jerrard / Julie Payne- Invoice 864450	310.00	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 12/09/24 through 12/13/24	3,150.00	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 12/09/24 through 12/13/24	3,075.00	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 12/16/24 through 12/20/24	3,013.50	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 12/18/24 through 12/20/24	1,806.00	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 1/6/25 through 1/10/25	3,075.00	02/20/2025
02/20/2025	104981	AHS STAFFING	OT/PT Services for 1/6/25 through 1/10/25	3,150.00	02/20/2025
02/20/2025	104982	ALPHA PLUMBING &HVAC	SE pipe leak, plumbing repair Invoice	1,317.21	02/20/2025
02/20/2025	104983	AMBER MECHANICAL CON	INV C017725 Quarterly Billing	8,430.00	02/20/2025
02/20/2025	104983	AMBER MECHANICAL CON	Fan belt repairs on exhaust fan SE Alt.	99.37	02/20/2025
02/20/2025	104983	AMBER MECHANICAL CON	RTU repairs SE Alt	2,721.50	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Sign Language Interpreter & School Aide Services for 12/9/24 through 12/13/24	6,633.60	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services for 12/9/24 through 12/20/24	28,649.80	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services for 12/16/24 through 12/20/24	17,908.75	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech Services for 12/16/24 through 12/20/24	9,281.25	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and Nursing Services for 12/16/24 through 12/20/24	8,097.80	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	School Aide Services for 12/16/24 through 12/20/24	1,575.00	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Nursing Services for 12/16/24 through 12/20/24	4,945.20	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech for 12/16/24 through 12/20/24	2,411.10	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Sign Language Interpreter	4,725.00	02/20/2025

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
			Services for 12/16/24 through 12/20/24		
02/20/2025	104987	AMERGIS HEALTHCARE S	School Aide and Behavior Tech services for 12/17/24 through 12/20/24	3,082.75	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services for 1/6/25 through 1/10/25	15,560.55	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and Nursing Services for 1/6/25 through 1/10/25	8,611.65	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services for 10/6/25 through 10/10/25	25,196.40	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Nursing Services for 1/06/25 through 1/10/25	5,557.50	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech for 1/6/25 through 1/10/25	10,344.60	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech Services for 1/13/25 through 1/17/25	6,442.65	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Sign Language Interpreter and School Aide Services for 12/6/24 through 12/10/24	5,962.50	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services for 1/13/25 through 1/17/25	17,762.50	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Sign Language Interpreter Services for 1/13/25 through 1/17/25	4,931.25	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Nursing Services for 1/13/25 through 1/17/25	4,875.00	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and Nursing Services for 1/13/25 through 1/17/25	6,764.70	02/20/2025
02/20/2025	104987	AMERGIS HEALTHCARE S	Behavior Tech and School Aide Services 01/13/25 through 1/17/25	25,871.70	02/20/2025
02/20/2025	104988	AMERICAN FLOOR MATS	new classroom supplies - Lisle South	554.74	02/20/2025
02/20/2025	104989	ARK THERAPEUTIC SERV	MISC-CHEW TOYS FOR ES-SLP	51.96	02/20/2025
02/20/2025	104990	BERWYN GARAGE	Service Bus 5- 01/08/2025	1,209.80	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 11/25/24 and 11/26/24	1,258.50	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional services for December 1, 2024	1,766.50	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and Nursing services for December 1, 2024	1,481.50	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional services for December 1, 2024	1,088.16	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/9/24 through 12/13/24	11,496.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter services for 12/09/2024 through 12/12/24	2,780.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter services for 12/09/2024	2,780.00	02/20/2025

CHECK DATE	CHECK		INVOICE	POST	
	NUMBER	VENDOR	DESCRIPTION	AMOUNT	DATE
			through 12/13/24		
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional services for 12/09/2024 through 12/13/24	7,719.84	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and School Nurse services from 12/9/24 through 12/13/24	6,640.76	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and LPC services for 12/9/24 through 12/13/24	7,754.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional services for 12/9/24 through 12/13/24	11,703.74	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/16/24 through 12/20/24.	7,260.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/16/24 through 12/20/24	14,005.85	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional & Nursing Services for 12/16/24 through 12/20/24.	5,449.04	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/16/24 through 12/20/24.	7,728.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Nursing Services for 12/17/24 and 12/19/24	1,202.50	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/16/24 through 12/20/24	1,455.50	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 12/16/24 through 12/20/24	6,459.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/6/25 through 1/10/25	7,656.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter Services for 12/16/24 through 12/20/24	2,860.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter Services for 12/16/24 through 12/20/24	2,880.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter services for 1/6/25 through 1/10/25	2,940.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and Nursing services for 1/6/24 through 1/10/24	5,137.01	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional services for 1/6/25 through 1/10/25	9,120.00	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and School Counselor services for 1/6/25 through 1/10/25	7,533.75	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/6/25 through 1/10/25	8,692.21	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional and Nursing Services for 1/13/25 through 1/17/25	7,058.02	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/13/25 through 1/17/25	12,109.91	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/13/25 through 1/17/25	7,332.84	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/13/25 through 1/17/25	8,880.00	02/20/2025

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
02/20/2025	104995	BLAZERWORKS, LLC	Sign Language Interpreter Services for 1/13/25 through 1/16/25	2,266.40	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 1/13/25 through 1/17/25	5,836.32	02/20/2025
02/20/2025	104995	BLAZERWORKS, LLC	Paraprofessional Services for 11/11/24 through 11/15/24	1,486.25	02/20/2025
02/20/2025	104996	PAUL H. BROOKES PUBL	OT/PT Resources 1-17-25	158.14	02/20/2025
02/20/2025	104997	CAR KEY EXPRESS	Extra Key made for Van 5	109.90	02/20/2025
02/20/2025	104997	CAR KEY EXPRESS	Keys-Red Cargo Van	151.60	02/20/2025
02/20/2025	104998	CORPAY MASTERCARD	Fuel Service Fuel Cards 01/16-01/31/2025	462.30	02/20/2025
02/20/2025	104999	CREATIVE EXCHANGE	music therapy invoices 14806,14805,14813,14809,14810, 14808,14807,14811,14814,14812	5,325.00	02/20/2025
02/20/2025	105000	CREATIVE SOLUTIONS F	Invoice no.: 1201, Invoice date: 01/29/2025, On site training session	1,060.00	02/20/2025
02/20/2025	105002	CRISIS PREVENTION IN	Nonviolent Crisis Intervention Renewal (Classroom + Online Course) 3rd Edition - May Ahn Attendee at 4.10.2025 Event.	2,049.00	02/20/2025
02/20/2025	105002	CRISIS PREVENTION IN	NCI With Advanced Physical Skills Training - Instructor Certification Program (Classroom + Online Course) 3rd Edition - Andrew Shelby Attendee at 5.13.2025 Event.	5,999.00	02/20/2025
02/20/2025	105002	CRISIS PREVENTION IN	Coaches Materials for Training - CPI NCI 3rd Edition Workbooks - Order 400 Nonviolent Crisis Intervention(R) 3rd Edition Participant Workbooks for the 2024-2025 School Year.	11,916.00	02/20/2025
02/20/2025	105003	CZERNEK, STEPHANIE	Mileage Reimbursement for Sept- Dec 2024	16.28	02/20/2025
02/20/2025	105004	EDU HEALTHCARE, LLC	Paraprofessional Services for 12/16/24 through 12/20/24	1,395.00	02/20/2025
02/20/2025	105004	EDU HEALTHCARE, LLC	Paraprofessional Services for 1/6/25 through 1/10/25	1,575.00	02/20/2025
02/20/2025	105004	EDU HEALTHCARE, LLC	Paraprofessional Services for 1/13/25 through 1/17/25	1,575.00	02/20/2025
02/20/2025	105005	ENGIE RESOURCES LLC	Energy Account # 0000317217	6,213.07	02/20/2025
02/20/2025	105006	ENGLER CALLAWAY BAAS	General School Law service Dec. 2024	1,775.50	02/20/2025
02/20/2025	105007	FTF BEHAVIORAL CONSU	Spring Institute 2025 - Payment for Presenter, Claire Egan, Ph.D., BCBA with FTF Behavioral Consulting, Inc. who is presenting at the Spring Institute 2025 on Friday, February 28, 2025. Topic: Universal Protocols: Increasing Safety, Dignity, &	2,000.00	02/20/2025

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			Joy		
02/20/2025	105008	GENERATION GENIUS, I	online curriculum -southeast	225.00	02/20/2025
02/20/2025	105009	GOURMET GORILLA	Transition Bulk Dec 04, 2024	90.08	02/20/2025
02/20/2025	105009	GOURMET GORILLA	Transition Food Service Dec 2024	1,894.80	02/20/2025
02/20/2025	105009	GOURMET GORILLA	SE Alt Food Services Dec 2025	9,731.70	02/20/2025
02/20/2025	105009	GOURMET GORILLA	Credit memo Dec 2024	-1,331.84	02/20/2025
02/20/2025	105010	HINCKLEY SPRINGS	Water Service SE Alt and LSouth Dec 2024	171.50	02/20/2025
02/20/2025	105011	HOME DEPOT CREDIT SE	Account # 6035322149985602 Jan 2025	3,114.41	02/20/2025
02/20/2025	105012	ILLINOIS STATE POLIC	Fingerprinting December (Invoice No. - 20241207078)	254.25	02/20/2025
02/20/2025	105013	INTERIM SCHOOL BUSIN	Contractual Servics M Dyrek January 2025	7,800.00	02/20/2025
02/20/2025	105014	IRON MOUNTAIN	paper shredding 12/25/2024 - 01/28/25	560.63	02/20/2025
02/20/2025	105015	JASON JOBB	Mileage Reimbursement for Dec 2024	131.88	02/20/2025
02/20/2025	105015	JASON JOBB	Milage Reimbursement for January 2025	164.22	02/20/2025
02/20/2025	105016	KONICA MINOLTA BUSIN	Konica Contract	1,258.00	02/20/2025
02/20/2025	105017	KONICA MINOLTA PREMI	Konica Contracts	2,320.06	02/20/2025
02/20/2025	105018	LAKESHORE LEARNING	Special Project: Classroom Configuration	2,370.15	02/20/2025
02/20/2025	105019	LAZZAR, DIANE	Mileage Reimbursement for Dec 2024	115.93	02/20/2025
02/20/2025	105019	LAZZAR, DIANE	Mileage Reimbursement for January 2025	240.62	02/20/2025
02/20/2025	105020	LEARN PLAY THRIVE, L	Spring Institute 2025 - Payment for Presenter, Meg Ferrell (Proctor) M.S., OTR/L with Learn, Play, Thrive, L.L.C. who is presenting at the Spring Institute 2025 on Friday, February 28, 2025.	2,750.00	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	School Nurse Services for 12/9/24 through 12/13/24	1,100.82	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 12/16/24 and 12/18/24	733.88	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 12/96/24 through 12/13/24	23,868.87	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 12/16/24 through 12/20/24	21,653.14	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 1/6/25 through 1/10/25	21,385.24	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 1/13/25 through 1/17/25	21,693.14	02/20/2025
02/20/2025	105021	MAXIM HEALTHCARE SER	Nursing Services for 1/8/25 and 1/10/25	733.88	02/20/2025
02/20/2025	105022	MCKINNEY, LAURA	Reimubrse PD, Intro to Pathological Demand Avoidance 10.22.24	109.00	02/20/2025
02/20/2025	105023	MICROSONIC INC.	Invoice #: WF8690RL, Date: 12/19/2024, Client Name: Sam Elliott (EARMOLDS)	117.00	02/20/2025

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02/20/2025	105023	MICROSONIC INC.	Invoice #: VW0803RL, Date: 1/29/2025, Client Name: Taylor Teschner (Earmolds)	138.00	02/20/2025
02/20/2025	105023	MICROSONIC INC.	Invoice #: RWJ4687RL, Date: 1/27/2025, Client Name: Jacob McMahan (Earmolds)	57.00	02/20/2025
02/20/2025	105024	MIDLAND PAPER	100 CASES COPY PAPER SPLIT 60 (2900) 40 (SOUTHEAST	1,973.60	02/20/2025
02/20/2025	105024	MIDLAND PAPER	100 CASES COPY PAPER SPLIT 60 (2900) 40 (SOUTHEAST	2,960.40	02/20/2025
02/20/2025	105025	NET56	Net56 Jamf Licenses	229.16	02/20/2025
02/20/2025	105025	NET56	Net56 Jamf Licenses	229.16	02/20/2025
02/20/2025	105026	NICOR GAS	Gas Service SE Alt 12/01-12/31/2024	867.48	02/20/2025
02/20/2025	105027	ODP BUSINESS SOLUTIO	Nurse Office Supplies	51.40	02/20/2025
02/20/2025	105027	ODP BUSINESS SOLUTIO	Supplies for Vision Conference	21.50	02/20/2025
02/20/2025	105027	ODP BUSINESS SOLUTIO	Supplies for Vision Conference	88.36	02/20/2025
02/20/2025	105027	ODP BUSINESS SOLUTIO	supplies DORS - d leja	125.45	02/20/2025
02/20/2025	105027	ODP BUSINESS SOLUTIO	supplies DORS - d leja	10.59	02/20/2025
02/20/2025	105028	ORKIN EXTERMINATING	Pest Service SE Alt Jan 2025	113.00	02/20/2025
02/20/2025	105029	PADDOCK PUBLICATIONS	2025 Roof Reps Bid Notice 12/28/2024	167.90	02/20/2025
02/20/2025	105029	PADDOCK PUBLICATIONS	DH Legals Notice 12/17/2025	1,125.39	02/20/2025
02/20/2025	105030	PHILLIP'S FLOWERS	Flower Service Dec. 2024	353.85	02/20/2025
02/20/2025	105030	PHILLIP'S FLOWERS	Flower Service January 2025	203.16	02/20/2025
02/20/2025	105031	PLAY WITH A PURPOSE	Special Project: Classroom Configuration	4,145.04	02/20/2025
02/20/2025	105032	QUALITY INTEGRATED S	Quality Integrated Solutions alarm monitoring	425.00	02/20/2025
02/20/2025	105033	RIFTON	OT/PT Equipment Repair	393.75	02/20/2025
02/20/2025	105033	RIFTON	PT Rifton Activity Chair Repair Parts	255.00	02/20/2025
02/20/2025	105034	SCHOOL SPECIALTY LLC	Bowling Ramp	89.90	02/20/2025
02/20/2025	105034	SCHOOL SPECIALTY LLC	40 Gallons of Hospital Grade Disinfectant (1 gallon each) Item No. 2105244	330.06	02/20/2025
02/20/2025	105035	SEESAW LEARNING, INC	Seesaw Renewal - Updated Address on Invoice	4,050.00	02/20/2025
02/20/2025	105036	SONITROL CHICAGOLAND	Security Service 3/1 to 5/31/2025	664.65	02/20/2025
02/20/2025	105037	SONOVA USA INC.	Casey - Audiology - Roger Focus & Roger On (Multiple) (Equipment)	7,719.95	02/20/2025
02/20/2025	105037	SONOVA USA INC.	Phonak Batteries, Roger Touchscreen Audio Cable, Roger Charging Rack	211.20	02/20/2025
02/20/2025	105038	SUBURBAN DRIVE LINE	Unit 10-M224622 Safety test 12/19/2024	45.00	02/20/2025
02/20/2025	105039	T-MOBILE	T-Mobile Hotspots January 2025 bill	616.00	02/20/2025
02/20/2025	105040	TEAM SELECT HOME CAR	Nursing Services for 12/3/24 through 12/20/24	4,212.00	02/20/2025
02/20/2025	105041	TEXTHELP SYSTEMS, IN	12 mo. subscription for Google Read&Write as	1,020.00	02/20/2025

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
			requested by Lizzy		
02/20/2025	105042	THERAPRO, INC.	OT/PT Assessment Forms	738.98	02/20/2025
02/20/2025	105043	THERAPY SHOPPE	MISC SLP items for ES	28.97	02/20/2025
02/20/2025	105044	UNITED SEATING & MOB	Squiggle Stander Repair	353.00	02/20/2025
02/20/2025	105045	VERIZON WIRELESS	Verizon Dec.20, 2024-Jan 19, 2025	591.99	02/20/2025
02/20/2025	105045	VERIZON WIRELESS	Verizon	45.77	02/20/2025
02/20/2025	105046	WEISS SNOW REMOVAL,	Salt Spread 12/31/2024 and 01/02/2025	626.28	02/20/2025
02/20/2025	105046	WEISS SNOW REMOVAL,	Plowing/Salting 1/6, 1/10,1/11/2025	1,823.03	02/20/2025
02/20/2025	105046	WEISS SNOW REMOVAL,	Call out service salting 01/06/2025	313.14	02/20/2025
02/20/2025	105046	WEISS SNOW REMOVAL,	Salt Spread service 01/12, 01/14, and 01/16 2025	1,252.56	02/20/2025
02/20/2025	105046	WEISS SNOW REMOVAL,	Southeast snow removal	1,196.75	02/20/2025
02/20/2025	105047	WILSON, BRITTANY	Reimburse for supplies ordered	120.64	02/20/2025
02/20/2025	105048	WPS	OT/PT Assessments Online 1-9-25	902.00	02/20/2025
Totals for checks				661,029.38	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	0.00	0.00	661,029.38	661,029.38
***	Fund Summary Totals ***	0.00	0.00	661,029.38	661,029.38

***** End of report *****

CHECK	CHECK	INVOICE	POST
DATE	NUMBER VENDOR	DESCRIPTION	AMOUNT DATE
02/20/2025	242500597 KEENEYVILLE DISTRICT	Meals for SASED Students Dec. 2024	346.26 02/20/2025
02/20/2025	242500598 DUPAGE COUNTY SCHOOL	Meals for SASED Students Dec. 2024	1,427.31 02/20/2025
02/20/2025	242500599 SALT CREEK SCHOOL DI	Meals for SASED Students Dec. 2024	1,189.84 02/20/2025
02/20/2025	242500600 DOWNERS GROVE DISTRI	Meals for SASED Students Dec. 2024	457.53 02/20/2025
02/20/2025	242500601 CASS SCHOOL DISTRICT	Meals for SASED Students Dec. 2024	285.39 02/20/2025
02/20/2025	242500602 CENTER CASS DISTRICT	Breakfast and Lunch fee for SASED December 2024	463.25 02/20/2025
02/20/2025	242500603 2955, LLC	Lease 2900 Ogden March 2025	50,170.33 02/20/2025
02/20/2025	242500604 AHN, MAY	Milage Reimbursement for Dec 2024	106.49 02/20/2025
02/20/2025	242500604 AHN, MAY	Milage Reimbursement for January 2025	182.03 02/20/2025
02/20/2025	242500605 ALDRICH, DANA	Milage Reimbursement for Nov and Dec 2024	36.51 02/20/2025
02/20/2025	242500606 ANDERSEN, VERONICA	Milage Reimbursement for January 2025	281.08 02/20/2025
02/20/2025	242500607 ARROYO, NATASHA	Milage Reimbursement for Oct 8 - Dec 3, 2024	94.94 02/20/2025
02/20/2025	242500608 ARVANS, SUSAN	Milage Reimbursement for Dec 2024	8.59 02/20/2025
02/20/2025	242500609 BARAJAZ, DINA	Milage Reimbursement for Dec 2024	39.88 02/20/2025
02/20/2025	242500610 BELL, RACHEL	Milage Reimbursement for Dec 2024	63.68 02/20/2025
02/20/2025	242500611 BERGFELD, BETH	Milage Reimbursement for Dec 2024	75.98 02/20/2025
02/20/2025	242500612 BOCZKOWSKI, DEBRA	Milage Reimbursement for Nov and Dec 2024	188.27 02/20/2025
02/20/2025	242500613 BOOTSMA, KRISTY	Milage Reimbursement for Dec 2024	58.63 02/20/2025
02/20/2025	242500614 BUNGERT, TINA	Milage Reimbursement for Dec 2024	12.61 02/20/2025
02/20/2025	242500615 CORRAL, TARA	Milage Reimbursement for Dec 2024	127.61 02/20/2025
02/20/2025	242500616 CRAMAROSSO, NATALIE	Milage Reimbursement for Nov, Dec and Janr 2024	38.88 02/20/2025
02/20/2025	242500617 CREAGAN, HELEN	Milage Reimbursement for Dec 2024	68.94 02/20/2025
02/20/2025	242500617 CREAGAN, HELEN	Milage Reimbursement for January 2025	94.99 02/20/2025
02/20/2025	242500618 CUOMO, SUSAN	Sue Cuomo mileage reimbursement oct. - Dec. 2024	78.44 02/20/2025
02/20/2025	242500619 DORCHACK, MARIA	Milage Reimbursement for Dec 2024	220.30 02/20/2025
02/20/2025	242500620 DRYIER, KIMBERLY	Travel Allowance Feb. 2025	400.00 02/20/2025
02/20/2025	242500621 ELIAS, JENNIFER	Milage Reimbursement for Dec 2024	26.47 02/20/2025
02/20/2025	242500621 ELIAS, JENNIFER	Milage Reimbursement for January 2025	24.92 02/20/2025
02/20/2025	242500622 FARRELL, LYSA	Milage Reimbursement for	168.35 02/20/2025

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
			Nov 7-Dec 20 2024		
02/20/2025	242500623	GEBRE, AMY	Mileage Reimbursement for	272.69	02/20/2025
			Oct 7 - Dec 19 2024		
02/20/2025	242500624	GENIN, SHERILYN	mileage reimbursement Nov. -	63.32	02/20/2025
			Dec. 2024		
02/20/2025	242500625	GROHN, JULIE	Travel Allowance Feb. 2025	400.00	02/20/2025
02/20/2025	242500626	HANSEN, ABIGAIL	Mileage Reimbursement for	69.68	02/20/2025
			Oct 15 - Dec 17, 2024		
02/20/2025	242500628	HEARTLAND ALLIANCE H	Heartland Alliance, DHH &	469.00	02/20/2025
			Audiology, Interpreting,		
			Invoice #26275, Invoice Date		
			11/30/2024		
02/20/2025	242500628	HEARTLAND ALLIANCE H	Heartland Alliance, Invoice #	2,049.58	02/20/2025
			26235, Invoice Date		
			11/30/2024, Translation		
			Services		
02/20/2025	242500628	HEARTLAND ALLIANCE H	CCIS Interpreting Services	510.93	02/20/2025
			Invoice #26435		
02/20/2025	242500628	HEARTLAND ALLIANCE H	CCIS Invoice Dated 12/31/2024	352.34	02/20/2025
			Interpreting Services		
02/20/2025	242500628	HEARTLAND ALLIANCE H	CCIS- Heartland Telephonic	138.60	02/20/2025
			Interpreting Services		
02/20/2025	242500628	HEARTLAND ALLIANCE H	Invoice # 26411, Invoice	1,072.23	02/20/2025
			Date: 12/31/2024,		
			Interpreting Services		
02/20/2025	242500628	HEARTLAND ALLIANCE H	Invoice # 26453, Invoice	582.75	02/20/2025
			Date: 12/31/2024,		
			Interpreting Services		
02/20/2025	242500629	HOMAN, JULIA	Mileage Reimbursement for	274.82	02/20/2025
			Dec 2024		
02/20/2025	242500629	HOMAN, JULIA	Milage Reimbursement for	329.49	02/20/2025
			January 2025		
02/20/2025	242500630	KADEN, PATRICIA	Mileage Reimbursement for	166.16	02/20/2025
			Nov and Dec 2024		
02/20/2025	242500630	KADEN, PATRICIA	Milage Reimbursement for	170.80	02/20/2025
			January 2025		
02/20/2025	242500631	LOHRENZ, ASHLEY	Milage Reimbursement for	147.98	02/20/2025
			January 2025		
02/20/2025	242500632	MARTINEZ, PAUL	Cash Reimbursement- Paul	42.42	02/20/2025
			Martinez		
02/20/2025	242500633	MCGANN, KATHLEEN	Mileage Reimbursement for	9.58	02/20/2025
			Dec 2024		
02/20/2025	242500634	MOROZ, KRISTYN	Milage Reimbursement for	98.21	02/20/2025
			January 2025		
02/20/2025	242500635	MOY, CYNTHIA	Mileage Reimbursement for	53.16	02/20/2025
			Nov - Dec 2024		
02/20/2025	242500636	MOYNIHAN, LYNN	Mileage Reimbursement for	128.29	02/20/2025
			Dec 2024		
02/20/2025	242500636	MOYNIHAN, LYNN	Milage Reimbursement for	134.60	02/20/2025
			January 2025		
02/20/2025	242500637	NATZKE, JENNIFER	Milage Reimbursement for	71.40	02/20/2025
			January 2025		
02/20/2025	242500638	NOWAK, SUSAN	Milage Reimbursement for	225.11	02/20/2025
			November, December, and		
			January 2025		
02/20/2025	242500638	NOWAK, SUSAN	Cash Reimbursement Request-	12.95	02/20/2025

