** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. JUL 1, 2023 and ending JUN 30. A For the 2023 calendar year, or tax year beginning

Open to Public Inspection

В	Check if applicable	C Name of organization		D Employer identifi	cation number
	 □Addres				
F	change	SPECIAL EDUCATION FOUNDATION		42 12200	2.0
F	change		43-13280		
	return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 11933 WESTLINE INDUSTRIAL DRIVE	E Telephone numbe 31439470		
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	971,253.
	Ameno			H(a) Is this a group re	eturn
	Applic tion	F Name and address of principal officer: 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		for subordinates	
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	ncluded? Yes No
$\overline{\Gamma}$	Tax-exe	empt status: $X = 501(c)(3)$ $501(c)(0)$ (insert no.) $4947(a)(1)$	or 527		list. See instructions
	Websit			H(c) Group exemption	
K	Form of	organization: X Corporation Trust Association Other	L Year	of formation: 1991	A State of legal domicile: MO
_	art I	Summary	•		-
_	1	Briefly describe the organization's mission or most significant activities: $\overline{ t ASSI}$	ST STU	DENTS WITH	
Governance		DISABILITIES IN ST LOUIS COUNTY IN ACHIE	VING S	SUCCESS IN W	AYS NOT NOT
rus	2	Check this box if the organization discontinued its operations or dispos	sed of mor	e than 25% of its net as	ssets.
o Ve	3	Number of voting members of the governing body (Part VI, line 1a)		3	18
<u>ت</u>	4	Number of independent voting members of the governing body (Part VI, line 1b)			18
es 6	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		5	3
ξ	6	Total number of volunteers (estimate if necessary)		6	65
Activities &		Total unrelated business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
<u>o</u>	8	Contributions and grants (Part VIII, line 1h)		252,158.	475,832.
eun	9	Program service revenue (Part VIII, line 2g)		0.	0.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		-18,689.	46,488.
<u> </u>	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		392,695.	-29,837.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	626,164.	492,483.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
es	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		196,903.	290,156.
Expenses	16a	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 163,1		0.	0.
ď	b	Total fundraising expenses (Part IX, column (D), line 25)	<u>40.</u>		
ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		404,200.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		601,103.	644,459.
	19	Revenue less expenses. Subtract line 18 from line 12		25,061.	-151,976.
Net Assets or	<u> </u>		Be	eginning of Current Year	End of Year
Set	20	Total assets (Part X, line 16)		914,683.	838,252.
TAS I	21	Total liabilities (Part X, line 26)		198,180.	247,879.
챨	22	Net assets or fund balances. Subtract line 21 from line 20		716,503.	590,373.
	art II	Signature Block			
		Ities of perjury, I declare that I have examined this return, including accompanying schedule			y knowledge and belief, it is
true	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wh	nich prepare	r nas any knowledge.	
٠.		Signature of officer		l Date	
Sig		TIM EBY, EXECUTIVE DIRECTOR		Duto	
He	re	Type or print name and title			
				Date Check	PTIN
Pai	d	Print/Type preparer's name BRADLEY BEKEBREDE Preparer's signature		01/15/25 of self-employ	
	parer	Firm's name HOLT & PATTERSON, LLC		Firm's EIN 8	4-1684254
	e Only	Firm's address 260 CHESTERFIELD INDUSTRIAL BLVD		THIII S LIN O	1 100101
550	y	CHESTERFIELD, MO 63005	•	Phone no (6	36) 530-1040
N/a	v tha IF	•		Ti fiolie ilo. (O	77
ivia	y trie if	RS discuss this return with the preparer shown above? See instructions			X Yes No

Га	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
•	TO ENRICH THE LIVES OF CHILDREN WITH DISABILITIES, AGES THREE TO	
	TWENTY ONE, IN ST LOUIS COUNTY, MISSOURI, THROUGH PROGRAMS, SUPPORT,	
	AND SERVICES THAT ARE NOT PROVIDED BY TAX DOLLARS.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	□No
	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes	□No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	
	revenue, if any, for each program service reported.	
4a)
	PROGRAMS, SUPPORT, AND PROGRAMS FOR CHILDREN WITH DISABILITIES.	
4b	(Code:) (Expenses \$)
4c	(Code:) (Expenses \$)
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 344,857.	

Form 990 (2023) SPECIAL EDUC. Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			x
-	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		- 22
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			.,
•	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			l
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	444		X
15	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		
15	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		X
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17		^
18	1c and 8a? If "Yes," complete Schedule G, Part II	18	х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

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Form 990 (2023) SPECIAL EDUCATION

Part IV Checklist of Required Schedules (continued) SPECIAL EDUCATION FOUNDATION

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	 		х
	Schedule K. If "No," go to line 25a	24a		
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
ч	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			3,7
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
а	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			. v
0.4	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		х
35.2	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	55a		
~	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		,,	
Do:	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai				
	Check if Schedule O contains a response or note to any line in this Part V		Yes	No
12	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		162	140
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0	J		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		

923) SPECIAL EDUCATION FOUNDATION Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

				Yes	No				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,								
	, , , , , , , , , , , , , , , , , , , ,	2a 3		37					
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	s?	2b	X	37				
3a			3a 3b		X				
	o If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O								
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other at				v				
	financial account in a foreign country (such as a bank account, securities account, or other financial account, or	ccount)?	4a		X				
b	If "Yes," enter the name of the foreign country	(50.40)							
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac		_		v				
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X				
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac		5b						
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5с						
bа	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the		6-		Х				
h	any contributions that were not tax deductible as charitable contributions?		6a		21				
D			6b						
7	were not tax deductible? Organizations that may receive deductible contributions under section 170(c).		OD						
и а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and serv	ices provided to the payor?	7a		Х				
	reme which is a second of the contract of the	ioco provided to the payor:	7b						
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was		75						
·	to file Form 8282?	•	7c		Х				
d	1	7d	,,,						
e	51.11								
_	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?								
g	If the organization received a contribution of qualified intellectual property, did the organization file For		7 f 7g						
_	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizat		7h						
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by								
			8						
9	Sponsoring organizations maintaining donor advised funds.								
а	a Did the sponsoring organization make any taxable distributions under section 4966?								
b	b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?								
10	Section 501(c)(7) organizations. Enter:								
а		10a							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:	1							
а		11a							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against								
	· · · · · · · · · · · · · · · · · · ·	11b							
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1	1	12a						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	120							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		13a						
а	Is the organization licensed to issue qualified health plans in more than one state?		ISa						
h	Enter the amount of reserves the organization is required to maintain by the states in which the								
~	1	13b							
c	Г	13c							
	Did the organization receive any payments for indoor tanning services during the tax year?		14a		Х				
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule		14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner								
	excess parachute payment(s) during the year?								
	If "Yes," see the instructions and file Form 4720, Schedule N.								
16									
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any acti	vities							
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17						
	If "Yes," complete Form 6069.								

