

NPT Special Education Cooperative

Executive Board Meeting

January 27, 2021

8:30 a.m

Location:

In person for board members and select staff at:
Pana Unit Office, 14 W Main Street, Pana IL 62557

Virtual for all others:

Email dstarter@tcusd3.org for a meeting link if you wish to participate virtually



- I. Preliminaries
 - A. Call to Order
 - B. Roll Call
- II. Recognition of visitors, public comment, and correspondence
- III. Approve Consent Agenda (Action Required)
 - A. Approve minutes from December 16, 2020 Regular Board Meeting
 - B. Approve Bills/Treasurer's Report for January
 - C. Approve Retirement letter for Mrs. Mara Atkins, School Social Worker
 - D. Approve posting for a School Psychologist Intern and School Social Work Intern position for the 2021/2022 school year.
 - E. Approve Certified Seniority List
 - F. Approve Non-Certified Seniority List
 - G. Approve LMHN Accountant engagement letter for FY 21 Audit
- IV. New Business
 - A. Discuss ESY
 - B. Open Discussion
- V. Old Business
 - A. Discuss the transfer of location of the FACeS/CBI program from Taylorville district to a different location starting July 1, 2021.
 - B. Discuss the transfer of employees employed in the FACeS/CBI program from Taylorville CUSD #3 to NPT Special Education Cooperative starting July 1, 2021.
- VI. Reports
 - A. Director's Report
 - B. Program Coordinator/Transition Report
 - C. Business Managers Report

Proudly serving the Nokomis, Pana, and Taylorville School Districts.

Executive Director: Mrs. Kelly Suey: ksuey@tcusd3.org

Executive Committee: Dr. Scott Doerr, Mr. Jason Bauer, Dr. Chris Dougherty

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- VII. Motion to enter into Closed Session for the purpose of employment, evaluation, compensation, appointment, and discipline of personnel.
- VIII. Action on closed session agenda regarding the employment, evaluation, compensation, appointment, and discipline of personnel.
- IX. Adjournment

Proudly serving the Nokomis, Pana, and Taylorville School Districts.

Executive Director: Mrs. Kelly Suey: ksuey@tcusd3.org

Executive Committee: Dr. Scott Doerr, Mr. Jason Bauer, Dr. Chris Dougherty

REGULAR BOARD MEETING MINUTES

December 16, 2020

8:30 A.M. Virtual Meeting

CALL REGULAR BOARD MEETING TO ORDER AND ROLL CALL at 8:30 am

Dr. Chris Dougherty called the regular board meeting to order and roll call was taken with three board members present. Board members present were Jason Bauer, Scott Doerr, and Chris Dougherty. Also present were NPT Director, Kelly Suey, NPT Program Coordinator/Transition Specialist, Sabrina Jones, and NPT Business Manager, Deanna Tarter.

Others in attendance include: Jessica Nguyen, Michael Edwards, Anita Brown, Casey Matheson, Katie Hilgert, Tucker Garnet, and Reggie Hohenstein.

RECOGNITION OF VISITORS, PUBLIC COMMENT, AND CORRESPONDENCE

There was no public comment or correspondence.

MOVE TO APPROVE THE December 16, 2020 CONSENT AGENDA AS PRESENTED.

Mrs. Kelly Suey commented that there needs to be a correction on the agenda. Where it stated October for the Bills/Treasurer's Report, that needs to be corrected to November. The audit proposal was discussed at a prior board meeting, but needs an official approval.

Motion by Bauer, seconded by Doerr to approve the December 16, 2020 consent agenda as presented. Dougherty - YEA, Bauer- YEA, Doerr- YEA. Motion passed.

The consent agenda included Minutes from November 25, 2020 regular board meeting, Bills/Treasurer's Report from November, Board Policy Section 4: Operational Services, 6: Instruction, and 7: Students, and FY21 audit proposal.

NEW BUSINESS

Review and Approve Purchase of a Financial Software

The board was given a breakdown of what it would cost if they chose School Insight or Specialized Data Systems (SDS) as the financial software for NPT to use. The recommendation is still SDS because they have provided support to other special education cooperatives and two of our school districts currently have this software. We understand there is a cost difference between the two softwares. The reason School Insight is our second choice is due to them being new and they have not provided support to special education cooperatives. Mr. Bauer asked if what we are saying is that SDS is more of a known commodity at this point and time

and Dee responded with yes. Dee expressed that SDS is her preference due to her already having a network of people that she can contact with questions or issues about the software. Mr. Bauer wanted to clarify that what Dee was stating was that SDS would be her recommendation and she responded with yes. Mrs. Suey said we would like to purchase the software that the board approves in the beginning of the new year so we have time for training and to get things entered for a July 1st start date.

Motion by Bauer was made to purchase Specialized Data Systems (SDS) as NPT's financial software as presented, seconded by Doerr. Dougherty - YEA, Bauer- YEA, Doerr- YEA. Motion passed.

Notice to NPT of Taylorville's withdrawal from NPT

Dr. Dougherty explained that an email was sent this morning that was a notice from Taylorville School District to withdraw and a second email that included the resolution the Taylorville Board signed. She then proceeded to read the notice of intent to file a written petition for withdrawal from NPT. The letter explained on November 9, 2020, Taylorville's Board of Education adopted a resolution approving the District's withdrawal from NPT, effective July 1, 2022. Taylorville District will submit its written petition for withdrawal to the Executive Board of NPT and member districts within 30 days of providing this notice, but no later than January 15, 2021. Taylorville School District also requested the contact information of NPT's legal counsel in the letter.

Dr. Dougherty then read the resolution. Included in the resolution that was read, it states the Taylorville District administrators have concluded that the District and its students would be better served by the District withdrawing from NPT and operating its own, independent special education program for many reasons, including, but not limited to:

- a) The District's special education population is of a size and level need that the benefits of belonging to a special education cooperative no longer outweigh the drawbacks.
- b) The majority of the District's special education students are already served in District facilities under District supervision or through ISBE-approved private therapeutic day schools.
- c) Developing the District's special education program eliminates the District's need to pay for a duplicative layer of administrative support and overhead costs for NPT programs, saving money and increasing opportunities for additional funding supports for special education students.
- d) With the District operating its own special education program, the District will maintain direct control over state and federal funding allocated to District students, enabling local decision-making regarding resources and expenditures to support in-District services. This will allow the District to focus on its own students' unique educational needs without needing to consider the competing priorities of other member districts.
- e) The District will employ its own certified related service providers, e.g., speech and language pathologist, occupational therapist, physical therapist, social worker, etc., who

will prioritize the education of District students and no longer have the obligation to serve other member districts' students.

- f) The structure and political nature of NPT is such that the District is unable to cause changes regarding NPT's special education programs and policies to benefit its students.

Specifically, NPT's consideration to move its Life Skills Program from the District to another member district will negatively impact these students, removing them from their home school, familiar peers, and community.