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
			Sue Nowak		
02/20/2025	242500639	NUNZIATO, NICOLE	Mileage Reimbursement for Dec 2024	158.58	02/20/2025
02/20/2025	242500639	NUNZIATO, NICOLE	Milage Reimbursement for January 2025	210.87	02/20/2025
02/20/2025	242500640	OTTO, VICKI	Mileage reimbursement for Nov. 2024 SLE	20.58	02/20/2025
02/20/2025	242500640	OTTO, VICKI	Mileage Reimbursement for Nov- Dec 2024 SMNP	13.20	02/20/2025
02/20/2025	242500641	PALKA, NICOLE	Mileage Reimbursement for Oct-Dec 2024	29.48	02/20/2025
02/20/2025	242500642	PELLICANO, DARCEY	Mileage Reimbursement for Oct - Dec 2024	72.09	02/20/2025
02/20/2025	242500643	PETERSON, COLLEEN	Mileage Reimbursement for Dec 2024	64.25	02/20/2025
02/20/2025	242500644	POPIWCHAK, DANIELLE	Milage Reimbursement for Jan 07-Feb6, 2025	246.45	02/20/2025
02/20/2025	242500645	PRZANOWSKI, ASHLEY	Milage Reimbursement for November 2024 and January 2025	34.40	02/20/2025
02/20/2025	242500646	ROBERTS, RUTH	Mileage Reimbursement for Dec 2024	104.19	02/20/2025
02/20/2025	242500647	ROSS, KATHLEEN	Mileage Reimbursement for Nov 04- Dec 20, 2024	144.81	02/20/2025
02/20/2025	242500648	SCHOLLE SHEARER, MAR	Milage Reimbursement for Oct-Dec 12, 204	64.32	02/20/2025
02/20/2025	242500649	SEGOVICH, ALEXIS	Mileage Reimbursement for Dec 2024	135.01	02/20/2025
02/20/2025	242500650	SHANAHAN, KERRY	Milage Reimbursement for January 2025	201.46	02/20/2025
02/20/2025	242500651	SOBERON, SAMANTHA	Milage Reimbursement 11/1/2024 to 01/24/2025	117.04	02/20/2025
02/20/2025	242500652	STAMATELOPOULOS, KEL	Mileage Reimbursement for Nov - Dec 2024	225.79	02/20/2025
02/20/2025	242500652	STAMATELOPOULOS, KEL	Milage Reimbursement for January 2025	131.60	02/20/2025
02/20/2025	242500653	STRINGFELLOW, JILLIA	Milage Reimbursement for Dec 2024	162.81	02/20/2025
02/20/2025	242500654	TATHAM, SARA	Milage Reimbursement for Dec 2024	74.37	02/20/2025
02/20/2025	242500654	TATHAM, SARA	Milage Reimbursement for January 2025	100.80	02/20/2025
02/20/2025	242500655	THOMPSON, EVA	Mileage Reimbursement for Dec 2024	130.50	02/20/2025
02/20/2025	242500656	TSCHETTER, CYNTHIA	Reimbursement Request-C. Tschetter Misc. class supplies	62.90	02/20/2025
02/20/2025	242500656	TSCHETTER, CYNTHIA	mileage reimbursement Jan. 2025	45.85	02/20/2025
02/20/2025	242500657	URBAN, JESSICA	Mileage Reimbursement for Dec 2024	34.84	02/20/2025
02/20/2025	242500658	VANCLEVE, CASSIDY	Milage Reimbursement for January 2025	141.96	02/20/2025
02/20/2025	242500659	VANDERWOUDE, ELIZABE	Travel Allowance Feb. 2025	400.00	02/20/2025
02/20/2025	242500660	WALSH, ANNA	mileage reimbursementDec. 2024	34.24	02/20/2025

CHECK		CHECK		INVOICE	POST	
DATE	NUMBER	VENDOR	DESCRIPTION	AMOUNT	DATE	
02/20/2025	242500661	WISNIEWSKI, RACHEL	Travel Allowance Feb. 2025	400.00	02/20/2025	
02/20/2025	242500662	ZHANG, WEI	Mileage Reimbursement for Oct-Dec 2024	17.35	02/20/2025	
Totals for checks				68,163.33		

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	0.00	0.00	68,163.33	68,163.33
*** Fund Summary Totals ***		0.00	0.00	68,163.33	68,163.33

***** End of report *****

BILLS PAYABLE LIST – GRANTS

February 2025 \$ 4,832.68

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>	<u>POST</u>
<u>DATE</u>	<u>NUMBER</u> <u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u> <u>DATE</u>
02/20/2025	104972 COMMUNITY SCHOOL DIS	Wheaton Transition STEP outcome reimbursement for vocational purchases (per 01/16/2025 request)	548.73 02/20/2025
02/20/2025	104972 COMMUNITY SCHOOL DIS	Wheaton North STEP outcome reimbursement for vocational purchases (per 01/16/2025 request)	1,467.70 02/20/2025
02/20/2025	104972 COMMUNITY SCHOOL DIS	Wheaton Warrenville South STEP outcome reimbursement for vocational purchases (per 01/16/2025 request)	2,197.13 02/20/2025
02/20/2025	104973 SIMPLE MACHINES MARK	Simple Machines site invoice	158.31 02/20/2025
Totals for checks			4,371.87

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	0.00	0.00	4,371.87	4,371.87
***	Fund Summary Totals ***	0.00	0.00	4,371.87	4,371.87

***** End of report *****

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>	<u>POST</u>
<u>DATE</u>	<u>NUMBER</u> <u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u> <u>DATE</u>
02/20/2025	242500593 BAIN, AMY	January 2025 Travel Reimbursement for Amy Bain	115.63 02/20/2025
02/20/2025	242500594 KREMER, ANN	January 2025 Travel Reimbursement for Ann Kremer	151.00 02/20/2025
02/20/2025	242500595 ROPARS, EMILY	January 2025 Travel Reimbursement for Emily Ropars	37.54 02/20/2025
02/20/2025	242500596 TOKAT, TALIN	January 2025 Travel Reimbursement for Talin Tokat	156.64 02/20/2025
		Totals for checks	460.81

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	0.00	0.00	460.81	460.81
*** Fund Summary Totals ***		0.00	0.00	460.81	460.81

***** End of report *****

BILLS PAYABLE LIST – FLOW THROUGH

February 2025 \$ 395,825.32

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>	<u>POST</u>
<u>DATE</u>	<u>NUMBER</u> <u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u> <u>DATE</u>
02/20/2025	104969 WEST CHICAGO SCHOOL	Administrative Outreach Reimbursement July-September 2024	78,472.04 02/20/2025
02/20/2025	104970 WINFIELD SCHOOL DIST	Administrative Outreach Reimbursement July-September 2024	2,788.66 02/20/2025
02/20/2025	104971 WESTMONT CUSD #201	Administrative Outreach Reimbursement July-September 2024	18,188.59 02/20/2025
Totals for checks			99,449.29

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
17	MEDICAID SUB FUND	0.00	0.00	99,449.29	99,449.29
*** Fund Summary Totals ***		0.00	0.00	99,449.29	99,449.29

***** End of report *****

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	POST AMOUNT	POST DATE
02/20/2025	242500578	KEENEYVILLE DISTRICT	Administrative Outreach Reimbursement July-September 2024	27,859.24	02/20/2025
02/20/2025	242500579	BENJAMIN SCHOOL DIST	Administrative Outreach Reimbursement July-September 2024	6,075.81	02/20/2025
02/20/2025	242500580	DUPAGE COUNTY SCHOOL	Administrative Outreach Reimbursement July-September 2024	62,806.63	02/20/2025
02/20/2025	242500581	SALT CREEK SCHOOL DI	Administrative Outreach Reimbursement July-September 2024	5,610.49	02/20/2025
02/20/2025	242500582	DOWNERS GROVE DISTRI	Administrative Outreach Reimbursement July-September 2024	26,543.91	02/20/2025
02/20/2025	242500583	MAERCKER DISTRICT #6	Administrative Outreach Reimbursement July-September 2024	14,070.04	02/20/2025
02/20/2025	242500584	CASS SCHOOL DISTRICT	Administrative Outreach Reimbursement July-September 2024	4,901.31	02/20/2025
02/20/2025	242500585	CENTER CASS DISTRICT	Administrative Outreach Reimbursement July-September 2024	3,870.26	02/20/2025
02/20/2025	242500586	WOODRIDGE DISTRICT #	Administrative Outreach Reimbursement July-September 2024	37,890.19	02/20/2025
02/20/2025	242500587	DUPAGE HS DISTRICT #	Administrative Outreach Reimbursement July-September 2024	16,903.56	02/20/2025
02/20/2025	242500588	COMMUNITY HS DISTRIC	Administrative Outreach Reimbursement July-September 2024	11,812.15	02/20/2025
02/20/2025	242500589	COMMUNITY HS DIST #9	Administrative Outreach Reimbursement July-September 2024	25,433.37	02/20/2025
02/20/2025	242500590	COMMUNITY CONSOLIDAT	Administrative Outreach Reimbursement July-September 2024	7,660.07	02/20/2025
02/20/2025	242500591	LISLE CUSD #202	Administrative Outreach Reimbursement July-September 2024	13,149.91	02/20/2025
02/20/2025	242500592	ELMHURST CUSD #205	Administrative Outreach Reimbursement July-September 2024	31,789.09	02/20/2025
Totals for checks				296,376.03	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
17	MEDICAID SUB FUND	0.00	0.00	296,376.03	296,376.03
*** Fund Summary Totals ***		0.00	0.00	296,376.03	296,376.03

***** End of report *****

INTERIM CHECKS

January 2025 \$ 35,357.54

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	POST AMOUNT	POST DATE
01/13/2025	104938	BMO	7 Bridges Golf-Holiday Celebration Dec 2025	4,258.49	01/13/2025
01/13/2025	104938	BMO	Vision Program - AMY GEBRE P-Card Purchases Instructional - December, 2024 1/4/25	26.00	01/13/2025
01/13/2025	104938	BMO	P-Card Receipts	605.45	01/13/2025
01/13/2025	104938	BMO	A Kremer pcard flowers	195.88	01/13/2025
01/13/2025	104938	BMO	Office Supplies SAC	38.97	01/13/2025
01/13/2025	104938	BMO	Office/Kitchen Supplies SAC	497.01	01/13/2025
01/13/2025	104938	BMO	Office Supplies SAC	39.98	01/13/2025
01/13/2025	104938	BMO	Vision Program - EMILIA ARIANO Instructional Supplies Needed for AHS ADL/Work Experience class and Piano Student. AMAZON 12/3/24	14.59	01/13/2025
01/13/2025	104938	BMO	Vision Program - MARK RENC Instructional O&M AMAZON 12/6/24	22.82	01/13/2025
01/13/2025	104938	BMO	Vision Program - DIANA BARRUTIA Instructional / Student Activity AMAZON 12/11/2024	14.99	01/13/2025
01/13/2025	104938	BMO	Vision Program - EMILIA ARIANO Instructional AMAZON 12/11/2024	12.29	01/13/2025
01/13/2025	104938	BMO	North Classroom Supplies - Shoe horn & Velcro	23.97	01/13/2025
01/13/2025	104938	BMO	Deborah Wetherill, North Elementary (Classroom Supplies) -- Robin Cullen, WJH (Classroom Supplies)	172.90	01/13/2025
01/13/2025	104938	BMO	Supplies-SE Alt	189.63	01/13/2025
01/13/2025	104938	BMO	Supplies for room 1	986.99	01/13/2025
01/13/2025	104938	BMO	FSA Elementary Gaona	48.62	01/13/2025
01/13/2025	104938	BMO	FSA Gaona	19.99	01/13/2025
01/13/2025	104938	BMO	Supplies/Myers	164.24	01/13/2025
01/13/2025	104938	BMO	Task Box Wish list/Myers	101.79	01/13/2025
01/13/2025	104938	BMO	Environments-Quilico	1,932.21	01/13/2025
01/13/2025	104938	BMO	Social Work Supplies	79.96	01/13/2025
01/13/2025	104938	BMO	Wiggle Wobble Feet for WBK HS	27.99	01/13/2025
01/13/2025	104938	BMO	Misc. Items for WIN & WAT classrooms	119.91	01/13/2025
01/13/2025	104938	BMO	Misc. Items for Winfield Per SC-OT for classroom	56.94	01/13/2025
01/13/2025	104938	BMO	Misc. SLP items for EC Classrooms (AC)	56.90	01/13/2025
01/13/2025	104938	BMO	Misc. APE shared items & 1 item DL-APE	217.61	01/13/2025
01/13/2025	104938	BMO	Classroom items-HILLCREST Stadium seats	88.38	01/13/2025
01/13/2025	104938	BMO	BCBA item for student at HOL-SG	89.00	01/13/2025
01/13/2025	104938	BMO	Cups for SLP-AC	29.99	01/13/2025
01/13/2025	104938	BMO	Misc. Classroom Supplies-Waterbury KR	65.67	01/13/2025

CHECK DATE	CHECK NUMBER	CHECK VENDOR	INVOICE DESCRIPTION	POST AMOUNT	POST DATE
01/13/2025	104938	BMO	Misc. items for Waterbury Classroom	13.99	01/13/2025
01/13/2025	104938	BMO	BINDERS	24.89	01/13/2025
01/13/2025	104938	BMO	Potty seat-Holmes	12.66	01/13/2025
01/13/2025	104938	BMO	Instructional Materials	24.29	01/13/2025
01/13/2025	104938	BMO	OT/PT Resource Book 11-19-24	24.99	01/13/2025
01/13/2025	104938	BMO	Educational books for the Coaching Staff for the 2024-2025 Year and for Spring Institute 2025	30.07	01/13/2025
01/13/2025	104938	BMO	Student Trial Device	29.98	01/13/2025
01/13/2025	104938	BMO	Google Chromecast for projectors to connect wirelessly. Ipad Keyboard Cases.	199.96	01/13/2025
01/13/2025	104938	BMO	Google Chromecast for projectors to connect wirelessly. Ipad Keyboard Cases.	913.20	01/13/2025
01/13/2025	104938	BMO	Amazon - Items for Holiday party	53.98	01/13/2025
01/13/2025	104938	BMO	P-Card Statement (12/202/2024) Amy McKee	128.02	01/13/2025
01/13/2025	104938	BMO	BMO PCARD Amy McKee- DEC	170.20	01/13/2025
01/13/2025	104938	BMO	transportation supplies	197.47	01/13/2025
01/13/2025	104938	BMO	P-card Statement (12/20/2024) Bridget Lessentein	531.26	01/13/2025
01/13/2025	104938	BMO	BlueDog Ink purchases December 2025	690.20	01/13/2025
01/13/2025	104938	BMO	statement 12/20/2024	131.25	01/13/2025
01/13/2025	104938	BMO	Meaningful Speech - 10 Registrations for conference	1,892.50	01/13/2025
01/13/2025	104938	BMO	Vision Program - CARLY REDDY P-Card Instructional - Student Transportation O&M Instructional 1/8/2025	86.42	01/13/2025
01/13/2025	104938	BMO	P-Card for printer ink	834.24	01/13/2025
01/13/2025	104938	BMO	BMO Monthly Credit Card for Purchases made by Darcie Vance on her P-Card for December 2024	132.93	01/13/2025
01/13/2025	104938	BMO	First Communication Bills Dec 2024	1,536.27	01/13/2025
01/13/2025	104938	BMO	Online registrations for the following 6 Coaches to attend the 2.19.2025 IDEAcon Conference for Professional Development: Alexis Segovich Claire Smith Darcie Vance Dorota Celinska Jason Jobb May Ahn	1,269.90	01/13/2025
01/13/2025	104938	BMO	Illinois Princ Assoc Registration	375.00	01/13/2025
01/13/2025	104938	BMO	Iron Mountain Service Dec. 2024	696.10	01/13/2025
01/13/2025	104938	BMO	PCARD December 2024 -	733.00	01/13/2025

CHECK DATE	CHECK NUMBER	VENDOR	INVOICE DESCRIPTION	AMOUNT	POST DATE
			HR/Julie Grohn		
01/13/2025	104938	BMO	BMO PCARD- DEC K. CURBY	858.54	01/13/2025
01/13/2025	104938	BMO	BMO PCARD- DEC K.CURBY	109.13	01/13/2025
01/13/2025	104938	BMO	K Pehl Pcard purchases Dec. 2024	20.99	01/13/2025
01/13/2025	104938	BMO	SE Alt pcard purchases 12.24	767.50	01/13/2025
01/13/2025	104938	BMO	Larry McCarthy pcard/Bldng purchases 12.24	75.91	01/13/2025
01/13/2025	104938	BMO	City of Naperville -SE Alt water/sewer service Dec 2024	301.13	01/13/2025
01/13/2025	104938	BMO	Office Depot Poster Service	111.92	01/13/2025
01/13/2025	104938	BMO	paypal fee mini buisness Dec 2025	30.00	01/13/2025
01/13/2025	104938	BMO	PODS module Dec 2024	49.00	01/13/2025
01/13/2025	104938	BMO	Water Cooler service Dec. 2024 billing	380.07	01/13/2025
01/13/2025	104938	BMO	Teacher Eval Training-C Smith	400.00	01/13/2025
01/13/2025	104938	BMO	S. Cuomo pcard Dec. 2024	1,289.18	01/13/2025
01/13/2025	104938	BMO	Reg and Travel -Attachment and Trauma Network	1,895.94	01/13/2025
01/13/2025	104938	BMO	S lowe Pcard purchases Dec. 2025	344.07	01/13/2025
01/13/2025	104938	BMO	OT/PT Supplies	7.99	01/13/2025
01/13/2025	104938	BMO	BMO Statement 12/20/2024, P-Card	34.89	01/13/2025
01/13/2025	104938	BMO	Vision Program - TRACEY NARDI P-Card Instructional Supplies / Student Transportation 1/8/2025	81.99	01/13/2025
01/13/2025	104938	BMO	FSA/Huerta	47.22	01/13/2025
01/13/2025	104938	BMO	ELEM GLT	44.41	01/13/2025
01/13/2025	104938	BMO	Huerta classroom instructional	157.87	01/13/2025
01/13/2025	104938	BMO	Helf/Graduation	180.23	01/13/2025
01/13/2025	104938	BMO	PBIS/Dombrow	194.31	01/13/2025
01/13/2025	104938	BMO	Elem GLT	28.30	01/13/2025
01/13/2025	104938	BMO	Community base field trip budget/Huerta	107.42	01/13/2025
01/13/2025	104938	BMO	Groot Waste Services Dec 2024	1,492.60	01/13/2025
Totals for checks				29,942.54	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	0.00	0.00	29,942.54	29,942.54
*** Fund Summary Totals ***		0.00	0.00	29,942.54	29,942.54

***** End of report *****

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>	<u>POST</u>
<u>DATE</u>	<u>NUMBER</u> <u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u> <u>DATE</u>
01/14/2025	104941 CASH	Replenish Petty Cash 01.14.25	500.00 01/14/2025
01/14/2025	104942 IAER VISION CONFEREN	Vision Program - IAER Vision Conference, Sycamore, IL 60178 Annual Conference, 2/6 & 2/7/2025 - Continuing Education Credits for VI Administrator, Teachers and VI Itinerant Staff Members: Registration and Travel Fees	3,955.00 01/14/2025
01/14/2025	104942 IAER VISION CONFEREN	IAER Vision Conference	460.00 01/14/2025
Totals for checks			4,915.00

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	500.00	0.00	4,415.00	4,915.00
***	Fund Summary Totals ***	500.00	0.00	4,415.00	4,915.00

***** End of report *****

<u>CHECK</u>	<u>CHECK</u>	<u>INVOICE</u>	<u>POST</u>
<u>DATE</u>	<u>NUMBER</u> <u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u> <u>DATE</u>
01/30/2025	104946 CASH	Replenish Petty Cash 01.30.25	500.00 01/30/2025
		Totals for checks	500.00

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	EDUCATION FUND	500.00	0.00	0.00	500.00
***	Fund Summary Totals ***	500.00	0.00	0.00	500.00

***** End of report *****



ACTION ITEM

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: SASED Administration
Date: February 19, 2025
Re: Approval of SY24-25 Intergovernmental Agreement to enroll a non-member district student in a SASED program

Intergovernmental Agreement between SASED and non-member school district to enroll a student in a SASED program including:

Joliet Township HSD 204 - Student A - Transition Program at SASED Transition Center - \$45,056 and ESY \$1,511
West Aurora SD 129 - Student A - Transition Program at SASED Transition Center - \$45,056 and ESY \$1,511
West Aurora SD 129 - Student B - Pathways Program at Southeast School - \$52,624 with end date of 12/20/24 (prorated tuition)
West Aurora SD 129 - Student C - Transition Program at SASED Transition Center - \$45,056 and ESY \$1,511

Recommended Action: SASED Administration requests that the Board of Directors approve the Intergovernmental Agreement as presented.

**INTERGOVERNMENTAL AGREEMENT
BETWEEN SASSED AND NON-MEMBER SCHOOL DISTRICT**

This Agreement is made and entered into on the date set forth below, by and between the Board of Directors of The School Association for Special Education in DuPage County ("SASED") and the Board of Education of Joliet Twp HSD 204 ("School District").

