



**Board of Directors Meeting  
March 18, 2026  
SASED Administrative Center  
2900 Ogden  
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 Open and Closed Session Meeting Minutes from February 18, 2026 Board of Directors Meeting
  - b. Personnel
    - 1) Accept/Approve the Resignations, Retirements, Employment, and Change of Employment Status of Educational Support Staff, Licensed Staff, and Registered Staff as presented.
    - 2) Accept the Annual Notification of Licensed Employee Tenure
    - 3) Approve the SY26-27 Employment Agreement for the Assistant Director of Operations
  - c. Financial
    - 1) Budget Reports
    - 2) Treasurers/Investments Reports
    - 3) Payroll Reports for February 2026
    - 4) Bill List for March 2026
    - 5) Interim Checks and Voids for February 2026
  - d. Governance
    - 1) Approve the Intergovernmental Agreements to enroll a non-member district student in a SASED program.
5. **Action Items**
  - a. Accept the Annual Financial Audit Report Provided by Lauterbach & Amen, LLP
  - b. Approve the OT/PT Compensation Increase
  - c. Approve the Proposed Revised 2026-27 School Calendar
  - d. Approve the Resolution Regarding the Dismissal of PEL-Licensed Employee
  - e. Approve the Resolution Regarding the Dismissal of PEL-Licensed Employee in Last Year of Probationary Period
  - f. Approve the SY 26-27 Classroom Lease
6. **Discussion/Information**
  - a. FOIA Requests
    - 1) FOIA Request from Dr. Robert Nolting, Consolidated High School District 230, on February 2, 2026, and Response Submitted
    - 2) FOIA Request and Response from SmartProcure on February 26, 2026
    - 3) FOIA Request and Response from M. Gibson on February 27, 2026
  - b. SASED SY25-26 Enrollment
  - c. Human Resources Staffing Update
  - d. Committee Reports
  - e. Facilities Planning Update
  - f. Executive Director Report
7. **Enter into Closed Session**

*To enter into closed session to discuss:*

*The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2c1; and*

*Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2(c)(2)*

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



**ACTION ITEM**

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To: SASED Board of Directors  
From: Kim Dryier, Executive Director  
Date: March 18, 2026  
Re: Approval of Board of Directors Open and Closed Session Meeting Minutes

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Summary: Open and Closed Session meeting minutes from the February 18, 2026 Board of Directors Meeting.

Recommended Action: SASED Administration requests that the Board of Directors approve the open and closed session meeting minutes from the February 18, 2026 Meeting.



**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE**

**SASED Board of Directors Meeting  
February 18, 2026 - 2:00 PM  
SASED Administrative Center  
2900 Ogden Avenue, Lisle, IL 60532**

**OPEN SESSION MINUTES**

Dr. Jean Barbanente, 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:**

<b>Present:</b>	<b>District</b>	<b>Representative</b>
	Keeneyville School District 20	Dr. Omar Castillo
	Benjamin School District 25	Dr. Patrick McGill
	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 Russel
	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
	Community High School District 94	Dr. Kurt Johansen
	Community High School District 99	Dr. Hank Thiele
	Lisle Community Unit School District 202	Dr. Keith Filipiak
	Elmhurst Community Unit School District 205	Dr. Keisha Campbell
<b>Absent:</b>	West Chicago School District 33	
	Community Consolidated School District 180	
	Westmont Community Unit School District 201	

**Present:** 15 Districts                      **Absent:** 3 Districts

Also in attendance:

- Dr. Kim Dryier, Executive Director, SASED
- Dr. Elizabeth Vander Woude, Asst. Dir. Programs and Services, SASED
- Ms. Rachel Wisniewski, CSBO, SASED
- Dr. Julia Wheaton, Interim Chief Human Resource Officer, SASED
- Mr. Dan Lawler, Technology Coordinator, SASED
- Mr. John Langton, Facilities Specialist, SASED
- Ms. Senga Lowe, Board Recording Secretary, SASED
- Guest - Mr. Matthew Flynn, SASED

**2. Pledge of Allegiance**

**3. Public Comment - None**

***In the absence of Ms. Davis, SD33, A motion was made to appoint Dr. Omar Castillo as Secretary Pro-Tempore for this meeting. This motion was made by Member Rich and seconded by Member Nugent. Upon voice vote of all ayes from 15 districts present, motion passed.***

#### **4. Consent Agenda**

Dr. Dryier provided a brief summary of the items on the consent agenda, highlighting the Reciprocal Reporting Agreement with the Lisle Police Department and the hiring of the new Assistant Director of Human Resources for SY 26-27, Mr. Matt Flynn. Board members had no questions.

- a. Approved the Open and Closed Session Meeting Minutes from January 21, 2026 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, and Registered Staff as presented.
  2. Approved the IMRF Employee Retirement Compensation.
  3. Approved the SY26-27 Employment Agreement for the Assistant Director of Human Resources.
- c. Financial
  1. Budget Reports
  2. Treasurers/Investments Reports
  3. Approved the Payroll Summaries in the amount of \$1,816,381.69 and liabilities in the amount of \$536,310.01 for regular payroll for 11 month and 12 month staff dated 1/15/26 and 1/30/26
  4. Approved the Bill List for February 2026 in the amount of \$1,242,392.75
  5. Approved the Interim Checks for January 2026 in the amount of \$469,014.70, and no voids
- d. Governance
  1. Approved the Reciprocal Reporting Agreement and Intergovernmental Agreement Between the Lisle Police Department and SASSED.

***A motion was made to approve the consent agenda items, as presented. This motion was made by Member Wise and seconded by Member Cross.***

#### **Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

#### **5. Action Items**

- a. Approved the Proposed 2026-27 School Calendar.

***A motion was made to approve the 26-27 proposed school calendar, as presented. This motion was made by Member Wise and seconded by Member Broncato.***

#### **Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

- b. Approved entering into an Agreement with Skyward, Inc. as SASSED's Student Information System Platform.

***A motion was made to approve entering into an Agreement with Skyward, Inc. as SASSED's Student Information System Platform, as presented. This motion was made by Member Graber and seconded by Member Zaher.***

**Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

**6. Discussion/Information**

- a. FOIA Request and Response - SASSED received a FOIA request from Educators Support Network and responded as presented.
- b. SASSED Enrollment - Dr. Vander Woude provided an update on SASSED's current enrollment. Overall enrollment numbers continue to be stable with a 3 year average of a decrease of 9 students.
- c. Human Resource/Staffing Update - Dr. Wheaton provided an HR update as presented in the Board packet. We are fully staffed with the exception of collapsed classrooms. Currently focusing on recruitment and the replacement of contract staff with direct hire staff.
- d. Committee Reports - Dr. Dryier provided committee updates.
1. The Finance Committee met on February 4th - The committee focused on discussions regarding SASSED issued Debt Certificates as a way of funding the facilities project(s). The attorney reviewed the current classroom lease language and had detailed discussion regarding a discounted rate if services/needs specified in the lease could not be met. The lease discussion will be brought back to the Finance Committee in March and then to the Board of Directors for approval. The next meeting will be March 4, 2026.
  2. The Facility Planning Committee will meet again on February 26, 2026.
  3. The Policy Committee will meet again on March 12, 2026.
- e. Executive Director Report - Dr. Dryier provided an update of the Strategic Plan Priorities.  
High Quality Staffing: SASSED is beginning recruiting for the 2027 school year. We are exploring more co-teaching opportunities in response to our paraprofessional shortage.  
Exemplary Programs: Institute Day is February 27th. SASSED is expecting close to 700 participants to attend sessions offered by SASSED.  
Operations: SASSED Leases for SY 2026-2027 will be sent out this week. A list of expected satellite classroom locations for next year was shared with the Board.  
The administration continues to tour potential properties for SASSED use. A previously identified property was ruled out as an option due to unsolvable transportation and bus route issues.
- f. Revisions to SY26-27 Classroom Leases - Discussed during the Committee Reports.

**7. Convene into Closed Session**

*To convene into closed session to discuss:*

- *the collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2(c)(2)*
- *the discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by*

*Section 2.06. 5 ILCS 120/2(c)(21)*

The below exception was mistakenly left off of the public agenda exceptions for entering into closed session, therefore, items relating to this exception were removed from the closed session agenda.

- *the appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)*

***A motion was made to enter into closed session at 2:33 pm. This motion was made by Member Cross and seconded by Member Zaher.***

**Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

**8. Reconvene into Open Session**

***A motion was made to reconvene into open session at 2:55 pm, as stated in the closed session minutes. This motion was made by Member Thiele and seconded by Member Johansen.***

**Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

**9. Action Items from Closed Session**

- a. Approved the Destruction of Closed Session Recordings from March 20, 2024, April 17, 2024, and May 22, 2024.

***A motion was made to approve the Destruction of Closed Session Recordings from March 20, 2024, April 17, 2024, and May 22, 2024, as presented. This motion was made by Member Rich and seconded by Member Zaher.***

**Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

- b. Approved the Semi-Annual Review and Recommendation to Maintain the Confidentiality of All Closed Session Minutes.

***A motion was made to approve the Semi-Annual Review and Recommendation to Maintain the Confidentiality of All Closed Session Minutes, as presented. This motion was made by Member Rich and seconded by Member Johansen.***

**Upon Roll Call Vote:**

**Ayes:** Castillo SD20, McGill SD25, Rich SD34, Graber SD45, Zaher SD48, Russell SD58, Nugent SD60, Cross SD63, Wise SD66, Broncato SD68, Barbanente SD88, Johansen SD94, Thiele SD99, Filipak SD202, and Campbell SD205.

**Nays:** None

**Ayes:** 15 Districts

**Nays:** None

**Absent:** 3 Districts

***Upon roll call vote, motion passed.***

Discussion took place on the procedure and protocols of the Board of Directors regarding the approval of job descriptions and hiring of staff. If staff restructuring is done without increasing the staff budget, then it does not need to be approved by the Board. Dr. Dryier has the approval from the Board to move forward with posting new positions, with the direction of adding the resumes of those staff members attached to future Board personnel notes for approval.

**10. Adjournment**

***A motion was made to adjourn at 3:17 pm. This motion was made by Member Thiele and seconded by Member Cross. Upon voice vote of all ayes from 15 districts present, motion passed.***

Minutes Approved by:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date



**ACTION ITEM**

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To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Dr. Julia Wheaton, Interim Chief Human Resource Officer  
Date: March 18, 2026  
Re: Personnel Recommendations

**Purpose:** This month's personnel report on staffing changes, including new hires, departures, and any leaves is being presented for your review.

Please see the attached Personnel Notes.

*Financial Impact:* Filled positions have been accounted for in the FY26 budget.

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



**PROPOSED PERSONNEL ACTION**

**1. Resignations/Retirements/Terminations – Administrative Staff**

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Last Day Worked</u>	<u>Reason</u>
Nigro, Danielle	IEP Compliance Manager SASED Programs	Tuition	8/1/2025	6/30/2026	Personal reasons
Shelby, Andrew	Assistant Program Administrator Southeast School	Tuition	8/5/2024	6/30/2026	Personal reasons
Smith, Claire	Program Coordinator SASED Programs	Tuition	8/22/2002	6/30/2026	Personal reasons

**2. Resignations/Retirements/Terminations – Licensed Staff**

Foley, Brett	Teacher/SLE Winfield Primary	Tuition	8/8/2025	2/27/2026	Personal reasons
Mazzini-Fernandez, Maria Regina	Teacher/VI Holmes	Tuition	10/31/2022	5/28/2026	Personal reasons

**3. Resignations/Retirements/Terminations – Registered Staff**

Rancatore, Jillian	Occupational Therapist	User Fee Member Dists.	8/15/2016	6/4/2026	Personal reasons
Szeliga, Katherine	Occupational Therapist	User Fee Member Dists.	8/17/2015	5/27/2026	Personal reasons

**4. Resignations/Retirements/Terminations – Educational Support Staff**

DuCharme, Hannah	Job Coach Transition Program	Tuition	8/11/2025	2/20/2026	Accepted another position
Manimbo, Jeffrey	Technology Services Specialist – Level II SAC	Local Funds	7/5/2022	3/20/2026	Accepted another position
Upadhyayula, Madhurima	Teacher Assistant/SLE Winfield Primary	Tuition	8/11/2025	3/11/2026	Medical reasons

**5. 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>
Krapez, Dawn	12-month Payroll Manager – SAC	Local Funds	4/6/2026		\$14,362.80 Prorated from \$60,000.00



**6. Change of Employment Status – Administrative Staff**

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Hourly Rate</u>	<u>Salary</u>
Lawler, Daniel	From: Technology Coordinator SAC	Local Funds	11/13/2024		\$95,680.00
	To: Assistant Director of Operations - SAC	Local Funds	7/1/2026		\$115,680.00

**7. Change of Employment Status – Licensed Staff**

Burke, Emily	From: Permanent Substitute SLE Program	Tuition	10/15/2024		\$54,988.96
	To: Teacher Assistant/SLE Holmes	Tuition	8/12/2026	\$19.83*	
Erdmann, Paul	From: Permanent Substitute SLE Program	Tuition	9/16/2024		\$56,046.44
	To: Teacher Assistant/SLE Willowbrook H.S.	Tuition	8/12/2026	\$19.83*	
Ilyavi, Catherine	From: Permanent Substitute SLE Program	Tuition	9/8/2025		\$48,657.85 Prorated from \$54,592.00
	To: Teacher Assistant/SLE Kingsley	Tuition	8/12/2026	\$21.65*	
McGann, Kathleen	From: Permanent Substitute DHH Program	Tuition	8/10/2023		\$65,574.78
	To: Teacher Assistant/DHH North School	Tuition	8/12/2026	\$21.33*	

\*Based on the SSA 2025/2026 hourly rate schedule.



**7. Change of Employment Status – Licensed Staff - continued**

<u>Name</u>	<u>Position</u>	<u>Funding Source</u>	<u>Initial Employment Date</u>	<u>Hourly Rate</u>	<u>Salary</u>
Minhas, Kaiser	From: Teacher/Pathways Southeast	Tuition	3/5/2024		\$69,332.00
	To: Teacher Assistant Pathways – Southeast	Tuition	8/12/2026	\$26.40*	
Stojkovic, Ashley	From: Permanent Substitute SLE Program	Tuition	10/30/2023		\$64,559.96
	To: Teacher Assistant/SLE Prairieview	Tuition	8/12/2026	\$20.97*	
Zaragoza, Kimberly	From: Permanent Substitute DHH Program	Tuition	8/6/2025		\$54,592.00
	To: Teacher Assistant/DHH Westmont Jr. High	Tuition	8/12/2026	\$20.64*	

\*Based on the SSA 2025/2026 hourly rate schedule.

**8. Change of Employment Status – Educational Support Staff**

Cuomo, Susan	From: Transportation Liaison SASED Programs	Local Funds	8/9/2017	\$27.27	
	To: Bus Driver SASED Programs	Tuition	8/12/2026	\$20.88	
McCarthy, Lawrence	From: Maintenance Manager SAC	Local Funds	9/21/2021	\$33.44	
	To: Maintenance Worker SAC	Local Funds	7/1/2026	\$22.00	

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



## LEAVE OF ABSENCES

### 1. Leave of Absence/FMLA – Licensed Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Peahl, Kirstin	O&M Specialist Transition Program	3/9/2026 – Intermittent
Smith, Regina	Teacher/Pathways Southeast	2/17/2026 - Intermittent

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### 2. Leave of Absence/Unpaid Medical Leave – Educational Support Staff

<u>Name</u>	<u>Position</u>	<u>Length of Leave</u>
Ball, Shawna	Teacher Assistant/SMNP	2/10/2026 – 3/9/2026 *Updated to include extended leave dates

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## **JOB DESCRIPTION**

**Title:** Maintenance Worker

**Reports To:** Facility and Logistics Manager

**FLSA Status:** Non-Exempt

### **Qualifications:**

- Valid Illinois Driver's License and High School Diploma
- Possess maintenance and painting skills as well as knowledge and ability to use common hand or power tools for making repairs.
- Familiarity with electrical, plumbing, carpentry, HVAC, and building systems

### **Core Competencies:**

- Strong desire to be part of a team that puts the needs of exceptional students first
- Effective collaborative problem-solving ability and independent work ethic
- Establish and maintain cooperative and effective work relationships with others.

### **Duties and Responsibilities:**

1. Assist with courier services as directed.
2. Perform scheduled maintenance, custodial work, and vehicle maintenance.
3. Respond promptly to maintenance requests and emergency repairs.
4. Assist with snow removal, landscaping, and seasonal upkeep of school grounds.
5. Report major maintenance issues and recommendations to supervisor.
6. Complete help desk tickets as directed.
7. Maintain all supplies as directed
8. Coordinate and distribute cleaning supplies for all properties and classrooms
9. Follow SASED purchasing procedures for maintaining inventories
10. Point of contact for all furniture issues from repair to replacement
11. Maintain SASED storage and inventory of storage.
12. Follow up on accident reports as requested to ensure safety
13. Organize and participate on summer crew performing annual custodial work, painting, and moving
14. Participate in any classroom moves throughout the year with equipment and manpower from one site to another school
15. Participate in emergency planning meetings and follow through as required
16. Maintenance and record keeping for all chemicals used on SASED property
17. Assist with management of safety and security as directed.
18. Ensure that all SASED custodial /maintenance equipment is in proper working condition.
19. Keep areas surrounding the SASED properties free from rubbish and debris and clean
20. Set up furniture for Administrative Center meetings as requested.
21. Provide custodial services as needed.

22. Ensure daily safety checks for all vans/buses. Report any problems to the Facility and Logistic Manager
23. Ensure compliance with accident procedures as established.
24. Assist with in-servicing staff on safety procedures, telephone usage and evacuation drills.
25. Maintain documentation of all in-service and safety drills.
26. Utilize transportation software to monitor routes and vehicle activity
27. Maintain documentation for transportation logs and vehicle safety inspections
28. Attend professional development opportunities and engage in ongoing education in order to support a system of learning and improvement and the overall efficiency and functioning of the organization, including staff meetings.
29. Maintain confidentiality in matters of student and staff personnel information
30. Other duties assigned by the supervisor.

**Physical Demands and Work Environment:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, sit, bend, climb stairs, write, type, speak and listen. In addition, the employee will be required to twist and reach and crawl. Specific vision abilities required by this job include close, peripheral and distant vision. Ability to work in an office environment, sitting, standing, lifting-light and heavy, filing, operating office machines and computers, communicating with staff, visitors and others. May be required to use ladders, scaffolding, other lift equipment, and other types of mechanical equipment.

The noise level in the work environment ranges from quiet/moderate to loud. The employee is frequently required to interact with other staff and visitors. The employee is directly responsible for the safety and well-being of students.

The statements in the job description are intended to describe the general nature and level of the work to be performed by (an) individual(s) assigned to this position. They are not an exhaustive list of all duties and responsibilities related to the position. This job description will be reviewed periodically as duties and responsibilities change with business necessity and School Board Policy and procedures. Essential and marginal job functions are subject to modification. Nothing in this job description restricts management's right to assign or reassign duties and responsibilities to this job at any time.

**Terms of Employment:** 259-day work year at compensation set by the SASSED Board of Directors. Position is eligible for [flex time](#).

**Evaluation:** Performance will be evaluated by the Facility and Logistics Manager in accordance with the SASSED Board of Directors policy on evaluation.

**Revised February 2026**



## School Association for Special Education in DuPage

Teaching ♦ Leading ♦ Believing

**Dr. Kim Dryier**  
*Executive Director*

### INFORMATION ITEM

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To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Julia Wheaton, Ph.D, Interim Chief HR Officer  
Date: March 18, 2026  
Re: Annual Notification of Licensed Employee Tenure

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Summary: Based upon [Illinois P.L 103-0500](#), signed into law on August 4, 2023, licensed employees are eligible for tenure status based upon the following three-year evaluation cycle for licensed staff hired AFTER July 1, 2023:

1. “Default” Tenure: Three consecutive school terms in which the teacher receives summative evaluation ratings of at least “Proficient” in the second and third years;
2. “Accelerated” Tenure: Two consecutive school terms in which the teacher receives two summative evaluation ratings of “Excellent”; or
3. “Portable” Tenure: Two consecutive school terms in which the teacher receives two summative evaluation ratings of “Excellent” but only if the teacher previously attained tenure in another school district and either voluntarily resigned or was honorably dismissed in the immediately prior school year and received at least “Proficient” ratings on the teacher’s last two evaluations with the prior school district [HLERK, 2023].

Licensed employees hired BEFORE July 1, 2023 are subject to previous Illinois tenure laws involving a 4-year non-tenured cycle unless the employee receives two (2) evaluation ratings of “Excellent” in years 1, 2, or 3.

This is the final year of Illinois school districts applying tenure eligibility based upon these two different tenure laws impacting two different employee groups based upon date of hire (BEFORE or AFTER July 1, 2023). We are pleased to announce the following SASED licensed employees have achieved tenure:

**TENURE STATUS Following 4 Years of SASSED Employment**

Natasha Arroyo	Social Worker
Stephanie Cohla	Speech/Language Pathologist
Paul Martinez	Special Education Teacher
Jason Munchoff	Special Education Teacher
Emily Raponi	Special Education Teacher
Kirsten Ryndak	Special Education Teacher
Eva Thompson	School Psychologist
Cora Tassone	Special Education Teacher

**TENURE STATUS Following 3 Years of SASSED Employment**

Carolee Buikema	Social Worker
Laura Burch	Speech/Language Pathologist
Sarah Goins	Special Education Teacher
Alyssa Hamblin	Special Education Teacher
Carly Kirkman	Special Education Teacher
Cherise Jerrard	Orientation & Mobility Specialist
Bernice Judd	School Nurse
Nicole Nunziato	ELL Teacher
Vicki Otto	School Nurse
Cassidy VanCleve	Special Education Teacher

**TENURE STATUS Following 2 years of SASSED Employment**

Kelly Story	Special Education Teacher
Kaitleen Quilico	BCBA
Gabriella Vargas	Special Education Teacher



**ACTION ITEM**

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To: SASED Board of Directors  
From: Dr. Kim Dryier  
Date: March 18, 2026  
Re: Assistant Director of Operations Contract Approval

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Please find below the recommendation for the contract approval for the Assistant Director of Operations for the 2026–2027 school year. Dan Lawler is completing his first year as an administrator with SASED and has demonstrated excellent leadership skills and is a valuable member of the SASED team. This contract has been reviewed in accordance with Board policy and administrative procedures.

Recommended Contract for Approval:  
Dan Lawler - \$115,680

*Please note:* All contract terms and compensation have been aligned with the Board-approved administrative compensation guidelines and reflect performance evaluations and district needs.

Please see the attached contract and job description.

*Financial Impact:* Position has been accounted for in the FY27 budget.

*Recommended Action:* SASED Administration requests that the Board of Directors approve the Assistant Director of Operations contract for the 2026-2027 school year as presented.



## **JOB DESCRIPTION**

**Title: Assistant Director of Operations Reports**

**To: Executive Director**

**FLSA Status: Exempt**

### **Qualifications:**

- Bachelor's Degree with experience and/or training in educational technology
- Experience in design and management of local and wide area networks, web servers, e-mail servers and operating systems
- Experience with student management software applications
- Knowledge and experience in managing infrastructure and construction
- Such alternatives to the above qualifications as the Board may find appropriate and acceptable

### **Core Competencies:**

- Strong desire to be part of a team that puts the needs of exceptional students first
- Ability to build and maintain positive relationships with many groups of people and students
- Demonstrated , leadership, organizational skills, google proficiency, and phone etiquette
- Excellent interpersonal and verbal/written communication skill
- Effective collaborative problem-solving ability and independent work ethic

### **Duties and Responsibilities:**

1. Develop and implement long-term operational plans aligning with the school's mission and goals.
2. Oversee capital improvement projects, including budgeting, vendor selection, and construction timelines
3. Collaborate with leadership to integrate technology and facility planning into broader educational strategy.
4. Provides the Board with recommendations for facility operations and technology needs.
5. Coordinates the operations of SASED in the areas of maintenance, facilities, and technology.
6. Coordinates programs ensuring students and staff are provided safe and conducive learning environments.
7. Oversee maintenance, repair, and improvements of all school buildings and grounds.
8. Ensure compliance with safety, health, fire, and environmental regulations.

9. Supervise custodial, maintenance, and facilities staff; set schedules and performance standards.
10. Develop and manage preventive maintenance programs for infrastructure and equipment.
11. Coordinate with external vendors and contractors for major facility-related projects.
12. Oversee the IT department, including infrastructure, support, and instructional technology.
13. Ensure reliable and secure operation of all hardware, software, and network systems.
14. Lead technology planning, including upgrades, cybersecurity, and digital learning tools.
15. Manage inventory of technology assets and ensure proper deployment and maintenance.
16. Ensure compliance with data protection laws (e.g., FERPA, SOPPA).
17. Develop and manage budgets for both facilities and technology departments.
18. Oversee purchasing and inventory control for all operational supplies, equipment, and technology.
19. Ensure cost-effective vendor contracts and service agreements.
20. Oversee the development, implementation, and update emergency and crisis response plans and facilitate SASSED's Safety Committee
21. Oversee the coordination of drills (fire, lockdown, etc.) in compliance with local regulations.
22. Ensure facilities and tech systems support safety protocols (e.g., access control, surveillance).
23. Ensure operations comply with all local, state, and federal laws and school policies.
24. Conduct regular audits and inspections of facilities and systems.
25. Manage insurance and risk mitigation related to facilities and technology.  
Serve as a liaison between school leadership, IT, facilities staff, and other stakeholders.
26. Provide updates and reports to the school board or administration.
27. Train and support staff in understanding operational policies and using systems effectively.
28. Implement energy-efficient and sustainable practices in both technology and facilities.
29. Serve as chair of all SASSED Safety Committees
30. Monitor utility usage and identify cost-saving opportunities.
31. Provides leadership for implementation of the SASSED Strategic Plan in areas relative to operations.
32. Provides leadership for special projects as assigned by the Executive Director.
33. Other duties as assigned by the Executive Director

**Physical Demands and Work Environment:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, sit, bend, climb stairs, write, type, speak and listen. In addition, the employee will be required to twist and reach and crawl. Specific vision abilities required by this job include close, peripheral and distant vision. Ability to work in an office environment, sitting, standing, lifting-light and heavy, filing, operating office machines and computers, communicating with staff, visitors and others. May be required to use ladders, scaffolding, other lift equipment, and other types of mechanical equipment.

The noise level in the work environment ranges from quiet/moderate to loud. The employee is frequently required to interact with other staff and visitors. The employee is directly responsible for the safety and well-being of students.

The statements in the job description are intended to describe the general nature and level of the work to be performed by (an) individual(s) assigned to this position. They are not an exhaustive list of all duties and responsibilities related to the position. This job description will be reviewed periodically as duties and responsibilities change with business necessity and School Board Policy and procedures. Essential and marginal job functions are subject to modification. Nothing in this job description restricts management's right to assign or reassign duties and responsibilities to this job at any time.

**Terms of Employment:** 259-day work year at compensation set by the SASSED Board of Directors. Position is eligible for [flex time](#).

**Evaluation:** Performance will be evaluated by the Executive Director in accordance with the SASSED Board of Directors policy on evaluation.