Mr. Bauer was not in attendance at the October NPT board meeting and he tried to replay the audio, but it was very hard to hear due to the acoustics in that room where the meeting was held. He asked if somebody would help him and the others in the meeting with the process on how to withdraw from a special education cooperative and give a summary of where we are at as it coincides with the resolution that is being proposed today.

Jessica Nguyen, Taylorville's attorney, was asked by Dr Dougherty to address this issue. Jessica replied based on our joint agreement from NPT Special Education Cooperative and the school code, the first step in regards to a voluntary withdrawal is the school district needed to approve a resolution, which the district did in November. Then provide notice of the districts' intent to file a written petition of withdrawal at least 12 months prior to the withdrawal date. The effective withdrawal date will be July 1, 2022. It could not be July 1, 2021 because of the 12 months notice. Dr. Dougherty has reached out to both Pana and Nokomis to inquire about legal counsel so they can be in touch with their legal counsel. It is to her understanding that because all three school districts use the same firm and because of the conflict of interest they are not representing any of the parties involved. She inquired if those school districts are utilizing separate counsel she will need that contact information to discuss the district's withdrawal and whether there could be a sooner effective resolution prior to July 1, 2022.

Mr. Bauer commented that before we do that, we need to know where we are in terms of the co-op moving forward, what programs and services will look like, and go through logistics, which none of that has been presented at this particular time. He thinks we would need to know this information prior to that conversation or have another meeting before this can occur. Jessica then continued by stating the next step is to file the written petition by January 15, 2021. Based on NPT's joint agreement, NPT will need to respond and provide their position to the district with regards to their position of voluntary withdrawal. If we are unable to come to an agreement, the district will move forward with a hearing in front of the ROE. Mr. Bauer asked if NPT as an entity made that decision because it was his understanding that each individual school district had to make that decision. Jessica responded that it is actually the individual school districts. Mr. Bauer then asked if a copy of the resolution had been sent to the board presidents of each school district because as a governing board they would be the ones taking action on this. Dr. Doerr responded that if he was understanding this correctly, once the NPT board receives the petition, it will then go to the Nokomis and Pana Board of Education for which they have 60 days to respond. Jessica responded with yes, per our joint agreement, that is correct.

Mrs. Suey asked Mr. Bauer if he was also asking about a staffing plan in regards to Taylorville's intentions of staffing therefore, NPT can make decisions for staffing. Mr. Bauer replied that he is looking at all logistics and how this is going to impact programming and impact finances for his individual school district. Obviously, subtracting a district from a special education cooperative that they spent a lot of time investigating and researching before they made the recommendation to join will be a huge impact and in order for his board of education to take appropriate action, he and Pana's school board would need to know all of those logistics. Jessica commented that today, all that is required is that the district provide notice to the Executive Board of NPT that the district intends to file a written petition for withdrawal. We will provide you with our written petition to Nokomis and Pana school districts and the Executive Board of NPT by next month. With that information, we can then hopefully work something out or discuss with legal counsel with information the other school districts will require to see if there is a way to move forward with the withdrawal without necessarily going through the ROE hearing. Once the written petition is received by the districts, they will have 60 days to respond by certified mail. Then depending on the response, they will have to move forward with a hearing with the ROE. Dr. Doerr asked if the written petition was going to ask for an earlier withdrawal date of June 30, 2022. Jessica responded if that is something the districts are willing to agree to.

Mrs. Suey commented to Mr. Bauer that NPT can provide financial projections, but in order for us to make those we need to know Taylorville's staffing plan on transferring employees because that will affect the projected budget and financials for the future. As soon as NPT receives that information, NPT will be happy to provide that documentation.

Approve the Amended Joint Agreement

Dr. Dougherty asked Mrs. Suey to review the pieces that are important to the proposed amended joint agreement. Mrs. Suey explained that in order for us to move forward as our own fiscal agent, we have to amend the joint agreement to reflect this starting July 1, 2021. She explained that we are on a stand still for finishing this paperwork until this amended joint agreement is approved. The major changes she highlighted was listing NPT Special Education Cooperative as the fiscal agent and adding a governing board. Each member district will have a member on the governing board for some extra checks and balances. She explained that she provided the Board with the amended agreement that shows all of the changes on Friday, December 11th. If this is approved today then each member district has to take this to their own board of education at their next board meeting in January to approve so we can move forward with the paperwork to become our own fiscal agent.

Motion by Doerr, seconded by Bauer to approve the amended Joint Agreement as presented. Dougherty- YEA, Bauer- YEA, Doerr- YEA. Motion passed.

OLD BUSINESS

Discuss the Transfer of location of the FACeS/CBI program from Taylorville CUSD #3 to a different location starting July 1, 2021

Mrs. Suey said that once again these items are tabled because no one is ready to move forward with this discussion unless Mr. Bauer or Dr. Doerr have anything to add. Mr. Bauer responded that he did not have anything additional and Dr. Doerr responded that he has nothing to add at this time.

Discuss the Transfer of Employees employed in the FACeS/CBI program from Taylorville CUSD #3 to NPT Special Education Cooperative starting July 1, 2021

See notes in the previous agenda item.

REPORTS

Director's Report

Mrs. Suey was excited to announce that with help from ISBE, we have secured our ESSER Grant for \$1656.00. This money will be used for the plexiglass and cleaning supplies that were purchased for our SLP's, Social Workers and Psychologists as it relates to Covid-19. Mrs. Suey informed the Board that the IDEA Room and Board Claim Payments for the 19/20 school year were originally paid at 90%, but with sufficient funding available, all claims for FY 20 were reimbursed at 100%. That was processed by ISBE on December 2 and the school districts should see their final payment this week if not already received. FY 21 room and board claims will be paid at 85% to begin the reimbursement cycle with the hope that an adjustment will be made once all claims are submitted in the fall and the final proration will be paid then. Mrs. Suey was also excited to announce that Emily Repscher, SLP that serves Taylorville, has earned an Award for Continuing Education from ASHA (American Speech and Hearing Association). In order to receive this award, Emily had to receive at least 70 contact hours of CEU's in a 36 month period. This is Emily's second award in her career as an SLP! Mrs. Suey also informed the Board that she has attached the Special Education Indicator 5 (EE codes). Each superintendent has their respected schools' data. Included in the report is the state's goal for compliance as well as a "cheat sheet" regarding EE codes and their descriptions. She will be working with a couple of buildings that are not meeting state targets, which is affecting the overall school districts ability to meet state standards regarding these indicators.

Program Coordinator/Transition Report

Mrs. Sabrina Jones reported for DHS, we have 10 out of 10 outcomes. She has reached out to DHS/STEP to amend our contract to 25 outcomes. We have a meeting in January to proceed.

We currently have 25 students who have filled out their packets and are 'eligible'. 10 of those students are current outcomes and 8 of those students are working and will be additional outcomes. We currently have 29 students who have filled out their packets and are in the "Referral Process". 8 of those students are working and would be additional potential outcomes.

Mrs. Jones continued by giving an update on the STEP grant money received. She also reported that DHS Covid-19 surveys ended September 30th, but will start back up again on December 15th and run until June. Same as before, with each student contact we will receive \$200 per month. This will only count for the students we have in the referral process, which is currently 25 students. For the month of September, we will miss out on \$200 due to DHS could not process the paperwork in time. The Covid-19 survey money is in addition to the STEP grant money received.