WHEREAS, pursuant to the Illinois Constitution (Article VII, Section 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3), units of local government and school districts are authorized to contract among themselves to combine and transfer powers and functions by intergovernmental cooperation; and

WHEREAS, SASED and the School District have determined that it is in their best and mutual interests to contract with each other to provide for attendance by an identified School District student(s) in a SASED program ("Student" or Student(s));

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement, the parties agree as follows:

1. Term: This Agreement will remain in effect until either party provides at least thirty (30) days prior written notice to the other party of termination of this Agreement, which may be for any reason.
2. Program Services:
 - a. Subject to the terms and provisions of this Agreement, SASED will provide services for the School District Student(s). The specific terms and conditions for each Student will be identified and signed by both parties, which is incorporated herein by reference.
 - b. Each Student will be permitted to attend the Program on the terms and conditions set forth in this Agreement.
 - c. SASED will provide special education and related services in accordance with the Student's individualized education program (IEP), except as otherwise stated herein.
 - d. Assessments and reevaluations will be conducted by SASED, except that SASED will not be responsible for independent educational evaluations (IEEs) requested by a parent/guardian or other private evaluations approved by the School District or the IEP team.
 - e. Assistive technology devices, equipment, and related training offered to students as part of the Program will be provided by SASED. The School District shall be solely responsible for funding, procurement, and maintenance of any other Assistive Technology devices, equipment or training identified in the Student's IEP.
 - f. As warranted, SASED will convene IEP team meetings and issue required notices.

- g. SASED may permanently dismiss the Student from the Program, terminating the applicable program page in Appendix A, under the following conditions:
 - i. Upon thirty (30) days' prior written notice to the School District, in the event that SASED determines, in SASED's sole discretion, that:
 - (a) The Program is no longer appropriate for the Student; or
 - (b) SASED will no longer be operating the Program.
 - ii. Upon fifteen (15) days' prior written notice to the School District, in the event that there is insufficient space in the Program for SASED member district students.
 - iii. Immediately if the Student commits gross disobedience or misconduct that warrants removal, as determined by SASED.

3. School District's Responsibilities:

- a. The School District shall procure and directly fund all IEEs and any other School District-approved or IEP team-approved private evaluations at public expense.
- b. The School District shall procure and directly fund related services not typically provided by SASED and any other related services that SASED is unable to provide due to circumstances beyond SASED's control.
- c. The School District shall prepare and maintain a proper and adequate IEP for the Student(s).
- d. A School District representative shall attend all IEP meetings for the Student(s) and shall serve as the local educational agency (LEA) representative.
- e. The School District shall provide the Student(s) with transportation to and from the Program.
- f. The terms of this Agreement notwithstanding, the School District remains the Student's resident school district for all purposes, remains ultimately responsible for the Student's educational services, and remains responsible for providing the Student with a free appropriate public education (FAPE) in the least restrictive environment.
- g. In the event of a dispute or challenge by the Student's parent/guardian or Student (including but not limited to a due process request, State complaint, request for mediation, Office for Civil Rights complaint, or Illinois Department of Human Rights complaint), the School District shall be responsible for all costs associated with the defense thereof (including but not limited to attorney's fees).
- h. The School District is responsible for paying the costs identified.

4. Tuition and Reimbursement: The School District will pay tuition and reimbursement, as set forth below, for the services identified herein. The actual costs of related services provided by SASED for the Student(s) (including but not limited to Social Work Services, and Speech and Language Services, as applicable) are included in the tuition costs. The costs of all assessments and reevaluations of the Student(s) conducted by SASED are also included in

the tuition costs. Vision and Orientation & Mobility Itinerant Services are included in the tuition costs for the Vision Program. Occupational Therapy and Physical Therapy Services are not included in tuition costs for all Programs.

- a. The School District will pay a nonmember tuition rate equal to 110% of SASED's per pupil cost of the Program. The estimated annual tuition for each student is set forth in this agreement.
 - b. The School District will pay for the actual costs of Occupational Therapy, Physical Therapy, Vision Itinerant (with the exception of students enrolled in the Vision Program), O&M Itinerant (with the exception of the Vision Program), and Hearing Itinerant (with the exception of the Deaf & Hard of Hearing Program), services provided by SASED for the Student(s) based on direct and consult minutes listed on IEP.
 - c. In addition to paying the non-member district tuition, the School District will reimburse SASED for all the following:
 - i. The actual costs (to include salary and benefits) for all SASED paraprofessionals, medical assistants/teacher assistants and interpreters providing one-to-one services to the Student(s).
 - ii. The actual costs of all assistive technology devices and equipment, and any related training, provided by SASED for the Student's use.
 - d. For any Student that is enrolled for at least 10 days tuition will be calculated based on the amount of time the Student is in the Program.
 - e. Extended School Year: If a Student's IEP calls for extended school year services and the District chooses for the Student to attend ESY services in the Program, the School District will pay SASED's per pupil costs as calculated for Extended School Year Program.
5. National School Lunch/School Breakfast Programs: If SASED participates in the National School Lunch Program and/or School Breakfast Program and the Student(s) is eligible under free or reduced-priced breakfast or lunch under those programs, SASED is required to claim this Student(s).
6. Invoices and Payment:
- a. An invoice for 100% of the annual tuition amount will be issued by SASED within the month of July after this Agreement is fully signed. A prorated invoice will be sent based on actual days of enrollment. For Students who enroll after September 1 an invoice will be sent within ten (10) days after the Appendix A is fully signed for the tuition following the above schedule.
 - b. In or around, July, SASED will calculate the final costs and issue a final invoice to the School District for any remaining balance to be paid.
 - c. In the event that the School District's initial payments exceed the actual final costs (resulting in an overpayment by the School District), SASED will issue a refund to the School District by September 15.

- d. Payment will be made by the School District after receipt of each invoice, in accordance with the *Local Government Prompt Payment Act* (50 ILCS 505/).
7. **Relationship of the Parties:** SASSED and the School District acknowledge and agree that they are contractors independent of one another and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
8. **No Third-Party Beneficiaries:** This Agreement is entered into solely for the benefit of the contracting parties. Nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.
9. **Indemnification and Waiver:** For purposes of this Section 9, "Loss" is defined as any and all liabilities, damages, claims, demands, judgments, causes of action, costs, expenses (including reasonable attorneys' fees), and losses relating to any School District Student placed in a SASSED program and/or relating to any act or omission of either party in implementing this Agreement and/or otherwise relating to this Agreement.

Each party agrees to indemnify, defend, and hold harmless the other party and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss arises out of the acts or omissions of the indemnifying party.

In addition, notwithstanding any other provision of this Agreement, the School District specifically agrees to indemnify, defend, and hold harmless SASSED and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss is based upon or arises out of claims relating to the placement, FAPE, or alleged procedural requirements applicable to any School District Student placed in a SASSED Program.

Moreover, the School District waives any and all claims it may have against SASSED (or SASSED's Board members, employees, volunteers or agents) relating to the Program or the services provided to the Student by SASSED.

10. **Student Records:** SASSED shall maintain all student records and reports in accordance with SASSED policies on student records, as well as applicable state and federal laws. All student records generated by SASSED shall be the property of the School District; however, SASSED shall have access to such records so that it may provide the services required under this Agreement.
11. **Continuing Obligations:** The following shall survive the expiration or termination of this Agreement: (a) Sections 4 and 6 (Tuition and Reimbursement and Invoices and Payment); (b) Section 9 (Indemnification and Waiver); (c) all representations and warranties made by each party; (d) Program for Individual Student; and (e) all other obligations that are to be performed after the expiration or termination of this Agreement.
12. **Assignment:** No part of this Agreement may be assigned by either of the parties hereto.
13. **Multiple Counterparts:** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Facsimile and PDF copies of the parties' signatures on this Agreement shall be deemed originals.

14. **Governing Law:** This Agreement and the interpretation thereof shall be governed by the laws of the State of Illinois.
15. **Notices:** Any and all notices required to be sent pursuant to this Agreement shall be personally delivered or sent via certified mail addressed as follows:
- For School District: Dr. Karla Guseman, Superintendent
Joliet Twp HSD 204
300 Caterpillar Drive
Joliet, IL 60436
- For SASED: Dr. Kimberly Dryier, Executive Director
School Association for Special Education in DuPage County
2900 Ogden Avenue
Lisle, Illinois 60532
16. **Authority:** The individuals executing this Agreement represent and warrant that they have full power and lawful authority to execute this Agreement on behalf of and in the name of their respective parties.
17. **Severability:** If any provision of this Agreement shall be found to be invalid or unenforceable, such finding shall in no way affect, impair or invalidate any other provision, and such other provisions shall remain in full force and effect. Moreover, no provision of this Agreement shall be construed as contrary to law when it is possible to find an alternate construction that is consistent with the law and with the parties' overall intent.
18. **Complete Understanding:** This Agreement constitutes the entire agreement between the parties and supersedes any prior understandings or agreements regarding the subject matter herein.
19. **Waiver:** No waiver of any default of a party hereunder shall be implied from omission by a party to take any action on account of such default, and no express waiver shall affect any default other than the default specified in the express waiver and then only for the time and to the extent therein stated.
20. **Amendments:** No change or modification to this Agreement shall be valid unless it is in writing and signed by both parties.

Student Name: _____ Student A _____

SASED Program: TRANSITION PROGRAM

Program Location: SASED Transition Center

Estimated Annual Program Tuition: \$ 45,056

Estimated Extended School Year Tuition: \$ 1,511.00

Program Start Date: 8/15/2024

Program End Date: 5/28/2025

Student Start Date: 8/15/2025

Address of School District: 2900 Ogden Avenue, Lisle, IL 60532

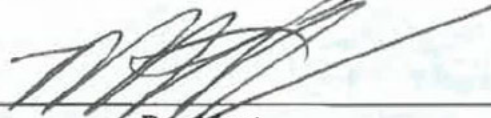
IN WITNESS WHEREOF, SASED and the School District have caused this Agreement to be executed on the date(s) set forth below.

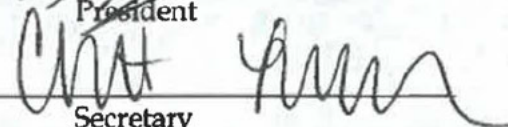
BOARD OF DIRECTORS FOR THE SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: _____ Date: _____
Chairperson

Attest: _____ Date: _____
Secretary

BOARD OF EDUCATION OF [SCHOOL DISTRICT]

By:  _____ Date: _____
President

Attest:  _____ Date: _____
Secretary

**INTERGOVERNMENTAL AGREEMENT
BETWEEN SASSED AND NON-MEMBER SCHOOL DISTRICT**

This Agreement is made and entered into on the date set forth below, by and between the Board of Directors of The School Association for Special Education in DuPage County ("SASED") and the Board of Education of West Aurora SD 129 ("School District").

WHEREAS, pursuant to the Illinois Constitution (Article VII, Section 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3), units of local government and school districts are authorized to contract among themselves to combine and transfer powers and functions by intergovernmental cooperation; and

WHEREAS, SASED and the School District have determined that it is in their best and mutual interests to contract with each other to provide for attendance by an identified School District student(s) in a SASED program ("Student" or Student(s));

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement, the parties agree as follows:

1. Term: This Agreement will remain in effect until either party provides at least thirty (30) days prior written notice to the other party of termination of this Agreement, which may be for any reason.
2. Program Services:
 - a. Subject to the terms and provisions of this Agreement, SASED will provide services for the School District Student(s). The specific terms and conditions for each Student will be identified and signed by both parties, which is incorporated herein by reference.
 - b. Each Student will be permitted to attend the Program on the terms and conditions set forth in this Agreement.
 - c. SASED will provide special education and related services in accordance with the Student's individualized education program (IEP), except as otherwise stated herein.
 - d. Assessments and reevaluations will be conducted by SASED, except that SASED will not be responsible for independent educational evaluations (IEEs) requested by a parent/guardian or other private evaluations approved by the School District or the IEP team.
 - e. Assistive technology devices, equipment, and related training offered to students as part of the Program will be provided by SASED. The School District shall be solely responsible for funding, procurement, and maintenance of any other Assistive Technology devices, equipment or training identified in the Student's IEP.
 - f. As warranted, SASED will convene IEP team meetings and issue required notices.

- g. SASED may permanently dismiss the Student from the Program, terminating the applicable program page in Appendix A, under the following conditions:
 - i. Upon thirty (30) days' prior written notice to the School District, in the event that SASED determines, in SASED's sole discretion, that:
 - (a) The Program is no longer appropriate for the Student; or
 - (b) SASED will no longer be operating the Program.
 - ii. Upon fifteen (15) days' prior written notice to the School District, in the event that there is insufficient space in the Program for SASED member district students.
 - iii. Immediately if the Student commits gross disobedience or misconduct that warrants removal, as determined by SASED.

3. School District's Responsibilities:

- a. The School District shall procure and directly fund all IEEs and any other School District-approved or IEP team-approved private evaluations at public expense.
- b. The School District shall procure and directly fund related services not typically provided by SASED and any other related services that SASED is unable to provide due to circumstances beyond SASED's control.
- c. The School District shall prepare and maintain a proper and adequate IEP for the Student(s).
- d. A School District representative shall attend all IEP meetings for the Student(s) and shall serve as the local educational agency (LEA) representative.
- e. The School District shall provide the Student(s) with transportation to and from the Program.
- f. The terms of this Agreement notwithstanding, the School District remains the Student's resident school district for all purposes, remains ultimately responsible for the Student's educational services, and remains responsible for providing the Student with a free appropriate public education (FAPE) in the least restrictive environment.
- g. In the event of a dispute or challenge by the Student's parent/guardian or Student (including but not limited to a due process request, State complaint, request for mediation, Office for Civil Rights complaint, or Illinois Department of Human Rights complaint), the School District shall be responsible for all costs associated with the defense thereof (including but not limited to attorney's fees).
- h. The School District is responsible for paying the costs identified.

4. Tuition and Reimbursement: The School District will pay tuition and reimbursement, as set forth below, for the services identified herein. The actual costs of related services provided by SASED for the Student(s) (including but not limited to Social Work Services, and Speech and Language Services, as applicable) are included in the tuition costs. The costs of all assessments and reevaluations of the Student(s) conducted by SASED are also included in

the tuition costs. Vision and Orientation & Mobility Itinerant Services are included in the tuition costs for the Vision Program. Occupational Therapy and Physical Therapy Services are not included in tuition costs for all Programs.

- a. The School District will pay a nonmember tuition rate equal to 110% of SASED's per pupil cost of the Program. The estimated annual tuition for each student is set forth in this agreement.
 - b. The School District will pay for the actual costs of Occupational Therapy, Physical Therapy, Vision Itinerant (with the exception of students enrolled in the Vision Program), O&M Itinerant (with the exception of the Vision Program), and Hearing Itinerant (with the exception of the Deaf & Hard of Hearing Program), services provided by SASED for the Student(s) based on direct and consult minutes listed on IEP.
 - c. In addition to paying the non-member district tuition, the School District will reimburse SASED for all the following:
 - i. The actual costs (to include salary and benefits) for all SASED paraprofessionals, medical assistants/teacher assistants and interpreters providing one-to-one services to the Student(s).
 - ii. The actual costs of all assistive technology devices and equipment, and any related training, provided by SASED for the Student's use.
 - d. For any Student that is enrolled for at least 10 days tuition will be calculated based on the amount of time the Student is in the Program.
 - e. Extended School Year: If a Student's IEP calls for extended school year services and the District chooses for the Student to attend ESY services in the Program, the School District will pay SASED's per pupil costs as calculated for Extended School Year Program.
5. National School Lunch/School Breakfast Programs: If SASED participates in the National School Lunch Program and/or School Breakfast Program and the Student(s) is eligible under free or reduced-priced breakfast or lunch under those programs, SASED is required to claim this Student(s).
6. Invoices and Payment:
- a. An invoice for 100% of the annual tuition amount will be issued by SASED within the month of July after this Agreement is fully signed. A prorated invoice will be sent based on actual days of enrollment. For Students who enroll after September 1 an invoice will be sent within ten (10) days after the Appendix A is fully signed for the tuition following the above schedule.
 - b. In or around, July, SASED will calculate the final costs and issue a final invoice to the School District for any remaining balance to be paid.
 - c. In the event that the School District's initial payments exceed the actual final costs (resulting in an overpayment by the School District), SASED will issue a refund to the School District by September 15.

- d. Payment will be made by the School District after receipt of each invoice, in accordance with the *Local Government Prompt Payment Act* (50 ILCS 505/).
7. **Relationship of the Parties:** SASSED and the School District acknowledge and agree that they are contractors independent of one another and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
 8. **No Third-Party Beneficiaries:** This Agreement is entered into solely for the benefit of the contracting parties. Nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.
 9. **Indemnification and Waiver:** For purposes of this Section 9, "Loss" is defined as any and all liabilities, damages, claims, demands, judgments, causes of action, costs, expenses (including reasonable attorneys' fees), and losses relating to any School District Student placed in a SASSED program and/or relating to any act or omission of either party in implementing this Agreement and/or otherwise relating to this Agreement.

Each party agrees to indemnify, defend, and hold harmless the other party and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss arises out of the acts or omissions of the indemnifying party.

In addition, notwithstanding any other provision of this Agreement, the School District specifically agrees to indemnify, defend, and hold harmless SASSED and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss is based upon or arises out of claims relating to the placement, FAPE, or alleged procedural requirements applicable to any School District Student placed in a SASSED Program.

Moreover, the School District waives any and all claims it may have against SASSED (or SASSED's Board members, employees, volunteers or agents) relating to the Program or the services provided to the Student by SASSED.

10. **Student Records:** SASSED shall maintain all student records and reports in accordance with SASSED policies on student records, as well as applicable state and federal laws. All student records generated by SASSED shall be the property of the School District; however, SASSED shall have access to such records so that it may provide the services required under this Agreement.
11. **Continuing Obligations:** The following shall survive the expiration or termination of this Agreement: (a) Sections 4 and 6 (Tuition and Reimbursement and Invoices and Payment); (b) Section 9 (Indemnification and Waiver); (c) all representations and warranties made by each party; (d) Program for Individual Student; and (e) all other obligations that are to be performed after the expiration or termination of this Agreement.
12. **Assignment:** No part of this Agreement may be assigned by either of the parties hereto.
13. **Multiple Counterparts:** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Facsimile and PDF copies of the parties' signatures on this Agreement shall be deemed originals.

14. Governing Law: This Agreement and the interpretation thereof shall be governed by the laws of the State of Illinois.

15. Notices: Any and all notices required to be sent pursuant to this Agreement shall be personally delivered or sent via certified mail addressed as follows:

For School District: Dr. Michael Smith, Superintendent
West Aurora SD 129
1877 W Downer Place
Aurora, IL 60506

For SASED: Dr. Kimberly Dryier, Executive Director
School Association for Special Education in DuPage County
2900 Ogden Avenue
Lisle, Illinois 60532

16. Authority: The individuals executing this Agreement represent and warrant that they have full power and lawful authority to execute this Agreement on behalf of and in the name of their respective parties.

17. Severability: If any provision of this Agreement shall be found to be invalid or unenforceable, such finding shall in no way affect, impair or invalidate any other provision, and such other provisions shall remain in full force and effect. Moreover, no provision of this Agreement shall be construed as contrary to law when it is possible to find an alternate construction that is consistent with the law and with the parties' overall intent.

18. Complete Understanding: This Agreement constitutes the entire agreement between the parties and supersedes any prior understandings or agreements regarding the subject matter herein.

19. Waiver: No waiver of any default of a party hereunder shall be implied from omission by a party to take any action on account of such default, and no express waiver shall affect any default other than the default specified in the express waiver and then only for the time and to the extent therein stated.

20. Amendments: No change or modification to this Agreement shall be valid unless it is in writing and signed by both parties.

Student A

Student Name: _____

SASED Program: TRANSITION PROGRAM

Program Location: SASED Transition Center

Estimated Annual Program Tuition: \$ 45,056

Estimated Extended School Year Tuition: \$ 1,511.00

Program Start Date: 8/15/2024

Program End Date: 5/28/2025

Student Start Date: 8/15/2024

Address of School District: 2900 Ogden Avenue, Lisle, IL 60532

IN WITNESS WHEREOF, SASED and the School District have caused this Agreement to be executed on the date(s) set forth below.

BOARD OF DIRECTORS FOR THE SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: _____ Date: _____
Chairperson

Attest: _____ Date: _____
Secretary

BOARD OF EDUCATION OF [SCHOOL DISTRICT]

By: _____ Date: _____
President

Attest: Joy Engler _____ Date: _____
Secretary

**INTERGOVERNMENTAL AGREEMENT
BETWEEN SASSED AND NON-MEMBER SCHOOL DISTRICT**

This Agreement is made and entered into on the date set forth below, by and between the Board of Directors of The School Association for Special Education in DuPage County ("SASED") and the Board of Education of West Aurora SD 129 ("School District").

WHEREAS, pursuant to the Illinois Constitution (Article VII, Section 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3), units of local government and school districts are authorized to contract among themselves to combine and transfer powers and functions by intergovernmental cooperation; and

WHEREAS, SASSED and the School District have determined that it is in their best and mutual interests to contract with each other to provide for attendance by an identified School District student(s) in a SASSED program ("Student" or Student(s));

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement, the parties agree as follows:

1. Term: This Agreement will remain in effect until either party provides at least thirty (30) days prior written notice to the other party of termination of this Agreement, which may be for any reason.
2. Program Services:
 - a. Subject to the terms and provisions of this Agreement, SASSED will provide services for the School District Student(s). The specific terms and conditions for each Student will be identified and signed by both parties, which is incorporated herein by reference.
 - b. Each Student will be permitted to attend the Program on the terms and conditions set forth in this Agreement.
 - c. SASSED will provide special education and related services in accordance with the Student's individualized education program (IEP), except as otherwise stated herein.
 - d. Assessments and reevaluations will be conducted by SASSED, except that SASSED will not be responsible for independent educational evaluations (IEEs) requested by a parent/guardian or other private evaluations approved by the School District or the IEP team.
 - e. Assistive technology devices, equipment, and related training offered to students as part of the Program will be provided by SASSED. The School District shall be solely responsible for funding, procurement, and maintenance of any other Assistive Technology devices, equipment or training identified in the Student's IEP.
 - f. As warranted, SASSED will convene IEP team meetings and issue required notices.

- g. SASED may permanently dismiss the Student from the Program, terminating the applicable program page in Appendix A, under the following conditions:
 - i. Upon thirty (30) days' prior written notice to the School District, in the event that SASED determines, in SASED's sole discretion, that:
 - (a) The Program is no longer appropriate for the Student; or
 - (b) SASED will no longer be operating the Program.
 - ii. Upon fifteen (15) days' prior written notice to the School District, in the event that there is insufficient space in the Program for SASED member district students.
 - iii. Immediately if the Student commits gross disobedience or misconduct that warrants removal, as determined by SASED.

3. School District's Responsibilities:

- a. The School District shall procure and directly fund all IEEs and any other School District-approved or IEP team-approved private evaluations at public expense.
- b. The School District shall procure and directly fund related services not typically provided by SASED and any other related services that SASED is unable to provide due to circumstances beyond SASED's control.
- c. The School District shall prepare and maintain a proper and adequate IEP for the Student(s).
- d. A School District representative shall attend all IEP meetings for the Student(s) and shall serve as the local educational agency (LEA) representative.
- e. The School District shall provide the Student(s) with transportation to and from the Program.
- f. The terms of this Agreement notwithstanding, the School District remains the Student's resident school district for all purposes, remains ultimately responsible for the Student's educational services, and remains responsible for providing the Student with a free appropriate public education (FAPE) in the least restrictive environment.
- g. In the event of a dispute or challenge by the Student's parent/guardian or Student (including but not limited to a due process request, State complaint, request for mediation, Office for Civil Rights complaint, or Illinois Department of Human Rights complaint), the School District shall be responsible for all costs associated with the defense thereof (including but not limited to attorney's fees).
- h. The School District is responsible for paying the costs identified.