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X			
Sec	tion A. Governing Body and Management						
			Yes	No			
1a	Enter the number of voting members of the governing body at the end of the tax year						
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b	Enter the number of voting members included on line 1a, above, who are independent 1b 1						
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	1					
	officer, director, trustee, or key employee?	2		Х			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision						
	of officers, directors, trustees, or key employees to a management company or other person?	3		Х			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х			
6	Did the organization have members or stockholders?	6		Х			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	١Ť					
,	more members of the governing body?	7a		х			
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	۳.					
	persons other than the governing body?	7b		х			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	H-0					
а		8a	х				
b	The governing body? Each committee with authority to act on behalf of the governing body?	8b	X				
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	00					
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х			
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	<u> </u>					
000	tion b. I onoics (mis section b requests information about policies not required by the internal nevenue code.)		Yes	No			
102	Did the organization have local chapters, branches, or affiliates?	10a	163	X			
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	104					
J	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b					
112	a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?						
	 b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 2a Did the organization have a written conflict of interest policy? If "No," go to line 13 						
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12a 12b	X				
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	120					
·	on Schedule O how this was done	12c	х				
40		13		Х			
13	Did the organization have a written whistleblower policy?	14	Х				
14	Did the organization have a written document retention and destruction policy?	14	25				
15	Did the process for determining compensation of the following persons include a review and approval by independent						
_	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	45-	Х				
a	The organization's CEO, Executive Director, or top management official	15a	X				
a	Other officers or key employees of the organization	15b					
40	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a	40		x			
	taxable entity during the year?	16a					
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's						
	exempt status with respect to such arrangements?	16b					
	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed MO		\: ··	- -			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3	is only) avail	aDIE			
	for public inspection. Indicate how you made these available. Check all that apply.						
	Own website Another's website X Upon request Other (explain on Schedule O)						
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, are	d fina	ncial				
	statements available to the public during the tax year.						
20	State the name, address, and telephone number of the person who possesses the organization's books and records TIM EBY - 314-394-7030						
	11933 WESTLINE INDUSTRIAL DRIVE, ST. LOUIS, MO 63146						

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)	(B)	(C) Position					nout	(D)	(E)	(F)
Name and title	Average hours per week	box	(do not check more than one box, unless person is both an officer and a director/trustee)					Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) TIM EDBY	40.00			37				0	105 000	0
EXECUTIVE DIRECTOR	0.00			Х				0.	125,000.	0.
(2) JULIA BURKE	2.00							•		•
CHAIR	0.00	Х		Х				0.	0.	0.
(3) MICHAEL CORRY	2.00	١						•		•
VICE CHAIR	0.00	Х		Х				0.	0.	0.
(4) F. MICHEAL LACKEY	2.00							•		•
VICE CHAIR	2 00	Х		Х				0.	0.	0.
(5) RICHARD CARVER	2.00							•		•
TREASURER	0.00	Х		Х				0.	0.	0.
(6) TODD STREFF	2.00							•		•
SECRETARY	1 00	Х		Х				0.	0.	0.
(7) DEBBIE BENTELE	1.00	,,						0		0
PRESIDENT EMERITA	1 00	Х						0.	0.	0.
(8) MICHAEL BARBERCHECK	1.00	٠,,						_	_	0
BOARD MEMBER	1 00	Х						0.	0.	0.
(9) JASMINE CHEN	1.00	٠,,						_	_	0
BOARD MEMBER	1 00	Х						0.	0.	0.
(10) ERIC CRIDER	1.00	٠,,						_	_	0
BOARD MEMBER	1 00	Х						0.	0.	0.
(11) GEOFFREY GRAMMER	1.00	Ψ.						0.	0.	0
BOARD MEMBER	1.00	Х						0.	0.	0.
(12) TRACY HAYES	1.00	X						0.	0.	0.
BOARD MEMBER	1.00	Δ						0.	0.	0.
(13) TRACEY HECKMAN	1.00	X						0.	0.	0.
BOARD MEMBER	1.00	^						0.	0.	0.
(14) SEKHAR NADELLA	1.00	X						0.	0.	0.
BOARD MEMBER	1.00	Δ						0.	0.	0.
(15) ALLEN PALMQUIST JR BOARD MEMBER	1.00	X						0.	0.	0.
(16) TOM SHORTAL	1.00	^						0.	0.	0.
BOARD MEMBER	1.00	X						0.	0.	0.
(17) CARIN SHULUSKY	1.00	^			_			· ·	· ·	0.
BOARD MEMBER	1.00	X						0.	0.	0.
DOWEN MEMDEK	L	Δ						U •	<u> </u>	- 000

332007 12-21-23 Form **990** (2023)