**Developed February 2026**

**ASSISTANT DIRECTOR OF OPERATIONS  
EMPLOYMENT AGREEMENT  
July 1, 2026 through June 30, 2027**

**THIS EMPLOYMENT AGREEMENT** (“Agreement”) is made on the date hereinafter set forth between Daniel Lawler (“the Assistant Director of Operations”) and the Board of Directors (“BOARD”) of the School Association for Special Education in DuPage County (“SASED”).

**A. EMPLOYMENT AND SALARY**

1. The BOARD employs the Assistant Director of Operations for a term of one (1) year commencing on July 1, 2026 and terminating on June 30, 2027 at an annual salary of One hundred fifteen thousand, six hundred and eighty 00/100 Dollars (\$115,680.00). The Assistant Director of Operations shall work a Two Hundred Fifty-Nine (259) work-day calendar each school year and shall be paid his annual salary in equal installments in accordance with SASED rules governing payment of administrative staff members.
  
2. In addition to the annual salary stated in Paragraph A.1 of this Agreement, the BOARD shall pay on the Assistant Director of Operations’s behalf to the Illinois Municipal Retirement Fund (“IMRF”) the Assistant Director of Operations’s required contributions to said pension system. It is the parties’ intention to qualify all such payments paid by the BOARD on the Assistant Director of Operations’s behalf as employer payments pursuant to Section 414(h) of the Internal Revenue Code of 1986, as amended. The Assistant Director of Operations does not have any right or claim to said amount except as it may become available at the time of retirement or resignation from the IMRF. Both parties acknowledge that the Assistant Director of Operations did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the BOARD to the IMRF, and that such contributions are made as a condition of employment to secure the Assistant Director of

Operations's future services, knowledge and experience.

3. The termination date of this Agreement may be extended by mutual agreement, pursuant to the terms of Section D, with or without a modification of the annual salary provisions.

**B. BENEFITS**

1. SASSED shall reimburse the Assistant Director of Operations for expenses incurred for business-related travel outside the Chicago metropolitan area in accordance with SASSED policies and procedures.
2. As a condition of his employment, the Assistant Director of Operations shall be required to travel between SASSED buildings and programs and make other business-related trips including, but not limited to, meetings with SASSED and member school district representatives, parents and constituents, and other local, State and federal agencies and organizations. It is recognized that because of such required travel, the Assistant Director of Operations will incur expenses of a business nature for the lease or acquisition of a vehicle and the expenses typically associated therewith, including insurance. As a condition of his employment and in order to fulfill the aforementioned required travel, the Assistant Director of Operations shall provide, at his sole expense, a personally owned or leased vehicle for business purposes and bear all costs associated with the lease or purchase, upkeep and maintenance of said vehicle. The Assistant Director of Operations, at the Assistant Director of Operations's sole cost, shall also maintain automobile insurance coverage for business usage of said vehicle. Coverage shall not be less than Illinois statutory minimums, shall not have any exclusions for business use, and shall include Auto Physical Damage coverage to the vehicle as SASSED's coverages will not be responsible for any physical damage to the Assistant Director of Operation's vehicle. All coverages should be placed with a carrier with an AVI or greater rating by AM Best. A Certificate of Insurance shall be provided as proof of insurance and shall name SASSED, the SASSED Governing Board and SASSED Board of Directors as Additional Insureds. As and for a vehicle allowance to be used by the Assistant Director of Operations towards the

lease or acquisition of a vehicle and all expenses associated therewith, including insurance, the BOARD shall pay to the Assistant Director of Operations the sum of Four Hundred and No/100 Dollars (\$400.00) per month. It shall be the Assistant Director of Operations's sole responsibility to maintain appropriate documentation of the business use of the vehicle for personal income tax purposes.

3. The Assistant Director of Operations shall also be entitled to the following BOARD-paid benefits:
  - a. Medical, dental and vision insurance for the Assistant Director of Operations and his eligible dependents;
  - b. Term life insurance in the face amount of Fifty Thousand Dollars (\$50,000); and
  - c. Supplemental disability insurance, when combined with IMRF disability payments for which the Assistant Director of Operations may be eligible, shall provide no more than sixty percent (60%) of the Assistant Director of Operations's base salary in the event of disability.

However, in the event that the Board's contribution towards the Assistant Director of Operation's participation in the SASSED group hospitalization and major medical insurance group plan under this Section subjects the Board to any excise tax, civil money penalty or civil action for noncompliance with the nondiscrimination provisions of the *Patient Protection and Affordable Care Act*, P.L. 111-148 and/or the *Health Care and Education Reconciliation Act*, P.L. 111-152, the Board shall immediately reduce its contribution towards the Assistant Director of Operations participation by the amount necessary to avoid the imposition of an excise tax, civil money penalty or civil action. Further, and in such event, unless otherwise agreed to in writing by the Parties, the Board shall elect to convert the amount of the reduction to an alternative form of compensation or combination of compensation and benefit(s) to the extent necessary to avoid the imposition of an excise tax, civil money penalty or civil action; however, in no event shall such an alternative form of compensation or combination of compensation and benefit(s) subject the Board to an employer

contribution to IMRF for an increase in creditable earnings in excess of six percent (6%).

4. The Assistant Director of Operations shall be entitled to receive fourteen (14) days of sick leave per year, which may accumulate up to three hundred forty (340) days. No reimbursement or buy-back of these days shall be allowed.
5. The Assistant Director of Operations shall be entitled to receive two (2) personal days and one (1) emergency day. Personal days and the emergency day may be used as in the case of sick leave. Any unused personal or emergency days shall be added to accumulated sick leave..
6. Paid vacation of twenty (20) working days during each school year of this Agreement will be granted. Any vacation time must be approved in advance by the Executive Director of SASED. Vacation days shall be taken during the school year for which they were granted, or by December 31 of the following school year, provided that no more than five (5) unused vacation days may be carried over to the final school year of this Agreement. Vacation days are not cumulative. Vacation days not used in accordance with this subsection shall be deemed lost. In consideration of the salary increases provided under this Agreement and the carryover of unused vacation days as provided under this subsection, and insofar that the parties agree that any payment made to the Assistant Director of Operations for unused vacation at the termination of the Agreement is not intended as IMRF creditable earnings, payment for unused vacation days at the Assistant Director of Operations' final per diem rate shall become due and payable to the Assistant Director of Operations thirty (30) days following the later of (a) the Assistant Director of Operation's last day of work, (b) termination of this Agreement, or (c) the Assistant Director of Operation's final regular payroll.
7. The Assistant Director of Operations may attend, subject to the Executive Director's Approval, appropriate professional meetings at the national and state level and documented expenses incurred shall be paid by SASED.
8. The Assistant Director of Operations shall be afforded paid leave for a State or Federal holiday which the Board of Directors has determined also to be a school holiday. The Assistant Director of Operations will be eligible for consideration

for benefits and other privileges as are set forth in the then-applicable policies of SASSED for administrative personnel, or as the BOARD may otherwise approve.

9. The BOARD shall pay all of the Assistant Director of Operation's dues and membership fees in professional organizations approved by the Executive Director.

#### **C. POWERS AND DUTIES**

1. The Assistant Director of Operations shall devote maximum attention and energy to the business of SASSED. The Assistant Director of Operations shall not, during the term of this Agreement, engage in other business activities which will detract from his ability to function as the Assistant Director of Operations.

#### **D. TERMINATION**

1. This Agreement may be terminated by:
  - a. Mutual agreement;
  - b. Disability, as certified by a physician, which makes the performance of the Assistant Director of Operations's duties impossible;
  - c. Discharge for cause;
  - d. Death; or
  - e. Retirement of Assistant Director of Operations.
2. The BOARD may terminate this Agreement by written notice to the Assistant Director of Operations at any time after the Assistant Director of Operations has been absent from employment for whatever cause for a continuous period of four (4) months after the exhaustion of sick, personal and vacation leave. All of SASSED's obligations shall cease upon such termination. Prior to termination for disability, the Assistant Director of Operations may request a hearing before the BOARD.
3. Discharge for cause shall be for conduct which is prejudicial to SASSED. Reasons for discharge for cause shall be given in writing, and the Assistant Director of Operations shall be entitled to appear before the BOARD to discuss such causes. If the Assistant Director of Operations chooses to be accompanied by legal

counsel, he shall bear any of his costs therein involved. Such meeting shall be conducted in closed session. Nothing shall prohibit the Board from suspending the Coordinator without pay pending completion of the requirements of this section. After the effective date of dismissal the Coordinator shall not be entitled to further payments of compensation of any kind under this Contract.

**E. EVALUATION**

The Executive Director shall evaluate the Assistant Director of Operations's performance on an ongoing basis and shall meet with the Assistant Director of Operations at least once during the Contract Term to discuss and evaluate performance, goals, working relationship, rapport and understanding in accordance with an evaluation plan established by the Executive Director. Failure of the Executive Director or designee to complete an evaluation does not preclude termination or non-renewal of this Contract. After such evaluation, the Parties may schedule a meeting to review the evaluation and determine, if necessary, the terms and conditions of the continued future employment of the Assistant Director of Operations.

**F. NOTICE**

Any notice required to be given under this Agreement shall be deemed sufficient if it is in writing and sent by certified mail, return receipt requested, to the residence of the Assistant Director of Operations and to the BOARD Chairperson.

**G. AMENDMENTS**

Any amendment to this Agreement shall be reduced to writing, formally approved by the BOARD, executed by the BOARD Chairperson and Secretary, and the Assistant Director of Operations, and appended to this Agreement.

**H. MISCELLANEOUS**


1. This Agreement has been executed in Illinois and shall be governed in accordance with the laws of the State of Illinois in every respect.
2. Paragraph headings and numbers have been inserted for convenience of reference

only. If there is any conflict between such headings and numbers and the text of this Agreement, the text shall control.

- 3. This Agreement shall be executed in one or more counterparts, each of which shall be considered an original and all of which taken together shall be considered one and the same instrument.
- 4. This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.
- 5. This Agreement shall be binding upon and inure to the benefit of the Assistant Director of Operations, his successors, assigns, heirs, executors, and personal representatives, and shall be binding upon, and inure to the benefit of the BOARD, its successors and assigns.

Assistant Director of Operations

SASED Board of Directors

  
 \_\_\_\_\_  
 Daniel Lawler

By: \_\_\_\_\_  
 Chairperson

Attest: \_\_\_\_\_  
 Secretary

Date: 3/13/2026

Date: \_\_\_\_\_



**ACTION ITEM**

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To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Rachel Wisniewski, Assistant Director of Business/CSBO  
Date: March 18, 2026  
Re: Approval of Financial Reports

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Summary: The Budget Progress report and the Treasurer's report for the period ending February 28, 2026 are attached for your review.

Financial Impact: Revenue for the month of February 2026 totaled \$5,580,236 and consisted primarily of tuition revenue. Year to date revenues including Medicaid flow thru through February totaled \$36,541,797 representing 89% of budgeted revenue. Expenditures for the month of February 2026 totaled \$3,129,669 and consisted of regular and customary expenditures, including salaries and benefits, and contractual payments. Year to date expenditures through February 2026 totaled \$24,150,719 representing 50% of budgeted expenditures.

The Treasurer's report shows that as of February 31, 2026, the total ending balance across all funds is \$12,945,976, representing available cash and investments held in secure accounts, including demand deposits, the Illinois School District Liquid Asset Fund, and Fifth Third Securities. From this balance, \$10,354,883 is held in our demand deposit account at Fifth Third. The remaining \$2,591,093 is held in investments through PMA and Fifth Third Securities.

The current cash balance of \$12,945,976 represents approximately 3.5 months of operating reserves, or 29.75% of annual budgeted expenditures, placing SASED in a strong financial position.

Overall, revenues, expenditures, and fund balances are in line with expectations, and SASED maintains sufficient liquidity and reserves to support ongoing operations and financial obligations.

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 February 2026

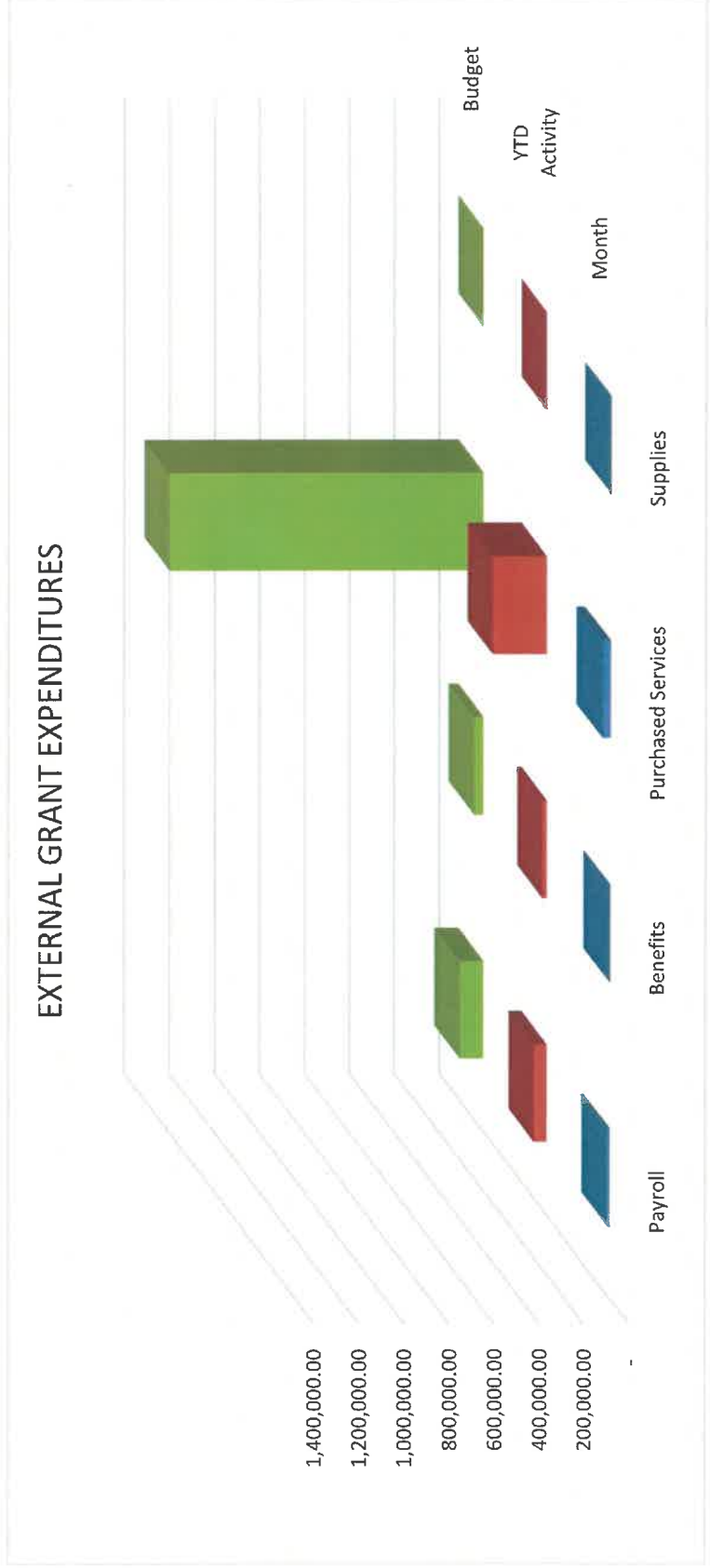
					<u>Unexpended</u>		
<u>Revenues</u>	<u>Original Budget</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Encumbered</u>	<u>Budget Balance</u>	<u>% of Budget</u>	<u>% of Budget (prior year)</u>
Tuition and Fees	\$ 34,359,373	\$ 5,306,404	\$31,708,200		\$ 2,651,173	92.3%	91.0%
State Revenue	\$ 3,044,932	\$ 254,846	\$ 1,879,603		\$ 1,165,329	61.7%	64.2%
Federal Revenue	\$ 304,468	\$ 18,986	\$ 177,700		\$ 126,768	58.4%	61.2%
Medicaid Revenue	\$ 2,869,500	\$ -	\$ 2,590,808				
Grant Revenue	\$ 417,000	\$ -	\$ 185,486		\$ 231,514	44.5%	30.8%
<b>Total Revenues</b>	<b>\$ 40,995,273</b>	<b>\$ 5,580,236</b>	<b>\$36,541,797</b>		<b>\$ 4,174,784</b>	<b>89.1%</b>	<b>89.5%</b>
<u>Expenditures</u>							
Payroll	\$ 23,734,033	\$ 1,824,952	\$11,657,882	\$ 9,634,327	\$12,076,151	49.1%	52.7%
Benefits	\$ 6,283,681	\$ 417,741	\$ 2,644,978	\$ 2,253,946	\$ 3,638,703	42.1%	48.6%
Purchased Services	\$ 8,632,076	\$ 809,891	\$ 6,008,041	\$ -	\$ 2,624,035	69.6%	54.6%
Supplies	\$ 719,130	\$ 25,693	\$ 399,995	\$ -	\$ 319,135	55.6%	61.0%
Capital Outlay	\$ 1,874,604	\$ 64	\$ 711,925	\$ -	\$ 1,162,679	38.0%	17.1%
Other Objects/ Medicaid Flow Through	\$ 2,111,029	\$ 49,982	\$ 2,515,691	\$ -			
Equipment	\$ 160,000	\$ 1,346	\$ 212,207	\$ -	\$ (52,207)	132.6%	50.1%
<b>Total Expenses</b>	<b>\$ 43,514,553</b>	<b>\$ 3,129,669</b>	<b>\$24,150,719</b>	<b>\$11,888,273</b>	<b>\$19,768,496</b>	<b>49.7%</b>	<b>51.0%</b>

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY MONTHLY EXPENDITURE REPORTING

28-Feb-26

## EXTERNAL GRANT PROGRAMS

Program	Feb-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Original Budget	%
Payroll	9,565.10	57,390.60	105,521.00	<u>54.4%</u>
Benefits	3,205.24	19,199.28	42,136.00	<u>45.6%</u>
Purchased Services	34,847.61	240,613.43	1,396,084.00	<u>17.2%</u>
Supplies	-	-	-	<u>0.0%</u>
<b>Total</b>	<u>47,617.95</u>	<u>317,203.31</u>	<u>1,543,741.00</u>	<u>20.5%</u>

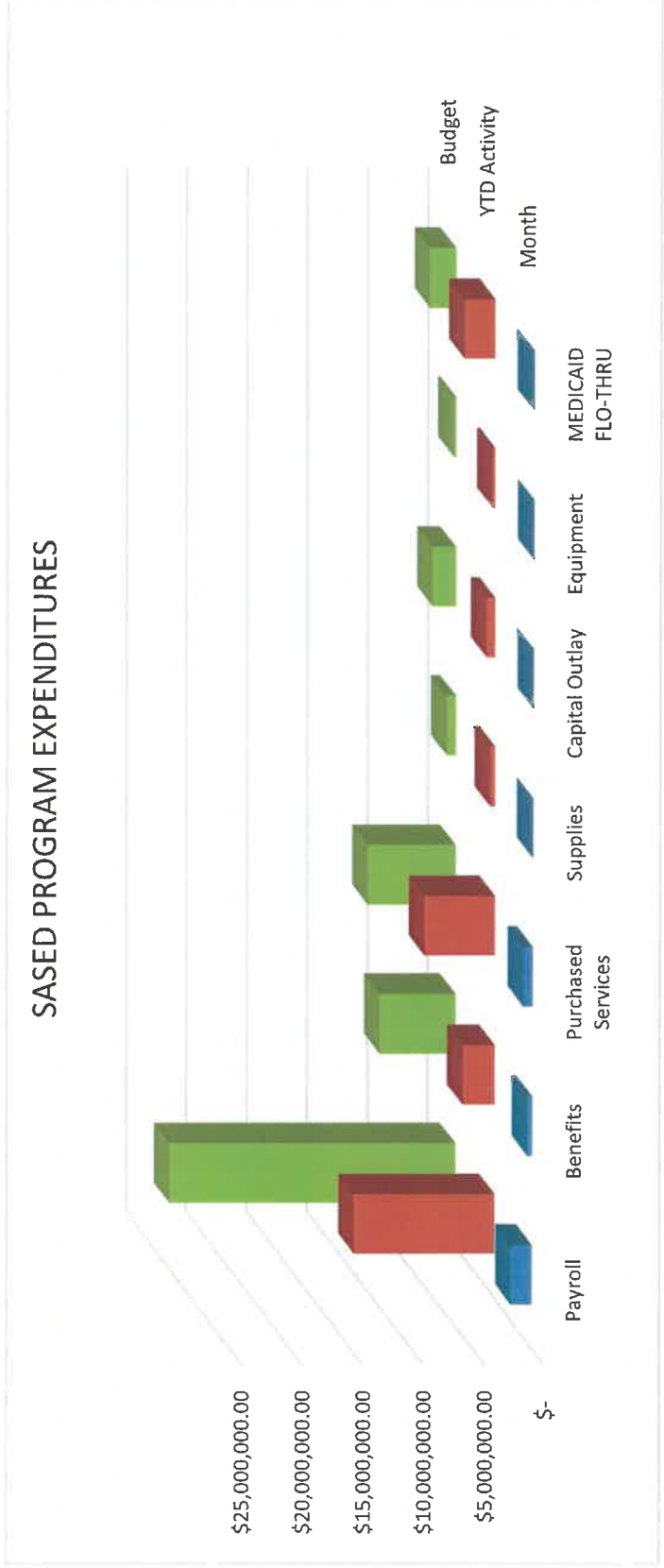


# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY MONTHLY EXPENDITURE REPORTING

28-Feb-26

## SASED PROGRAMS

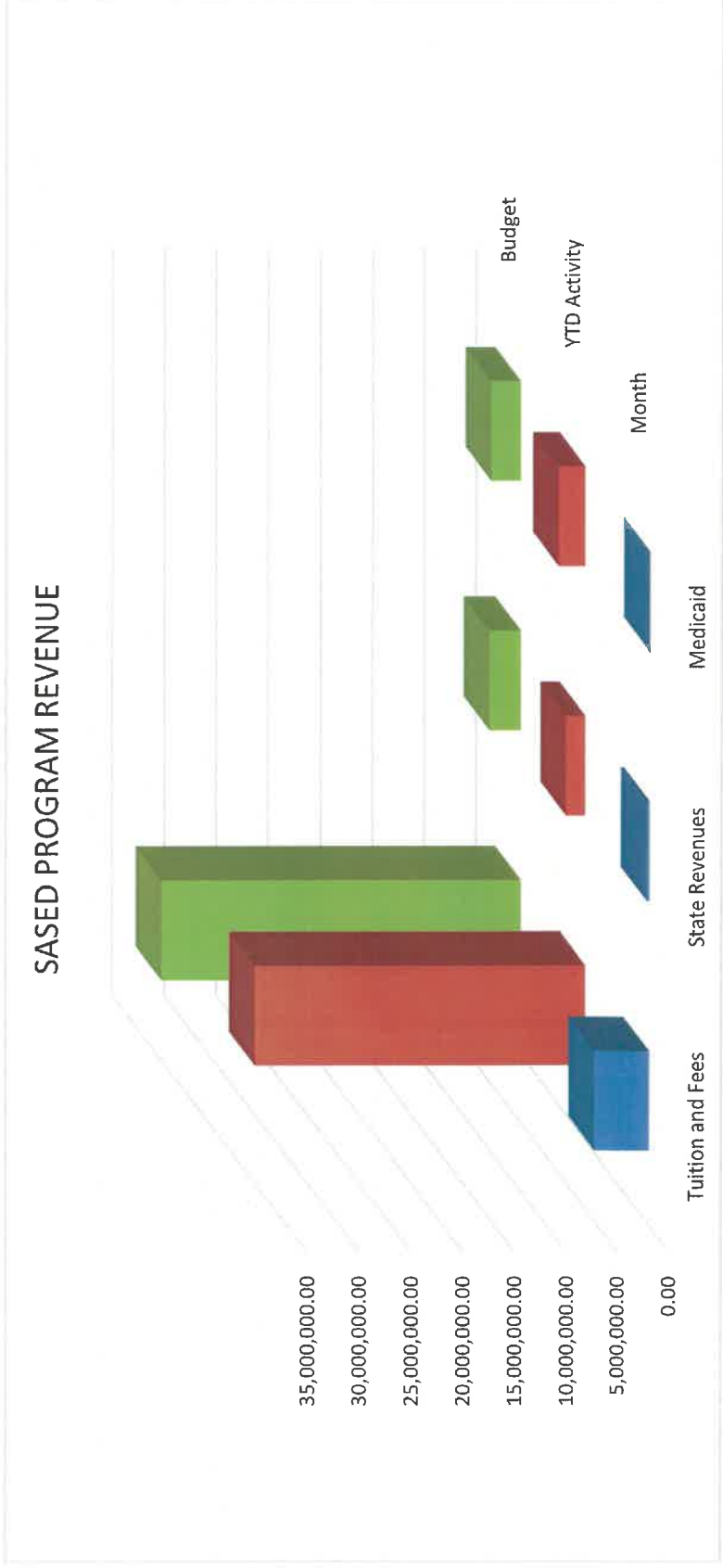
	Program	Feb-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Original Budget	% YTD
(1)	Payroll	\$ 1,815,387.08	\$ 11,600,491.04	\$ 23,628,513.00	<u>49.1%</u>
(2)	Benefits	\$ 414,535.75	\$ 2,625,778.73	\$ 6,241,544.00	<u>42.1%</u>
(3)	Purchased Services	\$ 775,043.05	\$ 5,767,427.43	\$ 7,235,993.00	<u>79.7%</u>
(4)	Supplies	\$ 25,693.34	\$ 399,994.51	\$ 719,130.00	<u>55.6%</u>
(5)	Capital Outlay	\$ 64.38	\$ 711,925.33	\$ 1,874,602.00	<u>38.0%</u>
(7)	Equipment	\$ 1,345.74	\$ 212,206.92	\$ 160,000.00	<u>132.6%</u>
(6)	MEDICAID FLO-THRU	\$ 49,982.36	\$ 2,515,690.81	\$ 2,111,029.00	<u>119.2%</u>
		<u>\$ 3,082,051.70</u>	<u>\$ 23,833,514.77</u>	<u>\$ 41,970,811.00</u>	<u>56.8%</u>



**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY  
MONTHLY REVENUE REPORTING  
28-Feb-26**

**SASED PROGRAMS**

Program	Feb-26 Monthly Activity	2025-26 FYTD Activity	2025-26 Original Budget	% YTD
Tuition and Fees	5,325,725.59	31,889,009.02	34,610,274.00	<u>92.1%</u>
State Revenues	254,510.00	1,876,493.85	3,042,544.00	<u>61.7%</u>
Medicaid	0.00	2,590,807.68	2,869,500.00	<u>90.3%</u>
<b>Total</b>	<b><u>5,580,235.59</u></b>	<b><u>36,356,310.55</u></b>	<b><u>40,522,318.00</u></b>	<b><u>89.7%</u></b>