4. Tuition and Reimbursement: The School District will pay tuition and reimbursement, as set forth below, for the services identified herein. The actual costs of related services provided by SASED for the Student(s) (including but not limited to Social Work Services, and Speech and Language Services, as applicable) are included in the tuition costs. The costs of all assessments and reevaluations of the Student(s) conducted by SASED are also included in

the tuition costs. Vision and Orientation & Mobility Itinerant Services are included in the tuition costs for the Vision Program. Occupational Therapy and Physical Therapy Services are not included in tuition costs for all Programs.

- a. The School District will pay a nonmember tuition rate equal to 110% of SASED's per pupil cost of the Program. The estimated annual tuition for each student is set forth in this agreement.
 - b. The School District will pay for the actual costs of Occupational Therapy, Physical Therapy, Vision Itinerant (with the exception of students enrolled in the Vision Program), O&M Itinerant (with the exception of the Vision Program), and Hearing Itinerant (with the exception of the Deaf & Hard of Hearing Program), services provided by SASED for the Student(s) based on direct and consult minutes listed on IEP.
 - c. In addition to paying the non-member district tuition, the School District will reimburse SASED for all the following:
 - i. The actual costs (to include salary and benefits) for all SASED paraprofessionals, medical assistants/teacher assistants and interpreters providing one-to-one services to the Student(s).
 - ii. The actual costs of all assistive technology devices and equipment, and any related training, provided by SASED for the Student's use.
 - d. For any Student that is enrolled for at least 10 days tuition will be calculated based on the amount of time the Student is in the Program.
 - e. Extended School Year: If a Student's IEP calls for extended school year services and the District chooses for the Student to attend ESY services in the Program, the School District will pay SASED's per pupil costs as calculated for Extended School Year Program.
5. National School Lunch/School Breakfast Programs: If SASED participates in the National School Lunch Program and/or School Breakfast Program and the Student(s) is eligible under free or reduced-priced breakfast or lunch under those programs, SASED is required to claim this Student(s).
6. Invoices and Payment:
- a. An invoice for 100% of the annual tuition amount will be issued by SASED within the month of July after this Agreement is fully signed. A prorated invoice will be sent based on actual days of enrollment. For Students who enroll after September 1 an invoice will be sent within ten (10) days after the Appendix A is fully signed for the tuition following the above schedule.
 - b. In or around, July, SASED will calculate the final costs and issue a final invoice to the School District for any remaining balance to be paid.
 - c. In the event that the School District's initial payments exceed the actual final costs (resulting in an overpayment by the School District), SASED will issue a refund to the School District by September 15.

d. Payment will be made by the School District after receipt of each invoice, in accordance with the *Local Government Prompt Payment Act* (50 ILCS 505/).

7. Relationship of the Parties: SASED and the School District acknowledge and agree that they are contractors independent of one another and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
8. No Third-Party Beneficiaries: This Agreement is entered into solely for the benefit of the contracting parties. Nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.
9. Indemnification and Waiver: For purposes of this Section 9, "Loss" is defined as any and all liabilities, damages, claims, demands, judgments, causes of action, costs, expenses (including reasonable attorneys' fees), and losses relating to any School District Student placed in a SASED program and/or relating to any act or omission of either party in implementing this Agreement and/or otherwise relating to this Agreement.

Each party agrees to indemnify, defend, and hold harmless the other party and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss arises out of the acts or omissions of the indemnifying party.

In addition, notwithstanding any other provision of this Agreement, the School District specifically agrees to indemnify, defend, and hold harmless SASED and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss is based upon or arises out of claims relating to the placement, FAPE, or alleged procedural requirements applicable to any School District Student placed in a SASED Program.

Moreover, the School District waives any and all claims it may have against SASED (or SASED's Board members, employees, volunteers or agents) relating to the Program or the services provided to the Student by SASED.

10. Student Records: SASED shall maintain all student records and reports in accordance with SASED policies on student records, as well as applicable state and federal laws. All student records generated by SASED shall be the property of the School District; however, SASED shall have access to such records so that it may provide the services required under this Agreement.
11. Continuing Obligations: The following shall survive the expiration or termination of this Agreement: (a) Sections 4 and 6 (Tuition and Reimbursement and Invoices and Payment); (b) Section 9 (Indemnification and Waiver); (c) all representations and warranties made by each party; (d) Program for Individual Student; and (e) all other obligations that are to be performed after the expiration or termination of this Agreement.
12. Assignment: No part of this Agreement may be assigned by either of the parties hereto.
13. Multiple Counterparts: This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Facsimile and PDF copies of the parties' signatures on this Agreement shall be deemed originals.

14. Governing Law: This Agreement and the interpretation thereof shall be governed by the laws of the State of Illinois.

15. Notices: Any and all notices required to be sent pursuant to this Agreement shall be personally delivered or sent via certified mail addressed as follows:

For School District: Dr. Michael Smith, Superintendent
West Aurora SD 129
1877 W Downer Place
Aurora, IL 60506

For SASED: Dr. Kimberly Dryier, Executive Director
School Association for Special Education in DuPage County
2900 Ogden Avenue
Lisle, Illinois 60532

16. Authority: The individuals executing this Agreement represent and warrant that they have full power and lawful authority to execute this Agreement on behalf of and in the name of their respective parties.

17. Severability: If any provision of this Agreement shall be found to be invalid or unenforceable, such finding shall in no way affect, impair or invalidate any other provision, and such other provisions shall remain in full force and effect. Moreover, no provision of this Agreement shall be construed as contrary to law when it is possible to find an alternate construction that is consistent with the law and with the parties' overall intent.

18. Complete Understanding: This Agreement constitutes the entire agreement between the parties and supersedes any prior understandings or agreements regarding the subject matter herein.

19. Waiver: No waiver of any default of a party hereunder shall be implied from omission by a party to take any action on account of such default, and no express waiver shall affect any default other than the default specified in the express waiver and then only for the time and to the extent therein stated.

20. Amendments: No change or modification to this Agreement shall be valid unless it is in writing and signed by both parties.

Student B

Student Name: _____

SASED Program: PATHWAYS PROGRAM

Program Location: Southeast School

Estimated Annual Program Tuition: \$ 52,624.00

Estimated Extended School Year Tuition: \$ 1,511.00

Program Start Date: 8/15/2024

Program End Date: 5/28/2025

Student Start Date: 8/15/2024 end date 12/20/24 (Tuition will be prorated)

Address of School District: 6S331 Cornwall Rd, Naperville, IL 60540

IN WITNESS WHEREOF, SASED and the School District have caused this Agreement to be executed on the date(s) set forth below.

BOARD OF DIRECTORS FOR THE SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: _____ Date: _____
Chairperson

Attest: _____ Date: _____
Secretary

BOARD OF EDUCATION OF [SCHOOL DISTRICT]

By:  _____ Date: _____
President

Attest:  _____ Date: _____
Secretary

**INTERGOVERNMENTAL AGREEMENT
BETWEEN SASSED AND NON-MEMBER SCHOOL DISTRICT**

This Agreement is made and entered into on the date set forth below, by and between the Board of Directors of The School Association for Special Education in DuPage County ("SASED") and the Board of Education of West Aurora SD 129 ("School District").

WHEREAS, pursuant to the Illinois Constitution (Article VII, Section 10) and the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3), units of local government and school districts are authorized to contract among themselves to combine and transfer powers and functions by intergovernmental cooperation; and

WHEREAS, SASSED and the School District have determined that it is in their best and mutual interests to contract with each other to provide for attendance by an identified School District student(s) in a SASSED program ("Student" or Student(s));

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement, the parties agree as follows:

1. Term: This Agreement will remain in effect until either party provides at least thirty (30) days prior written notice to the other party of termination of this Agreement, which may be for any reason.
2. Program Services:
 - a. Subject to the terms and provisions of this Agreement, SASSED will provide services for the School District Student(s). The specific terms and conditions for each Student will be identified and signed by both parties, which is incorporated herein by reference.
 - b. Each Student will be permitted to attend the Program on the terms and conditions set forth in this Agreement.
 - c. SASSED will provide special education and related services in accordance with the Student's individualized education program (IEP), except as otherwise stated herein.
 - d. Assessments and reevaluations will be conducted by SASSED, except that SASSED will not be responsible for independent educational evaluations (IEEs) requested by a parent/guardian or other private evaluations approved by the School District or the IEP team.
 - e. Assistive technology devices, equipment, and related training offered to students as part of the Program will be provided by SASSED. The School District shall be solely responsible for funding, procurement, and maintenance of any other Assistive Technology devices, equipment or training identified in the Student's IEP.
 - f. As warranted, SASSED will convene IEP team meetings and issue required notices.

- g. SASED may permanently dismiss the Student from the Program, terminating the applicable program page in Appendix A, under the following conditions:
 - i. Upon thirty (30) days' prior written notice to the School District, in the event that SASED determines, in SASED's sole discretion, that:
 - (a) The Program is no longer appropriate for the Student; or
 - (b) SASED will no longer be operating the Program.
 - ii. Upon fifteen (15) days' prior written notice to the School District, in the event that there is insufficient space in the Program for SASED member district students.
 - iii. Immediately if the Student commits gross disobedience or misconduct that warrants removal, as determined by SASED.

3. School District's Responsibilities:

- a. The School District shall procure and directly fund all IEEs and any other School District-approved or IEP team-approved private evaluations at public expense.
- b. The School District shall procure and directly fund related services not typically provided by SASED and any other related services that SASED is unable to provide due to circumstances beyond SASED's control.
- c. The School District shall prepare and maintain a proper and adequate IEP for the Student(s).
- d. A School District representative shall attend all IEP meetings for the Student(s) and shall serve as the local educational agency (LEA) representative.
- e. The School District shall provide the Student(s) with transportation to and from the Program.
- f. The terms of this Agreement notwithstanding, the School District remains the Student's resident school district for all purposes, remains ultimately responsible for the Student's educational services, and remains responsible for providing the Student with a free appropriate public education (FAPE) in the least restrictive environment.
- g. In the event of a dispute or challenge by the Student's parent/guardian or Student (including but not limited to a due process request, State complaint, request for mediation, Office for Civil Rights complaint, or Illinois Department of Human Rights complaint), the School District shall be responsible for all costs associated with the defense thereof (including but not limited to attorney's fees).
- h. The School District is responsible for paying the costs identified.

4. Tuition and Reimbursement: The School District will pay tuition and reimbursement, as set forth below, for the services identified herein. The actual costs of related services provided by SASED for the Student(s) (including but not limited to Social Work Services, and Speech and Language Services, as applicable) are included in the tuition costs. The costs of all assessments and reevaluations of the Student(s) conducted by SASED are also included in

the tuition costs. Vision and Orientation & Mobility Itinerant Services are included in the tuition costs for the Vision Program. Occupational Therapy and Physical Therapy Services are not included in tuition costs for all Programs.

- a. The School District will pay a nonmember tuition rate equal to 110% of SASED's per pupil cost of the Program. The estimated annual tuition for each student is set forth in this agreement.
 - b. The School District will pay for the actual costs of Occupational Therapy, Physical Therapy, Vision Itinerant (with the exception of students enrolled in the Vision Program), O&M Itinerant (with the exception of the Vision Program), and Hearing Itinerant (with the exception of the Deaf & Hard of Hearing Program), services provided by SASED for the Student(s) based on direct and consult minutes listed on IEP.
 - c. In addition to paying the non-member district tuition, the School District will reimburse SASED for all the following:
 - i. The actual costs (to include salary and benefits) for all SASED paraprofessionals, medical assistants/teacher assistants and interpreters providing one-to-one services to the Student(s).
 - ii. The actual costs of all assistive technology devices and equipment, and any related training, provided by SASED for the Student's use.
 - d. For any Student that is enrolled for at least 10 days tuition will be calculated based on the amount of time the Student is in the Program.
 - e. Extended School Year: If a Student's IEP calls for extended school year services and the District chooses for the Student to attend ESY services in the Program, the School District will pay SASED's per pupil costs as calculated for Extended School Year Program.
5. National School Lunch/School Breakfast Programs: If SASED participates in the National School Lunch Program and/or School Breakfast Program and the Student(s) is eligible under free or reduced-priced breakfast or lunch under those programs, SASED is required to claim this Student(s).
6. Invoices and Payment:
- a. An invoice for 100% of the annual tuition amount will be issued by SASED within the month of July after this Agreement is fully signed. A prorated invoice will be sent based on actual days of enrollment. For Students who enroll after September 1 an invoice will be sent within ten (10) days after the Appendix A is fully signed for the tuition following the above schedule.
 - b. In or around, July, SASED will calculate the final costs and issue a final invoice to the School District for any remaining balance to be paid.
 - c. In the event that the School District's initial payments exceed the actual final costs (resulting in an overpayment by the School District), SASED will issue a refund to the School District by September 15.

- d. Payment will be made by the School District after receipt of each invoice, in accordance with the *Local Government Prompt Payment Act* (50 ILCS 505/).
7. **Relationship of the Parties:** SASSED and the School District acknowledge and agree that they are contractors independent of one another and that this Agreement does not create an employer-employee relationship, partnership, joint venture, agency, or any other such relationship.
8. **No Third-Party Beneficiaries:** This Agreement is entered into solely for the benefit of the contracting parties. Nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.
9. **Indemnification and Waiver:** For purposes of this Section 9, "Loss" is defined as any and all liabilities, damages, claims, demands, judgments, causes of action, costs, expenses (including reasonable attorneys' fees), and losses relating to any School District Student placed in a SASSED program and/or relating to any act or omission of either party in implementing this Agreement and/or otherwise relating to this Agreement.

Each party agrees to indemnify, defend, and hold harmless the other party and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss arises out of the acts or omissions of the indemnifying party.

In addition, notwithstanding any other provision of this Agreement, the School District specifically agrees to indemnify, defend, and hold harmless SASSED and its Board members, employees, volunteers, and agents, against and from any Loss to the extent the Loss is based upon or arises out of claims relating to the placement, FAPE, or alleged procedural requirements applicable to any School District Student placed in a SASSED Program.

Moreover, the School District waives any and all claims it may have against SASSED (or SASSED's Board members, employees, volunteers or agents) relating to the Program or the services provided to the Student by SASSED.

10. **Student Records:** SASSED shall maintain all student records and reports in accordance with SASSED policies on student records, as well as applicable state and federal laws. All student records generated by SASSED shall be the property of the School District; however, SASSED shall have access to such records so that it may provide the services required under this Agreement.
11. **Continuing Obligations:** The following shall survive the expiration or termination of this Agreement: (a) Sections 4 and 6 (Tuition and Reimbursement and Invoices and Payment); (b) Section 9 (Indemnification and Waiver); (c) all representations and warranties made by each party; (d) Program for Individual Student; and (e) all other obligations that are to be performed after the expiration or termination of this Agreement.
12. **Assignment:** No part of this Agreement may be assigned by either of the parties hereto.
13. **Multiple Counterparts:** This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Facsimile and PDF copies of the parties' signatures on this Agreement shall be deemed originals.

14. Governing Law: This Agreement and the interpretation thereof shall be governed by the laws of the State of Illinois.

15. Notices: Any and all notices required to be sent pursuant to this Agreement shall be personally delivered or sent via certified mail addressed as follows:

For School District: Dr. Michael Smith, Superintendent
West Aurora SD 129
1877 W Downer Place
Aurora, IL 60506

For SASED: Dr. Kimberly Dryier, Executive Director
School Association for Special Education in DuPage County
2900 Ogden Avenue
Lisle, Illinois 60532

16. Authority: The individuals executing this Agreement represent and warrant that they have full power and lawful authority to execute this Agreement on behalf of and in the name of their respective parties.

17. Severability: If any provision of this Agreement shall be found to be invalid or unenforceable, such finding shall in no way affect, impair or invalidate any other provision, and such other provisions shall remain in full force and effect. Moreover, no provision of this Agreement shall be construed as contrary to law when it is possible to find an alternate construction that is consistent with the law and with the parties' overall intent.

18. Complete Understanding: This Agreement constitutes the entire agreement between the parties and supersedes any prior understandings or agreements regarding the subject matter herein.

19. Waiver: No waiver of any default of a party hereunder shall be implied from omission by a party to take any action on account of such default, and no express waiver shall affect any default other than the default specified in the express waiver and then only for the time and to the extent therein stated.

20. Amendments: No change or modification to this Agreement shall be valid unless it is in writing and signed by both parties.

Student Name: [REDACTED] Student C

SASED Program: TRANSITION PROGRAM

Program Location: SASED Transition Center

Estimated Annual Program Tuition: \$ 45,056

Estimated Extended School Year Tuition: \$ 1,511.00

Program Start Date: 8/15/2024

Program End Date: 5/28/2025

Student Start Date: 8/15/2024

Address of School District: 2900 Ogden Avenue, Lisle, IL 60532

IN WITNESS WHEREOF, SASED and the School District have caused this Agreement to be executed on the date(s) set forth below.

BOARD OF DIRECTORS FOR THE SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

By: _____ Date: _____
Chairperson

Attest: _____ Date: _____
Secretary

BOARD OF EDUCATION OF [SCHOOL DISTRICT]

By: [Signature] _____ Date: _____
President

Attest: [Signature] _____ Date: _____
Secretary



ACTION ITEM

To: SASED Board of Directors
From: Dr. Kim Dryier, Executive Director
Date: 2/19/2025
Re: Non-Precedent Agreement between SASED, the SASED Education Association, IEA-NEA, and Jessica Philips, and Jeannine Peters

Summary: As discussed at the last board meeting, we request Board approval of the Non-Precedent Agreement between SASED, the SASED Education Association, IEA-NEA, and Jessica Philips, and Jeannine Peters. This agreement addresses compensation for the unanticipated additional duties due to unexpected changes in program staffing that impacted Ms. Philips' and Ms. Peters' workload.

Financial Impact: A one-time Operational Hardship Stipend of \$800 paid to each of the two staff members, totaling \$1,600.

Recommended Action: SASED Administration requests that the Board of Directors approve the Non-Precedent Agreement between SASED, the SASED Education Association, IEA-NEA, Jessica Philips, and Jeannine Peters.

NON-PRECEDENT AGREEMENT

This Non-Precedent agreement is made and entered into by the Board of Directors (“the Board”) of the School Association for Special Education in DuPage County (“SASED”) and the SASED Education Association, IEA-NEA (“the Association”), [Jessica Philips (“Ms. Philips”), and Jeannine Peters (“Ms. Peters”).

The Board, the Union, Ms. Philips, and Ms. Peters hereby agree as follows:

1. The Board and the Association are parties to a collective bargaining agreement originally effective for the time period from August 2022 to August 2024, and extended to August 2026 (“the CBA”).
2. Ms. Philips and Ms. Peters are employed as a behavior management specialist and social worker respectively and assigned to Southeast Alternative School.
3. Early in the 2024-2025 school year, Ms. Philips and Ms. Peters assumed unanticipated additional duties due to unexpected changes in program staffing that impacts their workload for the duration of the school year.
4. The parties wish to recognize the unexpected increased workload and responsibilities Ms. Philips and Ms. Peters have assumed this school year. The parties agree that a \$800 Operational Hardship stipend will be paid to Ms. Philips and Ms. Peters in the 2024-2025 school year.
5. This Operational Hardship stipend will not be added to base salary and will not be continued beyond the 2024-2025 school year. This payment is offered solely in recognition of a limited-time, unexpected assumption of a significant portion of another employee’s workload for the duration of the school year.
6. The Board and the Union agree that this Non-Precedent Agreement shall not waive any other requirements contained in the CBA, shall not obligate the Board to agree to a similar term in the future or in another case, shall not establish workload expectations, shall not negate or modify any provision of the CBA except as specifically set forth herein, and shall not require either party to bargain over any provision of the CBA during the term of the CBA, unless such bargaining is otherwise required by law.
7. This Non-Precedent Agreement is not subject to the grievance/arbitration provisions of the CBA.
8. This Non-Precedent Agreement is not precedential in effect and shall not constitute a practice or precedent under the CBA or any other collective bargaining agreement.
9. The terms and provisions of this Non-Precedent Agreement shall not be deemed a violation or misapplication of the terms of the CBA.
10. All other terms of the CBA shall remain in full force and effect.

BOARD OF DIRECTORS OF SASED


By: _____
Chairperson

Date

Attest: _____
Secretary

Date

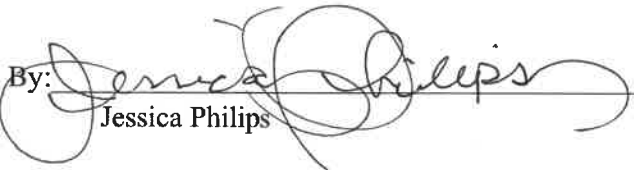
SASED Education Association, IEA-NEA

By: 

President

1/28/25


Date

By: 

Jessica Philips

1/27/25

Date

By: 

Jeannine Peters

1/27/25

Date



Dr. Kim Dryier
Executive Director

ACTION ITEM

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: SASED Administration

Date: February 19, 2025

Re: Approval of Proposed SY 2025-26 Calendar

In accordance with SASED Board Policy, SASED's proposed SY25-26 calendar meets the requirement of 179 Student Attendance Days. In addition, the calendar includes:

4 Teacher Institute Days

1 Full Day Parent-Teacher Conference

18 Late start days

2 Emergency Days

Recommended Action: SASED Administration requests that the Board of Directors approve the proposed SY 2025-26 calendar as presented. Upon Board approval, this calendar will be submitted to the ROE and ISBE for approval.

2900 Ogden Ave. Lisle, IL 60532
Telephone: (630) 778-4500 Fax: (630) 778-0196
www.sased.org

2025-2026 Proposed Public School Calendar for School Assn For Special Educ, Draft, as of 2/11/2025

Codes: X = attendance day; XHI, XHPT, XID, XDS, XHS, XHSW, XHIH, XHPH, XHSH = half attendance day; XH = holiday attendance waiver; FPT, FPTH, WFPT = full day parent teacher conference; FI, WFI, FII = teacher inservice; PI, TI, TII = parent/teacher institute; ED = emergency day; XED = proposed emergency day; HOL = holiday; NIA = not in attendance

Total Days of Attendance: 179 Regular Day: 8:00AM - 3:00PM **Instruct. Day Lgth:** 6 Hrs. 0 Mins.