Part VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees	, an	d Hi	ighe	st C	Compensated Employe	es (continued)				
(A)	(B)	(C)					(D)	(E)		(F)		
Name and title	Average	Position (do not check more than one		Reportable	Reportable		Estimated						
	hours per	box	box, unless person is a officer and a director/to			is bot	h an	compensation	compensation			unt of	
	week					1	from	from related			her 		
	(list any hours for	irecto						the	organizations			ensation	
	related	or d	ee			sated		organization (W-2/1099-MISC/	(W-2/1099-MIS 1099-NEC)	iC/		n the iization	
	organizations	rustee	trus		ee	ubeu		1099-NEC)	1099-1420)			elated	
	below	dual t	tiona	١.	yoldr	st cor		1033 1420)				izations	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	ome.				o. ga		
(18) WILL SKOKYRA	1.00	_	 	Ť	Ť		_						
BOARD MEMBER		Х						0.		0.		0.	
(19) EUGENE TOOMBS	1.00												
BOARD MEMBER		Х						0.		0.		0.	
		1											
						\vdash							
		1											
		\vdash		\vdash		\vdash	\vdash						
		1											
						\vdash							
		1											
		\vdash	\vdash	\vdash		+	\vdash						
		-											
						\vdash							
		-											
						_							
		-											
									105 00				
1b Subtotal								0.	125,00			0.	
c Total from continuation sheets to Part V	II, Section A							0.	105 00	0.		0.	
d Total (add lines 1b and 1c)								0.	125,00	00.	i		
2 Total number of individuals (including but n	ot limited to th	ose	liste	ed al	bov	e) wł	no r	eceived more than \$100	,000 of reportabl	е		•	
compensation from the organization												0	
											Y	es No	
3 Did the organization list any former officer,	•		•		•		_		•				
line 1a? If "Yes," complete Schedule J for s	uch individual										3	X	
4 For any individual listed on line 1a, is the su	ım of reportab	le co	omp	ensa	atior	n and	d otl	her compensation from	the organization				
and related organizations greater than \$15	0,000? If "Yes,	" co	mpl	ete S	Sche	edule	e J f	for such individual			4	X	
5 Did any person listed on line 1a receive or a	accrue compe	nsat	ion 1	from	any	/ unr	elat	ted organization or indivi	dual for services				
rendered to the organization? If "Yes," com	plete Schedul	e J f	or s	uch	pers	son .					5	X	
Section B. Independent Contractors													
1 Complete this table for your five highest co	mpensated in	depe	ende	ent c	onti	racto	ors t	that received more than	\$100,000 of com	pens	ation fro	m	
the organization. Report compensation for	the calendar y	ear	<u>end</u> i	ing v	<u>vith</u>	or w	<u>rithi</u> r	n the organization's tax	year.				
(A)								(B)			(C)		
Name and business	address	N	INC	E				Description of s	ervices	С	ompens	ation	
							T						
Total number of independent contractors (i \$100,000 of compensation from the organi		ot li	mite	d to	tho	se li:	stec	d above) who received m	nore than				
Too,000 or compensation from the organi	<u> </u>												

43-1328026 SPECIAL EDUCATION FOUNDATION Page 9 Form 990 (2023) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) Revenuè éxcluded Related or exempt Unrelated Total revenue from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a **b** Membership dues 1b 313,237. c Fundraising events 1c 1d d Related organizations e Government grants (contributions) 1e f All other contributions, gifts, grants, and 162,595. similar amounts not included above 1f g Noncash contributions included in lines 1a-1f 1g \$ 475,832. h Total. Add lines 1a-1f **Business Code** Program Service Revenue 2 a f All other program service revenue g Total. Add lines 2a-2f Investment income (including dividends, interest, and 11,175. 11,175. other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties (ii) Personal (i) Real 6 a Gross rents **b** Less: rental expenses ... 6b c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of 7a 411,187. assets other than inventory **b** Less: cost or other basis Other Revenue 76 375,874. and sales expenses c Gain or (loss) 7c 35,313. 35,313. 35,313. d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ 313,237. of contributions reported on line 1c). See 73,059. Part IV, line 18 8b 102,896. **b** Less: direct expenses -29,837. -29,837. c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 9b **b** Less: direct expenses c Net income or (loss) from gaming activities **10 a** Gross sales of inventory, less returns and allowances 10b **b** Less: cost of goods sold **c** Net income or (loss) from sales of inventory **Business Code** 11 a d All other revenue

492,483.

35,313.

e Total. Add lines 11a-11d

Total revenue. See instructions

Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

	Check if Schedule O contains a respons	se or note to any line in	this Part IX		
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		5.155.1666	33.13.2. S. Politoco	
-	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	125,000.	25,000.	50,000.	50,000.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	113,050.	52,605.	11,305.	49,140.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)		1		
9	Other employee benefits	34,043.	12,569.	8,260.	13,214.
10	Payroll taxes	18,063.	5,937.	4,542.	7,584.
11	Fees for services (nonemployees):				
а	Management				
b	Legal	11 000		11.000	
С	Accounting	14,282.		14,282.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17	5 400		F 400	
f	Investment management fees	5,483.		5,483.	
g	` '	0.63		0.63	
	column (A), amount, list line 11g expenses on Sch 0.)	863.		863.	
12	Advertising and promotion	13,121.	207	13,121.	7 005
13	Office expenses	11,715. 23,353.	297.	4,393. 6,512.	7,025. 4,266.
14	Information technology	43,333.	12,575.	0,314.	4,200.
15	Royalties	12,000.	3,600.	4,800.	3,600.
16	Occupancy	4,248.	1,421.	2,526.	3,000.
17	Travel	4,240.	1,441.	2,320.	201.
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials	2,395.	54.	2,300.	41.
19	Conferences, conventions, and meetings	2,355.	7 - •	2,300•	<u> </u>
20 21	Payments to affiliates				
21 22	Depreciation, depletion, and amortization				
23	Insurance	5,154.		5,154.	
24	Other expenses. Itemize expenses not covered	3,232		372321	
4→	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	OTHER EXPENSES	75,181.	71,983.	2,921.	277.
b	CLASSROOM INNOVATION GR	73,653.	73,653.	,	
c	SCHOLARSHIPS AND CAMPER	64,261.	64,261.		
d	FUNDRAISING EXPENSES	27,692.	-		27,692.
e	All other expenses	20,902.	20,902.		•
25	Total functional expenses. Add lines 1 through 24e	644,459.	344,857.	136,462.	163,140.
26	Joint costs. Complete this line only if the organization	·	-	•	-
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
22001	1 12-21-23				Form 990 (2023)

