



Mid-Valley Special Education Cooperative

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MEMO

TO: Executive Board

FROM: Matt McDonald, Director of Human Resources & Business/CSBO

DATE: October 1, 2025

RE: FY25 Final Billing Reconciliation

Attached please find information regarding the final billing and reconciliation for Fiscal Year 25. Overall, the cooperative was approximately \$140,000 below budget. However, there was a tuition gap of approximately \$154,000. This is a result of lower than budgeted Medicaid reimbursements, homebound services, and additional 1:1 supports. At the next business managers meeting, we will reconcile the billing and determine any funds to remain in our fund balance.

- Total Final District Tuition: \$13.61M across all programs and districts
- Total Tuition Paid to Date: \$13.48M, with adjustments through credits, surcharges, and program-specific costs bringing the reconciliation close to projections (difference: +\$154K (1.1% increase))
- Credits + Tuition Paid: \$15.95M, reflecting the combination of payments and applied credits.

Projected vs. actual enrollment (in FTE):

- **District 101:** 43.0 projected → 42.1 actual (–0.9 FTE)
- **District 301:** 73.0 projected → 76.5 actual (+3.5 FTE)
- **District 302:** 56.0 projected → 50.6 actual (–5.4 FTE)
- **District 303:** 37.0 projected → 38.7 actual (+1.7 FTE)
- **District 304:** 53.0 projected → 44.4 actual (–8.6 FTE)
- **Smaller districts (25, 424, 426, 427, 428):** Mostly stable with 0–2 FTE variations

Tuition Impact of Enrollment Changes:

- **District 304:** Budgeted **\$2.44M**, final **\$2.05M** → **–\$395K refund** due to under-enrollment
- **District 301:** Budgeted **\$3.77M**, final **\$4.05M** → **+\$280K additional bill** due to higher enrollment
- **District 302:** Budgeted **\$2.62M**, final **\$2.51M** → **–\$107K refund**
- **District 101:** Budgeted **\$1.81M**, final **\$1.70M** → **–\$112K refund**
- **District 303:** Budgeted **\$2.46M**, final **\$2.54M** → **+\$74K additional bill**
- **Smaller districts:** Adjustments were minor, except District 428, which saw a net **+\$132K bill**

Role of 1:1 Supports & District-Specific Costs:

- Budgeted: 1:1 aide/nurse supports totaled \$820K (16 aides projected, no nurses)
- Final Actual: 1:1 supports increased to \$833K (18.5 aides and 0.5 nurse)
- Other district-specific costs (Instructional coaches, professional learning directors, EL services, Embrace, Infinitect) were broadly in line, but some shifted by district.