July 2025							August 2025							September 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	28	29	30	31	<u>1</u>	<u>2</u>	<u>3</u>	25	26	27	28	29	30	31
<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>
<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	1	2	3	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>
4	5	6	7	8	9	10	1	2	3	4	5	6	7	<u>29</u>	<u>30</u>	1	2	3	4	5

July Atnd: 0 Accum: 0 Aug Atnd: 12 Accum: 12 Sept Atnd: 21 Accum: 33

October 2025							November 2025							December 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	<u>1</u>	<u>2</u>	<u>3</u>	4	5	27	28	29	30	31	<u>1</u>	<u>2</u>	24	25	26	27	28	29	30
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>
<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	1	2	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>
3	4	5	6	7	8	9	1	2	3	4	5	6	7	<u>29</u>	<u>30</u>	<u>31</u>	1	2	3	4

Oct Atnd: 22 Accum: 55 Nov Atnd: 17 Accum: 72 Dec Atnd: 15 Accum: 87

January 2026							February 2026							March 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	31	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	26	27	28	29	30	31	<u>1</u>	23	24	25	26	27	28	<u>1</u>
<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>
<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	1	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	1	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>
2	3	4	5	6	7	8	2	3	4	5	6	7	8	<u>30</u>	<u>31</u>	1	2	3	4	5

Jan Atnd: 19 Accum: 106 Feb Atnd: 18 Accum: 124 Mar Atnd: 20 Accum: 144

April 2026							May 2026							June 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	<u>1</u>	<u>2</u>	<u>3</u>	4	5	27	28	29	30	<u>1</u>	<u>2</u>	<u>3</u>	25	26	27	28	29	30	31
<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>
<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	1	2	3	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>
4	5	6	7	8	9	10	1	2	3	4	5	6	7	<u>29</u>	<u>30</u>	1	2	3	4	5

Apr Atnd: 19 Accum: 163 May Atnd: 16 Accum: 179 June Atnd: 0 Accum: 179

2025-2026 School Assn For Special Educ as of 2/11/2025

Calendar Legend - Totals for the Year

Calendar Code	Code Description	No. of Days	Totals
X	Pupil Attendance Day	160	
XHS	Half-Day School Improvement Program	18	
FPT	Full-Day Parent/Teacher Conference	1	
			Total Days Toward Pupil Attendance: 179
XED	Emergency Day-Proposed	2	
TI	Teacher Institute/Workshop	4	
			Total Calendar Days: 185
HOL	Holiday	8	
NIA	Not in Attendance	16	

PT /In-Service/Act of God/Explanations

School Begin Date: 08/11/2025 School End Date: 05/27/2026
 Regular Day: 8:00AM - 3:00PM Instruct. Day Lgth: 6 Hrs. 0 Mins.

Cal. Date	Cal. Code	Code Descr.	Student Attend.	Activity Time	Brief Explanation for Activity or School Closing
08/11/2025	TI	Teacher Institute/Workshop			
08/12/2025	TI	Teacher Institute/Workshop			
08/13/2025	TI	Teacher Institute/Workshop			
08/27/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
09/10/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
09/24/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
10/08/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
10/22/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
11/05/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
11/19/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
11/25/2025	FPT	Full-Day Parent/Teacher Conference		8:00AM 3:00PM	Full day of PT Conferences
12/03/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
12/17/2025	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
01/14/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
01/28/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
02/11/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
02/25/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
02/27/2026	TI	Teacher Institute/Workshop			
03/11/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
03/25/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
04/08/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
04/22/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
05/06/2026	XHS	Half-Day School Improvement Program	10:00AM 3:00PM	8:00AM 9:30AM	TBD
< >					



ACTION ITEM

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: Rachel Wisniewski, Assistant Director of Business CSBO

Date: February 19, 2025

Re: Accept the Annual Financial Audit Report

Summary: The Annual Financial Audit for FY 24 was performed by Lauterbach & Amen, LLP and a report has been provided. There are no key findings to report.

Financial Impact: Total revenues, inclusive of on-behalf payments, for the fiscal year ended June 30, 2024 were \$46,636,757. Total expenditures, inclusive of on-behalf payments, for the fiscal year ended June 30, 2024 were \$43,113,639. SASED's ending balance is \$9,429,705, reflecting a net fund increase of \$3,523,118.

Recommended Action: SASED Administration requests that the Board of Directors accept the Annual Financial Audit Report for FY 24, provided by Lauterbach & Amen, LLP.

SCHOOL ASSOCIATION FOR SPECIAL
EDUCATION IN DUPAGE COUNTY, ILLINOIS

MANAGEMENT LETTER

The logo for the School Association for Special Education in Dupage County, Illinois (SASED). It features the word "SASED" in a bold, black, serif font. A red, stylized arrow or ribbon graphic cuts through the letters from the bottom left to the top right. The logo is centered between two horizontal lines: a thin white line above and a thicker grey line below.

SASED

FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

2900 Ogden Avenue
Lisle, IL 60532
Phone: 630.778.4500
www.sased.org



January 22, 2025

Board of Directors
School Association for Special Education in DuPage County
Lisle, Illinois

In planning and performing our audit of the financial statements of the School Association for Special Education in DuPage County (SASED), Illinois, for the year ended June 30, 2024, 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, Executive Director and senior management of the School Association for Special Education in DuPage County, 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 SASED 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 SASED staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES

Comment

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to SASSED's financial statements for the year ended June 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with SASSED to review the new risk related criteria to determine the appropriate financial reporting disclosures for these activities under GASB Statement No. 102.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

2. GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS

Comment

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 SASSED's financial statements for the year ended June 30, 2026.

Recommendation

Lauterbach & Amen, LLP will work directly with the SASSED to review the disclosure criteria related to the statement to determine the appropriate financial reporting changes for these sections of the report, if applicable, under GASB Statement No. 103.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

3. OUTSTANDING CHECK WRITE-OFF POLICY

Comment

During our current year-end audit procedures, we noted that SASSED does not have a formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

Recommendation

We recommend SASSED develop and implement an outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. This policy should be in written form and should set specific instructions for these procedures including steps to be in compliance with State unclaimed property statutes. State unclaimed property statutes note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

Management's Response

Management acknowledges this comment and will work to correct it in the coming year.

PRIOR RECOMMENDATIONS

1. **CAPITAL ASSET POLICY**

Comment

Previously and during our current year-end audit procedures, we noted SASSED 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 SASSED 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 SASSED undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Status

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

2. **FUNDS OVER BUDGET**

Comment

Previously, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
General	\$ 236,595

Recommendation

We recommended the SASSED investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

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

PRIOR RECOMMENDATIONS - Continued

3. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the SASSED's financial statements for the year ended June 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the SASSED to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Status

This comment had no current year implications and therefore is considered implemented. Lauterbach & Amen will continue to monitor in the future to determine if additional disclosures are required.

4. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the SASSED's financial statements for the year ended June 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the SASSED to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

PRIOR RECOMMENDATIONS - Continued

4. GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued

Status

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

Management Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.



January 22, 2025

Members of the Board of Directors
School Association for Special Education in DuPage County
Lisle, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Association for Special Education in DuPage County (SASED), Illinois for the year ended June 30, 2024. 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 in our letter to you dated January 22, 2025. 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 SASED 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, 2024. We noted no transactions entered into by the SASED 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 were:

Management's estimate of the depreciation/amortization expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities/(assets) are based on estimated assumptions used by the actuary, and the total OPEB liabilities are based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation/amortization expense, the net pension liabilities/(assets), and the total OPEB liabilities estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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.

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.

Significant Audit Findings - Continued

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 January 22, 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 SASSED'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 SASSED'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.

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompany the financial statements but are 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 Board of Directors and management of the SASSED 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 Board of Directors and staff (in particular the Finance Department) of the School Association for Special Education in DuPage County, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

SCHOOL ASSOCIATION FOR SPECIAL
EDUCATION IN DUPAGE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



SASED

FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

2900 Ogden Avenue
Lisle, IL 60532
Phone: 630.778.4500
www.sased.org

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

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SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

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INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

January 22, 2025

Board of Directors
School Association for Special Education in DuPage County
Lisle, 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 School Association for Special Education in DuPage County (the SASSED), Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the SASSED'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 School Association for Special Education in DuPage County, Illinois, as of June 30, 2024, 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 SASSED, 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 SASSED'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 SASSED'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 SASSED'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 School Association for Special Education in DuPage County, 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 January 22, 2025, on our consideration of the SASSED'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 SASSED'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 SASSED's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



**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**

January 22, 2025

Board of Directors
School Association for Special Education in DuPage County
Lisle, 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 School Association for Special Education in DuPage County, Illinois, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise SASSED’s basic financial statements, and have issued our report thereon dated January 22, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered SASSED’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 SASSED’s internal control. According, we do not express an opinion on the effectiveness of SASSED’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 SASSED’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 SASSED’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*.

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 SASSED's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SASSED's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

The discussion and analysis of School Association for Special Education in DuPage County (the SASSED) financial performance provides an overall review of SASSED's financial activities as of and for the year ended June 30, 2024. The management of SASSED encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of SASSED's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

FINANCIAL HIGHLIGHTS

- In total, Government-wide net position increased by \$7,705,014, due to an increase in total revenues of \$7,434,758.
- Program specific revenues in the form of charges for services and fees and grants accounted for \$46,189,702, an increase of \$7,016,642 from FY23
- SASSED had \$38,931,743 in expenses related to government activities, an increase of \$1,360,922 from FY23.
- Revenues for fiscal year 2024 (FY24), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$46,636,757, inclusive of on-behalf payments to the Teacher's Retirement System (TRS) and the Teacher's Health Insurance Security Fund (THIS). Expenditures for FY24 were \$43,113,639, also inclusive of State of Illinois payments to TRS and THIS.
- TRS and THIS receive on-behalf pension and postretirement health insurance programs from the State of Illinois for SASSED certified staff. In 2024, \$6,638,854 was included in the total revenues and expenditures of SASSED representing the State of Illinois contributions.
- Actual revenues received in FY24 for the General Fund, exclusive of the State of Illinois on-behalf payment to TRS and THIS, was \$39,997,903. Actual expenditures exclusive of on-behalf contributions were \$36,474,785 in FY24.
- Beginning net position was restated in the current year because in the prior year, SASSED failed to capitalize several assets and depreciate them accordingly. Additionally, further corrections were made to beginning accumulated depreciation balances related to errors in previous calculations. These errors understated the net position of the governmental activities in the government-wide statements.

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 SASSED as a whole and present a longer-term view of SASSED'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 SASSED's operations in more detail than the government-wide statements by providing information about SASSED's most significant funds. The remaining statements provide financial information about activities for which SASSED acts solely as a trustee or agent for the benefit of those outside of the government.

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

The Statement of Net Position reports information on all of SASSED'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 SASSED is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the condition of the SASSED's infrastructure, is needed to assess the overall health of SASSED.

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements

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., earned but unused vacation leave).

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. SASSED, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of SASSED can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental fund is 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 SASSED'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.

SASSED maintains one individual governmental fund. Information is presented separately 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 major funds.

SASSED adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

USING THIS ANNUAL REPORT – Continued

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning SASSED's Post-Retirement Health Plan, Teacher's Health Insurance Security Fund, Teacher's Retirement and I.M.R.F employee pension obligations and budgetary comparison schedules for the General Fund.

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 SASSED, assets/deferred outflows exceeded liabilities/deferred inflows by \$3,252,739.

	Net Position	
	2024	2023
Current and Other Assets	\$ 18,068,634	11,096,511
Capital Assets	4,951,677	5,709,712
Total Assets	23,020,311	16,806,223
Deferred Outflows	3,581,925	5,055,665
Total Assets/Deferred Outflows	26,602,236	21,861,888
Long-Term Debt	4,838,179	8,401,957
Other Liabilities	9,160,283	5,683,533
Total Liabilities	13,998,462	14,085,490
Deferred Inflows	9,351,035	11,968,495
Total Liabilities/Deferred	23,349,497	26,053,985
Net Position		
Net Investment in Capital Assets	3,569,942	3,683,726
Restricted	1,731,538	588,406
Unrestricted (Deficit)	(2,048,741)	(8,464,229)
Total Net Position	3,252,739	(4,192,097)

A large portion of SASSED's net position, \$3,569,942, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. SASSED uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although SASSED'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, \$1,731,538, of SASSED's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$2,048,741, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 33,787,839	26,971,479
Operating Grants/Contributions	12,401,863	12,201,581
General Revenues		
Earnings on Investments	445,922	23,167
Other Revenues	1,133	5,772
Total Revenues	<u>46,636,757</u>	<u>39,201,999</u>
Expenses		
Special Education	32,292,889	31,565,985
State Retirement Contributions	6,638,854	6,004,836
Total Expenses	<u>38,931,743</u>	<u>37,570,821</u>
Change in Net Position	7,705,014	1,631,178
Net Position - Beginning as Previously	<u>(4,192,097)</u>	<u>(5,823,275)</u>
Restatement - Error Correction	<u>(260,178)</u>	—
Net Position - Beginning as Restated	<u>(4,452,275)</u>	<u>(5,823,275)</u>
Net Position - Ending	<u><u>3,252,739</u></u>	<u><u>(4,192,097)</u></u>

Net position of SASSED's governmental activities increased by 173.1 percent (a deficit of \$4,452,275, as restated, in 2023 compared to a surplus of \$3,252,739 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$2,048,741 at June 30, 2024.

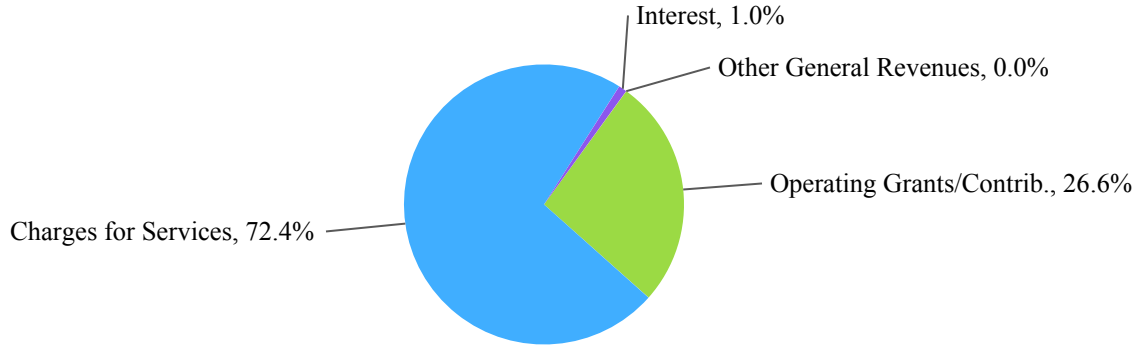
SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

SASED-Wide Revenues by Source



Revenues for governmental activities totaled \$46,636,757, while the cost of all governmental functions totaled \$38,931,743. This results in a surplus of \$7,705,014. In 2023, revenues of \$39,201,999 exceeded expenses of \$37,570,821, resulting in a surplus of \$1,631,178. The surplus in FY24 resulted from an increase in total revenues for the fiscal year.

FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

Governmental Funds

The focus of SASED’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.

SASED’s governmental funds reported combined ending fund balances of \$9,429,705, which is \$3,523,118, or 59.6%, greater than last year’s total of \$5,906,587. Of the \$9,429,705 total, \$7,757,494, or 82.3%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY24 were \$39,997,903. Actual expenditures, excluding on-behalf payments, totaled \$36,474,785. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund increased \$3,523,118 for an ending fund balance of \$9,429,705.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is SASSED’s largest budgeted fund and consists of the Educational and Operations and Maintenance accounts. The General Fund's budgeted revenues, exclusive of on behalf payments, were greater than actual revenues, exclusive of on behalf payments, of \$39,997,903 by \$1,799,837. Actual expenditures, exclusive of on behalf payments, of \$36,474,785, were less than budgeted expenditures, exclusive of on behalf payments, of \$39,556,778 by \$3,081,993.

CAPITAL ASSETS

SASSED’s investment in capital assets for its governmental activities as of June 30, 2024 was \$4,951,677 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and building improvements and equipment.

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 137,628	137,628
Land Improvements	169,167	181,110
Buildings and Building Improvements	2,718,902	2,865,388
Equipment	699,188	512,848
Leased Asset - Buildings	1,226,792	1,752,560
Total	<u>4,951,677</u>	<u>5,449,534</u>

This year’s major additions included:

Equipment	<u>\$ 341,054</u>
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Additional information on SASSED’s capital assets can be found in Note 3 of this report.

DEBT ADMINISTRATION

At year-end, SASSED had total outstanding debt of \$1,381,735 as compared to \$2,025,986 the previous year, a decrease of 31.8%. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2024	2023
Leases Payable	<u>\$ 1,381,735</u>	<u>2,025,986</u>

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

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Management's Discussion and Analysis

June 30, 2024

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

At the time these financial statements were prepared and audited, SASED was aware of several circumstances that will significantly impact its future financial operations.

SASED finalized contract negotiations with classified staff for 2024-2026, agreeing to a 4% salary increase. The certified staff contract was extended for two additional years covering 2024-2025 and 2025-2026. For the 2025-2026 school year, the salary schedule will increase by 3.25%, translating to an overall salary increase of 5% to 6%.

Ongoing long-term staffing shortages may affect SASED's ability to provide programs and services. Additionally, SASED will no longer serve as the grantee for the Early CHOICES grant for FY 2025-2026. This grant generated \$409,000 in federal revenue and supported three full-time and two part-time employees, who will be released on June 30, 2025.

In compliance with the current Health Life Safety Survey, SASED will replace the plenum and rooftop HVAC systems at Southeast Alternative School. The project will be funded from SASED's fund balance, with construction beginning in the summer of 2025 and payments distributed over FY25 and FY26.

SASED expects to continue receiving revenue from the Medicaid Annual Cost Settlement, which will help offset tuition rates for programs and services.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of SASED's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Official at School Association for Special Education in DuPage County, 2900 Ogden Avenue, Lisle, IL 60532.

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 Funds

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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Statement of Net Position

June 30, 2024

See Following Page

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Statement of Net Position

June 30, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 15,827,580
Receivables - Net of Allowances	
Intergovernmental	2,126,643
Other Current Assets	55,084
Total Current Assets	<u>18,009,307</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable/Amortizable	137,628
Depreciable/Amortizable	13,031,424
Accumulated Depreciation/Amortization	<u>(8,217,375)</u>
Total Capital Assets	4,951,677
Other Assets	
Net Pension Asset - IMRF	<u>59,327</u>
Total Noncurrent Assets	<u>5,011,004</u>
Total Assets	<u>23,020,311</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RHP	33,669
Deferred Items - THIS	116,415
Deferred Items - TRS	90,524
Deferred Items - IMRF	<u>3,341,317</u>
Total Deferred Outflows of Resources	<u>3,581,925</u>
Total Assets and Deferred Outflows of Resources	<u>26,602,236</u>

The notes to the financial statements are an integral part of this statement.

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 3,858,632
Accrued Payroll	1,789,739
Other Payables	2,305,035
Claims Payable	625,673
Current Portion of Long-Term Debt	581,204
Total Current Liabilities	<u>9,160,283</u>
Noncurrent Liabilities	
Compensated Absences	15,366
Total OPEB Liability - RHP	293,727
Total OPEB Liability - THIS	2,825,340
Net Pension Liability - TRS	898,602
Leases Payable	805,144
Total Noncurrent Liabilities	<u>4,838,179</u>
Total Liabilities	<u>13,998,462</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - Grant Revenues	523
Deferred Items - RHP	110,417
Deferred Items - THIS	9,057,342
Deferred Items - TRS	182,753
Total Deferred Inflows of Resources	<u>9,351,035</u>
Total Liabilities and Deferred Inflows of Resources	<u>23,349,497</u>
NET POSITION	
Investment in Capital Assets	3,569,942
Restricted	
Operations and Maintenance	1,626,509
Student Activities	45,702
Illinois Municipal Retirement Fund	59,327
Unrestricted (Deficit)	<u>(2,048,741)</u>
Total Net Position	<u>3,252,739</u>

The notes to the financial statements are an integral part of this statement.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Statement of Activities

For the Fiscal Year Ended June 30, 2024

	Expenses	Program Revenues		Net
		Charges for Services	Operating Grants/ Contributions	(Expenses)/ Revenues Governmental Activities
Governmental Activities				
Special Education	\$ 32,292,889	33,787,839	5,763,009	7,257,959
State Retirement Contributions	6,638,854	—	6,638,854	—
Total Governmental Activities	38,931,743	33,787,839	12,401,863	7,257,959
General Revenues				
Earnings on Investments				445,922
Other Revenues				1,133
				447,055
Change in Net Position				7,705,014
Net Position - Beginning as Previously Reported				(4,192,097)
Restatement - Error Correction				(260,178)
Net Position - Beginning as Restated				(4,452,275)
Net Position - Ending				3,252,739

The notes to the financial statements are an integral part of this statement.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Balance Sheet - Governmental Fund

June 30, 2024

	<u>General</u>
ASSETS	
Cash and Investments	\$ 15,827,580
Receivables - Net of Allowances	
Intergovernmental	2,126,643
Other Current Assets	<u>55,084</u>
Total Assets	<u><u>18,009,307</u></u>
LIABILITIES	
Accounts Payable	3,858,632
Accrued Payroll	1,789,739
Other Payables	2,305,035
Claims Payable	<u>625,673</u>
Total Liabilities	8,579,079
DEFERRED INFLOWS OF RESOURCES	
Deferred Grant Revenues	<u>523</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>8,579,602</u></u>
FUND BALANCES	
Restricted	1,672,211
Unassigned	<u>7,757,494</u>
Total Fund Balances	<u><u>9,429,705</u></u>
Total Liabilities and Fund Balances	<u><u>18,009,307</u></u>

The notes to the financial statements are an integral part of this statement.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

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

June 30, 2024

Total Governmental Fund Balances	\$ 9,429,705
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.	4,951,677
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
Net Pension Asset - IMRF	59,327
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - RHP	(76,748)
Deferred Items - THIS	(8,940,927)
Deferred Items - TRS	(92,229)
Deferred Items - IMRF	3,341,317
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(19,979)
Total OPEB Liability - RHP	(293,727)
Total OPEB Liability - THIS	(2,825,340)
Net Pension Liability - TRS	(898,602)
Leases Payable	(1,381,735)
Net Position of Governmental Activities	<u><u>3,252,739</u></u>

The notes to the financial statements are an integral part of this statement.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund
For the Fiscal Year Ended June 30, 2024**

	<u>General</u>
Revenues	
Local Sources	
Tuition	\$ 18,264,648
Earnings on Investments	445,922
School Activity Income	1,133
Other Revenue from Local Sources	15,523,191
State Sources	3,054,021
Federal Sources	2,708,988
On Behalf Payments	6,638,854
Total Revenues	<u>46,636,757</u>
Expenditures	
Instruction	21,729,691
Support Services	14,067,171
On Behalf Payments	6,638,854
Debt Service	
Principal Retirement	644,251
Interest and Fiscal Charges	33,672
Total Expenditures	<u>43,113,639</u>
Net Change in Fund Balances	3,523,118
Fund Balances - Beginning	<u>5,906,587</u>
Fund Balances - Ending	<u><u>9,429,705</u></u>

The notes to the financial statements are an integral part of this statement.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

**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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ 3,523,118

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	341,054
Depreciation Expense	(835,738)
Disposals - Cost	(27,023)
Disposals - Accumulated Depreciation	23,850

An addition to a net pension asset is not considered to be an increase in a financial asset in the governmental funds.

Change in Net Pension Asset - IMRF	3,083,143
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Changes in Deferred Items Related to Pensions/Post-Employment Benefits

Deferred Items - RHP	(10,424)
Deferred Items - THIS	1,979,298
Deferred Items - TRS	655,932
Deferred Items - IMRF	(1,481,836)

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.

Changes in Compensated Absences Payable	(3,330)
Changes in Total OPEB Liability - RHP	46,912
Changes in Total OPEB Liability - THIS	(202,226)
Changes in Net Pension Liability - TRS	(31,967)
Retirement of Long-Term Debt	644,251

Changes in Net Position of Governmental Activities 7,705,014

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

School Association for Special Education in DuPage County (the SASSED) is a joint agreement special education cooperative formed by 18 school districts in DuPage County. It was organized to provide special education for children residing in these districts. The accounting policies of SASSED conform to accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies of SASSED.