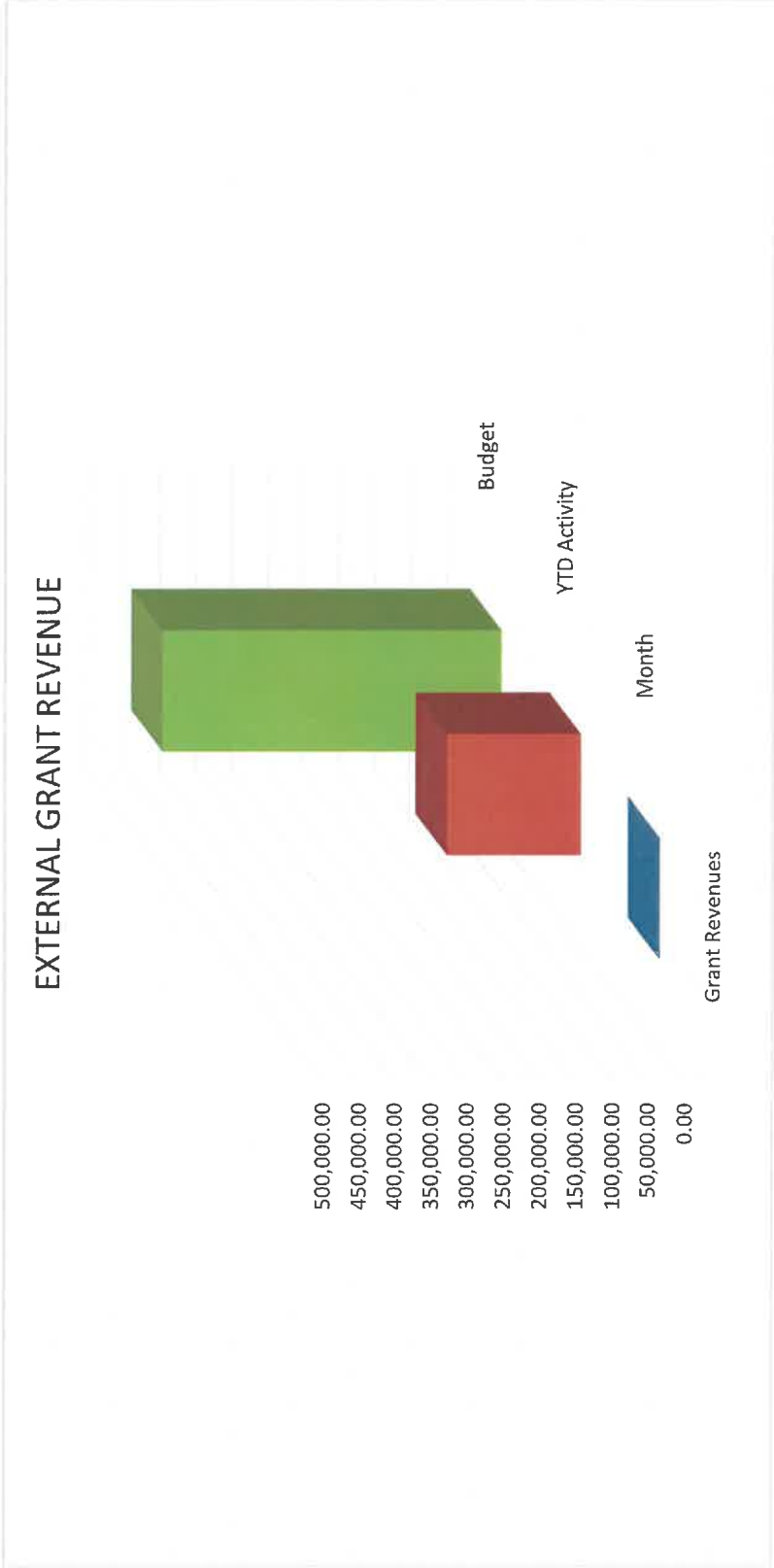


**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY  
MONTHLY REVENUE REPORTING**

**28-Feb-26**

**EXTERNAL GRANT PROGRAMS**

<u>Program</u>	<u>Feb-26</u>	<u>2025-26</u>	<u>2025-26</u>	<u>%</u>
<u>Grant Revenues</u>	<u>Monthly Activity</u>	<u>FYTD Activity</u>	<u>Original Budget</u>	<u>YTD</u>
	<u>0.00</u>	<u>185,485.80</u>	<u>472,955.00</u>	<u>39.2%</u>



School Association for Special Education in DuPage County  
 Treasurer's Report  
 February 28, 2026

	<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
<b>CASH ACTIVITY REPORT</b>					
Beginning Balance	16,833,183.49	(1,654,338.95)	356,520.97	(11,527.26)	15,523,838.25
Investments					
February activity	8,151.37				8,151.37
Interest Earned					
Gains/(Losses) on Sales of Securities	(20,181.99)	6,447.16	20,956.55	(7,221.72)	(0.00)
Record Health Fund Transfers	528,092.13	835.54	758.12	(16,806.89)	512,878.90
Cash Receipts	(1,273,940.17)				(1,273,940.17)
Cash Disbursements - General	(1,824,952.18)				(1,824,952.18)
- Payroll					
Subtotal	<u>(2,582,830.84)</u>	<u>7,282.70</u>	<u>21,714.67</u>	<u>(24,028.61)</u>	<u>(2,577,862.08)</u>
Ending Balance	<u>14,250,352.65</u>	<u>(1,647,056.25)</u>	<u>378,235.64</u>	<u>(35,555.87)</u>	<u>12,945,976.17</u>
Investment - Demand Deposit - Fifth Third Bank	11,644,045.97	(1,647,891.79)	377,477.52	(18,748.98)	10,354,882.72
IL School District Liquid Asset Fund	24,010.01				24,010.01
Fifth Third Securities	<u>2,567,083.44</u>				<u>2,567,083.44</u>
	<u>14,235,139.42</u>	<u>(1,647,891.79)</u>	<u>377,477.52</u>	<u>(18,748.98)</u>	<u>12,945,976.17</u>

*Rachel Wisniewski*

Rachel Wisniewski, Treasurer

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY  
 SCHEDULE OF INVESTMENTS  
 2/28/2026

	AMOUNT	INTEREST RATE	TERM	LOCATION	Security/Collateralization
<b>EDUCATION FUND</b>					
<b>PMA IL School District Liquid Asset Fund</b>					
Depository Accounts - Liquid	24,010.01	0.482%	Money Market	ISDLAF	Money Market Mutual Fund
Depository Accounts - Liquid - DuPage West Cook	24,010.01	0.482%	Money Market	ISDLAF	Money Market Mutual Fund
<b>FIFTH THIRD BANK</b>					
Depository and Demand Deposit Accounts	11,644,045.97	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
Demand Deposit - Health Insurance Reserves	(1,349,558.60)	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
Demand Deposit - Health Insurance Reserves	60,395.35	0.65%	N/A	Fifth Third Bank	Collateralized Deposit
	10,354,882.72				
<b>FIFTH THIRD SECURITIES</b>					
Cash & Cash Equivalents	1,337,083.44	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	980,000.00	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		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	-				
	2,567,083.44				
	12,945,976.17	<b>TOTAL</b>			

## **GROSS PAYROLL**

**February 2026      \$ 1,824,952.18**

TOTAL SALARY	:	1,824,952.18
TOTAL DEDUCTIONS	:	646,261.30
TOTAL EMPLOYEES	:	309

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

FM

02/11/26

05.25.10.00.00-010123

Check Verification Register for Payroll Run: REG /REGULAR PAYROLL

CHECK DATE 02/13/2026 - Detail Report

\*\*\*\*\*PAYROLL TOTALS\*\*\*\*\*

	FEDERAL	STATE	MEDICARE
TOTAL GROSS PAY :	924,725.52	924,725.52	924,725.52
TOTAL TSA'S - BEFORE TAX :	36,535.67	36,535.67	0.00
TOTAL TAX SHELTERED RETIREMENT:	63,061.50	63,061.50	0.00
TOTAL OTHER BEF TAX DEDUCTIONS:	63,192.72	63,192.72	63,192.72
TOTAL TAXABLE BENEFITS :	43.00	43.00	43.00
TOTAL TAXABLE GROSS :	761,978.63	761,978.63	861,575.80

\*\*\*\*\*EMPLOYEE COUNTS\*\*\*\*\*

TOTAL EMPLOYEES :	306
TOTAL FEMALE EMPLOYEES:	260
TOTAL MALE EMPLOYEES :	46
TOTAL FACULTY MEMBERS :	145

\*\*\*\*\*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 \*\*\*\*\*

AM

02/19/26

05.26.02.00.00-010123

Check Verification Register for Payroll Run: REG /REGULAR PAYROLL

CHECK DATE 02/27/2026 - Detail Report

*****PAYROLL TOTALS*****				*****EMPLOYEE COUNTS*****	
	FEDERAL	STATE	MEDICARE		
TOTAL GROSS PAY :	900,226.66	900,226.66	900,226.66	TOTAL EMPLOYEES :	305
TOTAL TSA'S - BEFORE TAX :	21,761.48	21,761.48	0.00	TOTAL FEMALE EMPLOYEES:	258
TOTAL TAX SHELTERED RETIREMENT:	62,749.14	62,749.14	0.00	TOTAL MALE EMPLOYEES :	47
TOTAL OTHER BEF TAX DEDUCTIONS:	62,042.52	62,042.52	62,042.52	TOTAL FACULTY MEMBERS :	144
TOTAL TAXABLE BENEFITS :	43.00	43.00	43.00		
TOTAL TAXABLE GROSS :	753,716.52	753,716.52	838,227.14		

\*\*\*\*\*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**

**February 2026      \$ 622,028.83**

**2/13/2026 Payroll Accounts Payable Check Register**

<u>Check #</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>	
252600608	SASED EDUCATION ASSOCIATION	2/13/2026	\$4,444.22	
252600609	SASED SUPPORT STAFF ASSOCIATION	2/13/2026	\$576.39	
		2 ACH Check(s) For a Total of		\$5,020.61
106227	STATE DISBURSEMENT UNIT	2/13/2026	\$750.00	
106228	STATE DISBURSEMENT UNIT	2/13/2026	\$172.26	
		2 Computer Check(s) For a Total of		\$922.26
202500222	ILLINOIS DEPT OF REVENUE	2/13/2026	\$36,976.41	
202500225	TEACHERS RETIREMENT (2.2%)	2/13/2026	\$3,047.87	
202500226	TEACHERS RETIREMENT SYSTEM	2/13/2026	\$47,295.89	
202500227	THIS (TRS HEALTH) FUND	2/13/2026	\$8,250.55	
202500228	MB FINANCIAL (FEDERAL)	2/13/2026	\$68,367.39	
202500229	MB FINANCIAL BANK (FICA-E)	2/13/2026	\$35,197.41	
202500230	MB FINANCIAL BANK (FICA-W)	2/13/2026	\$35,197.41	
202500231	THE OMNI GROUP	2/13/2026	\$1,398.00	
202500232	TRUSTAGE	2/13/2026	\$40,337.35	
202500233	TEACHERS RETIREMENT SYSTEM SSP	2/13/2026	\$4,284.63	
		10 Wire Transfer Check(s) For a Total of		\$280,352.91
		2 ACH Checks For a Total of		\$5,020.61
		2 Computer Checks For a Total of		\$922.26
		Total for 14 Manual, Wire Tran, ACH & Computer Checks		\$286,295.78
			Net Amount	\$286,295.78
10	EDUCATION FUND			\$286,295.78

**2/27/2026 Payroll Accounts Payable Check Register**

<u>Check #</u>	<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Amount</u>	
252600610	SASED EDUCATION ASSOCIATION	2/27/2026	\$4,497.91	
252600611	SASED SUPPORT STAFF ASSOCIATION	2/27/2026	\$576.39	
			2 ACH Check(s) For a Total of	\$5,074.30
106230	STATE DISBURSEMENT UNIT	2/27/2026	\$750.00	
106231	STATE DISBURSEMENT UNIT	2/27/2026	\$172.26	
			2 Computer Check(s) For a Total of	\$922.26
202500234	ILLINOIS DEPT OF REVENUE	2/27/2026	\$36,577.26	
202400464	IMRF (EMPLOYEES CONT)	2/27/2026	\$38,608.15	
202400465	IMRF (EMPLOYERS CONT)	2/27/2026	\$31,680.32	
202500240	MB FINANCIAL (FEDERAL)	2/27/2026	\$66,044.81	
202500241	MB FINANCIAL BANK (FICA-E)	2/27/2026	\$33,153.11	
202500242	MB FINANCIAL BANK (FICA-W)	2/27/2026	\$33,153.11	
202500246	TEACHERS HEALTH INSURANCE SECURITY (THIS) FUNC	2/27/2026	\$400.00	
202500237	TEACHERS RETIREMENT (2.2%)	2/27/2026	\$3,062.50	
202500238	TEACHERS RETIREMENT SYSTEM	2/27/2026	\$47,522.66	
202500245	TEACHERS RETIREMENT SYSTEM SSP	2/27/2026	\$4,284.40	
202500243	THE OMNI GROUP	2/27/2026	\$1,398.00	
202500239	THIS (TRS HEALTH) FUND	2/27/2026	\$8,290.09	
202500244	TRUSTAGE	2/27/2026	\$25,562.08	
			13 Wire Transfer Check(s) For a Total of	\$329,736.49
			2 ACH Checks For a Total of	\$5,074.30
			2 Computer Checks For a Total of	\$922.26
			Total for 17 Manual, Wire Tran, ACH & Computer Checks	\$335,733.05
			Net Amount	\$335,733.05
10	EDUCATION FUND			\$335,733.05

## **BILLS PAYABLE LIST – FLOW THROUGH**

**March 2026            \$ 0**

## **BILLS PAYABLE LIST – GRANTS**

**March 2026            \$ 16,499.50**

## Payables

				SASED, IL
Check #	Name on Check	Description	Check Date	Amount
106237	COMMUNITY SCHOOL DISTRICT #200	Wheaton Warrenville South STEP outcome	03/19/2026	14,837.14
<b>Grand Totals: 1 Total Checks</b>				<b>14,837.14</b>

# Payables

				SASED, IL
Check #	Name on Check	Description	Check Date	Amount
9252600615	COMMUNITY HS DISTRICT #94	West Chicago STEP outcome reimbursement	03/19/2026	1,662.36
<b>Grand Totals: 1 Total Checks</b>				<b>1,662.36</b>

**BILLS PAYABLE LIST – SASSED PROGRAMS**

**March 2026            \$ 1,076,276.07**

## Payables

SASED, IL

Check #	Name on Check	Description	Check Date	Amount
106238	ADVOCATE OCCUPATIONAL HEALTH	Bus Driver Physical for Cherise Jerrard, Julie	03/19/2026	795.00
106239	AHS STAFFING	OT/PT Services for 2/23/26 through 2/26/26	03/19/2026	18,232.50
106240	AMERGIS HEALTHCARE STAFFING	Behavior Tech, School Aide, Nursing & Social	03/19/2026	135,970.30
106241	AMERICAN HERITAGE LIFE INSURANCE CO	Allstate Critical Illness and Accident Coverage	03/19/2026	2,463.42
106242	AT&T GLOBAL SERVICES, INC.	Hotspot purchase and monthly charges	03/19/2026	1,357.20
106243	BERWYN GARAGE	Veh MN05 service - noise	03/19/2026	6,830.30
106244	BLAZERWORKS, LLC	Paraprofessional Services for 10/20/25	03/19/2026	231,939.12
106245	BETH A BRADLEY	Reimburse Conference Expense Phil Lawler	03/19/2026	40.00
106246	CARLSON GLASS AND MIRROR INC	Glass Repair	03/19/2026	185.76
106247	CORPAY MASTERCARD	Gas Cards/Fuel Service	03/19/2026	437.98
106248	CREATIVE EXCHANGE	Contracted Music for Programs February	03/19/2026	4,425.00
106249	CREATIVE SOLUTIONS FOR EDUCATION GROUP, LLC	Spring Institute 2026 - Payment for Presenter,	03/19/2026	1,700.00
106250	DUPAGE FEDERATION ON HUMAN SERVICES REFORM	Invoice 12736-Telephonic Services	03/19/2026	9.25
106251	EDU HEALTHCARE, LLC	Paraprofessional Services for 2/17/26 through	03/19/2026	4,508.00
106252	EDUCATIONAL BENEFIT COOPERATIVE	March 2026 Final Invoice for EBC - Medical	03/19/2026	366,484.78
106253	EMBRACE EDUCATION	Percentage Billing 01.29.26	03/19/2026	6,466.24
106254	EMERGENT LEARNING DIGITAL	AIM Posters	03/19/2026	180.00
106255	ENGIE RESOURCES LLC	Energy Services SE ALT 1/29-02/27-2026	03/19/2026	5,402.81
106256	EVERWAY LLC	Yearly Subscription 2026-2027	03/19/2026	1,080.00
106257	FAT BRAIN TOYS	Samantha Soberon Materials Request	03/19/2026	35.94
106258	FTF BEHAVIORAL CONSULTING, INC.	Spring Institute 2026 - Payment for Presenter,	03/19/2026	2,000.00
106259	GOURMET GORILLA	Credit Memo Gourmet Gorilla Feb 2026	03/19/2026	9,335.31
106260	HINCKLEY SPRINGS	Water Service/Coolers SE ALT and LS Jan	03/19/2026	597.48
106261	ILLINOIS STATE POLICE	Fingerprinting January, 2026 (Invoice Number	03/19/2026	432.00
106262	INTERIM SCHOOL BUSINESS OFFICE INC.	Contract Business Office M Dyrek Feb 2026	03/19/2026	7,097.80
106263	J. J. KELLER & ASSOCIATES, INC.	IL & Federal Employment Law Posters 2026	03/19/2026	122.32
106264	JASON JOBB	Mileage Reimbursement for Feb 2026	03/19/2026	244.73

## Payables

SASED, IL

Check #	Name on Check	Description	Check Date	Amount
106265	KONICA MINOLTA BUSINESS SOLUTIONS USA INC.	Konica Minolta Maintenance Agreement	03/19/2026	1,258.00
106266	KONICA MINOLTA PREMIER FINANCE	Konica Minolta Contract 450-0068168-000	03/19/2026	1,032.16
106267	LAURA KOSTOMIRIS	ASL Hearing Interpreter, Laura M. Kostomiris,	03/19/2026	330.00
106268	LAUREN SHEEHAN CONSULTING LLC	Spring Institute 2026 - Payment for Presenter,	03/19/2026	1,700.00
106269	DIANE M LAZZAR	Mileage Reimbursement for Feb 2026	03/19/2026	277.52
106270	METLIFE	March Metlife Dental and Vision Invoice for	03/19/2026	22,846.13
106271	MICROSONIC INC.	Invoice #: WC7908RL, Date: 2/3/2026, Client	03/19/2026	151.00
106272	NAPERVILLE AREA HUMANE SOCIETY	Pawssitive Pet Therapy	03/19/2026	150.00
106273	NCS PEARSON	assessment	03/19/2026	9.75
106274	NET56	NET56 Managed Services March 2026 Inv.	03/19/2026	39,618.24
106275	NEXTERA ENERGY SERVICES MIDWEST, LLC	Energy Services SE ALT 01/01-01/31-2026	03/19/2026	3,359.90
106276	NICOR GAS	Account number 2869-21-1000 1	03/19/2026	2,533.68
106277	ORKIN EXTERMINATING CO INC	Pest Services SE ALT Feb 2026	03/19/2026	126.22
106278	PADDOCK PUBLICATIONS, INC.	Daily Herald - Notice of Annual Statement of	03/19/2026	823.03
106279	PARENTS ALLIANCE EMPLOYMENT PROJECT	Parents Alliance Employment Project	03/19/2026	4,266.67
106280	PHILLIP'S FLOWERS	Phillips Flowers -Statement Date 1/31/26	03/19/2026	400.75
106281	PORTABLE JOHN	RLODL - May 8 2026	03/19/2026	758.00
106282	RINGCENTRAL INC	RingCentral Professional Services Paging	03/19/2026	4,524.91
106283	SEESAW LEARNING, INC.	Software for 2026-27	03/19/2026	4,657.50
106284	SHERWIN WILLIAMS	Paint Supplies	03/19/2026	219.13
106285	SONOVA USA INC.	Audiology: Phonak/Sonova Repair Order	03/19/2026	2,098.88
106286	SUBURBAN DRIVE LINE	Safety Tests invoices 72439, 72466, 72492 ,	03/19/2026	180.00
106287	TEAM SELECT HOME CARE	Nursing Services for 2/3/26 through 2/26/26	03/19/2026	14,130.00
106288	THERAPYWORKS INC	OT Supply	03/19/2026	75.00
106289	UNITED SEATING & MOBILITY	Numotion Repair 13178537 for OTPT 6029	03/19/2026	9,191.80
106290	VERIZON WIRELESS	Verizon Smartphones and Flip Phones	03/19/2026	425.00
106291	WESTMONT CUSD #201	School Lunch Program - January 2026	03/19/2026	581.77

# Payables

				SASED, IL
Check #	Name on Check	Description	Check Date	Amount
106292	WINFIELD SCHOOL DISTRICT #34	Accounts Receivable Refund- Overpayment	03/19/2026	72,813.42
<b>Grand Totals: 55 Total Checks</b>				<b>996,911.70</b>

# Payables

SASED, IL

Check #	Name on Check	Description	Check Date	Amount
9252600616	2955, LLC	2900 OGDEN AVENUE RENT SCHEDULE	03/19/2026	55,000.00
9252600617	AL WARREN OIL CO., INC.	Fuel Delivery 03.05.2026	03/19/2026	354.15
9252600618	VERONICA L ANDERSEN	Mileage Reimbursement for Feb 2026	03/19/2026	265.07
9252600619	RACHEL L BELL	Rachel Bell Reimbursement Request	03/19/2026	343.11
9252600620	BENJAMIN SCHOOL DIST #25	iPad & iPad cover replacement	03/19/2026	352.99
9252600621	BETH T BERGFELD	Mileage Reimbursement for Feb 2026	03/19/2026	151.52
9252600622	MARIA N. BETTLER	Spring Institute 2026 - Payment for Presenter,	03/19/2026	1,500.00
9252600623	DEBRA R BOCZKOWSKI	Mileage Reimbursement for Feb 2026	03/19/2026	582.92
9252600624	KRISTY L BOOTSMA	Mileage Reimbursement for Jan 2026	03/19/2026	38.43
9252600625	TINA L BUNGERT	Mileage Reimbursement for Jan and Feb	03/19/2026	66.78
9252600626	CENTER CASS DISTRICT #66	School Lunch Program - January 2026	03/19/2026	661.29
9252600627	KRISTINE A CHAPLIN	Mileage Reimbursement for Feb 2026	03/19/2026	251.51
9252600628	DEANNE M CLAY	Mileage Reimbursement for Jan-Feb 2026	03/19/2026	17.11
9252600629	COMMUNITY CONSOLIDATE SD #180	School Lunch Program - January 2026	03/19/2026	840.28
9252600630	HELEN S CREAGAN	Mileage Reimbursement for Feb 2026	03/19/2026	60.90
9252600631	SUSAN L CUOMO	Mileage Reimbursement for Jan and Feb	03/19/2026	124.49
9252600632	MARIA A DORCHACK	Mileage Reimbursement for Feb 2026	03/19/2026	262.45
9252600633	DOWNERS GROVE DISTRICT #58	School Lunch Program - January 2026	03/19/2026	970.83
9252600634	KIMBERLY J DRYIER	FY26 MILEAGE ALLOTMENT	03/19/2026	400.00
9252600635	DUPAGE COUNTY SCHOOL DIST. #45	School Lunch Program - January additional	03/19/2026	3,883.25
9252600636	JENNIFER M ELIAS	Mileage Reimbursement for Feb 2026	03/19/2026	11.02
9252600637	LAUREN FLENTGE	Mileage Reimbursement for Dec 2025	03/19/2026	11.90
9252600638	HEARTLAND ALLIANCE HEALTH CCIS	Multi Needs Interpreting Jan 2026	03/19/2026	891.00
9252600639	JULIA L HOMAN	Mileage Reimbursement for Feb 2026	03/19/2026	360.20
9252600640	PATRICIA S KADEN	Mileage Reimbursement for Feb 2026	03/19/2026	252.31
9252600641	ERIN KANIEWSKI	Mileage Reimbursement for Jan and Feb	03/19/2026	93.96
9252600642	KEENEYVILLE DISTRICT #20	School Lunch Program - January 2026	03/19/2026	350.35
9252600643	JOHN R LANGTON	Mileage Reimbursement for Feb 2026	03/19/2026	63.73
9252600644	BETHANY L. LITCHFIELD	Mileage Reimbursement for Jan and Feb	03/19/2026	121.15

# Payables

SASED, IL

Check #	Name on Check	Description	Check Date	Amount
9252600645	ASHLEY N LOHRENZ	Mileage Reimbursement for Feb 2026	03/19/2026	99.98
9252600646	MAERCKER DISTRICT #60	School Lunch Program - January 2026	03/19/2026	1,606.85
9252600647	KATHLEEN MCGANN	Mileage Reimbursement for Jan 2026	03/19/2026	23.78
9252600648	KRISTYN B MOROZ	Mileage Reimbursement for Feb 2026	03/19/2026	135.07
9252600649	LYNN E MOYNIHAN	Mileage Reimbursement for Feb 2026	03/19/2026	190.68
9252600650	KIMBERLY A MUELLER	SMNP Mileage Reimbursement for Oct-Dec	03/19/2026	416.44
9252600651	JENNIFER NATZKE	Mileage reimbursement - February 2026	03/19/2026	78.30
9252600652	SUSAN L NOWAK	Susan Nowak Reimbursement Request	03/19/2026	28.54
9252600653	COLLEEN N PETERSON	Mileage Reimbursement for Feb 2026	03/19/2026	45.02
9252600654	ANGELA N. POLLAK	Mileage Reimbursement for Jan-Feb 2026	03/19/2026	21.75
9252600655	DANIELLE N POPIWCHAK	Mileage Reimbursement for Feb 2026	03/19/2026	241.18
9252600656	RELIANCE STANDARD LIFE INSURANCE COMPANY	Reliance March 2026 Invoice	03/19/2026	3,899.92
9252600657	MARK A RENC	Reimburse Community Trip-Honey Berry 02.	03/19/2026	34.80
9252600658	RUTH E ROBERTS	Mileage Reimbursement for Feb 2026	03/19/2026	82.44
9252600659	KATHLEEN ROSS	Mileage Reimbursement for Jan 2026	03/19/2026	124.99
9252600660	BRIDGET E ROZPADEK	Mileage Reimbursement for 01/05/2026-	03/19/2026	141.92
9252600661	JULIE A RUJEB	Mileage Reimbursement for Feb 2026	03/19/2026	27.40
9252600662	SALT CREEK SCHOOL DIST. #48	School Lunch Program - January 2026	03/19/2026	798.84
9252600663	ALEXIS R SEGOVICH	reimbursement for January PD	03/19/2026	1,439.07
9252600664	KERRY M SHANAHAN	Mileage Reimbursement for Feb 2026	03/19/2026	229.10
9252600665	CLAIRE K SMITH	Mileage Reimbursement for Feb 2026	03/19/2026	143.04
9252600666	KELLY L STAMATELOPOULOS	Mileage Reimbursement for Jan 2026	03/19/2026	129.05
9252600667	JESSICA URBAN	Mileage Reimbursement for Feb 2026	03/19/2026	136.15
9252600668	ELIZABETH I VANDERWOUDE	FY26 MILEAGE ALLOTMENT March 2026	03/19/2026	400.00
9252600669	ANNA M WALSH	Mileage Reimbursement for Jan 5-Feb 6,	03/19/2026	116.44
9252600670	KRISTEN E WARD	Mileage Reimbursement for Feb 2026	03/19/2026	90.92
9252600671	RACHEL M WISNIEWSKI	FY26 MILEAGE ALLOTMENT March 2026	03/19/2026	400.00