As the Program Coordinator, Mrs. Jones has reviewed 225 IEPs so far this school year. Special Education staff in all three Districts are working hard to continue to stay in compliance.

Mrs. Jones has also completed CPI training and is now a CPI Certified Instructor. This encompassed two days of online training and two days of in person training in Springfield. She wanted to personally thank the board for giving her the opportunity to complete this training. Mr. Bauer asked about us providing CPI training and if they offered any flexibility on how to provide trainings for staff that are in need of getting this completed this year. Mrs. Jones said there is an online portion and you would still need to complete an in person portion due to the physical holds. During Mrs. Jones' training they made sure they wore long sleeves, masks, and gloves, kept a social distance, and was not in close proximity for more than 15 minutes and made sure to work with a very small group minimizing chances for being infected. Kelly and I will have to make a plan that best meets our needs. Mrs. Suey said that last year we trained over 200 individuals so most staff should be good until the 21-22 school year, so there should not be many to train this year. Mr. Bauer said let's hope for better days in 2021.

Business Manager Report

Dee Tarter informed the Board that she has sent each school district's bookkeeper the Excess Cost excel document that needs completed and asked that this be returned if possible by January 20th. Once she receives the completed document, she will need to meet with the consultant to go over and have it entered by January 29th. She stated that she would send NPT's information that is needed for their excess cost reports as soon as possible.

CLOSED SESSION

Dr. Dougherty explained that she would not be attending the closed session due to a prior commitment, however she did provide Mr. Bauer with information pertaining to his question that will be discussed.

Motion by Bauer, seconded by Doerr to move into closed session for the purpose of employment, evaluation, compensation, appointment, and discipline of personnel. Dougherty- YEA, Bauer- YEA, Doerr- YEA. Motion passed.

Entered into closed session at 9:12 am

Closed session concluded at 9:27 am

A motion was made by Dr. Doerr made and seconded by Bauer to re-enter regular session. Bauer- YEA, Doerr- YEA. Motion passed.

MOVE TO ADJOURN AT 9:30 am.

Motion by Doerr, and seconded by Bauer. Motion passed by voice vote.

Dr. Chris Dougherty, President

Dr. Scott Doerr, Secretary

Board**Closed Meeting Minutes****Date:** 12/16/2020**Time:** 9:14 AM**Location:** Virtually via google meets due to Covid-19 restrictions.**Name of person(s) taking and recording the minutes:** Mrs. Dee Tarter**Name of person presiding:** Mr. Jason Bauer**Members in attendance:**

1. Dr. Scott Doerr
2. Mr. Jason Bauer
3. Mrs. Kelly Suey
4. Mrs. Dee Tarter

Members absent:

1. Dr. Chris Dougherty

Summary of the discussion on all matters (as specified in the vote to close the meeting):

We entered into a closed session today to discuss how the cooperative would handle Covid-19 sick days starting January 1, when the FFCRA expires on December 31, 2020. Dr. Dougherty was unable to attend closed session today however provided Mr. Bauer with the information needed for discussion. Some districts will allow additional Covid-19 days to be taken during 2021, not to exceed 10 for the entire 20-21 school year. These days would not count against the employees' sick or personal days. Other districts will not be allowing additional Covid-19 days and if an employee has to quarantine due to Covid-19 they would be required to utilize their sick and personal time. Pana is extending the 10 sick emergency days. Mr. Bauer stated that this decision will be based on a month to month basis, and it may not be available December-June. Taylorville stated that Taylorville will require their employees to utilize their sick days at the expiration of FFCRA in 2020. Dr. Doerr is still discussing it with his board. Mrs. Suey stated that NPT has had 3 positive cases and 4 quarantines and staff has been working from home as they can. She would much rather NPT employees work from home than not work at all. Most NPT employees are able to work from home. If an employee is sick and unable to work, they have been utilizing their Covid-19 days under FFCRA. After discussion, it was decided that NPT would continue to offer Covid-19 sick days to not exceed 10 for the 20/21 school year. Employees would be allowed to work from home while quarantined due to Covid-19. If they are unable to work from home, approval of Covid-19 sick days would be approved by Mrs. Suey on a case by case basis.

No action is needed in regards to the discussions held during the Closed Meeting. A motion to end the closed session and return to open session was made by Dr. Doerr and seconded by Mr. Bauer at 9:27 AM.

Roll call: Mr. Bauer-YEA, Dr. Doerr-YEA. Motion passed and the board moved into open session.

Board President: _____

Date: _____

Board Secretary: _____

Date: _____

Basis for the finding that litigation is probable or imminent, if applicable (5 ILCS 120/2(c)(11))

The Board, during its semi-annual review of closed session minutes, has decided these minutes no longer need confidential treatment. 5 ILCS 120/2.06(d).

☐ These minutes are available for public inspection as of: _____
(date)

NPT Special Education Cooperative
General Checking, Period Ending 12/31/2020

RECONCILIATION REPORT

Reconciled on: 01/13/2021

Reconciled by: Deanna Tarter

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	1,464,030.13
Interest earned	214.12
Checks and payments cleared (41)	-278,145.65
Deposits and other credits cleared (3)	147,672.63
Statement ending balance	1,333,771.23
Uncleared transactions as of 12/31/2020	-19,459.28
Register balance as of 12/31/2020	1,314,311.95
Cleared transactions after 12/31/2020	0.00
Uncleared transactions after 12/31/2020	42,949.93
Register balance as of 01/13/2021	1,357,261.88