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 SASSED as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

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

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (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. SASSED's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. SASSED first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of SASSED's functions (instruction, support services, community services, etc.). The functions are supported by general government revenues (tuition, member fees, interest income, 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.

The net costs (by function) are normally covered by general revenue (tuition, member fees, interest income, etc.).

This government-wide focus is more on the sustainability of SASSED as an entity and the change in SASSED's net position resulting from the current year's activities.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of SASSED 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 SASSED 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 SASSED:

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 SASSED:

General Fund is the general operating fund of SASSED. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of SASSED's operations. Revenues consist largely of tuition and services payments from member districts and state government grants and aid. The General Fund is a major fund and is comprised of two subfunds, the Educational Account and the Operations and Maintenance 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.

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 objective 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

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, SASSED 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 SASSED, such as payments made by the state to the Teachers’ Retirement System) have been recognized in the financial statements. Tuition, member fees, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by SASSED 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 NET POSITION OR EQUITY

Cash and Investments

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, SASSED 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.

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 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. Other costs incurred for repairs and maintenance are expensed as incurred.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets - Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of SASSED as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. 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 over the following estimated useful lives:

Land Improvements	5 - 30 Years
Building and Building Improvements	7 - 50 Years
Equipment	5 - 15 Years
Leased Asset - Buildings	9 Years

Compensated Absences

All full-time 12-month employees will be entitled to ten (10) paid vacation days unless otherwise negotiated in an employment contract. After the 5th year of employment, one additional vacation day per year will be earned to a maximum of 20 days per year in the 15th year. 12-month employees who work part-time or are employed after July 1 of any fiscal year shall be granted vacation days on a pro-rata basis as a percentage of actual time worked. Vacation days earned during any fiscal year will be available for use by the employee until January 1 of the following fiscal year. Upon leaving employment, employees are paid for any unused vacation days. Current compensated absences have been reported within the individual fund as salary related payments.

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.

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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

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, if applicable.

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 “investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions 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.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

- The Administration submits to the Governing 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

- Prior to August 31st, the budget is legally adopted through passage of a resolution.
- Management can transfer up to 10 percent of the total budget between departments within any fund without the Governing Board approval. However, any revisions that alter the total expenditures of any fund must be approved by the Governing 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 within each individual fund. The budget was adopted on August 9, 2023.
- Formal budgetary integration is employed as a management control device during the year for all its Governmental Funds.
- SASSED has adopted a legal budget for all its Governmental Funds. Total actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. 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. (All appropriations lapse at year-end).

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Under State law, limits are imposed as to investments in obligations of the U.S. treasury obligations, commercial paper, corporate bonds, and mutual funds in which SASSED 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Deposits. At year-end, the carrying amount of the SASSED’s deposits for governmental totaled \$14,555,234 and the bank balances totaled \$15,600,719.

Investments. At year-end, the SASSED has the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Obligations	\$ 500,000	500,000	—	—	—
U.S. Agency Obligations	750,000	—	500,000	250,000	—
ISDLAF+	22,346	22,346	—	—	—
	<u>1,272,346</u>	<u>522,346</u>	<u>500,000</u>	<u>250,000</u>	<u>—</u>

SASSED has the following recurring fair value measurements as of June 30, 2024:

- U.S. Treasury Obligations of \$500,000 are valued using quoted market prices (Level 1 inputs)
- U.S. Agency Obligations of \$750,000 are values using a matrix pricing model (Level 2 inputs)
- ISDLAF+ of \$22,346 are measured at the net asset value per share as determined by the pool

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. SASSED investment policy states interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The SASSED's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with collateral held by a third party in the Association's name. As of June 30, 2024, the entire bank balance of the deposits was covered by 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, SASSED will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The SASSED's investment policy does not address custodial credit risk for investments. At year end, SASSED investments in ISDLAF+ were not subject to custodial credit risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The SASSED's investment policy does not limit credit risk outside of State statutes. At year-end, SASSED's investments in U.S. agency obligations were not rated and the investment in ISDLAF+ was rated AAAM by Standard & Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of SASSED's investment in a single issuer. SASSED's investment policy places no limit on the amount the SASSED may invest any one issuer. More than 5 percent of the SASSED's investments are concentrated in specific individual investments. The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is an investment pool created and regulated by the Illinois General Assembly. The fair value of the Association's investment in ISDLAF+ has been determined using the net asset value (NAV) per share (or its equivalent) of the investments. The NAV of the Liquid Class and MAX Class are determined as of the close of business on each Illinois banking day. The Multi-Class Series invests in high-quality short-term debt instruments (money market instruments), and shares may be redeemed on any Illinois banking day. The Term Series invest in high-quality debt instruments, which are generally money market instruments but may include instruments with a maturity over one year, and shares may be redeemed with seven days' advance notice. At year-end, SASSED has no 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).

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 137,628	—	—	137,628
Depreciable/Amortizable Capital Assets				
Land Improvements	308,583	—	—	308,583
Buildings and Building Improvements	5,752,426	—	—	5,752,426
Equipment	2,274,982	341,054	27,023	2,589,013
Leased Asset - Buildings	4,381,402	—	—	4,381,402
	<u>12,717,393</u>	<u>341,054</u>	<u>27,023</u>	<u>13,031,424</u>
Less Accumulated Depreciation				
Land Improvements	127,473	11,943	—	139,416
Buildings and Building Improvements	2,887,038	146,486	—	3,033,524
Equipment	1,762,134	151,541	23,850	1,889,825
Leased Asset - Buildings	2,628,842	525,768	—	3,154,610
	<u>7,405,487</u>	<u>835,738</u>	<u>23,850</u>	<u>8,217,375</u>
Total Net Depreciable/Amortizable Capital Assets	<u>5,311,906</u>	<u>(494,684)</u>	<u>3,173</u>	<u>4,814,049</u>
Total Net Capital Assets	<u>5,449,534</u>	<u>(494,684)</u>	<u>3,173</u>	<u>4,951,677</u>

Depreciation expense was charged to governmental activities as follows:

Instructional	<u>\$ 835,738</u>
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SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Leases Payable

SASED has the following lease outstanding at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
Building	9 years	June 30, 2019	\$532,072 Annually	2.00%

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

Fiscal Year	Principal	Interest
2025	\$ 576,591	22,389
2026	600,388	10,641
2027	204,756	854
	<u>1,381,735</u>	<u>33,884</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					
Compensated Absences	\$ 16,649	6,660	3,330	19,979	4,613
Total OPEB Liability - RHP	340,639	—	46,912	293,727	—
Total OPEB Liability - THIS	2,623,114	202,226	—	2,825,340	—
Net Pension Liability - TRS	866,635	31,967	—	898,602	—
Net Pension Liability/(Asset) - IMRF	3,023,816	—	3,083,143	(59,327)	—
Leases Payable	2,025,986	—	644,251	1,381,735	576,591
	<u>8,896,839</u>	<u>240,853</u>	<u>3,777,636</u>	<u>5,360,056</u>	<u>581,204</u>

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2024:

Governmental Activities	
Investment in Capital Assets	\$ 4,951,677
Less Capital Related Debt:	
Leases Payable	<u>(1,381,735)</u>
Net Investment in Capital Assets	<u>3,569,942</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, SASSED considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. SASSED 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 Governing 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 Governing Board's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Governing Board itself or b) a body or official to which the Governing Board has delegated the authority to assign amounts to be used for specific purposes. SASSED's highest level of decision-making authority is the Board of Education, 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.

Minimum Fund Balance Policy. SASSED's policy manual states that the General Fund should maintain a minimum fund balance of no less than 20% of budgeted operating expenditures.

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	
Restricted	
Operations and Maintenance	\$ 1,626,509
Student Activities	45,702
	<u>1,672,211</u>
Unassigned	<u>7,757,494</u>
Total Fund Balances	<u><u>9,429,705</u></u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

REPORTING UNITS AFFECTED BY ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Error Correction. In the prior year, SASSED failed to capitalize several assets and depreciate them accordingly. Additionally, further corrections were made to beginning accumulated depreciation balances related to errors in previous calculations. These errors understated the net position of the governmental activities in the government-wide statements. The following is a summary of the net position as originally reported and as restated:

	Governmental Activities
Beginning Net Position as Previously Reported	\$ (4,192,097)
Error Correction - Capital Assets	<u>(260,178)</u>
Beginning Net Position as Restated	<u><u>(4,452,275)</u></u>

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

SASSED is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omission, injuries to employees and natural disasters. SASSED has purchased commercial insurance to cover all risks of loss related to general liability, auto liability, property damage, theft and workers' compensation. Premiums have been displayed as expenditures in appropriate funds. No significant reductions in insurance coverage have occurred from the prior year, and no settlements have been made in the last three years which exceeded any insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Changes in the balances of claims liabilities are as follows:

	2024	2023
Claims Payable - Beginning	\$ 728,889	1,602,220
Incurred Claims	5,314,998	3,255,650
Claims Paid	<u>(5,418,214)</u>	<u>(4,128,981)</u>
Claims Payable - Ending	<u><u>625,673</u></u>	<u><u>728,889</u></u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the SASSED 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 SASSED attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the SASSED financial position or results of operations.

State and Federal Aid Contingencies

SASSED 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 any, would be immaterial.

OTHER POST-EMPLOYMENT BENEFITS

The aggregate amounts recognized for the two plans are:

	OPEB Expense	Total OPEB Liability	Deferred Outflows	Deferred (Inflows)
OPEB - RBP	\$ 6,362	293,727	33,669	(110,417)
OPEB - THIS	1,699,246	2,825,340	116,415	(9,057,342)
	1,705,608	3,119,067	150,084	(9,167,759)

Retiree's Health Plan

General Information about the OPEB Plan

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

Benefits Provided. All plan funding is done on a pay-as-you go basis. Eligibility – Educational support employees who contribute to the Illinois Municipal Retirement Fund (IMRF) are eligible for post-employment medical coverage. For retirement benefits, the member must have worked at least 8 years and must be at least 55 years old. Certified employees who contribute to the Teachers' Retirement Service (TRS) are eligible for a subsidized benefit once they retire with 15 years and have attained 55 years of age. Both teachers and support staff may elect COBRA coverage for dental benefits.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

General Information about the OPEB Plan - Continued

Benefits Provided - Continued. SASSED offers a flat reimbursement subsidy for certified employees who retire after age 55 with 15 years of service. The subsidy is that SASSED will pay up to \$200 per month for the cost of the retiree's health insurance policy (presumably through TCHP). The subsidy for current retirees will extend up to five years, irrespective of the age at retirement. Staff workers may retire after age 55 with 8 years of service, but no subsidy is provided in such case. They are, however, eligible to participate in SASSED's plan. For the dental plan, benefits for staff retirees continue as long as COBRA premiums are paid, even past age 65. Effective July 2008, Group Life Insurance is provided by SASSED after retirement, but retirees must pay the full premium. There is therefore no liability to SASSED for this benefit.

Plan Membership. As of June 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	31
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>319</u>
Total	<u><u>350</u></u>

Total OPEB Liability

The SASSED's total OPEB liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2024 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	2.00%
Discount Rate	3.93%
Healthcare Cost Trend Rates	Dental costs are assumed to increasing at 3% per annum. Increases for the PPO and HMO are based on the 2020 Getzen Model as released by the Society of Actuaries, using a 2.0% general inflation rate. Health Care The initial Health Care Trend Rate for 2021 is 4.9%. This rate decreases to an ultimate of 3.5% over the next 50 years.
Retirees' Share of Benefit-Related Costs	10% of projected health insurance premiums for retirees.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on the municipal bond rate based on the yield to maturity of the Bond Buyer 20-Bond GO Index as reported by WM Financial Strategies.

Mortality rates were based on the PUB-2010 Teachers' Headcount-weighted mortality base rates and projected with scale MP-2021 (Previously MP-2020).

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	\$ 340,639
Changes for the Year:	
Service Cost	12,500
Interest on the Total OPEB Liability	11,651
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(22,995)
Changes of Assumptions or Other Inputs	(5,218)
Benefit Payments	(42,850)
Other Changes	—
Net Changes	(46,912)
Balance at June 30, 2024	293,727

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

The discount rate used to measure the total pension liability was 3.93%, while the prior valuation used 3.65%. 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 (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	\$ 312,937	293,727	276,092

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 290,492	293,727	297,493

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

For the year ended June 30, 2024, SASSED recognized OPEB expense of \$6,362. At June 30, 2024, the SASSED 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	\$ 25,283	(83,612)	(58,329)
Change in Assumptions	8,386	(26,805)	(18,419)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	33,669	(110,417)	(76,748)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Retiree's Health Plan - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - 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 (Inflows) of Resources
2025	\$ (17,942)
2026	(16,858)
2027	(14,179)
2028	(13,478)
2029	(14,291)
Thereafter	<u>—</u>
Total	<u><u>(76,748)</u></u>

Teachers' Health Insurance Security Fund

Plan Description

SASED 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

Plan Description - Continued

On-behalf Contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. 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, 2024. State of Illinois contributions were \$104,543, and the SASSED recognized revenue and expenditures of this amount during the year.

Employer Contributions to the THIS Fund. The SASSED also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2024. For the year ended June 30, 2024 SASSED paid \$77,826 to the THIS Fund, which was 100 percent of the required contribution.

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, 2022, 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 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.

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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022.

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 SASSED's proportionate share of the collective net OPEB liability, as well as what SASSED'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 (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
Employer's Proportionate Share of the OPEB Liability	\$ 3,154,837	2,825,340	2,534,714

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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, 2023, 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 2024, 8.00% in 2025, decreasing to an ultimate trend rate of 4.25% in plan year end 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Employer's Proportionate Share of the OPEB Liability	\$ 2,404,775	2,825,340	3,340,625

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

At June 30, 2024, the District reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the District. The collective net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the collective net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of the District, actuarially determined. At June 30, 2023, SASSED's proportion was 0.039641 percent, which was an increase of 0.001318 from its proportion in the prior year. The State's support and total are for disclosure purposes only. The amount recognized by SASSED 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 SASSED were as follow:

Employer's Proportionate Share of the Net OPEB Liability	\$ 2,825,340
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>3,820,767</u>
Total	<u><u>6,646,107</u></u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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

For the year ending June 30, 2024, SASSED recognized OPEB revenue and expense of \$104,543 for support provided by the State. For the year ending June 30, 2024, SASSED recognized OPEB revenue of \$1,699,246. At June 30, 2024, SASSED 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
Differences Between Expected and Actual Experience	\$ —	(1,577,729)	(1,577,729)
Net Difference Between Projected and Actual Earnings on Pension Investments	37,449	(5,553,322)	(5,515,873)
Changes of Assumptions	1,140	(15)	1,125
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	—	(1,926,276)	(1,926,276)
Total Pension Expense to be Recognized in Future Periods	38,589	(9,057,342)	(9,018,753)
Employer Contributions Subsequent to the Measurement Date	77,826	—	77,826
Totals	116,415	(9,057,342)	(8,940,927)

\$77,826 reported as deferred outflows of resources related to OPEB resulting from SASSED 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the SASSED's OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2025	\$ (1,650,792)
2026	(1,473,261)
2027	(1,426,484)
2028	(1,408,485)
2029	(1,299,108)
Thereafter	(1,760,623)
Total	(9,018,753)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS

The retirement plans of SASSED 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 SASSED. IMRF is funded through member district fees. Each retirement system is discussed below.

Teachers’ Retirement System (TRS)

Plan Descriptions, Provisions and Funding Policies

SASED 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.

The aggregate amounts recognized for the two pension plans are:

	Pension Expense/ (Revenue)	Net Pension Liability/ (Asset)	Deferred Outflows	Deferred (Inflows)
TRS	\$ (250,446)	898,602	90,524	(182,753)
IMRF	1,227,788	(59,327)	3,341,317	—
	<u>977,342</u>	<u>839,275</u>	<u>3,431,841</u>	<u>(182,753)</u>

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 years of creditable earnings within the last 10 years of creditable service and at 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. Disability and death benefits are also provided.

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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Benefits Provided - Continued

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.

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, 2023, 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, 2024, 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 \$6,534,311 in pension contributions from the State of Illinois. For the year ended June 30, 2024, the employer recognized revenue and expenditures of \$5,905,087 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, 2024 were \$67,372, respectively. The June 30, 2024 contributions 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, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2024, salaries totaling \$— were paid from federal and special trust funds that required employer contributions of \$—, which was equal to the SASSED's actual contributions. For the fiscal year ended June 30, 2024, required employer contributions of \$41,262, which was equal to SASSED's actual contributions. The June 30, 2024 contributions are deferred because they were paid after the June 30, 2024 measurement date.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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, 2024, the employer paid \$2,918 to TRS for employer contributions due on salary increases in excess of 6 percent, \$115 for salary increases in excess of 3 percent and \$— 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, 2023, 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	\$ 898,602
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>77,549,796</u>
Total	<u><u>78,448,398</u></u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the employer's proportion was 0.110000%, which was an increase of 0.010000% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the employer recognized pension expense of \$6,534,311 and revenue of \$6,534,311 for support provided by the State. At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 3,735	(3,622)	113
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(26)	(26)
Changes of Assumptions	3,065	(790)	2,275
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,352	(178,315)	(161,963)
Total Pension Expense to be Recognized in Future Periods	23,152	(182,753)	(159,601)
Employer Contributions Subsequent to the Measurement Date	67,372	—	67,372
Totals	90,524	(182,753)	(92,229)

\$67,372 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, 2025. 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
2025	\$ (76,626)
2026	(60,917)
2027	(19,516)
2028	(5,133)
2029	2,591
Thereafter	—
Total	(159,601)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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 MP-2020. In the June 30, 2022 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 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	37.0%	5.4%
Private Equity	15.0%	8.0%
Income	26.0%	4.3%
Real Assets	18.0%	4.6%
Diversifying Strategies	4.0%	3.4%
Total	<u>100.0%</u>	

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2022 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, 2023 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 OPEB Liability	\$ 1,106,052	898,602	726,440

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF)

The SASSED contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees (other than those covered by the Teachers Retirement Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	345
Inactive Plan Members Entitled to but not yet Receiving Benefits	692
Active Plan Members	<u>185</u>
 Total	 <u><u>1,222</u></u>

Contributions. As set by statute, SASSED’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 year-ended June 30, 2024, SASSED’s contribution was 4.08% of covered payroll.

Net Pension (Asset). The SASSED’s net pension (asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension (asset) 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, 2023, 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%

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

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 SASSED 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 projected 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of SASSED calculated using the discount rate as well as what SASSED's net pension liability/(asset) 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/(Asset) \$	6,585,568	(59,327)	(5,245,904)

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2022	\$ 57,695,629	54,671,813	3,023,816
Changes for the Year:			
Service Cost	808,495	—	808,495
Interest on the Total Pension Liability	4,114,120	—	4,114,120
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	235,638	—	235,638
Changes of Assumptions	47,807	—	47,807
Contributions - Employer	—	415,898	(415,898)
Contributions - Employees	—	398,111	(398,111)
Net Investment Income	—	5,973,396	(5,973,396)
Benefit Payments, Including Refunds of Employee Contributions	(2,706,794)	(2,706,794)	—
Other (Net Transfer)	—	1,501,798	(1,501,798)
Net Changes	2,499,266	5,582,409	(3,083,143)
Balances at December 31, 2023	60,194,895	60,254,222	(59,327)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2024

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, 2024, SASSED recognized pension revenue of \$1,227,788. At June 30, 2024, SASSED 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	\$ 74,968	—	74,968
Changes of Assumptions	15,210	—	15,210
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,041,986	—	3,041,986
Total Pension Expense to be Recognized in Future Periods	3,132,164	—	3,132,164
Pension Contributions Made Subsequent to the Measurement Date	209,153	—	209,153
Total Deferred Amounts Related to Pensions	3,341,317	—	3,341,317

\$209,153 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, 2025. 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
2025	\$ 454,204
2026	1,026,895
2027	2,055,836
2028	(404,771)
2029	—
Thereafter	—
Total	3,132,164

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 of Changes in the Employer's Total OPEB Liability
Retiree's Health Plan
- 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 Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
Teachers' Retirement System
- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgeted amounts are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2023

See Following Page

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Retiree's Health Plan

Schedule of Changes in the Employer's Total OPEB Liability

June 30, 2024

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 15,766
Interest	24,366
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	3,999
Change of Assumptions or Other Inputs	—
Benefit Payments	(99,965)
Other Changes	—
Net Change in Total OPEB Liability	<u>(55,834)</u>
Total OPEB Liability - Beginning	<u>613,843</u>
Total OPEB Liability - Ending	<u><u>558,009</u></u>
Covered Payroll	\$ 16,510,688
Total OPEB Liability as a Percentage of Covered Payroll	3.38%

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 Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2024.

2019	2020	2021	2022	2023	2024
17,696	24,129	23,355	16,095	12,706	12,500
22,452	19,500	10,665	7,589	11,840	11,651
(56,677)	(47,309)	(93,378)	33,508	4,536	(22,995)
25,895	41,001	5,385	(31,903)	(2,366)	(5,218)
—	—	—	—	—	—
(32,751)	(63,570)	(74,921)	(49,739)	(41,108)	(42,850)
—	—	—	—	—	—
(23,385)	(26,249)	(128,894)	(24,450)	(14,392)	(46,912)
558,009	534,624	508,375	379,481	355,031	340,639
534,624	508,375	379,481	355,031	340,639	293,727
18,279,536	16,110,952	17,486,588	18,272,110	18,272,110	20,804,468
2.92%	3.16%	2.17%	1.94%	1.86%	1.41%

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Teacher's Health Insurance Security Fund

Schedule of Employer Contributions

June 30, 2024

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	\$ 103,875	\$ 103,875	\$ —	\$ 11,803,976	0.88%
2019	107,482	107,482	—	11,682,821	0.92%
2020	102,857	102,857	—	11,180,142	0.92%
2021	96,788	96,788	—	10,520,424	0.92%
2022	70,856	70,856	—	10,575,547	0.67%
2023	74,258	74,258	—	11,083,266	0.67%
2024	77,826	77,826	—	11,615,871	0.67%

Note:

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

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

**Teacher's Health Insurance Security Fund
Schedule of Employer Contributions - Continued
June 30, 2024**

Notes to the Schedule of Employer Contributions

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Sponsor's Fiscal Year End	June 30, 2024

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, 2023, 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	Fair 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 June 30, 2021, actuarial valuation.
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 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Teacher's Health Insurance Security Fund

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

June 30, 2024

	<u>2018</u>
Employer's Proportion of the Net OPEB Liability	0.052414%
Employer's Proportionate Share of the Net OPEB Liability	\$ 13,601,220
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>17,861,782</u>
Total	<u><u>31,463,002</u></u>
Employer's Covered Payroll	\$ 11,803,976
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered Payroll	115.23%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	(0.23%)

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.