**Grand Totals: 56 Total Checks**

**79,364.37**

## **INTERIM CHECKS**

**February 2026            \$ 23,932.35**

# Payables

				SASED, IL
Check #	Name on Check	Description	Check Date	Amount
106229	CORPAY MASTERCARD	Fuel Cards/Service 02/01/2026-02/15/2026	02/19/2026	298.51
<b>Grand Totals: 1 Total Checks</b>				<b>298.51</b>

# Payables

				SASED, IL
Check #	Name on Check	Description	Check Date	Amount
106156	BMO		02/11/2026	23,633.84
<b>Grand Totals: 1 Total Checks</b>				<b>23,633.84</b>

## Check Listing with Detail

SASED, IL

Check Number	Vendor Name	Invoice Description	Check Date	Amount
106151	BMO		02/11/2026	0.00
106152	BMO		02/11/2026	0.00
106153	BMO		02/11/2026	0.00
106154	BMO		02/11/2026	0.00
106155	BMO		02/11/2026	0.00
106156	BMO		02/11/2026	23,633.84
			<b>Grand Total:</b>	<b>23,633.84</b>

**VOIDED CHECKS**

**February 2026**

**\$ 0**



**ACTION ITEM**

---

To: SASED Board of Directors

Via: Dr. Kim Dryier

From: SASED Administration

Date: March 18, 2026

Re: Approval of SY25-26 Intergovernmental Agreement to enroll a non-member district student in a SASED program

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

West Aurora USD 129 - Student A - Vision Program at SD58 Kingsley Elementary - \$67.373 and ESY \$1,387

West Aurora USD 129 - Student B - Transition Program at SASED Transition Center - \$49,072 and ESY \$1,387

West Aurora USD 129 - Student C - Transition Program at SASED Transition Center - \$49,072 and ESY \$1,387

West Aurora USD 129 - Student D - Vision Program at SD88 Addison Trail High - \$67.373 and ESY \$1,387

Forest Ridge SD 142 - Student A - Vision Program at SD58 Kingsley Elementary - \$67.373 and ESY \$1,387

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

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN SASED 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 USD 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: 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 USD 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: \_\_\_\_\_ Student A

DuPage West Cook: VISION PROGRAM

Program Location: Kingsley-6509 Powell, Downers Grove, IL 60516

Estimated Annual Program Tuition: \$ 67,373.00

Estimated Extended School Year Tuition: \$ 1,387.00

Program Start Date: 9/2/2025

Program End Date: 6/5/2026 (dropped 1/9/26)

Student Start Date: 9/2/25

School District: Downers Grove Grade School District 58

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: 3/11/26  
President

Attest: Joy Engler Date: 3/11/26  
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 USD 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 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, 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 USD 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: TRANSITION PROGRAM

Program Location: SASED Transition Center

Estimated Annual Program Tuition: \$ 49,072

Estimated Extended School Year Tuition: \$ 1,387.00

Program Start Date: 8/4/2025

Program End Date: 5/22/2026

Student Start Date: 8/14/25

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: 3/11/26  
President

Attest: Joy Engler Date: 3/11/26  
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 USD 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.
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  - 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.
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- 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

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  - 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.
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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 USD 129  
1877 W Downer Place  
Aurora, IL 60506

For SASSED: 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 C

SASED Program: TRANSITION PROGRAM

Program Location: SASED Transition Center

Estimated Annual Program Tuition: \$ 49,072

Estimated Extended School Year Tuition: \$ 1,387.00

Program Start Date: 8/14/2025

Program End Date: 5/22/2026

Student Start Date: 8/14/25

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: 3/11/26  
President

Attest:  \_\_\_\_\_ Date: 3/11/26  
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 USD 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 USD 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 D

DuPage West Cook: VISION PROGRAM

Program Location: Addison Trail-213 N Lombard Rd, Addison, IL 60101

Estimated Annual Program Tuition: \$ 67,373.00

Estimated Extended School Year Tuition: \$ 1,387.00

Program Start Date: 8/14/2025

Program End Date: 5/22/2026

Student Start Date: 8/14/25

School District: DuPage HSD 88

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: 3/11/26  
President

Attest:  \_\_\_\_\_ Date: 3/11/26  
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 Forest Ridge SD 142 ("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. SASSED 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 SASSED determines, in SASSED's sole discretion, that:
    - (a) The Program is no longer appropriate for the Student; or
    - (b) SASSED 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 SASSED member district students.
  - iii. Immediately if the Student commits gross disobedience or misconduct that warrants removal, as determined by SASSED.

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 SASSED and any other related services that SASSED is unable to provide due to circumstances beyond SASSED'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 SASSED 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 SASSED 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. Kristine Roth, Superintendent  
Forest Ridge SD 142  
5800 W 151<sup>st</sup> Street  
Oak Forest, IL 60452

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

DuPage West Cook: VISION PROGRAM

Program Location: Kingsley Elementary - 6509 Powell, Downers Grove IL 60516

Estimated Annual Program Tuition: \$ 67,373.00

Estimated Extended School Year Tuition: \$ 1,387.00

Program Start Date: 9/2/2025

Program End Date: 6/5/2026

Student Start Date: 9/2/25

School District: Downers Grove Grade School District 58

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: *Jack Doff* Date: 11-18-2025  
President

Attest: *Lynn Wilson* Date: 11-18-2025  
Secretary



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**ACTION ITEM**

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To: SASED Board of Directors

Via: Dr. Kim Dryier

From: Rachel Wisniewski, Assistant Director of Business CSBO

Date: March 18, 2026

Re: Accept the Annual Financial Audit Report

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Summary: The Annual Financial Audit for FY 25 was performed by Lauterbach & Amen, LLP and a report has been provided.

Lease Amendment and GASB 87 Accounting Impact: In FY25, SASED amended the lease at 2900 Ogden Rd. in Lisle, extending the lease term by an additional five years. Under GASB Statement No. 87, long-term leases must be recorded as both an asset and a liability rather than being treated solely as annual rent expense. As a result, the present value of the additional lease payments totaling \$3,522,605 was recorded in FY25. For governmental fund reporting, the auditor recorded the full lease amount as an expenditure, with an offsetting Other Financing Source – Debt Issuance entry to reflect the associated lease liability. While this accounting entry increases reported expenditures for the year, it does not impact the fund balance.

Financial Impact: Actual revenues, exclusive of on-behalf payments, totaled \$38,255,956, which was \$959,572 less than budgeted revenues of \$39,215,528. Actual expenditures, exclusive of on-behalf payments, totaled \$42,283,989, which was \$749,409 more than budgeted expenditures of \$41,534,580. Expenditures exceeded revenues by \$4,028,033. However, \$3,522,605 of this amount relates to the GASB 87 lease accounting for the amended lease at 2900 Ogden Rd., which does not impact fund balance. Excluding this GASB 87 adjustment, expenditures exceeded revenues by \$505,428, which reflects the capital project funded through the fund balance.

Due to the GASB 87 lease recognition and other capital activity, Capital Assets increased from \$4,951,677 to \$8,686,324. The major additions include construction in progress, equipment and leased asset-buildings. Long-term debt increased from \$1,381,735 to \$4,398,851, primarily due to the lease amendment.

SASED's beginning fund balance was \$9,429,705. SASED's ending fund balance totals \$8,924,277, reflecting a net decrease of \$505,428 from the prior year.

Recommended Action: SASED Administration requests that the Board of Directors accept the Annual Financial Audit Report for FY 25, provided by Lauterbach & Amen, LLP.

SCHOOL ASSOCIATION FOR SPECIAL  
EDUCATION IN DUPAGE COUNTY, ILLINOIS

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ANNUAL FINANCIAL REPORT



SASED

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

2900 Ogden Avenue  
Lisle, IL 60532  
Phone: 630.778.4500  
[www.sased.org](http://www.sased.org)

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## **FINANCIAL SECTION**

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITOR'S REPORT**

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



## INDEPENDENT AUDITOR'S REPORT

March 3, 2026

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 (SASED), Illinois, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise SASED'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, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SASED, 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 SASED'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 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 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 and supplemental schedule information are 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 and supplemental schedule are 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 March 3, 2026, on our consideration of 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 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 SASSED's internal control over financial reporting and compliance.

*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, 2025

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The discussion and analysis of School Association for Special Education in DuPage County (SASED) financial performance provides an overall review of SASED's financial activities as of and for the year ended June 30, 2025. The management of SASED encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of SASED'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 \$977,932, which was significantly lower than the prior increase of \$7,705,014. This was due to a decrease in total revenues of \$2,070,193 and an increase in total expenses of \$4,656,889.
- Program specific revenues in the form of charges for services and fees and grants accounted for \$44,085,918, a decrease of \$2,103,784 from FY24
- SASED had \$43,588,632 in expenses related to government activities, an increase of \$4,656,889 from FY24.
- Revenues for fiscal year 2025 (FY25), as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, were \$44,566,564, inclusive of on-behalf payments to the Teacher's Retirement System (TRS) and the Teacher's Health Insurance Security Fund (THIS). Expenditures for FY25 were \$48,594,597, 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 SASED certified staff. In 2025, \$6,310,608 was included in the total revenues and expenditures of SASED representing the State of Illinois contributions.
- Actual revenues received in FY25 for the General Fund, exclusive of the State of Illinois on-behalf payment to TRS and THIS, was \$38,255,956. Actual expenditures exclusive of on-behalf contributions were \$42,283,989 in FY25.

### 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 SASED as a whole and present a longer-term view of SASED'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 SASED's operations in more detail than the government-wide statements by providing information about SASED's most significant funds. The remaining statements provide financial information about activities for which SASED 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 SASED's finances, in a matter similar to a private-sector business.

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

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

## Management's Discussion and Analysis

June 30, 2025

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### 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 are categorized as governmental 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 this governmental fund. A budgetary comparison schedule for this fund has been provided to demonstrate compliance with this budget.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

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

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Management's Discussion and Analysis**

**June 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of SASSED, assets/deferred outflows exceeded liabilities/deferred inflows by \$4,230,671.

	Net Position	
	2025	2024
Current and Other Assets	\$ 13,994,404	18,068,634
Capital Assets	8,686,324	4,951,677
Total Assets	22,680,728	23,020,311
Deferred Outflows	2,285,624	3,581,925
Total Assets/Deferred Outflows	24,966,352	26,602,236
Long-Term Debt	8,109,027	4,838,179
Other Liabilities	4,899,924	9,160,283
Total Liabilities	13,008,951	13,998,462
Deferred Inflows	7,726,730	9,351,035
Total Liabilities/Deferred	20,735,681	23,349,497
Net Position		
Net Investment in Capital Assets	4,287,473	3,569,942
Restricted	1,837,962	1,731,538
(Deficit)	(1,894,764)	(2,048,741)
Total Net Position	4,230,671	3,252,739

A large portion of SASSED's net position, \$4,287,473, reflects its investment in capital assets (for example, land, construction in progress, land improvements, buildings and building improvements, equipment, and leased asset - buildings), 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, \$1,837,962, of SASSED's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$1,894,764, 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, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

	Change in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 33,242,080	33,787,839
Operating Grants/Contributions	10,843,838	12,401,863
General Revenues		
Earnings on Investments	478,445	445,922
Other Revenues	2,201	1,133
Total Revenues	<u>44,566,564</u>	<u>46,636,757</u>
Expenses		
Special Education	37,278,024	32,292,889
State Retirement Contributions	6,310,608	6,638,854
Total Expenses	<u>43,588,632</u>	<u>38,931,743</u>
Change in Net Position	<u>977,932</u>	<u>7,705,014</u>
Net Position - Beginning as Previously Reported	3,252,739	(4,192,097)
Restatement - Error Correction	—	(260,178)
Net Position - Beginning as Restated	<u>3,252,739</u>	<u>(4,452,275)</u>
Net Position - Ending	<u>4,230,671</u>	<u>3,252,739</u>

Net position of SASSED's governmental activities increased by 30.1 percent (a surplus of \$3,252,739 in 2024 compared to a surplus of \$4,230,671 in 2025). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$1,894,764 at June 30, 2025.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Management's Discussion and Analysis**

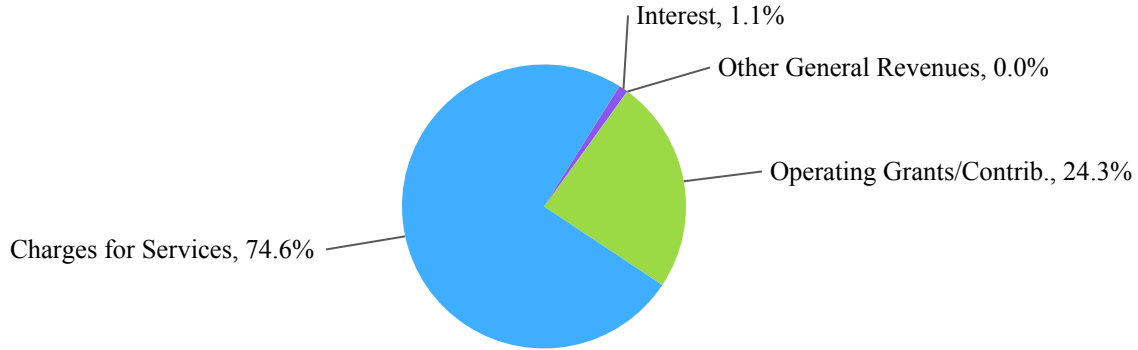
**June 30, 2025**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**SASED-Wide Revenues by Source**



Revenues for governmental activities totaled \$44,566,564, while the cost of all governmental functions totaled \$43,588,632. This results in a surplus of \$977,932. In 2024, revenues of \$46,636,757 exceeded expenses of \$38,931,743, resulting in a surplus of \$7,705,014. The surplus in FY25 resulted from lower state retirement contribution expenses.

**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 \$8,924,277, which is \$505,428, or 5.4%, lower than last year’s total of \$9,429,705. Of the \$8,924,277 total, \$7,831,947, or 87.8%, of the fund balance constitutes unassigned fund balance.

Actual revenues, excluding on-behalf payments, for FY25 were \$38,255,956. Actual expenditures, excluding on-behalf payments, totaled \$42,283,989. The remainder of revenues came from other local, state, and federal grant sources.

The General Fund decreased \$505,428 for an ending fund balance of \$8,924,277.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Management's Discussion and Analysis**

**June 30, 2025**

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**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 less than actual revenues, exclusive of on behalf payments, of \$38,255,956 by \$959,572. Actual expenditures, exclusive of on behalf payments, of \$42,283,989, were more than budgeted expenditures, exclusive of on behalf payments, of \$41,534,580 by \$749,409.

**CAPITAL ASSETS**

SASSED’s investment in capital assets for its governmental activities as of June 30, 2025 was \$8,686,324 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and building improvements, equipment, and leased asset - buildings.

	Capital Assets - Net of Depreciation	
	2025	2024
Land	\$ 137,628	137,628
Construction in Progress	1,452,687	—
Land Improvements	240,984	169,167
Buildings and Building Improvements	2,441,384	2,718,902
Equipment	683,122	699,188
Leased Asset - Buildings	3,730,519	1,226,792
Total	<u>8,686,324</u>	<u>4,951,677</u>

This year’s major additions included:

Construction in Progress	\$ 1,452,687
Equipment	135,829
Leased Asset - Buildings	<u>3,124,582</u>
	<u>4,713,098</u>

Additional information on SASSED’s capital assets can be found in Note 3 of this report.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Management's Discussion and Analysis**

**June 30, 2025**

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**DEBT ADMINISTRATION**

At year-end, SASSED had total outstanding debt of \$4,398,851 as compared to \$1,381,735 the previous year, an increase of 218.4%. The following is a comparative statement of outstanding debt:

	<u>Long-Term Debt Outstanding</u>	
	<u>2025</u>	<u>2024</u>
Leases Payable	<u>\$ 4,398,851</u>	<u>1,381,735</u>

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

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

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

The Collective Bargaining Agreements with both the SASSED Education Association and the SASSED Support Staff Association expire on June 30, 2026, and the organization is currently engaged in negotiations with both bargaining units. The outcomes of these negotiations will directly influence salary schedules, benefit contributions, and working conditions, all of which represent substantial components of the operating budget. Until agreements are finalized, projected personnel costs must be estimated with caution, recognizing that negotiated settlements may require adjustments to previously planned expenditure levels.

In addition, health insurance premiums are also expected to rise significantly, with projected increases averaging 16 percent in the coming year due to recent legislative changes affecting insurance markets. This escalation will significantly impact both employer and employee contribution rates and will place additional pressure on the overall compensation budget. SASSED will need to evaluate plan design options and funding strategies to mitigate the effect of these increases while continuing to provide competitive and comprehensive benefits necessary to attract and retain qualified staff.

SASSED also continues to face persistent long-term staffing shortages in several critical areas. Difficulty recruiting and retaining personnel has resulted in increased reliance on contracted service providers. Contracted services are typically more costly than in-house staffing and can create variability in program expenses from year to year. These ongoing shortages are expected to continue into the next fiscal year and must be factored into budget assumptions, staffing models, and tuition rates.

Collectively, these factors—pending labor agreements, rising insurance costs, and staffing challenges—will have a substantial impact on next year's budget and program rates and will require careful financial planning.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of SASSED'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, 2025**

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**See Following Page**

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Statement of Net Position**

**June 30, 2025**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 10,105,990
Receivables - Net of Allowances	3,087,698
Prepays	55,084
Total Current Assets	<u>13,248,772</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable/Amortizable	1,590,315
Depreciable/Amortizable	16,125,258
Accumulated Depreciation/Amortization	<u>(9,029,249)</u>
Total Capital Assets	8,686,324
Other Assets	
Net Pension Asset - IMRF	<u>745,632</u>
Total Noncurrent Assets	<u>9,431,956</u>
Total Assets	<u>22,680,728</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - RHP	29,436
Deferred Items - THIS	462,085
Deferred Items - TRS	119,729
Deferred Items - IMRF	<u>1,674,374</u>
Total Deferred Outflows of Resources	<u>2,285,624</u>
Total Assets and Deferred Outflows of Resources	<u>24,966,352</u>

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

	Governmental Activities
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 1,856,723
Payroll Deductions and Withholdings	2,456,934
Current Portion of Long-Term Debt	586,267
Total Current Liabilities	<u>4,899,924</u>
Noncurrent Liabilities	
Compensated Absences	26,642
Total OPEB Liability - RHP	202,369
Total OPEB Liability - THIS	3,084,646
Net Pension Liability - TRS	928,181
Leases Payable	3,867,189
Total Noncurrent Liabilities	<u>8,109,027</u>
Total Liabilities	<u>13,008,951</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Items - Grant Revenues	10,838
Deferred Items - RHP	103,670
Deferred Items - THIS	7,501,756
Deferred Items - TRS	110,466
Total Deferred Inflows of Resources	<u>7,726,730</u>
Total Liabilities and Deferred Inflows of Resources	<u>20,735,681</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	4,287,473
Restricted	
Operations and Maintenance	1,046,322
Student Activities	46,008
Illinois Municipal Retirement Fund	745,632
Unrestricted (Deficit)	<u>(1,894,764)</u>
Total Net Position	<u>4,230,671</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, 2025**

	Expenses	Program Revenues		Net
		Charges for Services	Operating Grants/ Contributions	(Expenses)/ Revenues Governmental Activities
Governmental Activities				
Special Education	\$ 37,278,024	33,242,080	4,533,230	497,286
State Retirement Contributions	6,310,608	—	6,310,608	—
Total Governmental Activities	43,588,632	33,242,080	10,843,838	497,286
General Revenues				
Earnings on Investments				478,445
Other Revenues				2,201
				480,646
Change in Net Position				977,932
Net Position - Beginning				3,252,739
Net Position - Ending				4,230,671

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, 2025**

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	<u>General</u>
<b>ASSETS</b>	
Cash and Investments	\$ 10,105,990
Receivables - Net of Allowances	
Intergovernmental	3,087,698
Prepays	<u>55,084</u>
 Total Assets	 <u><u>13,248,772</u></u>
<b>LIABILITIES</b>	
Accounts Payable	1,856,723
Payroll Deductions and Withholdings	<u>2,456,934</u>
Total Liabilities	4,313,657
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Grant Revenues	<u>10,838</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>4,324,495</u></u>
<b>FUND BALANCES</b>	
Restricted	1,092,330
Unassigned	<u>7,831,947</u>
Total Fund Balances	<u><u>8,924,277</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>13,248,772</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, 2025**

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<b>Total Governmental Fund Balances</b>	\$ 8,924,277
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.	8,686,324
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	745,632
Deferred Outflows/Inflows of Resources related to the retirement plans not reported in the funds.	
Deferred Items - RHP	(74,234)
Deferred Items - THIS	(7,039,671)
Deferred Items - TRS	9,263
Deferred Items - IMRF	1,674,374
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(33,303)
Total OPEB Liability - RHP	(250,313)
Total OPEB Liability - THIS	(3,084,646)
Net Pension Liability - TRS	(928,181)
Leases Payable	(4,398,851)
<b>Net Position of Governmental Activities</b>	<u><u>4,230,671</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 Balance - Governmental Fund  
For the Fiscal Year Ended June 30, 2025**

	<u>General</u>
Revenues	
Local Sources	
Tuition	\$ 17,697,760
Earnings on Investments	478,445
School Activity Income	2,201
Other Revenue from Local Sources	15,544,320
State Sources	3,059,619
Federal Sources	1,473,611
On Behalf Payments	6,310,608
Total Revenues	<u>44,566,564</u>
Expenditures	
Instruction	23,335,967
Support Services	18,349,043
Debt Service	
Principal Retirement	505,489
Interest and Fiscal Charges	93,490
On Behalf Payments	6,310,608
Total Expenditures	<u>48,594,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,028,033)
Other Financing Sources	
Debt Issuance	<u>3,522,605</u>
Net Change in Fund Balance	(505,428)
Fund Balance - Beginning	<u>9,429,705</u>
Fund Balance - Ending	<u><u>8,924,277</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, 2025**

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**Net Change in Fund Balances - Total Governmental Funds** \$ (505,428)

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	4,713,098
Depreciation Expense	(930,699)
Disposals - Cost	(166,577)
Disposals - Accumulated Depreciation	118,825

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	686,305
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Changes in Deferred Items Related to Pensions/Post-Employment Benefits

Deferred Items - RHP	2,514
Deferred Items - THIS	1,901,256
Deferred Items - TRS	101,492
Deferred Items - IMRF	(1,666,943)

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	(13,324)
Changes in Total OPEB Liability - RHP	43,414
Changes in Total OPEB Liability - THIS	(259,306)
Changes in Net Pension Liability - TRS	(29,579)
Retirement of Long-Term Debt	505,489
Issuance of Long-Term Debt	<u>(3,522,605)</u>

**Changes in Net Position of Governmental Activities** 977,932

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

## Notes to the Financial Statements

June 30, 2025

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

School Association for Special Education in DuPage County (SASED) 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 SASED 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 SASED.

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

#### BASIS OF PRESENTATION

##### Government-Wide Statements

SASED's basic financial statements include both government-wide (reporting SASED as a whole) and fund financial statements (reporting SASED's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. SASED's operating activities are all considered governmental activities, that is, activities normally supported by taxes and intergovernmental revenues. SASED 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. SASED's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. SASED first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of SASED'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 SASED as an entity and the change in SASED'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, 2025

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### 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.

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

## Notes to the Financial Statements

June 30, 2025

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

##### Measurement Focus - Continued

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.

##### 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/ FUND BALANCE

##### 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.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$1,000 - \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of 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	20 - 50 Years
Equipment	5 - 20 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.

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

## Notes to the Financial Statements

June 30, 2025

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

##### Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### Net Position

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

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, 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.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**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.
- 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 7, 2024.
- 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).

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND**

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
General	\$ 749,409

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**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.

*Deposits.* At year-end, the carrying amount of SASSED’s deposits for governmental totaled \$9,832,601 and the bank balances totaled \$10,544,524.

*Investments.* At year-end, 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	\$ 250,000	250,000	—	—	—
ISDLAF+	23,389	23,389	—	—	—
	<u>273,389</u>	<u>273,389</u>	<u>—</u>	<u>—</u>	<u>—</u>

SASSED has the following recurring fair value measurements as of June 30, 2025:

- U.S. Treasury Obligations of \$250,000 are valued using quoted market prices (Level 1 inputs)
- ISDLAF+ of \$23,389 are measured at the net asset value per share as determined by the pool

*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, 2025

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### 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. 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, 2025, 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. 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. 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 SASSED may invest any one issuer. More than 5 percent of 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, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 137,628	—	—	137,628
Construction in Progress	—	1,452,687	—	1,452,687
	<u>137,628</u>	<u>1,452,687</u>	<u>—</u>	<u>1,590,315</u>
<b>Depreciable/Amortizable Capital Assets</b>				
Land Improvements	308,583	—	22,390	286,193
Buildings and Building Improvements	5,752,426	—	144,187	5,608,239
Equipment	2,589,013	135,829	—	2,724,842
Leased Asset - Buildings	4,381,402	3,124,582	—	7,505,984
	<u>13,031,424</u>	<u>3,260,411</u>	<u>166,577</u>	<u>16,125,258</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	139,416	11,462	105,669	45,209
Buildings and Building Improvements	3,033,524	146,487	13,156	3,166,855
Equipment	1,889,825	151,895	—	2,041,720
Leased Asset - Buildings	3,154,610	620,855	—	3,775,465
	<u>8,217,375</u>	<u>930,699</u>	<u>118,825</u>	<u>9,029,249</u>
<b>Total Net Depreciable/Amortizable Capital Assets</b>	<u>4,814,049</u>	<u>2,329,712</u>	<u>47,752</u>	<u>7,096,009</u>
<b>Total Net Capital Assets</b>	<u>4,951,677</u>	<u>3,782,399</u>	<u>47,752</u>	<u>8,686,324</u>

Depreciation expense was charged to governmental activities as follows:

Instructional	<u>\$ 930,699</u>
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**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT**

**Leases Payable**

SASED has the following lease outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
Building	June 30, 2019	May 28, 2032	\$50,170 - \$60,724 per Month	2.00%

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

Fiscal Year	Principal	Interest
2026	\$ 531,662	83,177
2027	589,127	71,973
2028	614,362	59,960
2029	640,373	47,436
2030	667,181	34,383
2031	694,808	20,788
2032	661,338	6,632
	<u>4,398,851</u>	<u>324,349</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	\$ 19,979	13,324	—	33,303	6,661
Total OPEB Liability - RHP	293,727	—	43,414	250,313	47,944
Total OPEB Liability - THIS	2,825,340	259,306	—	3,084,646	—
Net Pension Liability - TRS	898,602	29,579	—	928,181	—
Leases Payable	1,381,735	3,522,605	505,489	4,398,851	531,662
	<u>5,419,383</u>	<u>3,824,814</u>	<u>548,903</u>	<u>8,695,294</u>	<u>586,267</u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2025

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NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

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

Governmental Activities		
Investment in Capital Assets	\$	8,686,324
Less Capital Related Debt:		
Leases Payable		<u>(4,398,851)</u>
Net Investment in Capital Assets		<u>4,287,473</u>

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:

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**FUND BALANCE CLASSIFICATIONS - Continued**

	<u>General</u>
Fund Balances	
Restricted	
Operations and Maintenance	\$ 1,046,322
Student Activities	<u>46,008</u>
	1,092,330
Unassigned	<u>7,831,947</u>
Total Fund Balances	<u><u>8,924,277</u></u>

**NOTE 4 - OTHER INFORMATION**

**RISK MANAGEMENT**

SASED 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. SASED 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. SASED is no longer self insured as of June 30, 2025.