Form 990 (2023)
Part X Balance Sheet

Pai	rt X	Balance Sheet				
		Check if Schedule O contains a response or note to any li	ne in this Part X			
				(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	366,795.	1	257,907.	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net	21,990.	3	14,740.	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former of				
		trustee, key employee, creator or founder, substantial cor				
		controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified person				
		under section 4958(f)(1)), and persons described in section	n 4958(c)(3)(B)		6	
ठ	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
ĕ	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D 10a	2,194.			
	b	Less: accumulated depreciation 10b	2,194.	0.	10c	0.
	11	Investments - publicly traded securities		525,898.	11	565,605.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
	16	Total assets. Add lines 1 through 15 (must equal line 33)		914,683.	16	838,252.
	17	Accounts payable and accrued expenses		9,102.	17	71,200.
	18	Grants payable		18		
	19	Deferred revenue	68,235.	19	91,020.	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of			21	
Se	22	Loans and other payables to any current or former officer	director,			
Liabilities		trustee, key employee, creator or founder, substantial cor	tributor, or 35%			
jabi		controlled entity or family member of any of these persons	3		22	
_	23	Secured mortgages and notes payable to unrelated third	parties		23	
	24	Unsecured notes and loans payable to unrelated third part	ties		24	
	25	Other liabilities (including federal income tax, payables to	related third			
		parties, and other liabilities not included on lines 17-24). C	omplete Part X			
		of Schedule D		120,843.	25	85,659.
	26	Total liabilities. Add lines 17 through 25		198,180.	26	247,879.
(0		Organizations that follow FASB ASC 958, check here	X			
čě		and complete lines 27, 28, 32, and 33.				
alar	27	Net assets without donor restrictions		667,578.	27	500,543.
Ä	28	Net assets with donor restrictions	<u></u>	48,925.	28	89,830.
Ĕ		Organizations that do not follow FASB ASC 958, check	here			
Ē		and complete lines 29 through 33.				
ts c	29	Capital stock or trust principal, or current funds			29	
SSE	30	Paid-in or capital surplus, or land, building, or equipment f	und		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or			31	
Š	32	Total net assets or fund balances		716,503.	32	590,373.
	33	Total liabilities and net assets/fund balances		914,683.	33	838,252.

Form **990** (2023)

Pa	Reconciliation of Net Assets							
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1		$\frac{2,4}{4,4}$				
2	Total expenses (must equal Part IX, column (A), line 25)							
3	Revenue less expenses. Subtract line 2 from line 1							
4	4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4							
5	5 Net unrealized gains (losses) on investments 5							
6	Donated services and use of facilities	6						
7	Investment expenses	7						
8	Prior period adjustments	8						
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,							
	column (B))	10	59	0,3	73.			
Pa	rt XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII							
				Yes	No			
1	Accounting method used to prepare the Form 990: Cash X Accrual Other							
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.								
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?							
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed							
	separate basis, consolidated basis, or both:							
	Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?		2b	Х				
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat							
	consolidated basis, or both:							
	X Separate basis Consolidated basis Both consolidated and separate basis							
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,						
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х				
	If the organization changed either its oversight process or selection process during the tax year, explain on Scl							
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the							
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X			
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b					

Form **990** (2023)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Employer identification number

		SPEC	IAL EDUCAT	ION FOUNDATI	ON			4	3-1328026	
Pa	rt I	Reason for Public	Charity Status.	(All organizations must c	omplete th	nis part.) S	See instruction	s.		
The	orgar	nization is not a private found	dation because it is: (For lines 1 through 12, c	heck only	one box.)				
1		A church, convention of ch	urches, or association	on of churches described	d in sectio	n 170(b)(1	1)(A)(i).			
2	Щ	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)								
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).								
4		A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,								
	_	city, and state:								
5		An organization operated for	or the benefit of a co	llege or university owned	d or opera	ted by a g	overnmental u	ınit descrik	oed in	
		section 170(b)(1)(A)(iv).	Complete Part II.)							
6		A federal, state, or local go	vernment or governn	nental unit described in s	section 17	70(b)(1)(A)	(v).			
7	X	An organization that norma	Illy receives a substa	ntial part of its support f	rom a gov	ernmental	unit or from the	he general	public described in	
		section 170(b)(1)(A)(vi). (C	omplete Part II.)							
8	Щ	A community trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Part	t II.)					
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	unction with a	land-grant	college	
		or university or a non-land-	grant college of agric	ulture (see instructions).	Enter the	name, city	y, and state of	the colleg	je or	
		university:								
10		An organization that norma								
		activities related to its exen								
		income and unrelated busin		(less section 511 tax) from	om busine	sses acqu	ired by the or	ganization	after June 30, 1975.	
		See section 509(a)(2). (Co		San barbar da addition and the san	f-t- 0		20(-)(4)			
11		An organization organized	·	•	•					
12		An organization organized a more publicly supported or	•	•	•		•	•		
		lines 12a through 12d that	•						SHECK THE DOX OH	
а		Type I. A supporting orga				•		-	, giving	
a		the supported organization	•		•		-			
		organization. You must o			i majority v	or tric dire	ctors or truste	CS OF THE S	заррогинд	
b		Type II. A supporting org			tion with it	s support	ed organizatio	n(s), by ha	avina	
-		control or management of	•				-	• • •	-	
		organization(s). You mus			•				•	
С		☐ Type III functionally inte			in connec	tion with, a	and functional	ly integrate	ed with,	
		its supported organizatio	n(s) (see instructions	s). You must complete i	Part IV, Se	ections A,	D, and E.			
d		☐ Type III non-functionally	y integrated. A supp	orting organization oper	ated in co	nnection v	with its suppor	ted organi	ization(s)	
		that is not functionally int	tegrated. The organiz	zation generally must sat	tisfy a dist	ribution re	quirement and	d an attent	iveness	
	_	requirement (see instruct	ions). You must con	nplete Part IV, Sections	A and D,	and Part	V.			
е		Check this box if the orga	anization received a	written determination fro	m the IRS	that it is a	a Type I, Type	II, Type III		
		functionally integrated, or		nally integrated support	ing organiz	zation.				
		er the number of supported of								
g		vide the following information (i) Name of supported	n about the supporte	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of	monotony	(vi) Amount of other	
		organization	(11) = 114	(described on lines 1-10	in your governi	ng document?	support (see in	•	support (see instructions)	
				above (see instructions))	Yes	No		•	,	