2019	2020	2021	2022	2023	2024
0.049761%	0.047530%	0.044193%	0.040528%	0.038323%	0.039641%
13,109,966	13,155,142	11,815,416	8,938,696	2,623,114	2,825,340
17,603,862	17,813,741	16,006,664	12,119,566	3,568,504	3,820,767
30,713,828	30,968,883	27,822,080	21,058,262	6,191,618	6,646,107
11,682,821	11,180,142	10,520,424	10,575,547	11,083,266	11,615,871
112.22%	117.67%	112.31%	84.52%	23.67%	24.32%
(0.07%)	0.25%	0.70%	1.40%	5.24%	6.21%

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Teachers' Retirement System

**Schedule of the Employer's Proportionate Share of the Net Pension Liability and Employer Contributions
June 30, 2024**

	2015	2016	2017
Employer's Proportion of the Net Pension Liability	0.018000%	0.016200%	0.011200%
Employer's Proportionate Share of the Net Pension Liability	\$ 10,967,357	10,618,170	8,567,617
State's Proportionate Share of the Net Pension Liability Associated with the Employer	75,910,849	81,540,092	89,012,284
Total	<u>86,878,206</u>	<u>92,158,262</u>	<u>97,579,901</u>
Employer's Covered Payroll	\$ N/A	12,345,423	12,592,331
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered-Employee Payroll	N/A	86.01%	68.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.00%	41.50%	36.40%
Contractually-Required Contribution	\$ 567,940	616,753	455,036
Contributions in Relation to the Contractually Required Contribution	567,940	616,753	455,036
Contribution Deficiency (Excess)	—	—	—
Employer's Covered Payroll	\$ 12,345,423	12,592,331	12,592,331
Contributions as a % of Covered Payroll	4.60%	4.90%	3.61%

Notes:

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

For the 2023 measurement year, the assumed investment rate of return was 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 September 30, 2021.

For the 2022-2018 measurement years, 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. 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 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.

N/A - Not Available

2018	2019	2020	2021	2022	2023	2024
0.011200%	0.001600%	0.001505%	0.001329%	0.001174%	0.001034%	0.001057%
8,567,617	1,280,143	1,220,294	1,145,555	916,128	866,635	898,602
89,012,284	87,695,128	86,846,966	89,725,818	76,781,267	75,174,886	77,549,796
97,579,901	88,975,271	88,067,260	90,871,373	77,697,395	76,041,521	78,448,398
12,592,331	11,803,976	11,682,821	11,180,142	10,520,424	10,575,547	11,083,266
68.04%	10.85%	10.45%	10.25%	8.71%	8.19%	8.11%
39.30%	40.00%	39.60%	37.80%	45.10%	42.80%	43.90%
164,722	119,842	93,997	74,267	70,113	105,545	67,372
164,722	119,842	93,997	74,122	70,916	105,545	67,372
—	—	—	145	(803)	—	—
11,803,976	11,682,821	11,180,142	10,520,424	10,575,547	11,083,266	11,615,871
1.40%	1.03%	0.84%	0.71%	0.66%	0.95%	0.58%

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2024**

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
2015	\$ 1,340,441	\$ 1,340,441	\$ —	\$ 11,978,920	11.19%
2016	1,353,096	1,353,096	—	12,241,693	11.05%
2017	1,309,652	1,309,652	—	11,697,826	11.20%
2018	1,251,095	1,251,095	—	11,277,020	11.09%
2019	1,006,856	1,006,856	—	10,594,063	9.50%
2020	1,090,364	1,090,364	—	10,933,291	9.97%
2021	1,008,380	1,008,380	—	9,549,920	10.56%
2022	776,702	776,702	—	9,236,817	8.41%
2023	484,670	484,670	—	8,538,333	5.68%
2024	373,519	373,519	—	9,155,891	4.08%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 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.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2023

See Following Page

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

June 30, 2024

	2014	2015	2016
Total Pension Liability			
Service Cost	\$ 1,393,434	1,300,518	1,339,836
Interest	2,368,719	2,674,446	2,909,811
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(138,810)	213,406	(347,976)
Change of Assumptions	1,423,935	—	—
Benefit Payments, Including Refunds of Member Contributions	(884,398)	(964,505)	(1,175,165)
Net Change in Total Pension Liability	4,162,880	3,223,865	2,726,506
Total Pension Liability - Beginning	31,328,398	35,491,278	38,715,143
Total Pension Liability - Ending	35,491,278	38,715,143	41,441,649
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,340,525	1,303,492	1,355,352
Contributions - Members	549,289	543,624	550,179
Net Investment Income	1,908,335	170,748	2,317,613
Benefit Payments, Including Refunds of Member Contributions	(884,398)	(964,505)	(1,175,165)
Other (Net Transfer)	13,073	(889,706)	8,474
Net Change in Plan Fiduciary Net Position	2,926,824	163,653	3,056,453
Plan Net Position - Beginning	30,781,475	33,708,299	33,871,952
Plan Net Position - Ending	33,708,299	33,871,952	36,928,405
Employer's Net Pension Liability/(Asset)	\$ 1,782,979	4,843,191	4,513,244
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.98%	87.49%	89.11%
Covered Payroll	\$ 11,628,516	12,080,555	12,079,571
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	15.33%	40.09%	37.36%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014, 2017 and 2023.

2017	2018	2019	2020	2021	2022	2023
1,269,053	1,137,775	1,094,172	1,132,254	919,755	895,494	808,495
3,106,172	3,195,432	3,403,365	3,602,016	3,719,077	3,942,677	4,114,120
—	—	—	—	—	—	—
(469,428)	426,069	176,928	(488,487)	856,966	181,778	235,638
(1,152,801)	1,378,584	—	(372,409)	—	—	47,807
(1,321,091)	(1,673,356)	(1,884,363)	(2,022,609)	(2,282,381)	(2,516,662)	(2,706,794)
1,431,905	4,464,504	2,790,102	1,850,765	3,213,417	2,503,287	2,499,266
41,441,649	42,873,554	47,338,058	50,128,160	51,978,925	55,192,342	57,695,629
42,873,554	47,338,058	50,128,160	51,978,925	55,192,342	57,695,629	60,194,895
1,283,059	1,208,176	933,466	1,116,106	1,000,375	651,196	415,898
528,577	518,168	492,658	503,451	499,636	418,706	398,111
6,263,367	(2,089,922)	7,669,423	6,846,842	9,138,108	(7,728,605)	5,973,396
(1,321,091)	(1,673,356)	(1,884,363)	(2,022,609)	(2,282,381)	(2,516,662)	(2,706,794)
(872,292)	856,694	(55,580)	280,606	(74,480)	56,135	1,501,798
5,881,620	(1,180,240)	7,155,604	6,724,396	8,281,258	(9,119,230)	5,582,409
36,928,405	42,810,025	41,629,785	48,785,389	55,509,785	63,791,043	54,671,813
42,810,025	41,629,785	48,785,389	55,509,785	63,791,043	54,671,813	60,254,222
63,529	5,708,273	1,342,771	(3,530,860)	(8,598,701)	3,023,816	(59,327)
99.85%	87.94%	97.32%	106.79%	115.58%	94.76%	100.10%
11,476,369	10,943,624	10,659,800	10,309,848	9,609,749	8,980,925	8,719,030
0.55%	52.16%	12.60%	(34.25%)	(89.48%)	33.67%	(0.68%)

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

General Fund

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

For the Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance
	Original	Final		
Revenues				
Local Sources	\$ 31,720,294	32,220,294	34,234,894	2,014,600
State Sources	3,676,007	3,176,007	3,054,021	(121,986)
Federal Sources	2,801,765	2,801,765	2,708,988	(92,777)
On-Behalf Payments	—	—	6,638,854	6,638,854
Total Revenues	<u>38,198,066</u>	<u>38,198,066</u>	<u>46,636,757</u>	<u>8,438,691</u>
Expenditures				
Instruction	21,957,364	21,750,781	21,729,691	21,090
Support Services	17,221,903	17,805,997	14,067,171	3,738,826
Debt Service				
Principal Retirement	—	—	644,251	(644,251)
Interest and Fiscal Charges	—	—	33,672	(33,672)
On-Behalf Payments	—	—	6,638,854	(6,638,854)
Total Expenditures	<u>39,179,267</u>	<u>39,556,778</u>	<u>43,113,639</u>	<u>(3,556,861)</u>
Net Change in Fund Balances	<u>(981,201)</u>	<u>(1,358,712)</u>	3,523,118	<u>4,881,830</u>
Fund Balances - Beginning			<u>5,906,587</u>	
Fund Balances - Ending			<u>9,429,705</u>	

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 statements and schedules include:

- Combining Statements - General Fund - by Accounts
- Budgetary Comparison Schedules - Major Governmental Funds
- Consolidated Year-End Financial Report

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

General Fund - by Accounts

Combining Balance Sheet

June 30, 2024

	Educational Account	Operations and Maintenance Account	Totals
ASSETS			
Cash and Investments	\$ 14,204,151	1,623,429	15,827,580
Receivables - Net of Allowances			
Intergovernmental	2,123,563	3,080	2,126,643
Other Current Assets	55,084	—	55,084
Total Assets	<u>16,382,798</u>	<u>1,626,509</u>	<u>18,009,307</u>
LIABILITIES			
Accounts Payable	3,858,632	—	3,858,632
Accrued Payroll	1,789,739	—	1,789,739
Other Payables	2,305,035	—	2,305,035
Claims Payable	625,673	—	625,673
Total Liabilities	<u>8,579,079</u>	<u>—</u>	<u>8,579,079</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Grant Revenues	523	—	523
Total Liabilities and Deferred Inflows of Resources	<u>8,579,602</u>	<u>—</u>	<u>8,579,602</u>
FUND BALANCES			
Restricted	45,702	1,626,509	1,672,211
Unassigned	7,757,494	—	7,757,494
Total Fund Balances	<u>7,803,196</u>	<u>1,626,509</u>	<u>9,429,705</u>
Total Liabilities and Fund Balances	<u>16,382,798</u>	<u>1,626,509</u>	<u>18,009,307</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

General Fund - by Accounts

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2024

	Educational Account	Operations and Maintenance Account	Eliminations	Totals
Revenues				
Local Sources				
Tuition	\$ 18,264,648	—	—	18,264,648
Earnings on Investments	445,922	—	—	445,922
School Activity Income	1,133	—	—	1,133
Other Local Revenues	15,320,371	202,820	—	15,523,191
State Sources	3,054,021	—	—	3,054,021
Federal Sources	2,708,988	—	—	2,708,988
On-Behalf Payments	6,638,854	—	—	6,638,854
Total Revenues	46,433,937	202,820	—	46,636,757
Expenditures				
Instruction	21,729,691	—	—	21,729,691
Support Services	13,954,448	112,723	—	14,067,171
Debt Service				
Principal Retirement	644,251	—	—	644,251
Interest and Fiscal Charges	33,672	—	—	33,672
On-Behalf Payments	6,638,854	—	—	6,638,854
Total Expenditures	43,000,916	112,723	—	43,113,639
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,433,021	90,097	—	3,523,118
Other Financing Sources (Uses)				
Transfers In	—	995,000	(995,000)	—
Transfers Out	(995,000)	—	995,000	—
	(995,000)	995,000	—	—
Net Change in Fund Balances	2,438,021	1,085,097	—	3,523,118
Fund Balances - Beginning	5,365,175	541,412	—	5,906,587
Fund Balances - Ending	7,803,196	1,626,509	—	9,429,705

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Local Sources				
Tuition	\$ 17,135,067	17,635,067	18,264,648	629,581
Earnings on Investments	65,000	65,000	445,922	380,922
School Activity Income	—	—	1,133	1,133
Other Local Revenues	14,328,227	14,328,227	15,320,371	992,144
Total Local Sources	31,528,294	32,028,294	34,032,074	2,003,780
State Sources				
Unrestricted Grants-In-Aid				
Evidence Based Funding	3,299,607	2,799,607	2,799,607	—
State Free Lunch and Breakfast	1,400	1,400	3,519	2,119
Transportation - Special Education	375,000	375,000	250,895	(124,105)
Total State Sources	3,676,007	3,176,007	3,054,021	(121,986)
Federal Sources				
Other Restricted Grants-In-Aid	—	—	53,656	53,656
Food Service				
National School Lunch Program	118,756	118,756	149,091	30,335
School Breakfast Program	40,569	40,569	69,392	28,823
Preschool Flow-Through	400,000	400,000	357,340	(42,660)
Medicaid Matching Funds				
Administrative Outreach	300,000	300,000	308,859	8,859
Other Restricted Revenue from Federal Sources	664,212	664,212	561,346	(102,866)
Flow-Through Revenue from Federal Sources	869,228	869,228	869,267	39
Other Restricted Revenue from Federal Sources	409,000	409,000	340,037	(68,963)
Total Federal Sources	2,801,765	2,801,765	2,708,988	(92,777)
Total Direct Revenues	38,006,066	38,006,066	39,795,083	1,789,017
On-Behalf Payments	—	—	6,638,854	6,638,854
Total Revenues	38,006,066	38,006,066	46,433,937	8,427,871

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures				
Instruction				
Special Education Programs				
Salaries	\$ 12,610,574	11,292,696	12,409,472	(1,116,776)
Employee Benefits	3,689,545	3,074,700	2,778,566	296,134
Purchased Services	4,352,246	5,965,273	5,400,693	564,580
Supplies and Materials	291,261	304,601	235,693	68,908
Other Objects	274,212	274,212	169,059	105,153
Capital Outlay	15,570	15,570	—	15,570
Non-Capitalized Equipment	42,128	42,128	38,158	3,970
	<u>21,275,536</u>	<u>20,969,180</u>	<u>21,031,641</u>	<u>(62,461)</u>
CTE Programs				
Salaries	83,211	83,086	69,638	13,448
Employee Benefits	23,522	23,522	22,976	546
Purchased Services	181,098	280,871	82,201	198,670
Supplies and Materials	—	125	—	125
	<u>287,831</u>	<u>387,604</u>	<u>174,815</u>	<u>212,789</u>
Summer School				
Salaries	270,775	270,775	303,034	(32,259)
Employee Benefits	46,567	46,567	20,912	25,655
Purchased Services	55,612	55,612	189,257	(133,645)
Supplies and Materials	21,043	21,043	7,607	13,436
	<u>393,997</u>	<u>393,997</u>	<u>520,810</u>	<u>(126,813)</u>
Student Activity Fund				
Other Objects	—	—	2,425	(2,425)
	<u>—</u>	<u>—</u>	<u>2,425</u>	<u>(2,425)</u>
Total Instruction	<u>21,957,364</u>	<u>21,750,781</u>	<u>21,729,691</u>	<u>21,090</u>
Support Services				
Pupils				
Health Services				
Salaries	4,822,779	4,757,779	4,798,321	(40,542)
Employee Benefits	1,363,242	1,198,242	564,816	633,426
Purchased Services	926,310	1,486,310	1,329,501	156,809
Supplies and Materials	26,500	26,500	18,684	7,816
Capital Outlay	25,000	25,000	15,727	9,273
	<u>7,163,831</u>	<u>7,493,831</u>	<u>6,727,049</u>	<u>766,782</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Speech Pathology and Audiology Services				
Salaries	\$ 161,682	161,682	114,234	47,448
Employee Benefits	45,701	45,701	32,914	12,787
Purchased Services	22,902	22,902	13,925	8,977
Supplies and Materials	31,449	31,449	3,715	27,734
Non-Capitalized Equipment	10,000	10,000	9,433	567
	<u>271,734</u>	<u>271,734</u>	<u>174,221</u>	<u>97,513</u>
 Total Pupils	 7,435,565	 7,765,565	 6,901,270	 864,295
 Instructional Staff				
Improvement of Instruction Services				
Salaries	1,712,786	1,752,530	1,504,741	247,789
Employee Benefits	379,480	381,092	275,408	105,684
Purchased Services	928,270	905,987	662,004	243,983
Supplies and Materials	198,363	207,939	177,546	30,393
	<u>3,218,899</u>	<u>3,247,548</u>	<u>2,619,699</u>	<u>627,849</u>
 General Administration				
Board of Education Services				
Purchased Services	10,710	10,710	3,262	7,448
 Executive Administration Services				
Salaries	514,225	514,225	531,912	(17,687)
Employee Benefits	145,088	145,088	93,769	51,319
Purchased Services	155,818	215,847	199,366	16,481
Supplies and Materials	36,242	38,242	32,873	5,369
Capital Outlay	11,000	9,000	—	9,000
	<u>862,373</u>	<u>922,402</u>	<u>857,920</u>	<u>64,482</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Special Area Administration Services				
Salaries	\$ 107,925	68,181	71,211	(3,030)
Employee Benefits	15,156	10,620	11,864	(1,244)
Purchased Services	—	—	3,778	(3,778)
	<u>123,081</u>	<u>78,801</u>	<u>86,853</u>	<u>(8,052)</u>
Total General Administration	<u>996,164</u>	<u>1,011,913</u>	<u>948,035</u>	<u>63,878</u>
Business				
Direction of Business				
Support Services				
Salaries	154,350	154,350	127,030	27,320
Employee Benefits	42,071	42,071	49,851	(7,780)
Purchased Services	3,500	8,300	5,996	2,304
Supplies and Materials	500.00	500.00	118	382
	<u>200,421</u>	<u>205,221</u>	<u>182,995</u>	<u>22,226</u>
Fiscal Services				
Salaries	148,942	164,224	225,649	(61,425)
Employee Benefits	57,269	59,154	69,986	(10,832)
Purchased Services	190,925	104,754	103,851	903
Supplies and Materials	5,790	5,790	15	5,775
	<u>402,926</u>	<u>333,922</u>	<u>399,501</u>	<u>(65,579)</u>
Operations and Maintenance of Plant Services				
Salaries	51,924	51,924	96,081	(44,157)
Employee Benefits	14,676	14,676	10,302	4,374
Purchased Services	480,010	480,610	15,744	464,866
Supplies and Materials	34,240	39,140	40,336	(1,196)
Capital Outlay	60,000	326,000	320,000	6,000
Non-Capitalized Equipment	905,979	905,979	744	905,235
	<u>1,546,829</u>	<u>1,818,329</u>	<u>483,207</u>	<u>1,335,122</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Pupil Transportation Services				
Salaries	\$ 213,890	213,890	219,540	(5,650)
Employee Benefits	60,457	60,457	83,097	(22,640)
Purchased Services	149,852	155,152	63,893	91,259
Supplies and Materials	100,278	95,278	28,910	66,368
	<u>524,477</u>	<u>524,777</u>	<u>395,440</u>	<u>129,337</u>
Food Services				
Salaries	20,000	20,000	24,225	(4,225)
Employee Benefits	12,561	12,561	13,806	(1,245)
Purchased Services	178,758	178,758	270,137	(91,379)
Supplies and Materials	150	150	12	138
Non-Capitalized Equipment	370	370	—	370
	<u>211,839</u>	<u>211,839</u>	<u>308,180</u>	<u>(96,341)</u>
Total Business	<u>2,886,492</u>	<u>3,094,088</u>	<u>1,769,323</u>	<u>1,324,765</u>
Central				
Staff Services				
Salaries	378,921	378,921	344,442	34,479
Employee Benefits	93,116	93,116	109,710	(16,594)
Purchased Services	254,213	256,313	97,993	158,320
Supplies and Materials	21,204	21,204	14,962	6,242
Capital Outlay	1,500	1,500	—	1,500
	<u>748,954</u>	<u>751,054</u>	<u>567,107</u>	<u>183,947</u>
Data Processing Services				
Salaries	204,132	204,132	238,726	(34,594)
Employee Benefits	49,610	49,610	67,711	(18,101)
Purchased Services	790,610	794,610	735,284	59,326
Supplies and Materials	75,199	59,199	37,190	22,009
Capital Outlay	7,049	7,049	—	7,049
Non-Capitalized Equipment	68,800	80,800	70,103	10,697
	<u>1,195,400</u>	<u>1,195,400</u>	<u>1,149,014</u>	<u>46,386</u>
Total Central	<u>1,944,354</u>	<u>1,946,454</u>	<u>1,716,121</u>	<u>230,333</u>
Total Support Services	<u>16,481,474</u>	<u>17,065,568</u>	<u>13,954,448</u>	<u>3,111,120</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Educational Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Debt Service				
Principal Retirement	\$ —	—	644,251	(644,251)
Interest and Fiscal Charges	—	—	33,672	(33,672)
	—	—	677,923	(677,923)
 Total Direct Expenditures	 38,438,838	 38,816,349	 36,362,062	 2,454,287
 On Behalf Payments	 —	 —	 6,638,854	 (6,638,854)
 Total Expenditures	 38,438,838	 38,816,349	 43,000,916	 (4,184,567)
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (432,772)	 (810,283)	 3,433,021	 4,243,304
 Other Financing (Uses)				
Transfers Out	—	—	(995,000)	(995,000)
 Net Change in Fund Balance	 (432,772)	 (810,283)	 2,438,021	 3,248,304
 Fund Balance - Beginning			 5,365,175	
 Fund Balance - Ending			 7,803,196	

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Operations and Maintenance Account - General Fund

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

For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Local Sources				
Other Revenue from Local Sources	\$ 192,000	192,000	202,820	10,820
Expenditures				
Facilities and Acquisition and Construction Services				
Capital Outlay	740,429	740,429	112,723	627,706
Excess (Deficiency) of Revenues Over (Under) Expenditures	(548,429)	(548,429)	90,097	638,526
Other Financing Sources				
Transfers In	—	—	995,000	995,000
Net Change in Fund Balance	<u>(548,429)</u>	<u>(548,429)</u>	1,085,097	<u>1,633,526</u>
Fund Balance - Beginning			<u>541,412</u>	
Fund Balance - Ending			<u>1,626,509</u>	

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Consolidated Year-End Financial Report

June 30, 2024

CSFA #	Program Name	State	Federal	Other	Totals
444-30-0184	Rehabilitation Services to Vocational Rehab	\$ —	393,765	—	393,765
478-00-0251	Medical Assistance Program	—	321,728	—	321,728
586-00-2111	Federal Programs - Preschool Development Grants Birth through Five	—	357,340	—	357,340
586-18-0406	School Breakfast Program	—	69,393	—	69,393
586-18-0407	National School Lunch Program	—	149,091	—	149,091
586-18-2330	Non-Cash Commodity Value	—	8,398	—	8,398
586-44-2302	Fed. Sp. Ed. - Pre-School Discretionary	—	378,752	—	378,752
586-53-2589	Federal Programs - Emergency Relief	—	167,244	—	167,244
	Other Grant Programs and Activities	—	—	368,351	368,351
	Totals	—	1,845,711	368,351	2,214,062



ACTION ITEM

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: Rachel Wisniewski, Assistant Director of Business CSBO

Date: February 19, 2025

Re: Accept the Bid and Extend a Contract to Preservation Services, Inc.

Summary: ARCON Associates, Inc. provided a letter of recommendation to the SASED Board of Directors to extend a contract to Preservation Services, Inc. of Romeoville, Illinois for the Base Bid in the amount of \$299,000.00 for the roofing project at Southeast School.

Financial Impact: The original budget for the roofing project was \$260,000. The base bid of \$299,000 includes \$30,000 in allowances. The project will be funded through the fund balance.

Recommended Action: SASED Administration requests that the Board of Directors accept the bid and extend a contract to Preservation Services, Inc. of Romeoville, Illinois for the Base Bid in the amount of \$299,000.00



January 31, 2025

Ms. Rachel Wisniewski
School Association for Special Education in DuPage County (SASED)
2900 Ogden Avenue
Lisle, Illinois 60532

RE: **Letter of Recommendation**
2025 Roof Repairs at Southeast Alternative School
Project No. 24135

Dear Ms. Wisniewski:

On Tuesday, January 28, 2025, at 2:00 pm, nine (9) bids were opened for the 2025 Roof Repairs at Southeast Alternative School. The low Base of \$299,000.00, was submitted by Preservation Services, Inc. of Romeoville, Illinois. See attached Bid Tabulation Sheet for a complete summary of the bids.