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:

	<u>2025</u>	<u>2024</u>
Claims Payable - Beginning	\$ 625,673	728,889
Incurred Claims	—	5,314,998
Claims Paid	<u>(625,673)</u>	<u>(5,418,214)</u>
Claims Payable - Ending	<u><u>—</u></u>	<u><u>625,673</u></u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2025

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/ (Revenue)	Total/Net OPEB Liability	Deferred Outflows	Deferred (Inflows)
OPEB - RBP	\$ 2,016	250,313	29,436	(103,670)
OPEB - THIS	(1,556,048)	3,084,646	462,085	(7,501,756)
	(1,554,032)	3,334,959	491,521	(7,605,426)

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, 2025

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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, 2025, 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, 2025, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2025 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	5.20%
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, 2025**

**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, 2024	\$ 293,727
Changes for the Year:	
Service Cost	11,368
Interest on the Total OPEB Liability	10,601
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	5,329
Changes of Assumptions or Other Inputs	(22,768)
Benefit Payments	(47,944)
Other Changes	—
Net Changes	(43,414)
Balance at June 30, 2025	250,313

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

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

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB Liability	\$ 268,027	250,313	234,125

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Retiree's Health Plan - Continued**

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 247,556	250,313	253,530

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

For the year ended June 30, 2025, SASSED recognized OPEB expense of \$2,016. At June 30, 2025, 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	\$ 25,079	(61,469)	(36,390)
Change in Assumptions	4,357	(42,201)	(37,844)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	29,436	(103,670)	(74,234)

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**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
2026	\$ (18,869)
2027	(16,190)
2028	(15,489)
2029	(9,315)
2030	(14,371)
Thereafter	<u>—</u>
Total	<u><u>(74,234)</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, 2025

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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 the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2025. State of Illinois contributions were \$115,390, and SASSED recognized revenue and expenditures of this amount during the year.

*Employer Contributions to the THIS Fund.* SASSED also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025 SASSED paid \$85,902 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, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.25%
Salary Increases:	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment Rate of Return:	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare Cost Trend Rates:	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the PubNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

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

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Teachers' Health Insurance Security Fund - Continued**

**Single Discount Rate**

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age, less present value of future salaries at attained age, multiplied by normal cost rate at entry age.

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

The following presents 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 (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Employer's Proportionate Share of the Net OPEB Liability	\$ 3,442,454	3,084,646	2,769,207

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS - Continued**

**Teachers' Health Insurance Security Fund - Continued**

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Employer's Proportionate Share of the Net OPEB Liability	\$ 2,655,870	3,084,646	3,594,848

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

At June 30, 2025, 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, 2024, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2023. 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, 2024, SASSED's proportion was 0.038994 percent, which was a decrease of 0.000647 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	\$ 3,084,646
State's Proportionate Share of the Net OPEB Liability Associated with the Employer	<u>4,189,076</u>
Total	<u><u>7,273,722</u></u>

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Teachers' Health Insurance Security Fund - Continued

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

For the year ending June 30, 2025, SASSED recognized OPEB revenue and expense of \$115,390 for support provided by the State. For the year ending June 30, 2024, SASSED recognized OPEB revenue of \$1,556,048. At June 30, 2025, 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	\$ 85,119	(1,300,111)	(1,214,992)
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(4,339,140)	(4,339,140)
Changes of Assumptions	806	(2,481)	(1,675)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290,258	(1,860,024)	(1,569,766)
Total Pension Expense to be Recognized in Future Periods	376,183	(7,501,756)	(7,125,573)
Employer Contributions Subsequent to the Measurement Date	85,902	—	85,902
Totals	462,085	(7,501,756)	(7,039,671)

\$85,902 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, 2026. 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
2026	\$ (1,438,916)
2027	(1,392,550)
2028	(1,374,660)
2029	(1,266,163)
2030	(977,590)
Thereafter	(675,694)
Total	(7,125,573)

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**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.

The aggregate amounts recognized for the two pension plans are:

		Net Pension		
	Pension Expense	Liability/ (Asset)	Deferred Outflows	Deferred (Inflows)
TRS	\$ 2,450	928,181	119,729	(110,466)
IMRF	1,351,648	(745,632)	1,674,374	—
	<u>1,354,098</u>	<u>182,549</u>	<u>1,794,103</u>	<u>(110,466)</u>

**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.

**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.

# SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

## Notes to the Financial Statements

June 30, 2025

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### NOTE 4 - OTHER INFORMATION - Continued

#### RETIREMENT SYSTEMS - Continued

##### Teachers' Retirement System (TRS) - Continued

##### Benefits Provided - Continued

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

##### Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$6,195,218 in pension contributions from the State of Illinois. For the year ended June 30, 2024, the employer recognized revenue and expenditures of \$6,534,311 in pension contributions from the State.

*2.2 Formula Contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$74,363, respectively. The June 30, 2025 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, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Contributions - Continued**

*Federal and Special Trust Fund Contributions.* When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the fiscal year ended June 30, 2025, salaries totaling \$— 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 \$—, which was equal to SASSED's actual contributions. The June 30, 2025 contributions are deferred because they were paid after the June 30, 2024 measurement date.

*Employer Retirement Cost Contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$— to TRS for employer contributions due on salary increases in excess of 6 percent, \$— 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, 2024, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer follows below:

Employer's Proportionate Share of the Net Pension Liability	\$ 928,181
State's Proportionate Share of the Net Pension Liability Associated with the Employer	<u>77,390,363</u>
Total	<u><u>78,318,544</u></u>

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

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

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.001100%, which was an increase of 0.000000% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the employer recognized pension expense of \$6,195,218 and revenue of \$6,195,218 for support provided by the State. At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Differences Between Expected and Actual Experience	\$ 3,490	(2,409)	1,081
Net Difference Between Projected and Actual Earnings on Pension Investments	—	(7,969)	(7,969)
Changes of Assumptions	12,789	(492)	12,297
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,087	(99,596)	(70,509)
Total Pension Expense to be Recognized in Future Periods	45,366	(110,466)	(65,100)
Employer Contributions Subsequent to the Measurement Date	74,363	—	74,363
Totals	119,729	(110,466)	9,263

\$74,363 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ (57,352)
2027	(15,497)
2028	(1,351)
2029	6,366
2030	2,734
Thereafter	<u>—</u>
Total	<u><u>(65,100)</u></u>

**Actuarial Assumptions**

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

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

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection scale table MP-2020.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Teachers' Retirement System (TRS) - Continued**

**Actuarial Assumptions - Continued**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	7.6%
Private Equity	15.0%	10.3%
Public Income	18.0%	5.8%
Private Credit	8.0%	9.2%
Real Assets	18.0%	7.0%
Diversifying Strategies	4.0%	5.2%
Total	100.0%	

**Discount Rate**

At June 30, 2024, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Teachers' Retirement System (TRS) - Continued

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

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Proportionate Share of the Net Pension Liability	\$ 1,106,052	928,181	726,440

TRS Fiduciary Net Position

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

Illinois Municipal Retirement Fund (IMRF)

SASED 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](http://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).

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY

Notes to the Financial Statements

June 30, 2025

NOTE 4 - OTHER INFORMATION - Continued

RETIREMENT SYSTEMS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. 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.

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

Inactive Plan Members Currently Receiving Benefits	356
Inactive Plan Members Entitled to but not yet Receiving Benefits	688
Active Plan Members	<u>176</u>
Total	<u><u>1,220</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, 2025, SASSED's contribution was 4.07% of covered payroll.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Net Pension (Asset).* SASSED’s net pension (asset) was measured as of December 31, 2024. 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, 2024, using the following actuarial methods and assumptions:

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

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:

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions - Continued.*

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

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that 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.

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)	\$ 6,086,604	(745,632)	(6,101,225)

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**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, 2023	\$ 60,194,895	60,254,222	(59,327)
Changes for the Year:			
Service Cost	820,291	—	820,291
Interest on the Total Pension Liability	4,289,288	—	4,289,288
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	175,930	—	175,930
Changes of Assumptions	—	—	—
Contributions - Employer	—	334,951	(334,951)
Contributions - Employees	—	411,510	(411,510)
Net Investment Income	—	5,876,902	(5,876,902)
Benefit Payments, Including Refunds of Employee Contributions	(2,884,899)	(2,884,899)	—
Other (Net Transfer)	—	(651,549)	651,549
Net Changes	2,400,610	3,086,915	(686,305)
Balances at December 31, 2024	62,595,505	63,341,137	(745,632)

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Notes to the Financial Statements**

**June 30, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**RETIREMENT SYSTEMS - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

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

For the year ended June 30, 2025, SASSED recognized pension expense of \$1,351,648. At June 30, 2025, 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	\$ 38,817	—	38,817
Changes of Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,390,274	—	1,390,274
Total Pension Expense to be Recognized in Future Periods	1,429,091	—	1,429,091
Pension Contributions Made Subsequent to the Measurement Date	245,283	—	245,283
Total Deferred Amounts Related to Pensions	<u>1,674,374</u>	<u>—</u>	<u>1,674,374</u>

\$245,283 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 743,790
2027	1,733,914
2028	(726,693)
2029	(321,920)
2030	—
Thereafter	—
Total	<u>1,429,091</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

- Schedule 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 - Last Ten Fiscal Years  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years  
Illinois Municipal Retirement Fund
- Budgetary Comparison 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**

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**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, 2025**

	<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-Employee Payroll	\$ 16,510,688
Total OPEB Liability as a Percentage of Covered-Employee 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 2025.

2019	2020	2021	2022	2023	2024	2025
17,696	24,129	23,355	16,095	12,706	12,500	11,368
22,452	19,500	10,665	7,589	11,840	11,651	10,601
(56,677)	(47,309)	(93,378)	33,508	4,536	(22,995)	5,329
25,895	41,001	5,385	(31,903)	(2,366)	(5,218)	(22,768)
—	—	—	—	—	—	—
(32,751)	(63,570)	(74,921)	(49,739)	(41,108)	(42,850)	(47,944)
—	—	—	—	—	—	—
(23,385)	(26,249)	(128,894)	(24,450)	(14,392)	(46,912)	(43,414)
558,009	534,624	508,375	379,481	355,031	340,639	293,727
534,624	508,375	379,481	355,031	340,639	293,727	250,313
18,279,536	16,110,952	17,486,588	18,272,110	18,272,110	20,804,468	20,804,468
2.92%	3.16%	2.17%	1.94%	1.86%	1.41%	1.20%

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

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

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee 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%
2025	85,902	85,902	—	12,821,159	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, 2025**

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**Notes to the Schedule of Employer Contributions**

<b>Valuation Date</b>	June 30, 2023
<b>Measurement Date</b>	June 30, 2024
<b>Sponsor's Fiscal Year End</b>	June 30, 2025

**Methods and Assumptions Used to Determine Actuarial Liability and Contributions:**

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market Value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation for all plan years.
Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non Safety Disabled Retiree Table. Pre- Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

**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, 2025**

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	<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-Employee Payroll	\$ 11,803,976
Employer's Proportionate Share of the Net OPEB Liability as a % of its Covered-Employee 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	2025
0.049761%	0.047530%	0.044193%	0.040528%	0.038323%	0.039641%	0.038994%
13,109,966	13,155,142	11,815,416	8,938,696	2,623,114	2,825,340	3,084,646
17,603,862	17,813,741	16,006,664	12,119,566	3,568,504	3,820,767	4,189,076
30,713,828	30,968,883	27,822,080	21,058,262	6,191,618	6,646,107	7,273,722
11,682,821	11,180,142	10,520,424	10,575,547	11,083,266	11,615,871	12,821,159
112.22%	117.67%	112.31%	84.52%	23.67%	24.32%	24.06%
(0.07%)	0.25%	0.70%	1.40%	5.24%	6.21%	7.43%

**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, 2025**

	2016	2017	2018
Employer's Proportion of the Net Pension Liability	0.016200%	0.011200%	0.011200%
Employer's Proportionate Share of the Net Pension Liability	\$ 10,618,170	8,567,617	8,567,617
State's Proportionate Share of the Net Pension Liability Associated with the Employer	81,540,092	89,012,284	89,012,284
Total	<u>92,158,262</u>	<u>97,579,901</u>	<u>97,579,901</u>
Employer's Covered Payroll	\$ 12,345,423	12,592,331	12,592,331
Employer's Proportionate Share of the Net Pension Liability as a % of its Covered Payroll	N/A	68.04%	68.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	41.50%	36.40%	39.30%
Contractually-Required Contribution	\$ 616,753	455,036	164,722
Contributions in Relation to the Contractually Required Contribution	616,753	455,036	164,722
Contribution Deficiency (Excess)	<u>—</u>	<u>—</u>	<u>—</u>
Employer's Covered Payroll	\$ 12,592,331	12,592,331	11,803,976
Contributions as a % of Covered Payroll	4.90%	3.61%	1.40%

Notes:

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

For the 2024 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated August 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.50 percent and a real return of 4.50 percent\*. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2021 measurement year, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

N/A - Not Available

2019	2020	2021	2022	2023	2024	2025
0.001600%	0.001505%	0.001329%	0.001174%	0.001034%	0.001057%	0.001081%
1,280,143	1,220,294	1,145,555	916,128	866,635	898,602	928,181
87,695,128	86,846,966	89,725,818	76,781,267	75,174,886	77,549,796	77,390,363
88,975,271	88,067,260	90,871,373	77,697,395	76,041,521	78,448,398	78,318,544
11,803,976	11,682,821	11,180,142	10,520,424	10,575,547	11,083,266	11,615,871
10.85%	10.45%	10.25%	8.71%	8.19%	8.11%	7.99%
40.00%	39.60%	37.80%	45.10%	42.80%	43.90%	45.40%
119,842	93,997	74,267	70,113	105,545	67,372	74,363
119,842	93,997	74,122	70,916	105,545	67,372	74,363
—	—	145	(803)	—	—	—
11,682,821	11,180,142	10,520,424	10,575,547	11,083,266	11,615,871	12,821,159
1.03%	0.84%	0.71%	0.66%	0.95%	0.58%	0.58%

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Illinois Municipal Retirement Fund**

**Schedule of Employer Contributions - Last Ten Fiscal Years**

**June 30, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 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%
2025	371,010	371,010	—	9,105,051	4.07%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Illinois Municipal Retirement Fund**

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

**June 30, 2023**

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**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) - Last Ten Measurement Years**

**June 30, 2025**

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 1,300,518	1,339,836	1,269,053
Interest	2,674,446	2,909,811	3,106,172
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	213,406	(347,976)	(469,428)
Change of Assumptions	—	—	(1,152,801)
Benefit Payments, Including Refunds of Member Contributions	(964,505)	(1,175,165)	(1,321,091)
Net Change in Total Pension Liability	3,223,865	2,726,506	1,431,905
Total Pension Liability - Beginning	35,491,278	38,715,143	41,441,649
Total Pension Liability - Ending	38,715,143	41,441,649	42,873,554
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,303,492	1,355,352	1,283,059
Contributions - Members	543,624	550,179	528,577
Net Investment Income	170,748	2,317,613	6,263,367
Benefit Payments, Including Refunds of Member Contributions	(964,505)	(1,175,165)	(1,321,091)
Other (Net Transfer)	(889,706)	8,474	(872,292)
Net Change in Plan Fiduciary Net Position	163,653	3,056,453	5,881,620
Plan Net Position - Beginning	33,708,299	33,871,952	36,928,405
Plan Net Position - Ending	33,871,952	36,928,405	42,810,025
Employer's Net Pension Liability/(Asset)	\$ 4,843,191	4,513,244	63,529
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.49%	89.11%	99.85%
Covered Payroll	\$ 12,080,555	12,080,555	11,476,369
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	40.09%	37.36%	0.55%

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

2018	2019	2020	2021	2022	2023	2024
1,137,775	1,094,172	1,132,254	919,755	895,494	808,495	820,291
3,195,432	3,403,365	3,602,016	3,719,077	3,942,677	4,114,120	4,289,288
—	—	—	—	—	—	—
426,069	176,928	(488,487)	856,966	181,778	235,638	175,930
1,378,584	—	(372,409)	—	—	47,807	—
(1,673,356)	(1,884,363)	(2,022,609)	(2,282,381)	(2,516,662)	(2,706,794)	(2,884,899)
4,464,504	2,790,102	1,850,765	3,213,417	2,503,287	2,499,266	2,400,610
42,873,554	47,338,058	50,128,160	51,978,925	55,192,342	57,695,629	60,194,895
47,338,058	50,128,160	51,978,925	55,192,342	57,695,629	60,194,895	62,595,505
1,208,176	933,466	1,116,106	1,000,375	651,196	415,898	334,951
518,168	492,658	503,451	499,636	418,706	398,111	411,510
(2,089,922)	7,669,423	6,846,842	9,138,108	(7,728,605)	5,973,396	5,876,902
(1,673,356)	(1,884,363)	(2,022,609)	(2,282,381)	(2,516,662)	(2,706,794)	(2,884,899)
856,694	(55,580)	280,606	(74,480)	56,135	1,501,798	(651,549)
(1,180,240)	7,155,604	6,724,396	8,281,258	(9,119,230)	5,582,409	3,086,915
42,810,025	41,629,785	48,785,389	55,509,785	63,791,043	54,671,813	60,254,222
41,629,785	48,785,389	55,509,785	63,791,043	54,671,813	60,254,222	63,341,137
5,708,273	1,342,771	(3,530,860)	(8,598,701)	3,023,816	(59,327)	(745,632)
87.94%	97.32%	106.79 %	115.58%	94.76%	100.10%	101.19%
10,943,624	10,659,800	10,309,848	9,609,749	8,980,925	8,719,030	9,126,732
52.16%	12.60%	(34.25%)	(89.48%)	33.67%	(0.68%)	(8.17%)

**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, 2025**

	Budget		Actual	Variance
	Original	Final		
Revenues				
Local Sources	\$ 34,637,185	34,637,185	33,722,726	(914,459)
State Sources	3,017,420	3,017,420	3,059,619	42,199
Federal Sources	1,560,923	1,560,923	1,473,611	(87,312)
On-Behalf Payments	—	—	6,310,608	6,310,608
Total Revenues	<u>39,215,528</u>	<u>39,215,528</u>	<u>44,566,564</u>	<u>5,351,036</u>
Expenditures				
Instruction	23,599,817	23,578,636	23,335,967	242,669
Support Services	17,886,778	17,955,944	18,349,043	(393,099)
Debt Service				
Principal Retirement	—	—	505,489	(505,489)
Interest and Fiscal Charges	—	—	93,490	(93,490)
On-Behalf Payments	—	—	6,310,608	(6,310,608)
Total Expenditures	<u>41,486,595</u>	<u>41,534,580</u>	<u>48,594,597</u>	<u>(7,060,017)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,271,067)	(2,319,052)	(4,028,033)	(1,708,981)
Other Financing Sources				
Debt Issuance	—	—	3,522,605	3,522,605
Net Change in Fund Balances	<u>(2,271,067)</u>	<u>(2,319,052)</u>	<u>(505,428)</u>	<u>1,813,624</u>
Fund Balances - Beginning			<u>9,429,705</u>	
Fund Balances - Ending			<u><u>8,924,277</u></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

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**General Fund - by Accounts  
Combining Balance Sheet  
June 30, 2025**

	Educational Account	Operations and Maintenance Account	Eliminations	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 8,324,874	1,781,116	—	10,105,990
Receivables - Net of Allowances				
Intergovernmental	3,087,698	—	—	3,087,698
Other Current Assets	55,084	—	—	55,084
Total Assets	11,467,656	1,781,116	—	13,248,772
<b>LIABILITIES</b>				
Accounts Payable	1,121,929	734,794	—	1,856,723
Accrued Payroll	—	—	—	—
Other Payables	2,456,934	—	—	2,456,934
Claims Payable	—	—	—	—
Total Liabilities	3,578,863	734,794	—	4,313,657
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Grant Revenues	10,838	—	—	10,838
Total Liabilities and Deferred Inflows of Resources	3,589,701	734,794	—	4,324,495
<b>FUND BALANCES</b>				
Restricted	46,008	1,046,322	—	1,092,330
Unassigned	7,831,947	—	—	7,831,947
Total Fund Balances	7,877,955	1,046,322	—	8,924,277
Total Liabilities, Deferred Inflows of Resources and Fund Balances	11,467,656	1,781,116	—	13,248,772

**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, 2025**

	Educational Account	Operations and Maintenance Account	Eliminations	Totals
<b>Revenues</b>				
<b>Local Sources</b>				
Tuition	\$ 17,697,760	—	—	17,697,760
Earnings on Investments	478,445	—	—	478,445
School Activity Income	2,201	—	—	2,201
Other Local Revenues	15,544,320	—	—	15,544,320
State Sources	3,009,619	50,000	—	3,059,619
Federal Sources	1,473,611	—	—	1,473,611
On-Behalf Payments	6,310,608	—	—	6,310,608
<b>Total Revenues</b>	<b>44,516,564</b>	<b>50,000</b>	<b>—</b>	<b>44,566,564</b>
<b>Expenditures</b>				
Instruction	23,335,967	—	—	23,335,967
Support Services	16,840,660	1,508,383	—	18,349,043
<b>Debt Service</b>				
Principal Retirement	505,489	—	—	505,489
Interest and Fiscal Charges	93,490	—	—	93,490
On-Behalf Payments	6,310,608	—	—	6,310,608
<b>Total Expenditures</b>	<b>47,086,214</b>	<b>1,508,383</b>	<b>—</b>	<b>48,594,597</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(2,569,650)</b>	<b>(1,458,383)</b>	<b>—</b>	<b>(4,028,033)</b>
<b>Other Financing Sources (Uses)</b>				
Debt Issuance	3,522,605	—	—	3,522,605
Transfers In	—	878,196	(878,196)	—
Transfers Out	(878,196)	—	878,196	—
	<b>2,644,409</b>	<b>878,196</b>	<b>—</b>	<b>3,522,605</b>
<b>Net Change in Fund Balances</b>	<b>74,759</b>	<b>(580,187)</b>	<b>—</b>	<b>(505,428)</b>
<b>Fund Balances - Beginning</b>	<b>7,803,196</b>	<b>1,626,509</b>	<b>—</b>	<b>9,429,705</b>
<b>Fund Balances - Ending</b>	<b>7,877,955</b>	<b>1,046,322</b>	<b>—</b>	<b>8,924,277</b>

**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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
<b>Local Sources</b>				
Tuition	\$ 18,521,663	18,521,663	17,697,760	(823,903)
Earnings on Investments	24,000	24,000	478,445	454,445
School Activity Income	2,500	2,500	2,201	(299)
Other Local Revenues	16,089,022	16,089,022	15,544,320	(544,702)
<b>Total Local Sources</b>	<b>34,637,185</b>	<b>34,637,185</b>	<b>33,722,726</b>	<b>(914,459)</b>
<b>State Sources</b>				
<b>Unrestricted Grants-In-Aid</b>				
Evidence Based Funding	2,799,608	2,799,608	2,799,607	(1)
State Free Lunch and Breakfast	3,000	3,000	2,362	(638)
Transportation - Special Education	214,812	214,812	207,650	(7,162)
<b>Total State Sources</b>	<b>3,017,420</b>	<b>3,017,420</b>	<b>3,009,619</b>	<b>(7,801)</b>
<b>Federal Sources</b>				
Other Restricted Grants-In-Aid	124,000	124,000	37,501	(86,499)
<b>Food Service</b>				
National School Lunch Program	115,000	115,000	120,459	5,459
School Breakfast Program	60,000	60,000	53,262	(6,738)
<b>Medicaid Matching Funds</b>				
Administrative Outreach	330,000	330,000	348,883	18,883
Other Restricted Revenue from Federal Sources	522,923	522,923	494,747	(28,176)
Flow-Through Revenue from Federal Sources	—	—	232	232
Other Restricted Revenue from Federal Sources	409,000	409,000	418,527	9,527
<b>Total Federal Sources</b>	<b>1,560,923</b>	<b>1,560,923</b>	<b>1,473,611</b>	<b>(87,312)</b>
<b>Total Direct Revenues</b>	<b>39,215,528</b>	<b>39,215,528</b>	<b>38,205,956</b>	<b>(1,009,572)</b>
<b>On-Behalf Payments</b>	<b>—</b>	<b>—</b>	<b>6,310,608</b>	<b>6,310,608</b>
<b>Total Revenues</b>	<b>39,215,528</b>	<b>39,215,528</b>	<b>44,516,564</b>	<b>5,301,036</b>