Details

Checks and payments cleared (41)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/29/2020	Bill Payment	1208	IASSW	-435.00
10/29/2020	Bill Payment	1195	Amber Daniels	-59.80
11/25/2020	Bill Payment	1225	N2Y, LLC	-114.30
11/25/2020	Bill Payment	1222	Liz Patrick	-144.90
11/25/2020	Bill Payment	1221	Lindsey Massey	-213.73
11/25/2020	Bill Payment	1220	Lauren Assalley	-51.18
11/25/2020	Bill Payment	1227	Taylorville School District	-133,408.29
11/25/2020	Bill Payment	1226	Sabrina Jones	-156.40
11/25/2020	Bill Payment	1219	Kelly Suey	-141.45
11/25/2020	Bill Payment	1218	Katie Hilgert	-51.75
11/25/2020	Bill Payment	1217	Kane Co ROE #31	-175.00
11/25/2020	Bill Payment	1216	Gretchen Bland	-462.30
11/25/2020	Bill Payment	1209	Embrace Education	-11,928.00
11/25/2020	Bill Payment	1210	Amber Daniels	-29.90
11/25/2020	Bill Payment	1213	Casey Matheson	-109.26
11/25/2020	Bill Payment	1214	Cindy Miller	-346.73
11/25/2020	Bill Payment	1215	Gina Kuhn Massage Therapy	-400.00
12/01/2020	Expense	1000175485246	Intuit	-70.00
12/07/2020	Expense	114-7985344-6205800	Amazon	-4.58
12/07/2020	Expense	114-2024742-3324247	Amazon	-78.70
12/10/2020	Expense	034500504689	Walmart	-41.75
12/11/2020	Expense	006693	USPS	-55.00
12/16/2020	Bill Payment	1240	Nokomis CUSD	-5,041.40
12/16/2020	Bill Payment	1241	Pana CUSD	-9,767.00
12/16/2020	Bill Payment	1242	Sabrina Jones	-75.86
12/16/2020	Bill Payment	1243	Taylorville School District	-105,140.55
12/16/2020	Expense		Amazon	-12.99
12/16/2020	Bill Payment	1235	Lindsey Massey	-47.50
12/16/2020	Bill Payment	1237	Marissa Kile	-298.20
12/16/2020	Bill Payment	1234	Lauren Assalley	-29.33
12/16/2020	Bill Payment	1233	Gretchen Bland	-94.30
12/16/2020	Bill Payment	1232	Emily Repscher	-553.00
12/16/2020	Bill Payment	1231	Crisis Prevention Institute	-3,450.00
12/16/2020	Bill Payment	1238	MLR Consulting	-4,211.59
12/16/2020	Bill Payment	1229	Casey Matheson	-55.20
12/16/2020	Bill Payment	1239	Miller, Tracy, Braun, Funk & M...	-250.00
12/17/2020	Expense	111-2417068-5269049	Amazon	-19.96
12/18/2020	Expense	035300116532	Walmart	-187.66
12/21/2020	Expense	1708-2301	Learning Disabilities Associati...	-355.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/22/2020	Expense	2744210200	Walgreens	-8.09
12/31/2020	Expense	1000179456726	Intuit	-70.00
Total				-278,145.65

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/01/2020	Receive Payment	101964	Pana School District CUSD #8	99,891.63
12/09/2020	Receive Payment	73122	Taylorville School District #3	39,306.00
12/09/2020	Receive Payment	101857	State of IL	8,475.00
Total				147,672.63

Additional Information

Uncleared checks and payments as of 12/31/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/15/2020	Expense	Prime	Amazon	-119.00
09/24/2020	Bill Payment	1164	BriAnn Bullard	-62.10
09/24/2020	Bill Payment	1163	Ashley Yockey	-127.65
10/29/2020	Bill Payment	1197	BriAnn Bullard	-144.90
10/29/2020	Bill Payment	1200	Ashley Yockey	-125.35
11/25/2020	Bill Payment	1211	Ashley Yockey	-28.18
11/25/2020	Bill Payment	1212	BriAnn Bullard	-103.50
12/16/2020	Bill Payment	1244	Taylorville School District	-18,555.40
12/16/2020	Bill Payment	1236	Liz Patrick	-41.40
12/16/2020	Bill Payment	1230	Cindy Miller	-89.70
12/16/2020	Bill Payment	1228	BriAnn Bullard	-62.10
Total				-19,459.28

Uncleared deposits and other credits as of 12/31/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2020	Bill Payment	1147	Miller, Tracy, Braun, Funk & M...	0.00
09/25/2020	Bill Payment	1184	ROE School Works	0.00
10/29/2020	Bill Payment	1205	IASSW	0.00
Total				0.00

Uncleared deposits and other credits after 12/31/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/06/2021	Receive Payment	036850	Nokomis School District CUS...	42,949.93
Total				42,949.93

NPT Special Education Cooperative
Revolving Checking, Period Ending 12/31/2020

RECONCILIATION REPORT

Reconciled on: 01/10/2021

Reconciled by: Deanna Tarter

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	5,007.90
Interest earned	0.72
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (0)	0.00
Statement ending balance	<u>5,008.62</u>
Register balance as of 12/31/2020	<u>5,008.62</u>

NPT Special Education Cooperative

STATEMENT OF ACTIVITY

December 2020

	TOTAL
Revenue	
10-1342-02-001-11 Pana Regular Assessment	77,575.51
10-1342-02-004-11 Pana FACeS/CBI Assessment	22,316.12
10-1510-11 Interest FY21	214.84
10-2100-11 GSA/EBF Flow Thru	39,306.00
10-4999-001-11 STEP Grant	8,475.00
Total Revenue	\$147,887.47
GROSS PROFIT	\$147,887.47
Expenditures	
10-1206-110 Vision Salary	1,125.00
10-1206-214 Vision Medicare	16.32
10-1206-332-1342-001-11 Vision Mileage	89.70
10-1207-110-1342-001-11 Hearing Salary	3,403.76
10-1207-211-1342-001-11 Hearing TRS	392.76
10-1207-214-1342-001-11 Hearing Medicare	48.26
10-1207-222-1342-001-11 Hearing Health, Life, Dental	629.62
10-1207-332-1342-001-11 Hearing Mileage	62.10
10-1400-110-4999-11 Transition Salary	4,974.68
10-1400-211-4999-11 Transition TRS	574.00
10-1400-214-4999-11 Transition Medicare	48.90
10-1400-222-4999-11 Transition Health Insurance	629.62
10-1400-332-4999-11 Transition Mileage	51.75
10-1400-410-4999-11 Transition/STEP Materials	2.11
10-2110-110-1342-001-11 Social Work Salary & Intern	14,874.86
10-2110-211-1342-001-11 Social Worker TRS	1,627.58
10-2110-213-1342-001-11 Social Worker FICA	47.70
10-2110-214-1342-001-11 Social Worker Medicare	203.52
10-2110-222-1342-001-11 Social Work Health, Life, Dental	1,260.22
10-2130-110-1342-001-11 OT/PT Salary	4,686.40
10-2130-212-1342-001-11 OT/PT IMRF	476.14
10-2130-213-1342-001-11 OT/PT FICA	288.12
10-2130-214-1342-001-11 OT/PT Medicare	67.38
10-2130-222-1342-001-11 OT/PT Health, Life Ins	25.86
10-2130-332-1342-001-11 Health Services Mileage	94.30
10-2140-110-1342-001-11 Psychologist Salary	16,274.42
10-2140-211-1342-001-11 Psychologist TRS	1,744.68
10-2140-213-1342-001-11 Psychologist FICA	71.54
10-2140-214-1342-001-11 Psychologist Medicare	218.84
10-2140-222-1342-001-11 Psychologist Health Ins.	1,285.10
10-2140-332-1342-001-11 PSY Mileage	125.93
10-2150-110-1342-001-11 SLP Salary	28,059.22
10-2150-211-1342-001-11 SLP TRS	3,215.45