On Wednesday, January 29, 2025, we conducted a scope review with Brennan Quinn, of Preservation Services, Inc., and they have confirmed both their bid and the Scope of the Project. See the attached confirmation letter from Preservation Services, Inc. Additionally, Preservation Services, Inc. has successfully completed numerous roofing projects for ARCON Associates, Inc., of similar size and scope.

ARCON Associates, Inc. recommends that the Board of Education for the School Association for Special Education in DuPage County (SASED) extend a contract to Preservation Services, Inc. of Romeoville, Illinois for the Base Bid in the amount of \$299,000.00

Please feel free to contact me if you have any questions regarding this letter.

Sincerely,
ARCON Associates, Inc.

A handwritten signature in black ink that reads "Brian E. McElmeel".

Brian E. McElmeel, RRC, IIBEC
Director of Building Envelope Services

c: V.P. Trinh, ARCON Associates, Inc.
Donna Demarakis, ARCON Associates, Inc.

attachments
BEM

Project: 2025 Roof Repairs at Southeast Alternative School

Owner: SASED

Project No.: 24135

Bid Date/Time: January 28, 2025 at 2:00 PM



	CONTRACTOR	BID BOND	ADDENDUM No. 1	BASE BID (ROOF AREA 3.1, 3.2, 5.0, 6.0)
1	Anthony Roofing Ltd.	<input type="checkbox"/>	<input type="checkbox"/>	NO BID
2	Bennett & Brosseau Roofing, Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$398,500
3	DCG Roofing Solutions, Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$429,000
4	Elens & Maichin Roofing & Sheet Metal Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$395,400
5	F&G Roofing Co.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$371,400
6	Knickerbocker Roofing & Paving Co., Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$398,000
7	L. Marshall Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$344,700
8	Preservation Services, Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$299,000
9	Riddiford Roofing Co.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$433,755
10	Ridgeworth Roofing Co. Inc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$443,550

Preservation Services, Inc.

221 East Rocbaar Drive
Romeoville, IL 60446
Phone: (815) 407-1950
Fax: (815) 407-1951



TO: | Brian McElmeel
| 2050 South Finley Road, Suite 40
| Lombard, IL 60148

01/30/2025

Southeast Alternative School Roof Replacement 2025

JOB: PRJ #545:Southeast Alternative School Roof Replacement 2025
ADDRESS: Southeast Alternative School 6S331 Cornwall Road, Naperville, IL 60540

Preservation Services proposes to do the following work:

Brian,

Thank you for the scope review regarding the roof replacement at SASSED. Let this letter serve as agreement to the scope of work including the base bid and Addendum 1 for the lump sum price of \$299,000.

Give me a call with any questions. Thank you for the opportunity and we look forward to completing the project this summer.

Approved By:

PRINT NAME

SIGNATURE

A handwritten signature in black ink, appearing to read "Brennan J Quinn", written over a horizontal line.

Brennan J Quinn

Preservation Services



Dr. Kim Dryier
Executive Director

ACTION ITEM

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: Rachel Wisniewski, Assistant Director of Business CSBO

Date: February 19, 2025

Re: Approval of 3-year contract extension with Sunrise Transportation

Summary: A proposal for a 3-year contract extension was provided by ST Management, Inc. (Sunrise Transportation) with yearly price options as follows:

1. SY 2025-2026 - 4.0% increase of SY 2024-2025
2. SY 2026-2027 - 4.0% increase of SY 2025-2026
3. SY 2027-2028 - 4.0% increase of SY 2026-2027

This proposal also references changes to the language for bus monitors.

Financial Impact: No financial impact to SASED. The eight participating districts will present their individual contracts with Sunrise to their respective Boards for approval.

Recommended Action: SASED Administration requests that the Board of Directors approve the 3-year contract extension for transportation services with Sunrise.

2900 Ogden Ave. Lisle, IL 60532
Telephone: (630) 778-4500 Fax: (630) 778-0196
www.sased.org



January 8, 2025

Rachel Wisniewski
Assistant Director of Business Services
2900 Ogden Ave
Lisle, IL 60532

RE: Student Transportation Services – Contract Extension

Dear Ms. Wisniewski,

Thank you for the opportunity to offer on-going transportation services to the SASSED members. We appreciate the chance to build on our mutually beneficial partnership. In response to your request for contract extension, we would like to offer the following terms and conditions:

Yearly Price Options:

- 1) 3 Year Extension
 - a. SY 2025-2026- 4.0% increase of SY 2024-2025
 - b. SY 2026-2027- 4.0% increase of SY 2025-2026
 - c. SY 2027-2028- 4.0% increase of SY 2026-2027

New Monitor Language:

When a Contractor provided Monitor is required on a route by the District, Monitors will be billed at a minimum of 2 hours for each AM route and 2 hours for each PM route, even if the route time is less than 2 hours per run. If the AM and PM routes exceed 2 hours, or the Monitor is required on a mid-day, the Monitor will be billed on actual route time from terminal start to terminal return. The cost of the Monitor on shared routes will be divided by the number of districts requiring the monitor for their students. The Contractor agrees to allow Districts to request a report on the Monitor hours paid compared to the Monitor hours billed for their Districts.

We hope you'll find the offered terms and conditions agreeable, and we look forward to strengthening our partnership.

Sincerely,

Stacie Karol Round
Chief Financial Officer



ST Management, Inc.
3050 Finley Rd, Ste 300C
Downers Grove, IL 60515

SASED Pricing Proposal

Mini Bus					Sub					Field Trips (2 hr Min)				
	24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28
Single	\$ 184.00	\$ 191.36	\$ 199.01	\$ 206.97		\$ 149.00	\$ 154.96	\$ 161.16	\$ 167.60		\$ 82.00	\$ 85.28	\$ 88.69	\$ 92.24
Double	\$ 196.00	\$ 203.84	\$ 211.99	\$ 220.47		\$ 156.00	\$ 162.24	\$ 168.73	\$ 175.48		\$ 41.00	\$ 42.64	\$ 44.35	\$ 46.12
Triple	\$ 210.00	\$ 218.40	\$ 227.14	\$ 236.22		\$ 163.00	\$ 169.52	\$ 176.30	\$ 183.35					

W/C Bus					MPV					Shuttle (One Way)				
	24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28
Single	\$ 190.00	\$ 197.60	\$ 205.50	\$ 213.72		\$ 163.00	\$ 169.52	\$ 176.30	\$ 183.35		\$ 165.00	\$ 171.60	\$ 178.46	\$ 185.60
Double	\$ 203.00	\$ 211.12	\$ 219.56	\$ 228.35		\$ 168.00	\$ 174.72	\$ 181.71	\$ 188.98					
Triple	\$ 216.00	\$ 224.64	\$ 233.63	\$ 242.97		\$ 174.00	\$ 180.96	\$ 188.20	\$ 195.73					

Bus Aides					Middays					W/C Shuttle (One Way)				
	24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28		24-25	25-26	26-27	27-28
	\$ 30.00	\$ 31.20	\$ 32.45	\$ 33.75		\$ 82.00	\$ 85.28	\$ 88.69	\$ 92.24		\$ 190.00	\$ 197.60	\$ 205.50	\$ 213.72



School Association for Special Education in DuPage

Teaching ♦ Leading ♦ Believing

Dr. Kim Dryier
Executive Director

February 10, 2024

SENT BY EMAIL TO
tmathis@carpentersunion.org

Dear Requester:

On February 7, 2025, the School Association for Special Education in DuPage County (SASED) received your request for records, as follows:

1. Bid tabulation for the 2025 Roof Repairs

This response is provided in accordance with the Illinois Freedom of Information Act, 5 ILCS 140/1, et seq. (FOIA). See the enclosed records.

If you have questions regarding this correspondence, please contact the undersigned.

Sincerely,

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

By: Rachel Wisniewski
Rachel Wisniewski, Director of Business Services
Freedom of Information Act Officer

Project: 2025 Roof Repairs at Southeast Alternative School

Owner: SASED

Project No.: 24135

Bid Date/Time: January 28, 2025 at 2:00 PM



	CONTRACTOR	BID BOND	ADDENDUM No. 1	BASE BID (ROOF AREA 3.1, 3.2, 5.0, 6.0)
1	Anthony Roofing Ltd.			
2	Bennett & Brosseau Roofing, Inc.	✓	✓	398,500
3	DCG Roofing Solutions, Inc.	✓	✓	429,000
4	Elens & Maichin Roofing & Sheet Metal Inc.	✓	✓	395,400
5	F&G Roofing Co.	✓	✓	371,400
6	Knickerbocker Roofing & Paving Co., Inc.	✓	✓	398,000
7	L. Marshall Inc.	✓	✓	344,700
8	Preservation Services, Inc.	✓	✓	299,000
9	Riddiford Roofing Co.	✓	✓	433,755
10	Ridgworth Roofing Co. Inc.	✓	✓	443,550
11				
12				

Project: 2025 Roof Repairs at Southeast Alternative School

Owner: SASSED

Project No. : 24135

Bid Date/Time: January 28, 2025 at 2:00 PM

	CONTRACTOR	BID BOND	ADDENDUM NO. 1	BASE BID (ROOF AREA 3.1, 3.2, 5.0, 6.0)
1	Anthony Roofing Ltd.	X	X	no bid
2	Bennett & Brosseau Roofing, Inc	X	X	\$398,500.00
3	DCG Roofing Solutions, Inc	X	X	\$429,000.00
4	Elens & Maichin Roofing & Sheet Metal Inc	X	X	\$395,400.00
5	F&G Roofing Co.	X	X	\$371,400.00
6	Knickerboker Roofing & Paving Co., Inc.	X	X	\$398,000.00
7	L. Marshall Inc.	X	X	\$344,700.00
8	Preservation Services, Inc.	X	X	\$299,000.00
9	Riddiford Roofing Co.	X	X	\$433,755.00
10	Ridgeworth Roofing Co. Inc.	X	X	\$443,550.00



INFORMATIONAL

To: SASED Board of Directors
 Via: Dr. Kim Dryier
 From: Dr. Elizabeth Vander Woude, Assistant Director of Programs and Services
 Date: February 19th, 2025
 Re: SASED Current Enrollment

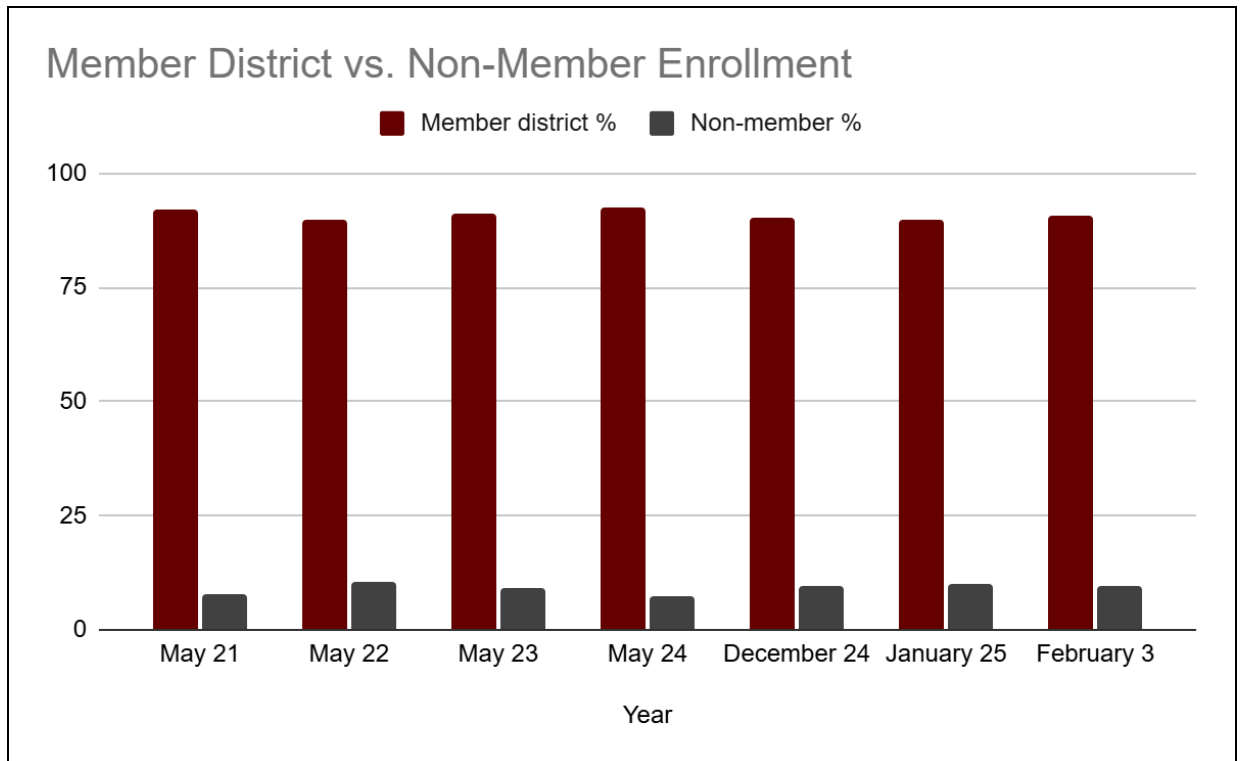
Below is a summary of the SASED programs’ current enrollment, including the total number of students who receive SASED related services in SASED programs and outside of SASED programs.

	Deaf/ Hard of Hearing	Pathways	Structured Learning Environment	Supported Medical Needs	Project SEARCH	Transition	Vision	Non- SASED Program	Total:
Enrolled	59	74	155	20	11	29	36	n/a	384
OT Services	28	42	151	18	0	23	22	1894	2178
PT Services	8	0	33	18	0	9	11	302	381
DHH Itinerant		2	6	2	0	1	2	193	198
Audiology	25	0	0	0	0	0	3	188	210
Vision Itinerant	3	1	6	8	0	4	4	111	122
SIS Student Referrals	7	2	16	0	0	2	2	60	86
Assistive Tech	8	1	26	8	0	1	1	30	63
Total:									3,641



Below is a summary of SASED program enrollment from May 2021 through February of 2024 and a graph comparing percentage of member district enrollment and non-member district enrollment.

Year	Enrollment	Change
May 2021	385	
May 2022	359	-26
May 2023	368	+9
May 2024	390	+22
December 2024	388	-2
January 2025	379	-8
February 2025	384	+5





School Association for Special Education in DuPage

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Dr. Kim Dryier
Executive Director

Below is a summary of program enrollment per member district as of February 14th, 2025 including changes from January of 2024.

District Name	DHH	PW	SLE	SMNP	TRAN	VI	PS	Total	Change
Keeneyville SD 20	2	1	9	1				13	0
Benjamin SD 25	2		1	2				5	0
West Chicago ESD 33	1	4	4			1		10	1
Winfield SD 34		2	1					3	0
SD 45 DuPage County	2	6	3	1		2		14	0
Salt Creek SD 48	1	2	8			1		12	0
Downers Grove ESD 58		9	22	6		1		38	0
Maercker SD 60		3	15	3				21	0
Cass SD 63	1	1	10					12	0
Center Cass SD 66			5					5	-1
Woodridge SD 68		9	24	2		1		35	0
DuPage HSD 88		6	4	1	5	1	1	18	2
CHSD 94		11	1		3			15	1
CHSD 99		8	6	1	4	2		21	1
CCSD 180		3	13			2		19	-1
Westmont CUSD 201		1	4	1	2	1		9	0
Lisle CUSD 202		4	17	1	3		1	26	0
Elmhurst CUSD 205	2	4	1		1		1	9	0
								285	Percent
SASED	11	75	148	19	18	11	3	285	75%
D/WC	42	0	0	0	4	13	0	59	15%
Non D/WC or SASED	3	2	5	0	7	11	8	36	10%



INFORMATIONAL

To: SASED Board of Directors
Via: Dr. Kim Dryier
From: Julie Grohn, Assistant Director of Human Resources
Date: February 19, 2025
Re: SASED Staffing Update

Attached is a summary of SASED's current staffing usage:

January unfilled positions were 28.5
February's open positions are 16.5

The following are the open positions:

- .5 Audiology Assistant
- 1 DHH Interpreter
- 1 Social Worker
- 1 Classroom Nurse - DHH
- 4 certified teachers
 - 1 at Southeast - currently covered by long term subs - an LBS1 contract teacher is coming in mid January
 - 3 in the SLE Program - currently covered by long term subs
- 2 Classroom Teacher Assistants
 - 1 Southeast
 - 1 at Prairieview
- 7 1:1 Student Assistants
 - 1 at Addison Trail
 - 1 at Hillcrest
 - 1 at Holmes
 - 1 at Paririevew
 - 1 at SASED Medical
 - 2 at Winfield

For Feb Board Meeting

SASED Staffing Board Report

	FY25 - Board Approved	Added during 24-25 school year (IEP)	Filled with SASED Employee	Filled by Contract Employee	Unfilled	Unfilled, Never Filled	Unfilled, Due to Resignation	Unfilled, Due to FMLA
EXECUTIVE ADMIN	1.23		1.23	0.00	0.00			
ASST DIRECTORS	3.00		3.00	0.00	0.00			
PROGRAM ADMIN	9.00	0.50	9.50	0.00	0.00			
ADMIN ASSIST	11.50	0.50	11.50	0.00	0.50	0.50		
CERTIFIED TEACHERS	59.00	-1.00	53.00	1.00	4.00		1.00	
PE/ADAPTED PE TEACHER	6.00		6.00	0.00	0.00			
ELL TEACHER	2.00		2.00	0.00	0.00			
BCBA	2.00		2.00	0.00	0.00			
VOC COORDINATOR LBS II	1.00		1.00	0.00	0.00			
ART THERAPIST	2.00		2.00	0.00	0.00			
PERM SUBS	5.00		5.00	0.00	0.00			
O&M	5.00		5.00	0.00	0.00			
CERTIFIED PROGRAM ITINERANT TEACHER	1.00		1.00	0.00	0.00			
HI ITINERANT	5.00		5.00	0.00	0.00			
VI ITINERANT	3.80		3.80	0.00	0.00			
SPEECH	15.47		15.47	0.00	0.00			
BMS-Pathways	4.00		3.00	1.00	0.00			
SOCIAL WORK	9.40		8.40	0.00	1.00			
PSYCH	2.00		2.00	0.00	0.00			
NURSE - CSN	4.00		4.00	0.00	0.00			
AT - BMS	1.00		1.00	0.00	0.00			
SIIS COACH - BMS	8.83		8.83	0.00	0.00			
CUSTODIAN	1.00		1.00	0.00	0.00			
Food Handler	1.00		1.00	0.00	0.00			
BRAILIST	0.00		0.00	0.00	0.00			
Teacher Assistant/ABS Room -Pathways	2.00		1.00	1.00	0.00			
TEACHER ASST& SIGNING ASST	51.00	2.00	40.00	11.00	2.00			
1:1 Teacher Asst/1:1 Signing Asst	73.00	36.00	24.00	78.00	7.00			
TEACHER ASSISTANTS RBT	2.00		2.00	0.00	0.00			
MA/TA Classroom	0.00		0.00	0.00	0.00			
1:1 MATA	22.00		6.00	15.00	1.00			
JOB COACH	2.00		0.00	2.00	0.00			
Job Coach - PW	1.00		1.00	0.00	0.00			
AUDIOLOGIST	1.00		1.00	0.00	0.00			
LEAD INTERPRETER	1.00		1.00	0.00	0.00			
INTERPRETERS	6.00	1.00	4.00	2.00	1.00		1.00	
1:1 INTERPRETER	0.00	1.00	0.00	1.00	0.00			
MOVEMENT SPECIALIST	1.00		1.00	0.00	0.00			
OT	45.20	1.00	45.20	1.00	0.00			
PT	10.20		10.20	0.00	0.00			
COTA	2.00		2.00	0.00	0.00			
Early Choices	3.50		3.50	0.00	0.00			
TRANSPORTATION	3.00		3.00	0.00	0.00			
BUSINESS SERVICES	4.00		4.00	0.00	0.00			
Medicaid	0.80		0.00	0.80	0.00			
HUMAN RESOURCES/STAFF SERVICES	2.00		2.00	0.00	0.00			
BUILDINGS & GROUNDS	1.00		1.00	0.00	0.00			
TECHNOLOGY	3.00		3.00	0.00	0.00			
DATA ANALYST	1.00		1.00	0.00	0.00			
YOUTH SERVICES COORDINATOR	1.00		1.00	0.00	0.00			
TOTAL FTE	401.93	442.93	308.40	113.80	16.50	0.50	2.00	0.00

Jan
28.50

Legend:
positions to be filled



INFORMATIONAL

To: SASED Board of Directors
From: Dr. Kim Dryier
Date: February 19, 2025
Re: Committee Updates

Summary: Below are updates for the SASED Board committees:

Finance Committee:

- Meeting Cancelled

Facilities Planning Committee:

- The Facility Planning Committee met on January 23, 2025
- VP Trinh presented a pre-liminary update regarding the seven focus groups conducted regarding facility planning and needs. A more robust summary will be provided at the next Facility Planning Committee meeting.
- The Facility Planning Committee suggested an additional Facility Workgroup Committee be established to investigate the possible need of expanding services provided by SASED. It was recommended that a few Board Members, District Business Managers, and District Special Education Directors, along with SASED staff work together to explore needs and potential financing options. The Board of Directors will discuss this at the next Board Meeting.
 - As a result of this meeting, Dr. Dryier and Dr. VanderWoude collected data from partner districts regarding additional students outplaced at private facilities. Of the 14 schools that responded, partner schools have 106 students privately placed with the exceptional characteristic of Autism and 98 students privately placed with the exceptional characteristic of Emotional Disordered.
- The term of the current lease for 2900 was reviewed. Concern was noted with any changes in facilities being completed by October 2026. Dr. Dryier will reach out to the 2900 landlord to discuss the potential of extending the lease.

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INFORMATIONAL

To: SASED Board of Directors
From: Dr. Kim Dryier
Date: February 19, 2025
Re: Strategic Plan

Summary:

- Program administrators are going to start attending job fairs for recruitment
- SASED is exploring additional job fairs at local universities and colleges
- SASED is exploring a partnership with Aurora University for certified and non-certified staff options
- SASED is also exploring partner options with COD to assist with non-certified recruitment
- SASED will be sponsoring two SASED Family experiences:
 - April 27, 2025 “Walkathon” at Herrick Lake
 - May 17, 2025 Dupage Children’s Museum
- Planning is underway for the Rich Laren Day
 - May 2, 2025
- Planning for the SASED end of year picnic underway
 - May 9, 2025
- New Audiological Billing is being proposed
- The SLE Programming Recommendations from 2024 are close to being realized
 - Decrease in 1:1 assistants (from 76 to 2)
 - Increase in program assistants (from 20 to 74)
 - Overall expected results: a decrease in 20 teacher assistants in the SLE program
 - Impact: Increase in tuition for SLE program, close to no additional charges for 1:1 assistants. Overall, a decrease will be realized in overall budget for SLE program.