**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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Special Education Programs</b>				
Salaries	\$ 13,901,739	13,004,639	13,075,518	(70,879)
Employee Benefits	3,181,181	2,964,115	3,265,545	(301,430)
Purchased Services	4,381,894	5,478,694	5,638,450	(159,756)
Supplies and Materials	243,615	239,800	212,111	27,689
Other Objects	55,498	55,498	69,817	(14,319)
Capital Outlay	50,425	50,425	20,000	30,425
Non-Capitalized Equipment	30,000	30,000	31,264	(1,264)
	<u>21,844,352</u>	<u>21,823,171</u>	<u>22,312,705</u>	<u>(489,534)</u>
<b>CTE Programs</b>				
Salaries	65,086	65,086	82,247	(17,161)
Employee Benefits	23,622	23,622	27,438	(3,816)
Purchased Services	1,153,874	1,153,874	226,065	927,809
	<u>1,242,582</u>	<u>1,242,582</u>	<u>335,750</u>	<u>906,832</u>
<b>Summer School</b>				
Salaries	247,414	247,414	368,303	(120,889)
Employee Benefits	15,053	15,053	24,137	(9,084)
Purchased Services	218,371	218,371	281,397	(63,026)
Supplies and Materials	29,545	29,545	11,780	17,765
	<u>510,383</u>	<u>510,383</u>	<u>685,617</u>	<u>(175,234)</u>
<b>Student Activity Fund</b>				
Other Objects	2,500	2,500	1,895	605
	<u>23,599,817</u>	<u>23,578,636</u>	<u>23,335,967</u>	<u>242,669</u>
<b>Support Services</b>				
<b>Pupils</b>				
<b>Health Services</b>				
Salaries	5,189,579	5,189,579	5,115,872	73,707
Employee Benefits	1,405,734	1,405,734	228,024	1,177,710
Purchased Services	1,626,826	1,626,826	1,428,976	197,850
Supplies and Materials	24,500	24,500	19,136	5,364
Capital Outlay	25,000	25,000	16,646	8,354
	<u>8,271,639</u>	<u>8,271,639</u>	<u>6,808,654</u>	<u>1,462,985</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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Speech Pathology and Audiology Services				
Salaries	\$ 92,107	92,107	102,027	(9,920)
Employee Benefits	33,274	33,274	32,196	1,078
Purchased Services	9,200	11,200	9,713	1,487
Supplies and Materials	6,000	5,300	1,941	3,359
Non-Capitalized Equipment	10,000	10,000	13,169	(3,169)
	<u>150,581</u>	<u>151,881</u>	<u>159,046</u>	<u>(7,165)</u>
Total Pupils	<u>8,422,220</u>	<u>8,423,520</u>	<u>6,967,700</u>	<u>1,455,820</u>
Instructional Staff				
Improvement of Instruction Services				
Salaries	1,452,547	1,452,547	1,388,480	64,067
Employee Benefits	361,526	301,526	254,714	46,812
Purchased Services	375,326	375,326	303,043	72,283
Supplies and Materials	253,346	218,354	189,184	29,170
	<u>2,442,745</u>	<u>2,360,753</u>	<u>2,158,128</u>	<u>202,625</u>
General Administration				
Board of Education Services				
Purchased Services	3,500	3,500	1,601	1,899
Executive Administration Services				
Salaries	582,203	582,203	557,323	24,880
Employee Benefits	117,997	177,997	161,278	16,719
Purchased Services	246,989	246,989	206,428	40,561
Supplies and Materials	30,060	30,060	30,330	(270)
	<u>977,249</u>	<u>1,037,249</u>	<u>955,359</u>	<u>81,890</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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
General Administration - Continued				
Special Area Administration Services				
Salaries	\$ 100,693	100,693	68,216	32,477
Employee Benefits	17,516	17,516	12,490	5,026
Purchased Services	2,608	2,608	4,271	(1,663)
	<u>120,817</u>	<u>120,817</u>	<u>84,977</u>	<u>35,840</u>
Total General Administration	<u>1,101,566</u>	<u>1,161,566</u>	<u>1,041,937</u>	<u>119,629</u>
Business				
Direction of Business				
Support Services				
Salaries	140,000	140,000	140,000	—
Employee Benefits	55,779	55,779	53,158	2,621
Purchased Services	7,400	7,400	5,374	2,026
Supplies and Materials	500.00	500.00	387	113
	<u>203,679</u>	<u>203,679</u>	<u>198,919</u>	<u>4,760</u>
Fiscal Services				
Salaries	311,336	311,336	320,514	(9,178)
Employee Benefits	87,488	87,488	95,821	(8,333)
Purchased Services	106,800	106,800	31,450	75,350
Supplies and Materials	—	—	294	(294)
	<u>505,624</u>	<u>505,624</u>	<u>448,079</u>	<u>57,545</u>
Operations and Maintenance of Plant Services				
Salaries	66,613	106,613	123,829	(17,216)
Employee Benefits	7,946	7,946	24,632	(16,686)
Purchased Services	490,047	488,447	20,640	467,807
Supplies and Materials	22,000	22,000	25,460	(3,460)
Capital Outlay	—	3,600	3,589	11
Non-Capitalized Equipment	31,500	29,500	9,507	19,993
	<u>618,106</u>	<u>658,106</u>	<u>207,657</u>	<u>450,449</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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Support Services - Continued				
Pupil Transportation Services				
Salaries	\$ 233,427	226,427	229,994	(3,567)
Employee Benefits	86,494	64,852	83,555	(18,703)
Purchased Services	42,500	49,500	54,357	(4,857)
Supplies and Materials	18,000	37,500	21,358	16,142
	<u>380,421</u>	<u>378,279</u>	<u>389,264</u>	<u>(10,985)</u>
Food Services				
Salaries	—	—	317	(317)
Employee Benefits	—	—	39	(39)
Purchased Services	199,933	241,933	253,088	(11,155)
Supplies and Materials	158	158	178	(20)
Non-Capitalized Equipment	389	389	—	389
	<u>200,480</u>	<u>242,480</u>	<u>253,622</u>	<u>(11,142)</u>
 Total Business	 <u>1,908,310</u>	 <u>1,988,168</u>	 <u>1,497,541</u>	 <u>490,627</u>
Central				
Staff Services				
Salaries	237,941	247,941	239,778	8,163
Employee Benefits	98,331	98,331	98,037	294
Purchased Services	192,370	192,370	110,616	81,754
Supplies and Materials	26,350	26,350	13,569	12,781
Capital Outlay	600	600	—	600
	<u>555,592</u>	<u>565,592</u>	<u>462,000</u>	<u>103,592</u>
Data Processing Services				
Salaries	251,272	251,272	259,943	(8,671)
Employee Benefits	53,731	53,731	62,769	(9,038)
Purchased Services	912,710	912,710	731,070	181,640
Supplies and Materials	20,550	130,550	38,534	92,016
Capital Outlay	230,500	94,000	3,612,609	(3,518,609)
Non-Capitalized Equipment	80,950	107,450	8,429	99,021
	<u>1,549,713</u>	<u>1,549,713</u>	<u>4,713,354</u>	<u>(3,163,641)</u>
 Total Central	 <u>2,105,305</u>	 <u>2,115,305</u>	 <u>5,175,354</u>	 <u>(3,060,049)</u>
 Total Support Services	 <u>15,980,146</u>	 <u>16,049,312</u>	 <u>16,840,660</u>	 <u>(791,348)</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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Expenditures - Continued				
Debt Service				
Principal Retirement	\$ —	—	505,489	(505,489)
Interest and Fiscal Charges	—	—	93,490	(93,490)
	—	—	598,979	(598,979)
Total Direct Expenditures	39,579,963	39,627,948	40,775,606	(1,147,658)
On Behalf Payments	—	—	6,310,608	(6,310,608)
Total Expenditures	39,579,963	39,627,948	47,086,214	(7,458,266)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(364,435)	(412,420)	(2,569,650)	(2,157,230)
Other Financing Sources (Uses)				
Debt Issuance	—	—	3,522,605	3,522,605
Transfers Out	(878,196)	(878,196)	(878,196)	—
	(878,196)	(878,196)	2,644,409	3,522,605
Net Change in Fund Balance	<u>(1,242,631)</u>	<u>(1,290,616)</u>	74,759	<u>1,365,375</u>
Fund Balance - Beginning			<u>7,803,196</u>	
Fund Balance - Ending			<u><u>7,877,955</u></u>	

**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, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
State Sources				
Other Revenue from State Sources	\$ —	—	50,000	50,000
Expenditures				
Facilities and Acquisition and Construction Services				
Capital Outlay	1,906,632	1,906,632	1,508,383	398,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,906,632)	(1,906,632)	(1,458,383)	448,249
Other Financing Sources				
Transfers In	878,196	878,196	878,196	—
Net Change in Fund Balance	<u>(1,028,436)</u>	<u>(1,028,436)</u>	(580,187)	<u>448,249</u>
Fund Balance - Beginning			<u>1,626,509</u>	
Fund Balance - Ending			<u>1,046,322</u>	

## **SUPPLEMENTAL SCHEDULE**

**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE COUNTY**

**Schedule of Fund Balances - Last Five Fiscal Years**

**June 30, 2025**

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	2021	2022	2023	2024	2025
Fund Balances					
Restricted	\$ 460,231	517,887	588,406	1,672,211	1,092,330
Unassigned	8,344,044	6,091,196	5,318,181	7,757,494	7,831,947
Total Fund Balances	8,804,275	6,609,083	5,906,587	9,429,705	8,924,277

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



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

March 3, 2026

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, 2025, and the related notes to the financial statements, which collectively comprise SASSED’s basic financial statements, and have issued our report thereon dated March 3, 2026.

**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. Accordingly, 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



March 3, 2026

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, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by 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, 2025, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by 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 are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary

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

#### *Difficulties Encountered in Performing the Audit*

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

### Significant Audit Findings - Continued

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 3, 2026.

#### *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 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 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.

Other Matters - Continued

We were engaged to report on the other supplementary information and supplemental schedule, 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 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

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MANAGEMENT LETTER



SASED

FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025

2900 Ogden Avenue  
Lisle, IL 60532  
Phone: 630.778.4500  
[www.sased.org](http://www.sased.org)



March 3, 2026

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, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, 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. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

#### Comment

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

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

#### Recommendation

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

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

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

#### Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

**CURRENT RECOMMENDATIONS - Continued**

2. **FUND OVER BUDGET**

Comment

During our current year audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	2025
General	\$ 749,409

Recommendation

We recommend the District investigate the causes of the fund over budget and adopt appropriate future funding measures.

Management Response

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

## **PRIOR RECOMMENDATION**

### **1. OUTSTANDING CHECK WRITE-OFF POLICY**

#### Comment

Previously and 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 recommended 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.

#### Status

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

#### Management's Response

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

## UPCOMING STANDARDS

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

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

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

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



**Action Item**

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To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Rachel Wisniewski, Assistant Director of Business/CSBO  
Date: March 18, 2026  
Re: Salary Increases for OT/PT Staff

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Background: Each year, the Board of Directors approves an annual compensation increase for SASED OT/PT staff. An overall increase of 3.4% is being recommended. This increase provides a flat base amount adjustment for each employee and takes into consideration the overall OT/PT compensation and benefits package.

Recommended Action: SASED Administration requests that the Board of Directors approve the recommendation for an overall 3.4% increase for OTPT staff.



**Dr. Kim Dryier**  
*Executive Director*

**ACTION ITEM**

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To: SASED Board of Directors

Via: Dr. Kim Dryier

From: SASED Administration

Date: March 18, 2026

Re: Approval of Proposed Revised SY 2026-27 Calendar

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In accordance with SASED Board Policy, SASED's proposed SY26-27 calendar meets the requirement of 179 Student Attendance Days. In addition, the calendar includes:

4 Teacher Institute Days

1 Full Day Parent-Teacher Conference

2 Teacher In Service Days

10 Early Release Days

5 Emergency Days

Recommended Action: SASED Administration requests that the Board of Directors approve the proposed SY 2026-27 calendar as presented. Upon Board approval, this calendar will be submitted to the ROE and ISBE for approval.



# SASED 2026-2027

## STUDENT CALENDAR

### Project SEARCH

**SCHOOL DAY:**  
7:45 am – 2:15 pm

**AUGUST 2026**

12-14 - Teacher Institute Days (**No Student Attendance**)  
 17 – Teacher Workday (**No Student Attendance**)  
 18 - First Day of School for Students

**SEPTEMBER 2026**

7 - Labor Day (**No School**)

**OCTOBER 2026**

12 - Indigenous Peoples Day (**No School**)

**NOVEMBER 2026**

3 – No School  
 24 – Parent Teacher Conferences (**No School**)  
 25-27 - Thanksgiving Break (**No School**)

**DECEMBER 2026**

21 - 31 - Winter Break (**No School**)

JULY 2026						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST 2026						
S	M	T	W	Th	F	S
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER 2026						
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27	28	29	30			

OCTOBER 2026						
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25	26	27	28	29	30	31

NOVEMBER 2026						
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22	23	24	25	26	27	28
29	30					

DECEMBER 2026						
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20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY 2027						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY 2027						
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21	22	23	24	25	26	27
28						

MARCH 2027						
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21	22	23	24	25	26	27
28	29	30	31			

APRIL 2027						
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MAY 2027						
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23	24	25	26	27	28	29
30	31					

JUNE 2027						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**JANUARY 2027**

1 - Winter Break (**No School**)  
 18 - Martin Luther King, Jr. Day (**No School**)

**FEBRUARY 2027**

15 - Presidents Day (**No School**)  
 26 - Teacher Institute Day (**No Student Attendance**)

**MARCH 2027**

26 – Good Friday (**No School**)  
 29-31 - Spring Break (**No School**)

**APRIL 2027**

1 - 2 - Spring Break (**No School**)

**MAY 2027**

28 – Last Day of School  
 31 - Memorial Day (**No School**)

**JUNE 2027**

1-7 – Emergency Days if Needed\*

*This calendar meets the 179 Attendance Days Requirement*

**Color Codes:**

Teacher Institute (No students)	First and Last Day of School	School Closed	Teacher Work Day – No Student Attendance	Parent-Teacher Conferences (No students)	Emergency/Make-up Days (*)
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\*Emergency/Make-up days will be used if school is canceled or closed due to weather events or other causes that prohibit schools from opening.  
 Final Board Approved – March 18, 2026



# SASED 2026-2027 STUDENT CALENDAR SASED Programs\*

**SCHOOL DAY:**  
8:30 am – 2:45 pm

\* All students enrolled in the SASED Program at Addison Trail will follow the Addison Trail school calendar)

JULY 2026						
S	M	T	W	Th	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JANUARY 2027						
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24	25	26	27	28	29	30
31						

AUGUST 2026						
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23	24	25	26	27	28	29
30	31					

FEBRUARY 2027						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

**AUGUST 2026**

12-14 - Teacher Institute Days  
17 – Teacher Workday (**No Student Attendance**)  
18 - First Day of School for Students and School Improvement Day – Early Release at 12:00 PM

**SEPTEMBER 2026**

2 - Early Release at 1:30 PM  
7 - Labor Day (**No School**)

**OCTOBER 2026**

7 – Early Release at 1:30 PM  
12 - Indigenous Peoples Day (**No School**)  
21 – School Improvement Day – Early Release at 12:00 PM

**NOVEMBER 2026**

3 – No School  
4 – Early Release at 1:30 PM  
24 – Parent Teacher Conferences (**No Student Attendance**)  
25-27 - Thanksgiving Break (**No School**)

**DECEMBER 2026**

2 – Early Release at 1:30 PM  
21 - 31 - Winter Break (**No School**)

SEPTEMBER 2026						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MARCH 2027						
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21	22	23	24	25	26	27
28	29	30	31			

OCTOBER 2026						
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25	26	27	28	29	30	31

APRIL 2027						
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25	26	27	28	29	30	

NOVEMBER 2026						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2027						
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

DECEMBER 2026						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2027						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**JANUARY 2027**

1 - Winter Break (**No School**)  
13 - Early Release at 1:30 PM  
18 - Martin Luther King, Jr. Day (**No School**)

**FEBRUARY 2027**

3 – School Improvement Day – Early Release at 12:00 PM  
15 - Presidents Day (**No School**)  
26 - Teacher Institute Day (**No Student Attendance**)

**MARCH 2027**

3 – Early Release at 1:30 PM  
26 – Good Friday (**No School**)  
29-31 - Spring Break (**No School**)

**APRIL 2027**

1 - 2 - Spring Break (**No School**)  
28 – School Improvement Day – Early Release at 12:00 PM

**MAY 2027**

5 – Early Release at 1:30 PM  
28 – Last Day of School  
31 - Memorial Day (**No School**)

**JUNE 2027**

1-7 – Emergency Days if Needed\*\*

*This calendar meets the 179 Attendance Days Requirement*

Color Codes:

Teacher Institute (No students)	First and Last Day of School	School Closed	Early Release at 1:30 pm	School Improvement Day – Early Release at 12:00 PM	Teacher Work Day – No Student Attendance	Parent-Teacher Conferences (No students)	Emergency/Make-up Days (*)
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\*\*Emergency/Make-up days will be used if school is canceled or closed due to weather events or other causes that prohibit schools from opening.

Final Board Approved – March 18, 2026



**ACTION ITEM**

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To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Dr. Julia Wheaton, Interim Chief Human Resource Officer *JW*  
Date: March 18, 2026  
Re: Probationary Licensed Employees Dismissal for Cause

**Purpose:**

Ms. Regina Smith, probationary teacher hired on December 6, 2023, is being recommended for dismissal for Cause due to performance issues based upon the most recent summative performance evaluation.

Ms. Sarah Hilb, probationary teacher hired on August 10, 2022, is being recommended for dismissal for Cause due to performance issues based upon the most recent summative performance evaluation.

Please see the attached Board Resolutions.

*Financial Impact:* None. FTE will be filled in FY27.

*Recommended Action:* SASED Administration requests that the Board of Directors approve the attached Board Resolutions as presented.

RESOLUTION REGARDING DISMISSAL  
OF PEL-LICENSED EMPLOYEE

WHEREAS, the School Association for Special Education in DuPage County (SASED) is a Joint Agreement operating pursuant to Section 10-22.31 of the Illinois *School Code*; and

WHEREAS, the SASED Board of Directors has received reports and recommendations from the Administration, indicating that there is cause for dismissal of the PEL-licensed employee named herein; and

WHEREAS, the SASED Board of Directors finds and determines that the employee named herein will be dismissed for cause at the conclusion of the 2025-2026 school term;

NOW THEREFORE BE IT RESOLVED by the SASED Board of Directors as follows:

1. The employment of Regina Smith, a PEL-licensed employee, shall not be renewed and Ms. Smith shall be dismissed for cause at the conclusion of the 2025-2026 school term for the reasons listed in Exhibit 1.

2. The Chairperson and Secretary of the SASED Board of Directors are hereby authorized and directed to give to the person named in Paragraph 1 (above) a written notice of dismissal substantially in the form of Exhibit 1 attached hereto, which notice shall be delivered on or before April 15, 2026, by (1) certified mail with return receipt requested and (2) e-mail, or regular mail, or personal delivery with receipt.

3. This Resolution shall be in full force and effect forthwith upon its adoption.

Adopted this 18th day of March, 2026, by the following roll call vote:

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

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

ABSENT: \_\_\_\_\_

BOARD OF DIRECTORS OF SASED

By: \_\_\_\_\_  
Chairperson

Attest: \_\_\_\_\_  
Secretary

EXHIBIT 1

March 18, 2026

Regina Smith  
[ADDRESS] \_\_\_\_\_  
[ADDRESS] \_\_\_\_\_

RE: Notice of Dismissal

Dear Regina Smith:

Pursuant to Section 24-11 of the Illinois *School Code*, you are hereby notified that on March 18, 2026, the Board of Directors determined that you will be dismissed from your employment with SASSED. Your dismissal will be effective at the conclusion of the 2025-2026 school term.

The reasons for your dismissal are as follows: Your performance has been deficient, as identified in your 2025-2026 summative evaluation and as reflected in your evaluation rating of “unsatisfactory” for the 2025-2026 school term.

Sincerely,

BOARD OF DIRECTORS OF SASSED

By: \_\_\_\_\_  
Chairperson

Attest: \_\_\_\_\_  
Secretary

cc: Personnel File

SENT BY (1) CERTIFIED MAIL WITH RETURN RECEIPT REQUESTED AND  
(2) E-MAIL, OR REGULAR MAIL, OR PERSONAL DELIVERY WITH RECEIPT



**ACTION ITEM**

---

To: SASED Board of Directors  
Via: Dr. Kim Dryier  
From: Dr. Julia Wheaton, Interim Chief Human Resource Officer *JW*  
Date: March 18, 2026  
Re: Probationary Licensed Employees Dismissal for Cause

**Purpose:**

Ms. Regina Smith, probationary teacher hired on December 6, 2023, is being recommended for dismissal for Cause due to performance issues based upon the most recent summative performance evaluation.

Ms. Sarah Hilb, probationary teacher hired on August 10, 2022, is being recommended for dismissal for Cause due to performance issues based upon the most recent summative performance evaluation.

Please see the attached Board Resolutions.

*Financial Impact:* None. FTE will be filled in FY27.

*Recommended Action:* SASED Administration requests that the Board of Directors approve the attached Board Resolutions as presented.

RESOLUTION REGARDING DISMISSAL OF PEL-LICENSED  
EMPLOYEE IN LAST YEAR OF PROBATIONARY PERIOD

WHEREAS, the School Association for Special Education in DuPage County (SASED) is a Joint Agreement operating pursuant to Section 10-22.31 of the *Illinois School Code*; and

WHEREAS, the SASED Board of Directors has received reports and recommendations from the Administration, indicating that there is cause for dismissal of the PEL-licensed employee named herein, who is in her last year of probationary service; and

WHEREAS, the SASED Board of Directors finds and determines that the employee named herein will be dismissed for cause at the conclusion of the 2025-2026 school term;

NOW THEREFORE BE IT RESOLVED by the SASED Board of Directors as follows:

1. The employment of Sarah Hilb, a PEL-licensed employee who is in her last year of probationary service, shall not be renewed and said employee shall be dismissed for cause at the conclusion of the 2025-2026 school term for the reason(s) listed in Exhibit 1, which is attached hereto and incorporated herein by this reference.

2. The Chairperson and Secretary of the SASED Board of Directors are hereby authorized and directed to give to the person named in Paragraph 1 (above) a written notice of dismissal substantially in the form of Exhibit 1 attached hereto, which notice shall be delivered on or before April 15, 2026, by (1) certified mail with return receipt requested and (2) e-mail, or regular mail, or personal delivery with receipt.

3. This Resolution shall be in full force and effect forthwith upon its adoption.

Adopted this 18th day of March, 2026, by the following roll call vote:

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

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

ABSENT: \_\_\_\_\_

BOARD OF DIRECTORS OF SASED

By: \_\_\_\_\_  
Chairperson

Attest: \_\_\_\_\_  
Secretary

EXHIBIT 1

March 18, 2026

Sarah Hilb  
[ADDRESS]  
[ADDRESS]

RE: Notice of Dismissal

Dear Ms. Hilb:

Pursuant to Section 24-11 of the Illinois *School Code*, you are hereby notified that on March 18, 2026, the Board of Directors determined that you will be dismissed from your employment with SASSED. Your dismissal will be effective at the conclusion of the 2025-2026 school term.

The reasons for your dismissal are as follows:

1. You have displayed performance deficiencies, including the following:
  - a. You communicate expectations to your staff; however, during lessons, when staff are not doing what you expect them to do, you do not remind them of expectations.
  - b. When planning lessons, you do not incorporate sufficient modifications to meet students' needs.
  - c. Your plans include student assessments; however, you do not use appropriate assessment criteria.
  - d. You have created a classroom environment with too many items and excessive visual stimuli.
  - e. You do not appropriately implement centers. Students were unable to move from center to center independently, and you failed to ensure that students were consistently engaged in the activities.
  - f. In your instruction, you fail to incorporate sufficient visual supports and you do not sufficiently modify assessments for certain students.
  - g. In your instruction, you fail to clearly communicate expectations to students and you do not appropriately focus your lessons.
  - h. At times your instructional delivery is confusing because you make side comments to other staff members in the room.
  - i. You do not consistently comply with administrator directives.
2. In addition, you received an overall summative evaluation rating of "needs improvement" for the 2025-2026 school term. Pursuant to Section 24-11 of the Illinois *School Code*: (1) in order to achieve tenure, a teacher must receive a summative evaluation rating of at least "proficient" in the last school term; and (2) if in the last probationary year a teacher's performance does not qualify the teacher for tenure, the teacher must be dismissed.

BOARD OF DIRECTORS OF SASSED

By: \_\_\_\_\_  
Chairperson

Attest: \_\_\_\_\_  
Secretary

cc: Personnel File

SENT BY (1) CERTIFIED MAIL WITH RETURN RECEIPT REQUESTED AND  
(2) E-MAIL, OR REGULAR MAIL, OR PERSONAL DELIVERY WITH RECEIPT



**Dr. Kim Dryier**  
*Executive Director*

**ACTION**

---

To: SASED Board of Directors  
From: Kim Dryier, Executive Director  
Date: March 18, 2026  
Re: Approve the SY 26-27 Classroom Lease

---

Summary: As previously reviewed and discussed by the Finance Committee in February, the SY26-27 Classroom Lease has been reviewed and revised by SASED's attorney. For lease agreements requiring additional components, they will be added in an addendum and brought to the Board for final approval.

Recommended Action: SASED Administration requests that the Board of Directors approve the SY26-27 Classroom Lease as presented.



## LEASE

1. **PARTIES:** The parties to this Lease are [School district Name] DuPage County, Illinois, having its principal offices at [Street Address, Town], Illinois (“Lessor”), and School Association for Special Education in DuPage County (SASED), having its principal offices at 2900 Ogden Avenue, Lisle, Illinois (“Lessee”). The rights and duties of Lessee and Lessor shall be controlled by the provisions of this Lease.

2. **PREMISES:** Lessor hereby leases to Lessee and Lessee hereby leases from Lessor the following described premises:

**[NUMBER OF CLASSROOMS FOR WHICH PROGRAM AND STREET, ADDRESS, TOWN]**

including all furnishings and ordinary school equipment necessary to use said rooms as classrooms (to include student and staff chairs and desks, white board, book shelves and/or book cases).

Lessor shall make available when needed by Lessee on a non-exclusive basis, Lessor’s programs, areas and facilities of common benefit (e.g., the gymnasium, playgrounds, parking areas, restrooms etc.). If a situation arises in which Lessor anticipates that Lessee’s use of facilities of common benefit will substantially disrupt or conflict with Lessor’s use, Lessor will confer with Lessee in advance to make mutually agreeable alternative arrangements.

3. **TERM:** This Lease shall be for a term of one year commencing on August 11, 2025 and continuing until August 10, 2026. Thereafter, the parties may mutually agree to renew this Lease for an additional consecutive school year term upon the same terms and conditions with rent to be mutually agreed upon by the parties. The Lessee shall notify the Lessor of any such renewal request by March 15, 2026 and the Lessor shall accept or decline the renewal request by March 31, 2026.

4. **RENT AND RELATED COSTS:** Lessee agrees to pay Lessor rent as determined by the SASED Board of Control. For the school year 2025-2026 it is hereby agreed that the fees for Space Usage are as follows:

<input type="checkbox"/>	<b>Grades K-8:</b>	<b>\$23,621</b>	
<input type="checkbox"/>	<b>High School:</b>	<b>\$25,675</b>	
<input type="checkbox"/>	<b>Office Space:</b>	<b>\$12,324</b>	
		<b>TOTAL</b>	<b>_____</b>

5. **PAYMENT OF RENT:** Lessee agrees to pay rent in one lump sum on or before January 1, 2026, to the principal office of Lessor as stated above or at such other address as Lessor may designate.

6. **RENT OFFSET:**

a. If Lessor is unable to fulfill any of Lessor’s obligations relating to furniture, equipment, or services required by this Lease, Lessor shall contact Lessee with written email notice of unfilled obligations. The Lessee may also provide the Lessor with notice of

unfilled obligations via a written email notice. If Lessor is unable to correct the unfilled obligations, Lessee and Lessor will collaboratively determine a rent offset to reduce the amount of rent paid.

b. The amount of the rent offset will equal either of the following, at Lessee's option:

i. Lessee may offset up to Five Hundred Dollars (\$500.00) for every month (or partial month) during which Lessor's unfilled obligation(s) continues. If Lessee reasonably anticipates that the unfilled obligation(s) will continue after the due date for rent (i.e., January 1), Lessee may assess an offset for months occurring after January 1. The specific amount of the offset (up to \$500 per month) will be determined by Lessee in collaboration with the Lessor

ii. Lessee may assess an offset equal to the costs incurred by Lessee to provide the furniture, equipment, or services that Lessor was unable to provide, including any costs Lessee reasonably anticipates incurring after the due date for rent (i.e., January 1).