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	462,897.	508,268.	410,742.	644,853.	488,441.	2515201.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	462,897.	508,268.	410,742.	644,853.	488,441.	2515201.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						2515201.
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	462,897.	508,268.	410,742.	644,853.	488,441.	2515201.
8	Gross income from interest,						_
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	5,776.	146,887.	-121,822.	81,368.	11,175.	123,384.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						2638585.
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	60,450.
	First 5 years. If the Form 990 is for th			fourth, or fifth tax	year as a section 5	501(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publ	ic Support Pe	rcentage				
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11,	column (f))		14	95.32 %
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	95.24 %
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box o	n line 13, and line	14 is 33 1/3% or n	nore, check this bo	ox and
stop here. The organization qualifies as a publicly supported organization							
b	b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box						
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ation			
17a	7a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,						
	and if the organization meets the facts and circumstances test, check this box and stop here. Explain in Part VI how the organization						
	meets the facts-and-circumstances to	est. The organization	on qualifies as a pu	ublicly supported o	organization		
b	10% -facts-and-circumstances tes	t - 2022. If the org	anization did not d	check a box on line	e 13, 16a, 16b, or	17a, and line 15 is	10% or
	more, and if the organization meets the						
	organization meets the facts-and-circ	umstances test. Th	ne organization qu	alifies as a publicly	y supported organ	ization	
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17k	o, check this box a	nd see instruction	s

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	, 1	,				
Cale	endar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
(Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support		•			•	
Cale	endar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6		, ,		, ,	, ,	
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.)						
	First 5 years. If the Form 990 is for the	ne organization's f	irst, second, third	fourth, or fifth tax	vear as a section	501(c)(3) organizat	ion.
	check this box and stop here	· ·			•		
Se	ction C. Computation of Publ						
	Public support percentage for 2023 (column (f))		15	%
	Public support percentage from 2022					16	%
	ction D. Computation of Inve						
	Investment income percentage for 20					17	%
	Investment income percentage from					18	%
	a 33 1/3% support tests - 2023. If the						
	more than 33 1/3%, check this box a						
ŀ	33 1/3% support tests - 2022. If the						
•	line 18 is not more than 33 1/3%, che						
20	Private foundation If the organization						

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b** Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
_		
3a		
3b		
_		
3с		
4-		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
۵h		
9b		
9c		
10a		
10b		

Par	t IV	Supporting Organizations (continued)			
				Yes	No
11	Has th	ne organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c be	elow, the governing body of a supported organization?	11a		
b	A fami	ily member of a person described on line 11a above?	11b		
С	A 35%	controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
		in Part VI.	11c		
Sec	tion E	3. Type I Supporting Organizations			
				Yes	No
1	Did th	e governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
		ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		1		<u> </u>
2	Did th	e organization operate for the benefit of any supported organization other than the supported			
	organi	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part V	I how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		vised, or controlled the supporting organization.	2		<u> </u>
Sec	tion C	C. Type II Supporting Organizations			
				Yes	No
1	Were	a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trus	stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or mai	nagement of the supporting organization was vested in the same persons that controlled or managed			
		pported organization(s).	1		<u> </u>
Sec	tion L	D. All Type III Supporting Organizations			
				Yes	No
1		e organization provide to each of its supported organizations, by the last day of the fifth month of the			
	•	ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	•	ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
		ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2		any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	•	ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
		ganization maintained a close and continuous working relationship with the supported organization(s).	2		
3	•	ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	J	cant voice in the organization's investment policies and in directing the use of the organization's			
		e or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
200		rted organizations played in this regard. Type III Functionally Integrated Supporting Organizations	3		Щ
1		the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions)	•		
a		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below.	otruotio	nol	
C		The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see in</i> ies Test. Answer lines 2a and 2b below.	Struction	\vdash	No
2		bstantially all of the organization's activities during the tax year directly further the exempt purposes of		Yes	No
а		pported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		supported organization(s) to which the organization was responsive? If Tes, then if Fart Videntity			
		the organization was responsive to those supported organizations, and how the organization determined			
		nese activities constituted substantially all of its activities.	2a		
h		e activities described on line 2a, above, constitute activities that, but for the organization's involvement,	<u> Lu</u>		
		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		If the reasons for the organization's position that its supported organization(s) would have engaged in			
		activities but for the organization's position that its supported organization(s) would have organization and involvement.	2b		
3		t of Supported Organizations. Answer lines 3a and 3b below.			
		e organization have the power to regularly appoint or elect a majority of the officers, directors, or			
u		es of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
h		e organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ju		

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Part V	Type III Non-Functionally Integrated 509(a)(3) Suppor	ting Organ	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.			
	All other Type III non-functionally integrated supporting organizations m	ust complete	Sections A through E.	
Section A	A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Ne	t short-term capital gain	1		
2 Re	coveries of prior-year distributions	2		
3 Oth	ner gross income (see instructions)	3		
4 Ad	d lines 1 through 3.	4		
5 De	preciation and depletion	5		
6 Po	rtion of operating expenses paid or incurred for production or			
col	lection of gross income or for management, conservation, or			
ma	intenance of property held for production of income (see instructions)	6		
	ner expenses (see instructions)	7		
	justed Net Income (subtract lines 5, 6, and 7 from line 4)	8		
	B - Minimum Asset Amount	•	(A) Prior Year	(B) Current Year (optional)
1 Ag	gregate fair market value of all non-exempt-use assets (see			
ins	tructions for short tax year or assets held for part of year):			
a Ave	erage monthly value of securities	1a		
b Ave	erage monthly cash balances	1b		
c Fai	r market value of other non-exempt-use assets	1c		
d To	tal (add lines 1a, 1b, and 1c)	1d		
e Dis	scount claimed for blockage or other factors			
(ex	plain in detail in Part VI):			
2 Ac	quisition indebtedness applicable to non-exempt-use assets	2		
3 Su	btract line 2 from line 1d.	3		
4 Ca	sh deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
see	e instructions).	4		
5 Ne	t value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Mu	ultiply line 5 by 0.035.	6		
	coveries of prior-year distributions	7		
8 Mii	nimum Asset Amount (add line 7 to line 6)	8		
Section	C - Distributable Amount			Current Year
1 Ad	justed net income for prior year (from Section A, line 8, column A)	1		
	ter 0.85 of line 1.	2		
	nimum asset amount for prior year (from Section B, line 8, column A)	3		
	ter greater of line 2 or line 3.	4		
	come tax imposed in prior year	5		
	stributable Amount. Subtract line 5 from line 4, unless subject to			
	nergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	nally integrate	d Type III supporting org	anization (see

Schedule A (Form 990) 2023

instructions).