NPT Special Education Cooperative

STATEMENT OF ACTIVITY

December 2020

	TOTAL
10-2150-214-1342-001-11 SLP Medicare	391.96
10-2150-222-1342-001-11 SLP Health, Life, Dental Ins	3,825.77
10-2150-332-1342-001-11 SLP Mileage	92.70
10-2210-312-1342-001-11 Improvement of Instruction	4,310.00
10-2210-600-1342-001-11 Other Objects-Dues	551.00
10-2320-110-1342-001-11 Admin Salaries	12,185.29
10-2320-211-1342-001-11 Admin TRS	796.04
10-2320-212-1342-001-11 Clerical IMRF	537.08
10-2320-213-1342-001-11 Clerical FICA	327.75
10-2320-214-1342-001-11 Admin Medicare	175.59
10-2320-222-1342-001-11 Admin Health Ins	631.12
10-2320-311-1342-001-02-11 Consulting Business Manager	4,211.59
10-2320-340-50 Postage/Shipping	55.00
10-2320-340-50-1342-001-11 Postage/Shipping	26.98
10-2320-410-1342-001-11 Admin Materials	348.75
10-2520-323-50-1342-001-11 Financial Software	140.00
10-4110-660-2100-01-11 Taylorville EBF Flow Thru	18,555.40
10-4110-660-2100-02-11 Nokomis EBF Flow Thru	5,041.40
10-4110-660-2100-02-11 Pana EBF Flow Thru	9,767.00
Total Expenditures	\$148,666.26
NET OPERATING REVENUE	\$ -778.79
NET REVENUE	\$ -778.79

NPT Special Education Cooperative

STATEMENT OF FINANCIAL POSITION

As of December 31, 2020

		TOTAL
ASSETS		
Current Assets		
Bank Accounts		
General Checking	1,314,311.95	
Revolving Checking	5,008.62	
Total Bank Accounts	\$1,319,320.57	
Other Current Assets		
Undeposited Funds	0.00	
Total Other Current Assets	\$0.00	
Total Current Assets	\$1,319,320.57	
TOTAL ASSETS	\$1,319,320.57	
LIABILITIES AND EQUITY		
Liabilities		
Total Liabilities		
Equity		
Retained Earnings	186,757.24	
Net Revenue	1,132,563.33	
Total Equity	\$1,319,320.57	
TOTAL LIABILITIES AND EQUITY	\$1,319,320.57	

NPT Special Education Cooperative

UNPAID BILLS

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
BriAnn Bullard						
01/27/2021	Bill		01/27/2021	-6	82.80	82.80
Total for BriAnn Bullard					\$82.80	\$82.80
Deanna Tarter						
01/27/2021	Bill		01/27/2021	-6	14.95	14.95
Total for Deanna Tarter					\$14.95	\$14.95
Gretchen Bland						
01/27/2021	Bill		01/27/2021	-6	203.55	203.55
Total for Gretchen Bland					\$203.55	\$203.55
Jamie Garrett						
01/27/2021	Bill		01/27/2021	-6	253.00	253.00
Total for Jamie Garrett					\$253.00	\$253.00
Kelly Suey						
01/27/2021	Bill		01/27/2021	-6	117.88	117.88
Total for Kelly Suey					\$117.88	\$117.88
Lauren Assalley						
01/27/2021	Bill		01/27/2021	-6	23.00	23.00
Total for Lauren Assalley					\$23.00	\$23.00
Lindsey Massey						
01/27/2021	Bill		01/27/2021	-6	71.30	71.30
Total for Lindsey Massey					\$71.30	\$71.30
Liz Patrick						
01/27/2021	Bill		01/27/2021	-6	31.05	31.05
Total for Liz Patrick					\$31.05	\$31.05
Marissa Kile						
01/27/2021	Bill		01/27/2021	-6	21.97	21.97
Total for Marissa Kile					\$21.97	\$21.97
MLR Consulting						
01/27/2021	Bill	3	01/27/2021	-6	412.62	412.62
Total for MLR Consulting					\$412.62	\$412.62
Nokomis CUSD						
(217) 563-7311						
01/27/2021	Bill		01/27/2021	-6	5,041.40	5,041.40
Total for Nokomis CUSD					\$5,041.40	\$5,041.40
Pana CUSD						
(217) 562-1500						
01/27/2021	Bill		01/27/2021	-6	9,767.00	9,767.00
Total for Pana CUSD					\$9,767.00	\$9,767.00
Sabrina Jones						
01/27/2021	Bill		01/27/2021	-6	83.38	83.38
Total for Sabrina Jones					\$83.38	\$83.38
Specialized Data Systems, Inc.						
01/27/2021	Bill		01/27/2021	-6	12,000.00	12,000.00
Total for Specialized Data Systems, Inc.					\$12,000.00	\$12,000.00
Taylorville School District						
(217) 824-4951						
01/27/2021	Bill		01/27/2021	-6	18,555.40	18,555.40

NPT Special Education Cooperative

UNPAID BILLS

All Dates

DATE	TRANSACTION TYPE	NUM	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
01/27/2021	Bill	Dec Salary	01/27/2021	-6	150,986.14	150,986.14
Total for Taylorville School District					\$169,541.54	\$169,541.54
TOTAL					\$197,665.44	\$197,665.44

MLR Consulting

Michelle Rexroad
724W Main Cross
Taylorville, IL 62568
Phone 217.827.8787

Invoice No. 3

Date: December 31, 2020

Bill To:

NPT Special Education Cooperative
815 Springfield Rd Ste B
Taylorville, IL 62568

Quantity	Description	Unit Price	Total
11.5 hrs	Consulting hours from 12.15.20 - 12.31.20	\$35.88/hr	\$412.62
	- Log Sheet Attached		

TOTAL DUE: \$412.62

Thank you for your business!

Shelly Rexroad Log Sheet 12.15.20 - 12.31.20

December - 11.5 hours for Invoice #3 (total for December is 17 hours)

- Discussed and went over breakdown from NPT for Excess Cost reporting
- Checked 1st Qtr Expenditure Report for Taylorville
- Went over mid year and final cost billing