**7. REGULATION OF STUDENTS AND CLASSROOMS:** Lessor shall have the right to establish reasonable rules and regulations:

- a. For the conduct of Lessee, its agents, employees, students, or persons entering or on Lessor's premises, including that which is leased.
- b. For the reasonable use of the classroom

**8. ASSIGNMENT SUBLETTING:** Lessee shall neither sublet the premises or any part thereof nor assign this Lease or permit by any act or default any transfer of Lessee's interest by operation of law, or offer the premises or any part thereof for lease or sublease, nor permit the use thereof for lease or sublease, nor permit the use thereof for any purpose other than as above mentioned, without in each case, the written consent of Lessor.

**9. SURRENDER OF PREMISES:** Lessee shall quit and surrender the premises and the school equipment provided by Lessor at the end of the term, with all keys thereto. Lessee shall not make any alterations in the premise without the written consent of Lessor; and all alterations which may be made by either party thereto upon the premises, except movable furniture, fixtures, shelves and bulletin boards put in at the expense of Lessee, shall be the property of Lessor, and shall remain upon and be surrendered with the premises as a part thereof at the termination of this Lease.

**10. NO WASTE OR MISUSE:** Lessee will use the building utilities in a reasonable manner. Lessee will pay all costs and/or damages to Lessor's premises caused by waste or misuse of facilities.

**11. TERMINATION, ABANDONMENT, RE-ENTRY, RELETTING:** At the termination of the Lease, by lapse of time or otherwise, Lessee agrees to yield up immediate and peaceable possession to Lessor. If default be made in the payment of the rent, or any part thereof, or in any of the covenants herein contained to be kept by Lessee, it shall be lawful for the Lessor at any time, at its election, within 30 days of written notice and the right to cure, to declare the term ended and this Lease forfeited.

**12. PROPERTY INSURANCE, UTILITY SERVICE, REPAIRS AND REPLACEMENT:** Lessor assumes full responsibility for providing at its expense adequate insurance to protect the classrooms, including the contents thereof owned by Lessor; from fire, lightning, vandalism or other

perils. Lessee assumes full responsibility for providing at its expense adequate insurance to protect its property within said classrooms. Lessor, at its own cost and expense, shall keep the air-conditioning, heating, electrical, plumbing and all other mechanical equipment in good repair, condition and working order and shall furnish any and all said parts, mechanisms and devices required thereof. Any major repairs or replacements to said mechanical equipment, to the roof, exterior walls and structural portions of the building, shall be made by the Lessor. Lessee shall, at the expiration of the term of the Lease return the leased premises to Lessor in the same condition as received by Lessee at the commencement of the term of this Lease, ordinary wear and tear and acts of God excepted. Any repairs or replacements made necessary by the waste or misuse of the premises by Lessee, its agents, employees, or students, shall be made promptly by the Lessee, at its own expense and in a manner to prevent liens from attaching as a result thereof.

**13. LIABILITY INSURANCE AND INDEMNIFICATION:** Lessor shall maintain adequate insurance to insure against claims for bodily injury and property damage resulting from the use of the Lessor's premises. In addition, Lessee shall purchase General Liability coverage with a \$1,000,000 per occurrence limit, \$2,000,000 General Aggregate and \$500,000 Damage to Rented Premises Each Occurrence limit. Said General Liability coverage should name the Lessor as additional insured on a primary and non-contributory basis to insure against any claim or claims brought by any party or parties against Lessor for bodily injury, including Sexual Misconduct, resulting from acts occasioned by any negligence or recklessness or willful conduct of Lessee, its agents, employees, students, or other persons on Lessor's premises, including that leased to Lessee, for Lessee's business purposes. Certificates of Insurance for both Lessee or Lessor shall be on file at SASSED offices and Lessor's offices.

Each party to this Lease agrees to indemnify, defend and hold harmless the other party and its Board(s), Board members, employees, volunteers and agents, against and from any and all liabilities, damages, claims, demands, judgments, causes of action, costs, expenses (including reasonable attorneys' fees), and losses (collectively "Loss") arising directly or indirectly in connection with or as a result of this Lease, but only to the extent the Loss is caused by an act or omission of the indemnifying party or its Board, Board members, employees, volunteers or agents.

**14. SUCCESSORS:** This Lease shall be binding upon, apply and inure to the benefit of Lessor and Lessee and their respective heirs, legal representatives, successors and assigns.

**15. SERVICES:** Space Usage shall include the following:

- Regular classroom or equivalent space, including use of utilities, garbage removal, snow removal and lawn cutting.
- Janitorial service, supplies and general maintenance.
- A proportionate share of access to the building principal, building secretary, and other personnel and spaces available to all students in the building such as nurse, librarian, etc. SASSED staff and students are an integral part of the building, inclusive of building communications and crisis planning. Student fees required by the Lessor for students attending these programs are billed to SASSED and will be included in the tuition costs billed to the district of residence. SASSED staff members have access to the following on the same basis that other staff in the building have access: the building, general building supplies copy machine, etc. Postage can be accumulated by the Lessor and invoiced to SASSED separately. Lessor will provide internet access in sufficient quantity to meet the reasonable needs of SASSED faculty and students. Lessor will provide access to Lessor's

technology staff to allow for SASED's computers to be integrated into the Lessor's network, to access the internet and troubleshoot problems. Lessor will not be required to provide technology equipment or trouble shoot technology issues directly related to hardware or software used by SASED. However, the Lessor's technology staff will be available to assist in resolving problems that are the result of the district network or the result of SASED provided hardware and software interacting with the network. This assistance shall be coordinated with SASED technology staff. SASED teachers working with students included in district classroom programs will be allowed to participate in Lessor's staff meeting and activities, inclusive of celebrations and assemblies. The Lessor's building principal, secretary, and nurse consider the staff and students their responsibility, however, this responsibility is secondary to the SASED program coordinator. "Inclusion fees" have been integrated into this lease agreement. The payment of rental fee provides for the cost to Lessor of having staffing patterns and other items impacted by including SASED students in the Lessor's programs. The rent amount identified above includes, and there shall be no additional charge for, SASED's use of the premises, facilities, utilities, supplies, maintenance services, access, support, personnel services, programs, area and facilities of common benefit described herein.

- Services provided by Lessor's school nurse will include basic oral medication management, basic first aid services, and other services provided to non-disabled peers.
- With regard to the school day for SASED students, start and end times shall be the same as for the other students in the school.
- SASED direct hired, certified staff members assigned to the leased Premises shall be provided with an email account issued by Lessor and/or be included on the building and district's email distribution list. All students and their parents/guardians shall be included on the email distribution list of the Lessor's building.
- SASED staff members will be included in Lessor's crisis planning and crisis education/training for the school. Evacuation routes will be specifically outlined and individualized in order to meet the needs of SASED students. This may include access to ramps and/or alternate arrangements for mobility challenged students.
- SASED Individual student inclusion consideration:
  - Prior to an IEP meeting, when inclusion may be considered, SASED administrative designee will collaborate with host site administrative designee.
  - When considering inclusion, the host subject specific general education will be invited to the IEP meeting, or other appropriate personnel as determined by host site administrative designee and SASED designee
  - Decisions about individual student inclusion needs will be shared in projections in February of the upcoming school year and throughout the remainder of the school year. SASED will provide a list of inclusion needs for the upcoming school year to both the building and district administrator in the spring of the preceding year.

**16. ADDENDUM:** This Lease may include an Addendum, if different/additional terms are warranted due to special circumstances (such as a unique space size). If an Addendum is used, it will be signed and dated by both parties, attached to this Lease, and considered a part of this Lease.

IN WITNESS THEREOF, the parties hereto have caused this Lease to be executed by their duly authorized officers as of the \_\_\_\_\_ day of \_\_\_\_\_.

[DISTRICT NAME]  
DISTRICT #  
[ADDRESS]

SCHOOL ASSOCIATION FOR SPECIAL  
EDUCATION IN DUPAGE (SASED)  
2900 Ogden Avenue  
Lisle, IL 60532

By:

By:

\_\_\_\_\_  
Assistant Superintendent for Business

\_\_\_\_\_  
SASED Executive Director

ATTEST:

ATTEST:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
SASED Assistant Director of Business/CSBO

February 18, 2026

SENT BY EMAIL TO  
[rnolting@d230.org](mailto:rnolting@d230.org)

Dr. Robert J. Nolting  
Superintendent of Schools  
Consolidated High School District 230

Dear Dr. Robert J. Nolting:

This letter is sent on behalf of the School Association for Special Education in DuPage County (SASED). On February 2, 2026, SASED received your request for records, as follows:

*Information pertaining to current employee Dr. Julia Wheaton and with respect to her former employment in Consolidated School District 230:*

- PCard purchases from the time of her current employment until present day*
- Email records to or including- any @d230.org address, Dr. James Robinette, Michael Henry, Michelle Etchason, Beth Barton, Susan Huish, Dr. Robert Nolting, Dr. Katie McMillan, Lisa Pindelski, Dr. Lynn Zeder, Tony Serratore, Susan Dalton, Todd Allen, Mohammed Jaber, Dr. Kimberly Dryier*
- Application materials including resume, references, letter of recommendation, board action, or relevant notes related to the interview process*
- Current information regarding her involvement in IASPA including membership fee records, professional attendance records, and correspondence to or from staff within the IASPA*

On February 6, 2026, you were informed that SASED had made a preliminary determination that the request was unduly burdensome.

On February 11, 2026, we conferred and you agreed to a narrowed request, as follows:

*Emails between Dr. Wheaton and any of the following individuals: Dr. James Robinette, Michael Henry, Michelle Etchason, Beth Barton, Susan Huish, Dr. Robert Nolting, and Dr. McMillan*

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

In accordance with FOIA Section 7(1)(c), personal family-related information has been redacted from page 18 of the enclosed file. Pursuant to FOIA Section 7(1)(c), the following information is exempt from inspection and copying: "Personal information contained within public records, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, unless the disclosure is consented to in writing by the individual subjects of the information."

You are hereby notified that you have the right to request a review of this decision by the Office of the Attorney General's Public Access Counselor, who can be contacted as follows: Public Access Counselor, Office of the Attorney General, 500 South 2nd Street, Springfield, Illinois 62701; Phone: (877) 299-3642; Fax: (217) 782-1396; E-mail: [public.access@ilag.gov](mailto:public.access@ilag.gov).

You also have the right to judicial review of this decision under Section 11 of FOIA.

Please contact the undersigned if you have questions regarding this matter.

Sincerely,

ENGLER CALLAWAY BAASTEN & SRAGA, LLC

*Dawn M. Hinkle*

DAWN M. HINKLE

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## No subject

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**Beth.Barton@ieanea.org Barton, Beth**  
To: jwheaton@sased.org jwheaton@sased.org

Saturday, July 12, 2025 at 1:06:14 PM Central Daylight Time

<https://www.ilga.gov/Documents/Legislation/PublicActs/104/PDF/104-0020.pdf>

Beth Barton, pHCLE  
Uniserv Director, Region 30  
[630.495.3250](tel:630.495.3250)

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### Attachments:

**104-0020.pdf** 152k

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**jwheaton@sased.org Julia Wheaton**  
To: Beth.Barton@ieanea.org Barton, Beth

Saturday, July 12, 2025 at 2:25:52 PM Central Daylight Time

Thanks!

On Sat, Jul 12, 2025 at 1:06 PM Barton, Beth <[Beth.Barton@ieanea.org](mailto:Beth.Barton@ieanea.org)> wrote:  
<https://www.ilga.gov/Documents/Legislation/PublicActs/104/PDF/104-0020.pdf>

Beth Barton, pHCLE  
Uniserv Director, Region 30  
[630.495.3250](tel:630.495.3250)

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## Red line

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**Beth.Barton@ieanea.org Barton, Beth**

Saturday, July 12, 2025 at 1:04:40 PM Central Daylight Time

To: [jwheaton@sased.org](mailto:jwheaton@sased.org) [jwheaton@sased.org](mailto:jwheaton@sased.org)

<https://www.ilga.gov/legislation/104/SB/PDF/10400SB0028eng.pdf>

Beth Barton, pHCLE

Uniserv Director, Region 30

[630.495.3250](tel:630.495.3250)

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## All Current Members Digest for Thursday July 24, 2025

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noreply@connect.iaspa.org IASPA

To: noreply@connect.iaspa.org

To: jwheaton@sased.org

Thursday, July 24, 2025 at 10:01:06 AM Central Daylight Time

# All Current Members Updates

[Post New Discussion](#)

Thursday July 24, 2025

### All Current Members: Tuition Reimbursement

Katie McMillan

- [1.](#) We've had Tuition Reimbursement language for a long while. Here's what's in our contract: ... [Kimberly Chambers](#)
- [2.](#) Here's our language on that. 12.7 Tuition Reimbursement A. Tuition and/or NBPTS fee... [Phil Georgia](#)
- [3.](#) Here is the Tuition Reimbursement for Deerfield 109. -Dale 15.2.1 Tuition Payment Plan... [Dale Fisher](#)
- [4.](#) Here is the language from Lisle CUSD 202: 3. Tuition Reimbursement For tenured teachers,... [Jason Markey](#)

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[top](#)

### All Current Members: Tuition Reimbursement

[Katie McMillan](#)

posted at July 23, 2025 8:26 AM

[Reply to Group](#)

[Reply Privately](#)

Hi- we added language in our new Teachers Association contract for tuition reimbursement. Does anyone have language related to the topic (process/procedures?)... willing to share?

Thanks in advance! ~Katie

*Dr. Katie McMillan*

*Assistant Superintendent for Human Resources*

*Consolidated High School District 230*

*(708) 745-5213*

*Mission: D230 is an interconnected learning community that inspires innovation, empathy, and leadership.*

*Vision: We will empower young adults to impact their communities.*

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## 1. RE: Tuition Reimbursement



[Kimberly Chambers](#)

posted at July 24, 2025 6:26 AM

[Reply to Group](#)

[Reply Privately](#)

We've had Tuition Reimbursement language for a long while. Here's what's in our contract:

### 1. Additional Courses/Advanced Training

The Board of Education will compensate faculty members for tuition and mandatory fees at a rate up to \$430.00 per semester hour, for a maximum of 12 (twelve) semester hours annually. Said annual year will begin with the fall semester. Approved courses for advancement or reimbursement must be offered by a fully accredited college or university. Coursework for advancement or reimbursement will be evaluated based on the following two categories:

#### 1. Category I: Course(s) of study that receive advancement and reimbursement.

1. Master's degree program in educational leadership, educational administration, curriculum and instruction, or other educationally related field.
2. Master's degree program in education.
3. Master's degree program in your current content area (i.e.: Science, Math, Applied Arts, Special Education, Social Studies, World Languages, Communication Arts, Fine Arts, Student Services, and Physical Welfare).
4. \*Doctor of Philosophy (Ph.D.) program in education or related field.
5. \*Doctor of Education (Ed.D.) degree program.
6. \*Doctor of Philosophy (Ph.D.) in faculty member's current content area.
7. Graduate-level coursework which is part of a professional development plan in your content area (i.e.: Science, Math, Applied Arts, Special Education, Social Studies, World Languages, Communication Arts, Fine Arts, Student Services, and Physical Welfare).
8. Any course required by the administration, or mutually agreed upon, as appropriate for present or future teaching assignments.

We have a pre-approval form and then a reimbursement form.

Reach out if you have any questions! Kim

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## 2. RE: Tuition Reimbursement



[Phil Georgia](#)

posted at July 24, 2025 6:41 AM

[Reply to Group](#)

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Here's our language on that.

### 12.7 Tuition Reimbursement

A. Tuition and/or NBPTS fee reimbursement is available to employees, subject to the following guidelines:

1. For coursework in an approved program (licensure, endorsement, degree), up to \$3,600 annually
2. For coursework in an approved Professional Coursework Plan: NBPTS: up to \$1,800 annually.
3. Employees may receive reimbursement not to exceed \$3,600 for a combination of graduate coursework and master teacher certification or recertification fees.
4. Isolated courses, not part of a license, endorsement, degree program, or Professional Coursework Plan: up to \$900 annually. These courses will not be eligible for lane advancement and must meet the following criteria;
  - a. the continuing education occurs at a time outside of the work day;
  - b. the District is not compensating the teacher for attendance; and
  - c. the credit is received from an institution of higher education which is accredited by an agency such as NCATE.

Courses that do not lead to a degree or endorsement can be "clustered" in a theme and would then count toward lane change.

--



Philip S. Georgia, Ed.D.

Assistant Superintendent of Human Resources, Lake Forest School Districts 67 & 115

P: 847-604-7426 | E: [pgeorgia@lfschools.net](mailto:pgeorgia@lfschools.net)

300 S. Waukegan Rd, Lake Forest, IL 60045

[www.lakeforestschools.org](http://www.lakeforestschools.org)

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### 3. RE: Tuition Reimbursement



[Dale Fisher](#)

posted at July 24, 2025 7:45 AM

[Reply to Group](#)

[Reply Privately](#)

Here is the Tuition Reimbursement for Deerfield 109. -Dale

### 15.2.1 Tuition Payment Plan

15.2.1.1 A teacher will receive fifty percent (50%) of the cost of tuition for successful completion of pre-approved graduate courses.

15.2.1.2 Teachers who are on Lanes IV or VI of the salary schedule and can no longer receive increments by horizontal progression will receive seventy-five (75%) of the cost of tuition.

15.2.1.3 A teacher on the last step of any column will receive one hundred percent (100%) tuition reimbursement for any pre-approved courses taken while on that step.

15.2.1.4 Pre-approval forms must be presented to the Superintendent and approved before the beginning of the course. When written evidence has been submitted to the Superintendent certifying satisfactory completion of the course, the applicant will be reimbursed accordingly.

15.2.1.5 A teacher will be reimbursed for all pre-approved graduate courses completed in a calendar year up to a maximum of \$5,250 per calendar year. Tuition will be reimbursed in the calendar year in which proof of completion of coursework is submitted, but the reimbursement will apply to the calendar year in which the coursework was completed for purposes of determining whether the teacher has reached the maximum reimbursement amount.

15.2.1.6 A teacher may be reimbursed for critical need courses. Colleges and universities do not always have qualified graduate level instructors in identified areas of critical need. One specific area that can be singled out is that of computer education. In order for colleges and universities to meet this need, they have entered into arrangements with outside persons or firms to provide the instruction on their behalf. Subsequently, the college or university provides graduate credit through their offices. If a pre-approved course is identified as one of critical need by the Superintendent, tuition reimbursement and salary credit will be awarded contingent upon the college or university certifying that the courses as offered, even though by an outside firm, would qualify for credit toward a graduate degree in the university.

The person applying for the approval does not have to be working toward a degree, but the college or university must certify that it would allow a person to use it toward a degree if desired. The percentage of tuition paid will conform to the already identified levels of reimbursement.

15.2.1.7 A teacher may be reimbursed for not more than one (1) pre-approved undergraduate course per calendar year.

Regards,  
-Dale



**Dale R. Fisher, Ed.D., eHCLE, SPHR**  
Assistant Superintendent for Human Resources  
Deerfield Public Schools District 109  
517 Deerfield Road | Deerfield, IL 60015  
847-945-1844



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#### 4. RE: Tuition Reimbursement

Jason Markey

posted at July 24, 2025 7:59 AM

[Reply to Group](#)

[Reply Privately](#)

Here is the language from Lisle CUSD 202:

3. Tuition Reimbursement For tenured teachers, tuition shall be reimbursed for courses taken providing that said courses are approved by the Superintendent or his/her designee prior to enrollment by the teacher and if the teacher waives salary advancement for such courses. Actual tuition cost not to exceed two hundred dollars (\$200) per credit hour with a maximum of one thousand dollars (\$1,000) per teacher per calendar year shall be reimbursed providing the teacher submits a paid receipt for said tuition to the Superintendent upon successful completion of the course.

Teachers may reclaim salary advancement for said courses upon repayment to the District of the tuition reimbursement paid to the teacher. The salary advancement may be reclaimed only within five (5) years of the October 1st date of notification to the Superintendent of course completion.

In the sole judgment of the Superintendent, if a teacher applies for approval to attend a noncredit workshop, the Superintendent may approve partial and/or total reimbursement for the cost of the same; however, the granting or denial of such approval shall not create a practice or a precedent, and the decision shall not be subject to review.

Jason Markey

Assistant Superintendent

[Lisle District 202](#)

(630)493-8002

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# All Current Members Digest for Friday July 25, 2025

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noreply@connect.iaspa.org IASPA

To: noreply@connect.iaspa.org

To: jwheaton@sased.org

Friday, July 25, 2025 at 10:01:08 AM Central Daylight Time

## All Current Members Updates

[Post New Discussion](#)

Thursday July 24, 2025

### All Current Members: Student Teacher Agreement

Kevin Quinlan

[1.](#) Hi Kevin, We have student teachers complete the full onboarding process (sans submitting...

Phil Georgia

### All Current Members: Employee Health Exam Form

Alyson Riccione

[2.](#) Here's ours, it's pretty basic. -- | Philip S. Georgia, Ed.D. ...

Phil Georgia

[3.](#) Here is what we created in Deerfield 109. -Dale

Dale Fisher

### All Current Members: Tuition Reimbursement

Katie McMillan

[4.](#) Here is our contract language: We require staff to submit each course for pre-approval and...

Jane Pedersen

---

[top](#)

### All Current Members: Student Teacher Agreement



[Kevin Quinlan](#)

posted at July 21, 2025 1:40 PM

[Reply to Group](#)

[Reply Privately](#)

Hi there,

I hope everyone is enjoying their summer. Does anyone require student teachers to sign an agreement outside of technology policies, background checks, etc before starting their hours? Thanks!

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## 1. RE: Student Teacher Agreement



[Phil Georgia](#)

posted at July 24, 2025 2:39 PM

[Reply to Group](#)

[Reply Privately](#)

Hi Kevin,

We have student teachers complete the full onboarding process (sans submitting payroll info:) and have them complete the mandated trainings as well.

--



Philip S. Georgia, Ed.D.

Assistant Superintendent of Human Resources, Lake Forest School Districts 67 & 115

P: 847-604-7426 | E: [pgeorgia@lfschools.net](mailto:pgeorgia@lfschools.net)

300 S. Waukegan Rd, Lake Forest, IL 60045

[www.lakeforestschools.org](http://www.lakeforestschools.org)

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All Current Members: [Employee Health Exam Form](#)



[Alyson Riccione](#)

posted at July 22, 2025 6:46 AM

[Reply to Group](#)

[Reply Privately](#)

Good morning! We are looking to update our Employee Health Exam form and would love to see what other districts are using. Thank you!

**Alyson L. Riccione**

Pronouns (she/her/hers) [Why share pronouns?](#)

Administrative Assistant – Classified Staff

Human Resources Department

Lyons Township High School District 204

[ariccione@d204.lths.net](mailto:ariccione@d204.lths.net)

Ph: 708-579-6457

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## 2. RE: Employee Health Exam Form



[Phil Georgia](#)

posted at July 24, 2025 2:37 PM

[Reply to Group](#)

[Reply Privately](#)

### Attachments

[PhysicalForm.pdf](#) 127.99 kB

Here's ours, it's pretty basic.

--



Philip S. Georgia, Ed.D.

Assistant Superintendent of Human Resources, Lake Forest School Districts 67 & 115

P: 847-604-7426 | E: [pgeorgia@lfschools.net](mailto:pgeorgia@lfschools.net)

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## 3. RE: Employee Health Exam Form



[Dale Fisher](#)

posted at July 24, 2025 3:04 PM

[Reply to Group](#)

[Reply Privately](#)

### Attachments

Here is what we created in Deerfield 109. -Dale

Regards,  
-Dale



Dale R. Fisher, Ed.D., eHCLE, SPHR  
Assistant Superintendent for Human Resources  
Deerfield Public Schools District 109  
517 Deerfield Road | Deerfield, IL 60015  
847-945-1844



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#### All Current Members: Tuition Reimbursement

[Katie McMillan](#)

posted at July 23, 2025 8:26 AM

[Reply to Group](#)

[Reply Privately](#)

Hi- we added language in our new Teachers Association contract for tuition reimbursement. Does anyone have language related to the topic (process/procedures?)... willing to share?

Thanks in advance! ~Katie

*Dr. Katie McMillan*

*Assistant Superintendent for Human Resources*

*Consolidated High School District 230*

*(708) 745-5213*

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#### 4. RE: Tuition Reimbursement



Jane Pedersen  
posted at July 24, 2025 11:48 AM

[Reply to Group](#)

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Here is our contract language:

**7.16 Tuition Reimbursement**

The Board shall annually provide tuition reimbursement for graduate courses taken for Masters, CAS or Doctoral programs in October of each school year. All courses must be pre-approved by the Superintendent, or designee, prior to registration. The approval of coursework shall be at the sole discretion of the Superintendent or designee.

The amount of reimbursement will be for actual tuition expenses for courses successfully completed with a grade of 'B' or better.

Reimbursement will not exceed actual tuition paid and does not include registration fees, books or any applicable fees or costs of enrollment.

Only those individuals employed by the district as a certified staff member during the time of disbursement shall be eligible for reimbursement. A teacher may only access reimbursement in one tier, as defined below, each school year.

	Tier I	Tier II
The tuition reimbursement rate	\$300 per credit hour	\$250 per credit hour
Amount of credit hours reimbursed per fiscal year	maximum of 9 credit hours	maximum of 6 credit hours
Definition of Tier	Tier I is defined as a coursework that leads to a Masters or advanced degree in Literacy, Core Content Area (i.e. English, Mathematics, Social Studies, Science), Special Education, School Psychologist, Bilingual Special Education, Early Childhood Special Education, and English as a Second Language	Tier II is defined as coursework that leads to a Masters or advanced degree not listed in Tier I (i.e. Master of Teaching, Curriculum & Instruction, Teacher Leader, Educational Leadership, Educational Technology, School Counseling, School Social Worker) or District preapproved coursework that does not lead to a Masters or other advanced degrees.
Teachers taking courses in quarter hours will be reimbursed and accumulate credit hours using the following formula: 1 quarter hour = 2/3 semester hour. For example: a three (3) quarter hour class equals two (2) semester hours.		

We require staff to submit each course for pre-approval and then to submit receipts and transcripts to us the following fall for reimbursement and salary schedule advancement.

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## Thank you SO much!

---

**jwheaton@sased.org Julia Wheaton**

Saturday, August 30, 2025 at 9:05:53 AM Central Daylight Time


To: kmcmillan@d230.org kmcmillan@d230.org, shuish@d230.org shuish@d230.org, jcoyne@d230.org jcoyne@d230.org, colette.busceemi@d230.org colette.busceemi@d230.org


Katie, Sue, Jill, and Colette;

I received a surprise package yesterday! I love the candle, Cab, and celebration glass...I can't wait to enjoy all three this holiday weekend. I hope you all enjoy your Labor Day weekend, as well.