Sche	Schedule A (Form 990) 2023 SPECIAL EDUCATION FOUNDATION 43-1328026 Page 7					
Pa	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	anizations _{(continu}	ıed)		
Sect	ion D - Distributions		•		Current Year	
1	Amounts paid to supported organizations to accomplish exe	empt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported				
	organizations, in excess of income from activity			2		
_3	Administrative expenses paid to accomplish exempt purpose	es of supported organization	S	3		
4	Amounts paid to acquire exempt-use assets			4		
_5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
_6	Other distributions (describe in Part VI). See instructions.			6		
_7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	he organization is responsive	e			
	(provide details in Part VI). See instructions.			8		
9	Distributable amount for 2023 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
Sect	Section E - Distribution Allocations (see instructions) (i) (ii) Underdistribution Pre-2023			ıs	(iii) Distributable Amount for 2023	
1	Distributable amount for 2023 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2023 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2023					
a	From 2018					
b	From 2019					
C	From 2020					
d	From 2021					
e	From 2022					
f	Total of lines 3a through 3e					
<u>g</u>	Applied to underdistributions of prior years					
h	h Applied to 2023 distributable amount					
i_	i Carryover from 2018 not applied (see instructions)					
j	j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2023 from Section D,					
	line 7: \$					
a	Applied to underdistributions of prior years					
b	Applied to 2023 distributable amount					

Schedule A (Form 990) 2023

c Remainder. Subtract lines 4a and 4b from line 4.
 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater

than zero, explain in Part VI. See instructions.

6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2024. Add lines 3j

Part VI. See instructions.

and 4c.

8 Breakdown of line 7:

a Excess from 2019

b Excess from 2020

c Excess from 2021

d Excess from 2022

e Excess from 2023

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;
	Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V,
	Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
	(See instructions.)
_	

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization

SPECIAL EDUCATION FOUNDATION

Employer identification number

Organization type (chec	ok one):
Filers of:	Section:
Form 990 or 990-EZ	\overline{X} 501(c)($\overline{3}$) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation
	on is covered by the General Rule or a Special Rule . 1(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.
General Rule	
	ation filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.
Special Rules	
sections 509(a) contributor, du	ation described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under (1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one ring the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; -EZ, line 1. Complete Parts I and II.
contributor, du literary, or educ	ation described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one ring the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, cational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering n (b) instead of the contributor name and address), II, and III.
year, contributi is checked, ent purpose. Don't	ation described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the ions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box ter here the total contributions that were received during the year for an exclusively religious, charitable, etc., complete any of the parts unless the General Rule applies to this organization because it received nonexclusively table, etc., contributions totaling \$5,000 or more during the year\$
answer "No" on Part IV,	in that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify filing requirements of Schedule B (Form 990).

Name of organization Employer identification number

SPECIAL EDUCATION FOUNDATION

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	al spac	ce is needed.	
(a)	(b)		(c)	(d)
No.	Name, address, and ZIP + 4		Total contributions	Type of contribution
1		\$_	5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4		(c) Total contributions	(d) Type of contribution
2		\$_	20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4		(c) Total contributions	(d) Type of contribution
3		\$_	15,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)		(c)	(d)
No. 4	Name, address, and ZIP + 4	\$_	Total contributions 5,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4		(c) Total contributions	(d) Type of contribution
5		\$_	10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)		(c) Total contributions	(d) Type of contribution
No. 6	Name, address, and ZIP + 4	\$_	12,618.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization Employer identification number

SPECIAL EDUCATION FOUNDATION

Part I	art I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
7	Name, audiess, and Zir + +	\$ 10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
8		\$	Person X Payroll		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		

Name of organization Employer identification number

SPECIAL EDUCATION FOUNDATION

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			

SPECIAL EDUCATION FOUNDATION

Part III				01(c)(7), (8), or (10) that total more than \$1,000 for the year	
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, cl	through (e) and the following haritable, etc., contributions of \$1, (line entry. For on 000 or less for the	ganizations e year. (Enter this info. once.) \$	
	Use duplicate copies of Part III if additional	space is needed.			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gif	t	(d) Description of how gift is held	
-		(e) Transfer	of gift		
	Transferee's name, address, ar	nd ZIP + 4	Re	elationship of transferor to transferee	
Ī					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gif	t	(d) Description of how gift is held	
-		(a) Tuan afair			
	(e) Transfer of gift				
-	Transferee's name, address, ar	nd ZIP + 4	Re	elationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gif	t	(d) Description of how gift is held	
Ī	(e) Transfer of gift				
-	Transferee's name, address, ar	nd ZIP + 4	Re	elationship of transferor to transferee	
		-			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gif	t	(d) Description of how gift is held	
	(e) Transfer of gift				
-	Transferee's name, address, ar	nd ZIP + 4	Re	elationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public