NPT Special Education Cooperative

TRIAL BALANCE

As of December 31, 2020

	DEBIT	CREDIT
General Checking	1,314,311.95	
Revolving Checking	5,008.62	
Retained Earnings		186,757.24
10-1342 Assessments		313.10
10-1342-01-001-11 Taylorville Regular Assessment		948,108.03
10-1342-01-002-11 Taylorville Legal Assessment		279.77
10-1342-02-001-11 Pana Regular Assessment		443,515.38
10-1342-02-002-11 Pana Legal Assessment		149.61
10-1342-02-003-11 Pana ESY Assessment		1,188.30
10-1342-02-004-11 Pana FACeS/CBI Assessment		58,455.60
10-1342-03-001-11 Nokomis Regular Assessment		159,219.54
10-1342-03-002-11 Nokomis Legal Assessment		70.62
10-1342-03-003-11 Nokomis ESY Assessment		5,941.51
10-1342-03-004-11 Nokomis FACeS/CBI Assessment		45,174.35
10-1510-11 Interest FY21		686.09
10-2100-11 GSA/EBF Flow Thru		169,853.00
10-4999-001-11 STEP Grant		28,875.00
10-4999-002-11 STEP/Covid Surveys		9,750.00
11-4999 STEP Grant		13,600.00
10-112		620.48
10-1202-410-1342-004-11 FACeS Material	3,179.47	
10-1206-110-1342-001-11 Vision Salary	2,625.00	
10-1206-214-1342-001-11 Vision Medicare	1,179.40	
10-1206-332-1342-001-11 Vision Mileage	696.33	
10-1206-410-1342-001-11 Vision Materials	3.83	
10-1207-110 Hearing Salary	7,194.92	
10-1207-110-1342-001-11 Hearing Salary	11,913.16	
10-1207-211-1342-001-11 Hearing TRS	1,374.66	
10-1207-214 Hearing Medicare	104.32	
10-1207-214-1342-001-11 Hearing Medicare	168.91	
10-1207-222 Hearing Health Ins	1,255.96	
10-1207-222-1342-001-11 Hearing Health, Life, Dental	1,888.86	
10-1207-332-1342-001-11 Hearing Mileage	372.60	
10-1207-410-1342-001-11 Hearing Materials	17.00	
10-1400-110-4999 Transition Salary	5,250.00	
10-1400-110-4999-11 Transition Salary	22,386.06	
10-1400-211-2999 Transition TRS	605.78	
10-1400-211-4999-11 Transition TRS	2,558.04	
10-1400-214-2999 Transition Medicare	76.12	
10-1400-214-4999-11 Transition Medicare	254.95	
10-1400-222-2999 Transition Health	627.98	
10-1400-222-4999-11 Transition Health Insurance	2,541.83	
10-1400-332-4999-11 Transition Mileage	619.28	
10-1400-410-4999-11 Transition/STEP Materials	1,874.80	

NPT Special Education Cooperative

TRIAL BALANCE

As of December 31, 2020

	DEBIT	CREDIT
10-1600-110-1342-003-11 ESY Teacher Salary	4,656.03	
10-1600-115-1342-003-11 ESY Teacher Aid Salary	999.30	
10-1600-211-1342-003-11 ESY Teacher TRS	537.25	
10-1600-212-1342-003-11 ESY Teacher Aid IMRF	101.54	
10-1600-213-1342-003-11 ESY Teacher Aid FICA	76.44	
10-1600-214-1342-300-11 ESY Teacher Medicare	67.19	
10-1600-410-1342-003-11 ESY Materials	10.81	
10-2110-110 Social Worker Salary & Intern	19,034.82	
10-2110-110-1342-001-11 Social Work Salary & Intern	52,062.01	
10-2110-211-1342-001-11 Social Worker TRS	5,696.53	
10-2110-213-1342-001-11 Social Worker FICA	166.95	
10-2110-214 Social Worker Medicare	551.94	
10-2110-214-1342-001-11 Social Worker Medicare	738.93	
10-2110-222 Social Worker Health Ins	2,513.88	
10-2110-222-1342-001-11 Social Work Health, Life, Dental	3,780.66	
10-2110-332-1342-001-11 Social Work Mileage	226.55	
10-2110-410-1342-001-11 Social Work Materials	4,878.94	
10-2130-110-1342-001-11 OT/PT Salary	14,352.10	
10-2130-110-1342-003-11 ESY OT/PT Salary	330.98	
10-2130-212-1342-001-11 OT/PT IMRF	1,458.18	
10-2130-212-1342-003-11 ESY OT/PT IMRF	33.63	
10-2130-213-1342-001-11 OT/PT FICA	882.69	
10-2130-213-1342-003-11 ESY OT/PT FICA	25.32	
10-2130-214-1342-001-11 OT/PT Medicare	206.42	
10-2130-222-1342-001-11 OT/PT Health, Life Ins	77.58	
10-2130-332-1342-001-11 Health Services Mileage	685.40	
10-2130-332-1342-003-11 ESY Health Services Mileage	22.43	
10-2130-410-1342-001-11 Health Services Materials	217.76	
10-2140-110 Psychologist Salary & Intern's	22,206.12	
10-2140-110-1342-001-11 Psychologist Salary	56,960.47	
10-2140-211-1342-001-11 Psychologist TRS	6,106.38	
10-2140-213-1342-001-11 Psychologist FICA	250.39	
10-2140-214 Psychologist Medicare	312.94	
10-2140-214-1342-001-11 Psychologist Medicare	789.87	
10-2140-222 Psychologist Health Ins	1,304.40	
10-2140-222-1342-001-11 Psychologist Health Ins.	4,157.18	
10-2140-332-1342-001-11 PSY Mileage	787.78	
10-2140-410-1342-001-11 Psychologists Materials	6,658.85	
10-2150-110 SLP Salary	59,312.12	
10-2150-110-1342-001-11 SLP Salary	98,207.27	
10-2150-110-1342-003-11 ESY SLP Salary	238.52	
10-2150-211-1342-001-11 SLP TRS	11,309.55	
10-2150-211-1342-003-11 ESY SLP TRS	27.52	
10-2150-214 SLP Medicare	844.27	

NPT Special Education Cooperative

TRIAL BALANCE

As of December 31, 2020

	DEBIT	CREDIT
10-2150-214-1342-001-11 SLP Medicare	1,372.47	
10-2150-214-1342-003-11 ESY SLP Medicare	2.85	
10-2150-222 SLP Health Ins	7,538.76	
10-2150-222-1342-001-11 SLP Health, Life, Dental Ins	11,408.57	
10-2150-332-1342-001-11 SLP Mileage	800.24	
10-2150-410-1342-001-11 SLP Materials	2,436.49	
10-2210-312-1342-001-11 Improvement of Instruction	5,354.18	
10-2210-410-1342-001-11 Improvement of Instruction Materials	474.75	
10-2210-600-1342-001-11 Other Objects-Dues	911.00	
10-2320-110-1342-001-11 Admin Salaries	82,235.97	
10-2320-211-1342-001-11 Admin TRS	4,378.22	
10-2320-212-1342-001-11 Clerical IMRF	4,499.99	
10-2320-213-1342-001-11 Clerical FICA	2,602.69	
10-2320-214-1342-001-11 Admin Medicare	1,186.95	
10-2320-222-1342-001-11 Admin Health Ins	3,150.82	
10-2320-311-1342-001-01-11 Background Checks	216.00	
10-2320-311-1342-001-02-11 Consulting Business Manager	12,939.40	
10-2320-317-1342-001-11 Audit	4,500.00	
10-2320-318-1342-002-11 Legal Services	62.50	
10-2320-332 Admin Mileage	38.53	
10-2320-332-1342-001-11 Admin Mileage	538.78	
10-2320-340-50-1342-001-11 Postage/Shipping	509.41	
10-2320-350-1342-001-11 Advertising	76.50	
10-2320-410-1342-001-11 Admin Materials	2,332.63	
10-2320-540-1342-001-11 Equipment	4,545.00	
10-2520-323-50-1342-001-11 Financial Software	420.00	
10-2520-380-50-1342-001-11 Treasurer's Bond	686.00	
10-2660-314-1342-001-11 BDS/Other Services	11,928.00	
10-4110-660-2100-01-11 Taylorville EBF Flow Thru	74,221.60	
10-4110-660-2100-02-11 Nokomis EBF Flow Thru	20,165.60	
10-4110-660-2100-02-11 Pana EBF Flow Thru	39,068.00	
TOTAL	\$2,072,557.62	\$2,072,557.62

January 4, 2021

Kelly Suey
Executive Director
NPT Special Education Cooperative

Dear Mrs. Suey,

I am writing to inform you of my decision to retire from my position as school social worker with the NPT Special Education Cooperative effective at the end of the 2020-2021 school year. Please accept this letter as my official notice of retirement. Please let me know if you need any further information.