Have a great school year,

Julia

 image.png



Julia A. Wheaton, Ph.D., eHCLE  
Chief Human Resources Officer  
School Association of Special Education in Dupage County  
2900 Ogden Avenue  
Lisle, IL 60532  
(630) 955 - 8107

---

### Attachments:

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**kmcmillan@d230.org Katie McMillan**

Saturday, August 30, 2025 at 9:37:59 AM Central Daylight Time

To: jwheaton@sased.org Julia Wheaton

So glad you received it... and it was long overdue!

My apologies for the delay, but hope you enjoy it and certainly hoping you're enjoying "retirement"!

Take care!

~Katie

*Dr. Katie McMillan*

*Assistant Superintendent for Human Resources*

*Consolidated High School District 230*

*(708) 745-5213*

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*Vision: We will empower young adults to impact their communities.*


On Sat, Aug 30, 2025 at 9:06 AM Julia Wheaton <jwheaton@sased.org> wrote:

Katie, Sue, Jill, and Colette;

I received a surprise package yesterday! I love the candle, Cab, and celebration glass...I can't wait to enjoy all three this holiday weekend. I hope you all enjoy your Labor Day weekend, as well.

Have a great school year,

Julia

 image.png

Julia A. Wheaton, Ph.D., eHCLE  
Chief Human Resources Officer  
School Association of Special Education in Dupage County  
2900 Ogden Avenue  
Lisle, IL 60532  
(630) 955 - 8107

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**Attachments:**

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## Fwd: District Mid-Year Retirements

---

**kmcmillan@d230.org** Katie McMillan  
To: jwheaton@sased.org Julia Wheaton

Thursday, November 20, 2025 at 10:00:26 AM Central Standard Time

Hi Julia!

I hope all is well with you, and I really hope your daughter's wedding was fabulous!

I'm sharing that Sue Huish has made the decision to retire effective Dec 31, although her last day will be Dec 19. You are of course welcome to stop by, but in case you cannot make it 😊, I find it only appropriate for you to know of her decision. The two of you spent many years together and, to me, it's important to share this news with you.

I wish you the best and hope to see you soon!

Take care and happy Thanksgiving!

~Katie

*Dr. Katie McMillan*

*Assistant Superintendent for Human Resources*

*Consolidated High School District 230*

*(708) 745-5213*

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

From: **Katie McMillan** <[kmcmillan@d230.org](mailto:kmcmillan@d230.org)>

Date: Thu, Nov 20, 2025 at 9:52 AM

Subject: District Mid-Year Retirements

To: Ad-Center-Staff <[ad-center-staff@d230.org](mailto:ad-center-staff@d230.org)>, Andrew-Administration <[andrew-administration@d230.org](mailto:andrew-administration@d230.org)>, Stagg-Administration <[stagg-administration@d230.org](mailto:stagg-administration@d230.org)>, <[sandburg-administration@d230.org](mailto:sandburg-administration@d230.org)>, Kristi McFarland <[kmcfarland@d230.org](mailto:kmcfarland@d230.org)>

Cc: John Connolly <[JConnolly@d230.org](mailto:JConnolly@d230.org)>, David Keating <[dkeating@d230.org](mailto:dkeating@d230.org)>, Katie McMillan <[kmcmillan@d230.org](mailto:kmcmillan@d230.org)>, Robert Nolting <[rnolting@d230.org](mailto:rnolting@d230.org)>, Lisa Pindelski <[lpindelski@d230.org](mailto:lpindelski@d230.org)>

Good morning!

You are invited to an open house celebration for mid-year retirements from District Office. Stop by for a sweet treat, an opportunity to share some memories, and wish our retirees well!

WHEN: Thursday, December 4th; 2:00p.m.

WHERE: District Office, 2nd Floor Cafeteria

WHO: **Tammy Nagel**, Director of Facilities Executive Assistant  
Tammy has been with the district since 2008.

AND... hot off the presses...

**Susan Huish**, Human Resources Licensure Specialist  
Sue has been with the district since 2005.

We are excited for both honorees and look forward to sharing time with others that get a chance to stop by!

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**Attachments:**

**CELEBRATION!.pdf** 32k

**jwheaton@sased.org** Julia Wheaton  
To: kmcmillan@d230.org Katie McMillan

Thursday, November 20, 2025 at 10:46:37 AM Central Standard Time

Katie,

Thanks for letting me know! I am sorry to hear HR is losing Sue but, knowing Sue, she has thought long and hard about this decision and it must be the best decision for Sue and her family. I work on that Thursday so I cannot make it but I am glad you let me know as I will send her a card and gift to your office before she leaves.

Best wishes in your HR Specialist recruitment...maybe you can get back the HR Director position?

Hope all is well with you and that you are enjoying your own last few years before retirement!

Take care and tell HR folks I said hello.

Sincerely,  
Julia

Julia A. Wheaton, Ph.D., eHCLE  
Interim Chief Human Resources Officer  
School Association of Special Education in Dupage County  
2900 Ogden Avenue  
Lisle, IL 60532  
(630) 955 - 8107

On Thu, Nov 20, 2025 at 10:01 AM Katie McMillan <kmcmillan@d230.org> wrote:

Hi Julia!

I hope all is well with you, and I really hope your daughter's wedding was fabulous!

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I wish you the best and hope to see you soon!  
Take care and happy Thanksgiving!  
~Katie

*Dr. Katie McMillan  
Assistant Superintendent for Human Resources  
Consolidated High School District 230  
(708) 745-5213  
Mission: D230 is an interconnected learning community that inspires innovation, empathy, and leadership.  
Vision: We will empower young adults to impact their communities.*

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

From: **Katie McMillan** <kmcmillan@d230.org>

Date: Thu, Nov 20, 2025 at 9:52 AM

Subject: District Mid-Year Retirements

To: Ad-Center-Staff <ad-center-staff@d230.org>, Andrew-Administration <andrew-administration@d230.org>, Stagg-Administration <stagg-administration@d230.org>, <sandburg-administration@d230.org>, Kristi McFarland <kmcfarland@d230.org>

Cc: John Connolly <JConnolly@d230.org>, David Keating <dkeating@d230.org>, Katie McMillan <kmcmillan@d230.org>, Robert Nolting <rnolting@d230.org>, Lisa Pindelski <lpindelski@d230.org>

Good morning!

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WHEN: Thursday, December 4th; 2:00p.m.

WHERE: District Office, 2nd Floor Cafeteria

WHO: **Tammy Nagel**, Director of Facilities Executive Assistant  
Tammy has been with the district since 2008.

AND... hot off the presses...

**Susan Huish**, Human Resources Licensure Specialist  
Sue has been with the district since 2005.

We are excited for both honorees and look forward to sharing time with others that get a chance to stop by!

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---

# Open Forum Digest for Monday November 24, 2025

---

noreply@atlas.aaspa.org AASPA  
To: noreply@atlas.aaspa.org  
To: jwheaton@sased.org

Monday, November 24, 2025 at 9:35:49 AM Central Standard Time

## Open Forum Updates

Post New Discussion

Thursday Nov 20, 2025

### Open Forum: Coming ADA Compliance requirement

Denise Galindo

1. Good morning, Have you discussed this with your technology department? They may already have... Tracy Long

2. Good morning, We are moving toward getting it all on webpages. We are not planning to... Jeffrey Koweek

### Open Forum: 🎉 Upcoming Free Webinars – Earn CEU Credit!

Emily Kennedy

3. Thank you Emily! This training looks fantastic! Tracy Long

### Open Forum: Non-OPES Administrator Evaluation Rubric

Julie Cheek

4. I will share my non-instructional administrator evaluation. I hope this helps. Tracy Long

### Open Forum: Student Teaching Policy

Cris Seidel

5. Hi Chris, Are you looking for student teachers working as substitute teachers or student... Tracy Long

### Open Forum:

Kayla Jordan

6. Hi Kayla- We started using e-FMLA this year and have had positive experiences with it both with... Katie McMillan

7. Hi Kayla! We are currently using eFMLA. Please see their contact info below: eFMLA |... Camelia Edwards

### Open Forum: ADA

Tracy Long

---

top

### Open Forum: Coming ADA Compliance requirement



[Denise Galindo](#)  
posted at June 27, 2025 7:16 AM

Reply to Group

Reply Privately

Our district is working on making our website accessible based on the new requirements that we have to be in compliance with by April of 2026. Our HR department has many documents, many of them pdfs, which will have to be made accessible. It is quite a big lift and we are wondering what others are doing. We are looking at 3 options: making the pdfs

accessible which is costly and time-consuming, making them a google form or a webpage on our website, or removing them all together and having staff request them as needed.

Can you share what your district is doing?

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### 1. RE: Coming ADA Compliance requirement

[Tracy Long](#)

posted at Nov 20, 2025 6:38 AM

[Reply to Group](#)

[Reply Privately](#)

Good morning,

Have you discussed this with your technology department? They may already have a solution due to the website aspect.

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### 2. RE: Coming ADA Compliance requirement



[Jeffrey Koweek](#)

posted at Nov 24, 2025 4:39 AM

[Reply to Group](#)

[Reply Privately](#)

Good morning,

We are moving toward getting it all on webpages. We are not planning to remove relevant or topical information. Also, having them as webpages can also grant owners of content direct access to make changes as needed that immediately get published. We are google based.

Jeff Koweek



**Jeffrey Koweek**

Chief Human Resources Officer

200 East King Street, Hillsborough, NC 27278

(919) 732-8126 ext.11501 | Cell: (919) 430-3877

[jeffrey.koweek@orange.k12.nc.us](mailto:jeffrey.koweek@orange.k12.nc.us)

[www.orangecountyfirst.com](http://www.orangecountyfirst.com)

How is HR doing? Please respond to this brief survey.

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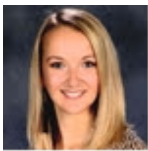
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Open Forum: 🗳️ Upcoming Free Webinars – Earn CEU Credit!



Emily Kennedy

posted at Sept 5, 2025 1:38 PM

Reply to Group

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Join us this month for three dynamic, **free** webinars designed to support your recruitment, retention and training strategies. Each session qualifies for **1 hour of CEU credit** through **SHRM, HRCI and pHCLE**.

📅 September 18 at 11:00 AM (CT)

**Using Compensation to Recruit and Retain Top Talen**

📅 September 23 at 1:00 PM (CT)

**Appreciating the Unsung Heroes: Practical Ways to Recognize and Retain Substitute Teachers**

📅 September 30 at 1:00 PM (CT)

**Train to Retain: Reducing Risk and Increasing Retention Through Classified Staff Training**

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3. RE: 🗳️ Upcoming Free Webinars – Earn CEU Credit!

Tracy Long

posted at Nov 20, 2025 6:26 AM

Reply to Group

Reply Privately

Thank you Emily! This training looks fantastic!

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### Open Forum: Non-OPES Administrator Evaluation Rubric

[Julie Cheek](#)

posted at Sept 15, 2025 10:23 AM

[Reply to Group](#)

[Reply Privately](#)

I am wondering whether anyone has created or found a non-OPES administrator evaluation rubric that they are willing to share as a template.

--

**Julie Cheek**, pHCLE

Director of Human Resources

e: [jcheek@scsbluestreaks.net](mailto:jcheek@scsbluestreaks.net)

p: 419-984-1004

w: [scs-k12.net](http://scs-k12.net)

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### 4. RE: Non-OPES Administrator Evaluation Rubric

[Tracy Long](#)

posted at Nov 20, 2025 6:36 AM

[Reply to Group](#)

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#### Attachments

[AOSSP Evaluation Agreement 2025-2028 FINAL.pdf](#) 68.37 kB

I will share my non-instructional administrator evaluation. I hope this helps.

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Open Forum: Student Teaching Policy



[Cris Seidel](#)

posted at Oct 2, 2025 2:03 PM

[Reply to Group](#)

[Reply Privately](#)

Hello all,

I thought I posted this earlier but I am not seeing it. In Kansas, we are having conversations about student teaching policies, specifically around how they might be compensated. I would appreciate your thoughts, feedback, and/or policy share-outs.

Thank you.

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5. RE: Student Teaching Policy

[Tracy Long](#)

posted at Nov 20, 2025 6:33 AM

[Reply to Group](#)

[Reply Privately](#)

Hi Chris,

Are you looking for student teachers working as substitute teachers or student teachers in general? In Pennsylvania, student teachers can work as a substitute teacher, following specific guidelines. We pay the student teachers the same rate as an emergency permitted substitute teacher. <https://www.pa.gov/agencies/education/programs-and-services/educators/certification/new-educators/program-framework/guidelines-student-teachers-substitutes>

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Open Forum:

[Kayla Jordan](#)

posted at Nov 13, 2025 7:46 AM

[Reply to Group](#)

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**Attachments**

Hello,

I am reviewing how we manage FMLA and am interested in learning what systems or programs other organizations are using. Would you mind sharing what FMLA management program your organization currently uses and whether you would recommend it? If possible, I would also appreciate any insight into what you find most effective about your current processes.

Best Regards,

**Kayla Jordan, MBA, SHRM-SCP**

Employee Relations Coordinator

Aiken County Public School District

803-641-2484

[kjordan@acpsd.net](mailto:kjordan@acpsd.net)



*The mission of Aiken County Public Schools, the unifying agent of new horizons and extraordinary possibilities, is to ensure all students thrive as future-ready, globally mindful, and productive citizens through a responsive and inclusive school system distinguished by high quality and student-centered learning experiences, transformative stakeholder partnerships, and a culture of purpose, innovation, and excellence. Visit us online at [acpsd.net](http://acpsd.net).*

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6. RE:

[Katie McMillan](#)

posted at Nov 17, 2025 7:32 AM

[Reply to Group](#)

[Reply Privately](#)

Hi Kayla-

We started using e-FMLA this year and have had positive experiences with it both with staff and with support from the company.

Take care!

*Dr. Katie McMillan*

*Assistant Superintendent for Human Resources*

*Consolidated High School District 230*

*(708) 745-5213*

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*Vision: We will empower young adults to impact their communities.*

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7. RE:

[Camelia Edwards](#)

posted at Nov 17, 2025 1:22 PM

[Reply to Group](#)

[Reply Privately](#)

Hi Kayla!

We are currently using eFMLA.  
Please see their contact info below:

eFMLA | Email: [support@efmla.com](mailto:support@efmla.com) | Phone: 855-488-FMLA

**Camelia Edwards**

Fiscal Officer

[First Philadelphia Preparatory Charter School](#)

4300 Tacony Street

Philadelphia, Pa. 19124

(P) 215-743-3100 (Extn: 2224)



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Open Forum: ADA

[Tracy Long](#)

posted at Nov 20, 2025 6:29 AM

[Reply to Group](#)

[Reply Privately](#)

Does anyone have checklists or best practices they would share for their ADA process? I'm looking specifically for the ADA interactive process.

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March 5, 2026

SENT BY EMAIL TO  
info@smartprocure.us

Dear Requester:

On February 26, 2026, the School Association for Special Education in DuPage County (SASED) received your request for records, as follows:

SmartProcure is submitting a public records request to the School Association for Special Education for all current employee/staff contact information. The request is limited to readily available records without physically copying, scanning, or printing paper documents. Any editable electronic document is acceptable.

The specific information requested from your record-keeping system is:

1. First Name
2. Last Name
3. Position Title
4. Department
5. Direct Phone Number (if does not exist, list main phone number with extension)
6. Business Cell Phone (if provided by School Association for Special Education)
7. Email Address
8. Office Address (Address, City, State, Zip)

This response is provided in accordance with the Illinois Freedom of Information Act, 5 ILCS 140/1, et seq. (FOIA). This information is available on SASED's website. Pursuant to FOIA Section 8.5, you are directed to the following website location: [Staff Directory](#)

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

Sincerely,

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

By: Rachel Wisniewski

Rachel Wisniewski, Assistant Director of Business Services  
Freedom of Information Act Officer



Senga Lowe &lt;slowe@sased.org&gt;

---

**FOIA Request - Records Produced**

2 messages

**Rachel Wisniewski** <rwisniewski@sased.org>

Fri, Mar 6, 2026 at 2:43 PM

To: Melissa Gibson &lt;mgibson@sased.org&gt;

Cc: Senga Lowe &lt;slowe@sased.org&gt;

Dear Requester:

On February 27, 2026, the School Association for Special Education in DuPage County (SASED) received your request for records, as follows:

Agenda &amp; notes packet for 3/19/25 board of Directors Meeting

Agenda &amp; notes packet for 4/16/25 board of Directors Meeting

Agenda &amp; notes packet for 5/1/25 board of Directors Meeting

This response is provided in accordance with the Illinois Freedom of Information Act, 5 ILCS 140/1, et seq. (FOIA). This information is available on SASED's website. Pursuant to FOIA Section 8.5, you are directed to the following website locations: [3-19-25 Board of Directors Meeting](#), [4-16-25 Board of Director Meeting](#), [5-21-25 Board of Directors Meeting](#),

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

Thank you,  
Rachel Wisniewski

**Asst. Director of Business Services/Freedom of Information Act Officer**

2900 Ogden Ave, Lisle, IL 60532

Phone: 630-955-8105



---

 **M.gibson info request (1).pdf**  
139K**Melissa Gibson** <mgibson@sased.org>

Mon, Mar 9, 2026 at 8:13 AM

To: Rachel Wisniewski &lt;rwisniewski@sased.org&gt;

Cc: Senga Lowe &lt;slowe@sased.org&gt;

Thank you!

## School Board

### Exhibit - Written Request for SASSED Public Records

All requests to inspect and/or to obtain a copy of SASSED’s public record must be made in writing. This form is provided for convenience – its use is not required. Please submit all requests to the SASSED’s Freedom of Information Act (FOIA) Officer via mail to 2900 Ogden Avenue, Lisle, IL 60532, fax to 630-778-0196, or email to [executivedirector@sased.org](mailto:executivedirector@sased.org). Copying fees, if any, must be paid before copies will be provided. The FOIA Officer can give you an estimate of the copying fees, if any.

Name of individual(s) requesting District records <b>Melissa Gibson</b>		Email address <b>mgibson@sased.org</b>
Address	222 Maplewood Drive	Telephone number <b>630 335-3604</b>
City <small>North Aurora, IL 60542</small>	State                  Zip	Date of request <small>02/27/2025</small>

Please check if this request of records is being made for a commercial purpose. 5 ILCS 140/2(c-10) states: “*Commercial purpose* means the use of any part of a public record or records, or information derived from public records, in any form for sale, resale, or solicitation or advertisement for sales or services. For purposes of this definition, requests made by news media and non-profit, scientific, or academic organizations shall not be considered to be made for a *commercial purpose* when the principal purpose of the request is (i) to access and disseminate information concerning news and current or passing events, (ii) for articles of opinion or features of interest to the public, or (iii) for the purpose of academic, scientific, or public research or education.” 5 ILCS 140/3.1(c) states: “It is a violation of FOIA for a person to knowingly obtain a public record for a commercial purpose without disclosing that it is for a commercial purpose, if requested to do so by the public body.”

Please check if a fee waiver or reduction is being requested. 5 ILCS 140/6(c) states: “Documents shall be furnished without charge or at a reduced charge, as determined by the public body, if the person requesting the documents states the specific purpose for the request and indicates that a waiver or reduction of the fee is in the public interest. Waiver or reduction of the fee is in the public interest if the principal purpose of the request is to access and disseminate information regarding the health, safety and welfare or the legal rights of the general public and is not for the principal purpose of personal or commercial benefit.”

Please indicate your reason for requesting a fee waiver: Per SASSED web site these records should be available for immediate disclosure.

*Check if you are requesting:*

Record description <i>(Please be specific)</i>	Electronic Copy <i>(Specify format)</i>	Inspection	Copy
Agenda & notes packet for 03/19/25 Board of Directors Meeting	PDF		
Agenda & notes packet for 4/16/25 Board of Directors Meeting	PDF		
Agenda & notes packet for 05/1/25 Board of Directors Meeting	PDF		



**INFORMATIONAL**

To: SASED Board of Directors  
 Via: Dr. Kim Dryier  
 From: Dr. Elizabeth Vander Woude, Assistant Director of Programs and Services  
 Date: March 18th, 2026  
 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. Numbers in parentheses represent the change in enrollment since August of 2025.

	Deaf/ Hard of Hearing	Pathways	Structured Learning Environment	Supported Medical Needs	Project SEARCH	Transition	Vision	Total:
<b>Enrolled</b>	65 (+6)	68 (+5)	128 (-5)	18	11	27 (-1)	37 (-1)	<b>352 (+)</b>

Below is a summary of SASED program enrollment from May 2023 through February 2026.

Year	Enrollment
May 2023	368
May 2024	390
December 2024	388
January 2025	379
February 2025	384
March 2025	381
April 2025	387
May 2025	386
September 2025	352
October 2025	365
November 2025	364
December 2025	358
January 2026	360
February 2026	359
March 2026	354



# 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 March 18th, 2026.

District Name	DHH	PW	SLE	SMNP	TRAN	VI	PS	Total	Change (since 08/25)
Keeneyville SD 20	2	1	9	1				13	-2
Benjamin SD 25	2		1					3	-1
West Chicago ESD 33	2	3	3			1		9	-1
Winfield SD 34								0	-1
SD 45 DuPage County	2	6	5	2		2		17	0
Salt Creek SD 48			8					8	-4
Downers Grove ESD 58	1	5	12	6		1		25	+1
Maercker SD 60		2	18	2		1		23	-1
Cass SD 63		1	6					7	+1
Center Cass SD 66			4					4	-1
Woodridge SD 68	1	13	16	3		2		35	+4
DuPage HSD 88		4	3	1	5	1		14	+1
CHSD 94		10	1	1			4	16	-2
CHSD 99		8	6		2			16	-2
CCSD 180		7	11			2		20	+5
Westmont CUSD 201		1	5		2	1	1	10	+2
Lisle CUSD 202		5	17	1	3	1	1	28	-1
Elmhurst CUSD 205	4	1	2		1			8	0
								<b>256</b>	<b>+1</b>
<b>SASED</b>	<b>15</b>	<b>69</b>	<b>128</b>	<b>17</b>	<b>13</b>	<b>12</b>	<b>6</b>	256	7
<b>D/WC</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>15</b>	<b>0</b>	69	+2
Non D/WC or SASED	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>10</b>	<b>6</b>	29	-4

<b>h</b>	<b>EOY 2025</b>	<b>Projected 2026</b>	<b>Additional FTE</b>	<b>March 2026 FTE</b>	<b>March Vacancies</b>	<b>March 2025 FTE - Filled</b>	<b>March Direct Hire Staff</b>	<b>March Contract Staff</b>
Administration	13.73	13		12.4	0	12.4	12.4	0
Certified Classroom Teachers	60	61		63	5	58	57	1
Related Services- SW, BCBA, BMS, SPL, PSYCH	32.87	29.7		31.9	1.5	30.4	27.4	3
OT/PT	58.4	55.52		55.52	0	55.52	54.76	0.76
Other Certified Staff-AT, CR, ELL, Interpreters, VI and HI Itinerants, Perm Subs, SIIS Team, APE, Art, Audio, OM, Nurse	54.63	51.8		52.2	0	52.2	46.2	6
Classroom Support Staff- Aides, Job Coaches	51	108.4	1	95	0	95	30	65
1:1 Support-Aides, MATA's,	136	50.6	13.5	68	1	67	23	44
Administrative Support Staff-Clerical Staff, Maintenance, Food, SAC Assistants, DRS, Transport	27.3	28.8	1	29.3	0	29.8	29	0.8
Technology	3	3		3	1	2	2	0
						0	0	
<b>TOTAL:</b>	<b>436.93</b>	<b>401.82</b>	<b>417.32</b>	<b>410.32</b>	<b>8.5</b>	<b>402.32</b>	<b>281.76</b>	<b>120.56</b>

SASED Position	Contracted Staff EOY 2025	Contracted Staff Sept. 2025	Oct. Contract Staff	Nov. Contract Staff	Dec. Contract Staff	Jan. Contract Staff	Feb. Contract Staff	March Contract Staff
Administration		0	0	0	0	0	0	0
Certified Classroom Teachers- PE	3	1	1	1	1	1	1	1
Related Services- SW, BCBA, BMS, SPL, PSYCH	1	0	0	2	2	3	3	3
OT/PT	1	3	0.76	0.76	0.76	0.76	0.76	0.76
Other Certified Staff-AT, CR, ELL, Interpreters, VI and HI Itinerants, Perm Subs, SIIS Team, APE, Art, Audio, OM	4	2	3	5	5	6	6	6
Classroom Support Staff- Aides, MATAs, Job Coaches	13	56	57	61	63	64	65	65
1:1 Support-Aides, MATA's,	85	36	34	40	40	42	44	44
Administrative Support Staff-Clerical Staff, Maintenance, Food, SAC Assistants, DRS, Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Technology			0	0	0	0	0	0
<b>TOTAL:</b>	<b>107.8</b>	<b>98.8</b>	<b>96.56</b>	<b>110.56</b>	<b>112.56</b>	<b>117.56</b>	<b>120.56</b>	<b>120.56</b>



## School Association for Special Education in DuPage

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**Dr. Kim Dryier**  
*Executive Director*

### INFORMATIONAL

To: SASED Board of Directors  
From: Dr. Kim Dryier  
Date: March 18, 2026  
Re: Committee Updates

---

Summary: Below are updates for the SASED Board committees:

#### Facilities Planning Committee- February 25, 2026

The Facilities Planning Committee met last month. SASED Administration shared two properties that could potentially meet the needs of SASED, one in Lisle, the other in Westmont. Neither building is currently for sale, so SASED needs to submit a non-contingent intent letter. Dr. Dryier will work with Dawn Hinkle to develop the letter which will be sent when ready to both properties.

The Facility Committee also discussed the Southeast property. An appraisal of the property will be conducted. Also, SASED's attorney will speak with D203's attorney to discuss the contents of the 1971 contract and potential revisions.

#### Finance Committee- March 4, 2026

The Finance Committee met earlier this month. Ms. Wisniewski presented the committee with information regarding S-fund and the complications being encountered. More information will be shared with cooperatives in late June, which may impact budgeting and the cost of tuition. SASED is keeping a close eye on this and will share more information as it becomes available.

The Finance Committee also reviewed a revised Lease Agreement. Minor revisions were made and the revised lease agreement will be shared with the Board at the March 18th Meeting for approval.

#### Policy Committee- March 12, 2026

The Policy Committee met on March 12. SASED's attorney, Dawn Hinkle, was present and shared an updated revision to SASED's bylaws. The Policy Committee scheduled another meeting for next month to continue the conversation and review revisions made. Additionally, language will be added to allow Board of Directors members to assign an administrative alternate to attend Board Meetings if a Board of Director's member is unable to attend. The administrative alternate would not have the authority to vote or attend closed session. Additionally, guidelines will be developed to ensure a quorum is present.



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**INFORMATIONAL**

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To: SASED Board of Directors  
From: Dr. Kim Dryier  
Date: March 18, 2026  
Re: Executive Director Report

---

**SASED Strategic Plan**

**High Quality Staffing:**

SASED is in the process of reviewing all Menu of Services received from the districts and finalizing students and staffing for SY 2027. Staffing recommendations will be forthcoming once complete.

SASED Administration and certified staff continue to attend area job fairs to assist with recruiting new candidates.

**Operations:**

Leases for SY 2027 will be sent out shortly. SASED administration is making last-minute changes in lease needs based on data received from the menu of services.