Inspection

Name of the organization

SPECIAL EDUCATION FOUNDATION

Employer identification number 43-1328026

Pai	TI Organizations Maintaining Donor Advise organization answered "Yes" on Form 990, Part IV, lin		ls or Accou	unts.Complete if the
		(a) Donor advised funds	(b) Fur	nds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in		ised funds	
	are the organization's property, subject to the organization's	exclusive legal control?		Yes No
6	Did the organization inform all grantees, donors, and donor a			
	for charitable purposes and not for the benefit of the donor of	or donor advisor, or for any other purpos	e conferring	
	impermissible private benefit?			Yes No
Pai	t II Conservation Easements. Complete if the org	ganization answered "Yes" on Form 990	, Part IV, line 7	
1	Purpose(s) of conservation easements held by the organization	ion (check all that apply).		
	Preservation of land for public use (for example, recrea	ation or education) 🔲 Preservation o	of a historically	important land area
	Protection of natural habitat	Preservation of	of a certified hi	storic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the forr	n of a co <u>nserv</u>	
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements		2a	
b	Total acreage restricted by conservation easements		2b	
С	Number of conservation easements on a certified historic str	ructure included on line 2a	2c	
d	Number of conservation easements included on line 2c acqu	•		
	on a historic structure listed in the National Register			
3	Number of conservation easements modified, transferred, re-	eleased, extinguished, or terminated by t	ne organizatio	n during the tax
	year			
4	Number of states where property subject to conservation ear	sement is located		
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling o	f	
	violations, and enforcement of the conservation easements in			
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing co	nservation eas	sements during the year
_				
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserv	ation easeme	nts during the year
_				
8	Does each conservation easement reported on line 2d above			
_	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservati	-		
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial state	ments that des	scribes the
Dai	organization's accounting for conservation easements. † III Organizations Maintaining Collections or	f Art Historical Transuras or	Othor Simil	lar Accoto
rai	Complete if the organization answered "Yes" on Form			idi Assets.
			and balance	ahaat waxka
ıa	If the organization elected, as permitted under FASB ASC 95	·		
	of art, historical treasures, or other similar assets held for put			public
	service, provide in Part XIII the text of the footnote to its final			at wants of
D	If the organization elected, as permitted under FASB ASC 95			
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in ful	therance of pi	ublic service,
	provide the following amounts relating to these items.			Φ
	(i) Revenue included on Form 990, Part VIII, line 1			Φ
^		escures or ether similar assets for finance		Φ
2	If the organization received or held works of art, historical tre		ıaı yaırı, provic	J U
_	the following amounts required to be reported under FASB A			Φ
a	Revenue included on Form 990, Part VIII, line 1			\$

Par	t III Organizations Maintaining Coll	ections of A	rt, His	torical Tr	easures,	or Othe	Similar As	sets(continued)
3	Using the organization's acquisition, accession,	and other record	ls, chec	k any of the	following tha	at make siç	nificant use o	f its
	collection items (check all that apply).							
а	Public exhibition	d		Loan or exc	hange progr	am		
b	Scholarly research	е		Other				
С	Preservation for future generations							
4	Provide a description of the organization's collection	ctions and explai	n how th	ney further t	he organizat	ion's exem	pt purpose in	Part XIII.
5	During the year, did the organization solicit or re-							
	to be sold to raise funds rather than to be mainta							Yes No
Par	t IV Escrow and Custodial Arrange							
	reported an amount on Form 990, Part X,			-				
1a	Is the organization an agent, trustee, custodian,	or other interme	diary for	contributio	ns or other a	ssets not	ncluded	
	on Form 990, Part X?							Yes No
b	If "Yes," explain the arrangement in Part XIII and							
	· · ·							Amount
С	Beginning balance						1c	
	Additions during the year						1d	
	Distributions during the year						1e	
f	Ending balance						1f	
2a	Did the organization include an amount on Form						v?	Yes No
	If "Yes," explain the arrangement in Part XIII. Ch							
Par								
	(a) Current year	(b) P	rior year	(c) Two yea	rs back (d	I) Three years b	ack (e) Four years back
1a	Beginning of year balance							
b	Contributions							
С	Net investment earnings, gains, and losses							
d	Grants or scholarships							
е	Other expenditures for facilities							
	and programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the current	vear end balanc	ce (line 1	a. column (a	a)) held as:	ı		
а	Board designated or quasi-endowment	,	%	3, (,,			
b	Permanent endowment	%						
C	Term endowment %	— ′ -						
	The percentages on lines 2a, 2b, and 2c should	egual 100%.						
За	Are there endowment funds not in the possession		ation tha	at are held a	and administe	ered for the	Э	
	organization by:	3						Yes No
	(i) Unrelated organizations?							3a(i)
	(ii) Related organizations?							a
b	If "Yes" on line 3a(ii), are the related organization							
4	Describe in Part XIII the intended uses of the org							
Par	t VI Land, Buildings, and Equipmen							
	Complete if the organization answered "Y		0, Part I\	/, line 11a. S	See Form 990	0, Part X, li	ne 10.	
	Description of property	(a) Cost or o	ther	(b) Cost	or other	(c) Acc	cumulated	(d) Book value
	becomplied of property	basis (investr		` '	(other)		eciation	(a) Book value
	Land	,	,		. ,			
	Buildings							
	Leasehold improvements							
	Equipment				2,194.		2,194.	0.
	Other				,		, •	
	Add lines 1a through 1e (Column (d) must equa	l Form 990 Part	X line 1	Oc column	(R))			0.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities	CATION FOUNDA	ATTON 43	-1328026 Page 3
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11b. See Form 990, Part X, line 12.	
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets			
Complete if the organization answered "Yes"	on Form 990 Part IV line	a 11d Soc Form 990 Part V line 15	
	Description	FITA. See Form 990, Fart X, line 13.	(b) Book value
(1)			(a) been value
(1)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, co	ol. (B))		
Part X Other Liabilities			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line 25	5.
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) REFUNDABLE ADVANCES			85,659.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total (Column (b) must equal Form 990, Part X, line 25, co	ol (R))		85.659.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... X

Sche	edule D	(Form 990) 2023	SPECIAL	EDUCATION	FOUNDATIC	N		43-1	.328026	Page 4
Pai	rt XI	Reconciliation of	f Revenue pe	r Audited Fina	ancial Statemer	nts With				
		Complete if the organi	zation answered	"Yes" on Form 99	0, Part IV, line 12a.					
1	Total r	revenue, gains, and oth	er support per a	udited financial sta	tements			1	555,	292
2	Amou	nts included on line 1 b	ut not on Form 9	990, Part VIII, line 1	2:					
а	Net ur	nrealized gains (losses)	on investments			2a	25,846.			
b	Donat	ed services and use of	facilities			2b				
С	Recov	veries of prior year gran	ts			2c				
d	Other	(Describe in Part XIII.)				2d	-5,483.			
е	Add lir	nes 2a through 2d						2e		363
3	Subtra	act line 2e from line 1						3	534,	929
4	Amou	nts included on Form 9	90, Part VIII, line	12, but not on line	:1:					
а	Invest	ment expenses not inc	luded on Form 9	90, Part VIII, line 7t	o	4a				
b	Other	(Describe in Part XIII.)				4b	-42,446.			
-								4c	-42,	
5	Total r	revenue. Add lines 3 an	d 4c. (This must	equal Form 990, Pa	art I, line 12.)			5	492,	483
Pa	rt XII	Reconciliation of				ents Wit	h Expenses per	Retur	n	
		Complete if the organi								
1	Total e	expenses and losses pe	er audited financ	ial statements				1	681,	422
2		nts included on line 1 b		, ,						
а	Donat	ed services and use of	facilities			2a				
b	Prior y	ear adjustments								
С	Other	losses				2c				
d	Other	(Describe in Part XIII.)				2d				_
е	Add lir	nes 2a through 2d						2e		0.
3	Subtra	act line 2e from line 1						3	681,	422
4	Amou	nts included on Form 9	90, Part IX, line 2	25, but not on line 1	1:					
а	Invest	ment expenses not inc	luded on Form 9	90, Part VIII, line 7h	o	4a	5,483.			
b	Other	(Describe in Part XIII.)				4b	-42,446.			