Sincerely,

Mara Atkins
School Social Worker

NPT Special Education Cooperative Certified Employees Seniority List 2020-2021



Hired	Employee	Position
08/13/02	Jamie Garrett	Speech Language Pathologist
02/24/04	Katie Hilgert	School Social Worker
02/26/08	Casey Matheson	School Psychologist
05/11/10	Lindsey Massey	Speech Language Pathologist
03/22/11	Lauren Assalley	School Psychologist
03/19/13	Hilary Morelock	Speech Language Pathologist
03/19/14	Emily Repscher	Speech Language Pathologist
08/20/14	Stephanie Aberle	Speech Language Pathologist
10/17/18	Mary Atkins	School Social Worker
03/27/19	BriAnn Bullard	Hearing Itinerant
03/27/19	Amber Daniels	School Social Worker
03/27/19	Sabrina Jones	Program Coordinator/Transition Specialist
03/27/19	Marissa Kile	Speech Language Pathologist
03/27/19	Kelly Suey	Director of Special Education
08/28/19	Emily Ade	Speech Language Pathologist
2/28/20	Ashley Yockey	School Psychologist

*This seniority list is considered valid unless objection is received in writing by January 21, 2021
from any listed personnel.*

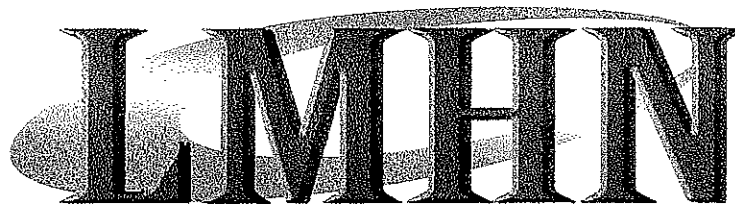
**NPT Special Education Cooperative
Non-Certified Employees
Seniority List 2020-2021**



Hired	Employee	Position
08/08/01	Gretchen Bland	Physical Therapy Assistant
5/27/20	Deanna Tarter	Business Manager

*This seniority list is considered valid unless objection is received in writing by January 21, 2021
from any listed personnel.*

900 North Webster Street
P.O. Box 87
Taylorville, Illinois 62568
Tel: 217 / 824-9661
Fax: 217 / 824-2415
Email: lmhncpas@yahoo.com



LIVELY, MATHIAS, HOOPER & NOBLET
CERTIFIED PUBLIC ACCOUNTANTS

BRENT J. LIVELY, CPA
M. ADAM MATHIAS, CPA, PFS, CVA
RICHARD K. HOOPER, CPA
IRIS N. NOBLET-CRITES, CPA

January 18, 2021

Executive Board
NPT Special Education Cooperative
815 Springfield Road, Suite B
Taylorville, Illinois 62568

We are pleased to confirm our understanding of the services we are to provide the NPT Special Education Cooperative for the fiscal year ended June 30, 2021. We will audit the individual fund financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Cooperative as of and for the year ended June 30, 2021.

We have also been engaged to report on supplementary information that accompanies NPT Special Education Cooperative's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements taken as a whole.

- Supplementary schedules, including the estimated indirect cost data.
- Other schedules and itemizations, including the itemization schedule, the reference page, the auditor's questionnaire, current year payment on contracts for indirect cost rate computation and the report on shared services and outsourcing.

We understand that the financial statements will comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. They are intended to assure effective legislation and public oversight of school District financing and spending activities of accountable Illinois public school District.

Accordingly, our opinion will be limited to an expression of opinion as to the fairness with which the financial statements present assets, liabilities and fund balances arising from cash transactions and the related statements of revenue received and expenditures disbursed. Such statements do not purport to present financial position or results of operations in conformity with generally accepted accounting principles.

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory provisions prescribed by the Illinois State Board of Education and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Illinois State Board of Education's *Guide to Auditing and Reporting for Illinois Public Local Education Agencies*, and will include tests of the accounting records of the Cooperative and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. We cannot provide assurance that an unmodified opinion will be expressed. Our auditor's report will express an adverse

opinion on the financial statements prepared in accordance with generally accepted accounting principles because of the school Cooperative's policy to prepare its financial statements in accordance with the regulatory reporting requirements established by the Illinois State Board of Education. However, if our opinion on the financial statements prepared in accordance with the regulatory reporting requirements established by the Illinois State Board of Education is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal controls related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Cooperative's internal control on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cooperative's internal control and compliance. This paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Cooperative is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate this to management and those charged with governance.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Cooperative or to acts by management or employees acting on behalf of the Cooperative. Because the determination of abuse is subjective, *Governmental Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of certain other assets and liabilities by correspondence with selected vendors, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements, compliance with laws, regulations, contracts, and grant agreements, and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Cooperative's compliance with applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the NPT Special Education Cooperative in conformity with the regulatory provisions prescribed by the Illinois State Board of Education based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, following laws and regulations, and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the individual funds of the Cooperative and the respective changes in financial position in conformity with the regulatory provisions prescribed by the Illinois State Board of Education; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and the accuracy and completeness of that information. You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, additional information that we may request for the purpose of the audit, and unrestricted access to persons within the Cooperative from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud or illegal acts could have a material affect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Cooperative complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements, or abuse that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the regulatory provisions prescribed by the Illinois State Board of Education. You agree to include our report on the supplementary information in any document that contains and indicated that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that you are responsible for presentation of the supplementary information in accordance with the regulatory reporting requirements established by the Illinois State Board of Education, that you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory reporting requirements established by the Illinois State Board of Education, that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes), and you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be influenced by the written and oral representations that we receive from management. Accordingly, false, incomplete, or misleading representations could cause a material error or a fraud to go undetected by our procedures or could cause us to expend unnecessary efforts. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the Cooperative's financial statements that we may fail to detect as a result of false, incomplete, or misleading representations that are made to us by employees or management. In addition, the Cooperative further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, which we may incur as a result of the services performed under this engagement in the event there are false, incomplete, or misleading representations made to us by any member of the Cooperative's management.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities related to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to assume the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Cooperative, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of LMHN, Ltd. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Illinois State Board of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of LMHN, Ltd. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Illinois State Board of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 19, 2021 and to issue our report no later than October 15, 2021. M. Adam Mathias is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

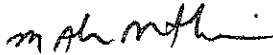
Our fee for audit services will be \$5,000 and is due upon delivery of the financial statements. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that a single audit will not be required and that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the NPT Special Education Cooperative and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

LMHN, Ltd.
Certified Public Accountants



M. Adam Mathias, CPA, PFS, CVA

RESPONSE:

This letter correctly sets forth the understanding of the NPT Special Education Cooperative.

Accepted by: _____
Board Chairperson

Date: _____

Executive Director

Date: _____

NPT Special Education Cooperative

Directors Report

January 27, 2020



- FOIA Request
 - On January 7, 2021 NPT received a FOIA request from the Chicago Tribune regarding any agreements, finances and records that serve the law enforcement agencies. We do not have any such records, therefore I responded on January 7, 2021 that NPT does not have any documentation to report in regards to their FOIA request.
- Suicide Prevention Program
 - Katie Hilgert is partnering with Nokomis HS counselor to implement a school wide suicide prevention program. They will be working with parents, students and families to screen all students and then implement interventions as appropriate.
- Upcoming Professional Development Opportunities.
 - Sabrina and I will be providing a combination of virtual and in-person CPI training.
 - Psychologist will be offering a virtual professional development opportunity to Nokomis, Pana and Taylorville staff later this year!
- Professional Development
 - Our staff has attended a multitude of professional development opportunities this year!
 - Illinois Association of School Social Workers Annual Conference
 - Course on School Finance
 - On Demand Title IX Training
 - ISHA Annual Convention
 - CPI Certification
 - Learning Disability association Virtual Conference
 - Illinois School Psychologists Association Virtual Winter Convention
- Caseload Update (See attached)
- NPT Second Semester Newsletter was sent out in January with reminders and tips for IEP meetings, policies and procedures. We have received great feedback from this newsletter and hope to provide more in the future!

NPT Special Education Cooperative

Directors Report

January 27, 2020



Taylorville Caseload

		January	# Teachers	Average Caseload
Central				
	EC	27		
	TOTAL	27	1.5	18
North				
	Kindergarten	10		
	First	11		
	Second	17		
	TOTAL	38	3	12.6
Memorial				
	Third	23		
	Fourth	27		
	TOTAL	50	2	25
TJHS				
	Fifth	31		
	Sixth	32		
	Seventh	35		
	Eighth	22		
	TOTAL	120	6	20
THS				
	Ninth	27		
	Tenth	24		
	Eleventh	27		
	Twelfth	20		
	TOTAL	98	5	19.6

The district currently has 12 ISP's in addition to the numbers above.

NPT Special Education Cooperative

Directors Report

January 27, 2020



Pana Caseload's

	January	# of Teachers	Average Caseload
Washington			
EC	6		
Kindergarten	8		
First	6		
Second	7		
TOTAL	27	2	13.5
ISP*	1		
Lincoln			
Third	10		
Fourth	15		
Fifth	16		
TOTAL	41	3	13.6
ISP*	3		
PJHS			
Sixth	16		
Seventh	12		
Eighth	14		
TOTAL	42	3	14
ISP*	6		
PHS			
Ninth	13		
Tenth	14		
Eleventh	10		
Twelfth	6		
TOTAL	43	3	14.3
ISP*	0		

*ISP's are students who have been homeschooled and plan to re-enroll after Covid-19.

NPT Special Education Cooperative

Directors Report

January 27, 2020



Nokomis Caseload's

		January	# of Teachers	Average Caseload
North				
	Early Childhood	3		
	Kindergarten	1		
	First	1		
	Second	5		
	Third	4		
	Fourth	5		
	Fifth	6		
	TOTAL	25	3	8.3
Junior High				
	Sixth	13		
	Seventh	7		
	Eighth	6		
	TOTAL	26	2	13
High School				
	Ninth	7		
	Tenth	7		
	Eleventh	4		
	Twelfth	6		
	TOTAL	24	2	12

The district currently has 12 ISP's in addition to the numbers above.

NPT Special Education Cooperative

Directors Report

January 27, 2020



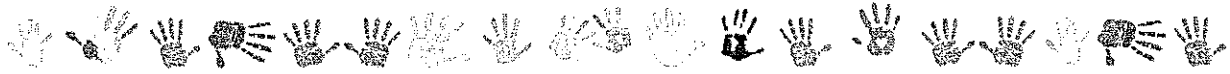
NPT's Caseload

	Total Number of Students	Total Number of SLP	Average Caseload
SLP's	326	7	46.57
Vision	4	1	4
PTA	31	1	31
Hearing	12	1	12
Social Work	77	3	25.6
Therakids/OTA	85	3	28.3

NPT S.Jones Report

Program Coordinator / Transition Specialist

January 27th, 2021



- **Transition – DHS information**

- We currently have 11 of 10 outcomes.
 - I have reached out to DHS/STEP to amend our contract to 25 outcomes.
- We have 25 students who have filled out their packets and are 'Eligible'. 11 of those students are current outcomes. 7 of those students are working and will be additional outcomes shortly.
- We currently have 30 students who have filled out their packets and are in the 'Referral Process'. 8 of those students are working and would be additional potential outcomes.

- STEP County of Christian Payments:

August 2020:	\$20,400.00
September 2020:	\$8,475.00
October 2020:	\$6,800.00
November 2020:	\$11,575.00
December 2020:	
January 2021:	
February 2021:	
March 2021:	
June 2021:	
TOTAL:	\$47,250.00

- DHS brought out a new program during the COVID-19 epidemic.
 - On December 15th, 2020 DHS is bringing back their COVID-19 program. We will continue to get paid \$200 for each student contact. The student has to be in 'eligible' status with DHS.

Week 1-13	95 students participated	\$4,750 earned	*Received Payment
July	3 Students participated	\$600 earned	*Received Payment on 08/31/2020
August	12 Students	\$2,400 earned	*Received Payment on 09/23/2020
Sept 1st -18th	20 Students	\$4,000	*Received Payment on 01/07/2020
Dec. 15th-31st	23 Students	\$4,600	
Total Earned:		\$16,350	

- **Program Coordinator**
- I've reviewed 282 IEPs so far this school year. Special Education staff in all three Districts are working hard to continue to stay in compliance.
- Kelly and I are working with the school districts to schedule and start trainings for CPI.

NPT Special Education Cooperative Fiscal Agent Update – Jan 2021



What have we done so far:

- Have been approved as a 501(c)(3) (determined as being exempt from federal income tax), this includes having our FEIN number.
- Have our RCDT code.
- Received our tax exemption with the state of Illinois.
- Registered with Social Security Administration

What we are currently working on:

- We have been in contact with IMRF and TRS. Cannot move forward with training until Amended Joint Agreement is approved by each member district's School Board
- Purchased SDS payroll/financial software.
- Creating a GATA Account. (Need Amended Joint Agreement)
- Setting up a meeting with Bushue

What we will be doing in the near future:

- April 1: We will register NPT with the state of Illinois (the earliest this can be done is 90 days prior to first payroll).
- Get our own "stand-alone" bank account.
- Insurance-health, dental and vision. This will have to be agreed upon by the NPT board in the future.
- Property insurance
- Workmans comp insurance
- Liability insurance.
- Creating a Duns account. (Need Amended Joint Agreement)
- NSN Employer Services Inc.-We will be looking into this. This is a company that helps with unemployment claims and legality issues. Would cost about \$100 a year.