5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) Part XIII Supplemental Information

c Add lines 4a and 4b

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE FOUNDATION ADOPTED THE PROVISIONS OF FASB ASC 740 - ACCOUNTING FOR FASB ASC 740 REQUIRES THAT A TAX POSITION BE UNCERTAINTY IN INCOME TAXES. RECOGNIZED OR DERECOGNIZED BASED ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE IMPLEMENTATION OF FASB ASC 740 HAD NO IMPACT ON THE FOUNDATION'S STATEMENT OF FINANCIAL POSITION OR STATEMENT OF ACTIVITIES. THE FOUNDATION DOES NOT BELIEVE ITS FINANCIAL STATEMENTS INCLUDE ANY UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES

-36,963.

644,459.

4c

SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number Name of the organization SPECIAL EDUCATION FOUNDATION 43-1328026 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. Mail solicitations Solicitation of non-government grants b Internet and email solicitations Solicitation of government grants ☐ Phone solicitations ☐ Special fundraising events In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or Yes No key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

		of fundraising event contributions and gro	oss income on Form 990	J-EZ, lines I and 60. List	events with gross receip	ots greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			GOLF	STARFISH		(add col. (a) through
			TOURNAMENT	AWARDS	1	col. (c))
Φ			(event type)	(event type)	(total number)	551. (5))
Revenue						
3eV	1	Gross receipts	334,786.	40,748.	10,762.	386,296.
ш						
	2	Less: Contributions	266,977.	35,498.	10,762.	313,237.
	3	Gross income (line 1 minus line 2)	67,809.	5,250.		73,059.
	4	Cash prizes				
S	5	Noncash prizes				
JSe	_	5	24 065	11 407		16 162
фe	6	Rent/facility costs	34,965.	11,497.		46,462.
Direct Expenses	_		29,324.	12,247.	122.	41,693.
<u>ie</u>	′	Food and beverages	29,324.	14,447.	144.	41,093.
Ω		Entertainment				
		Entertainment Other direct expenses	10000	1,473.		14,741.
		Other direct expenses Direct expense summary. Add lines 4 through	<u> </u>			102,896.
		Net income summary. Subtract line 10 from li				-29,837.
Pa	rt I					
		\$15,000 on Form 990-EZ, line 6a.				
4			(-) Discour	(b) Pull tabs/instant	(-) Otto	(d) Total gaming (add
nue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Revenue						
ш_	1	Gross revenue				
S	2	Cash prizes				
SUS(
Direct Expenses	3	Noncash prizes				
ctE						
Şire	4	Rent/facility costs				
_						
	5	Other direct expenses	l v	 		
			Yes %	Yes%	Yes %	
	6	Volunteer labor	∟ No	└── No	└── No	
	7	Direct expense summary. Add lines 2 through	a 5 in column (d)			
	′	bliect expense summary. Add lines 2 tillough	13 III Columni (a)			
	8	Net gaming income summary. Subtract line 7	from line 1 column (d)			
		The garming moone carminary. Captract into	Trom into 1, column (a)			
9	Ent	ter the state(s) in which the organization condu	ucts gaming activities:			
		he organization licensed to conduct gaming a	_	states?		Yes No
		No," explain:				
10a	We	ere any of the organization's gaming licenses re	evoked, suspended, or to	erminated during the tax	year?	Yes No
b	If "	Yes," explain:				

Scn	edule G (Form 990) 2023 SPECIAL EDUCATION FOUNDATION 45-1	. 3 4 0	0 4 0	Page 3
	Does the organization conduct gaming activities with nonmembers?		Yes	☐ No
12	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
	to administer charitable gaming?		Yes	└─ No
	Indicate the percentage of gaming activity conducted in:			
	The organization's facility	13a	├	%
	An outside facility	13b		%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
	Name			
	Address			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	.Ш	Yes	└─ No
b	If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$			
С	If "Yes," enter name and address of the third party:			
	News			
	Name			
	Address			
16	Gaming manager information:			
	Name			
	Gaming manager compensation \$			
	Description of a social and annual dead			
	Description of services provided			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to			
	retain the state gaming license?	.Ш	Yes	└─ No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
D =	organization's own exempt activities during the tax year \$			
Pa	TIV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa	rt III, li	nes 9,	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.			

332083 09-13-23 Schedule G (Form 990) 2023

Schedule G	i (Form 990)	SPECIAL I	EDUCATION	FOUNDATION	43-1328026	Page 4
Part IV	(Form 990) Supplemental Infor	mation (continue	ed)			

SCHEDULE 0 (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047 Open to Public

Inspection

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

SPECIAL EDUCATION FOUNDATION

Employer identification number 43-1328026

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
SUPPORTED BY TAX DOLLARS.
FORM 990, PART VI, SECTION B, LINE 11B:
THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE AUDIT REPORT.
FORM 990, PART VI, SECTION B, LINE 12C:
EACH BOARD MEMBER ANNUALLY SIGNS AND CONFIRMS UNDERSTANDING OF CONFLICT OF
INTEREST POLICY.
FORM 990, PART VI, SECTION B, LINE 15:
THE BOARD OF DIRECTORS ANNUALLY REVIEWS AND DETERMINES COMPENSATION OF
OFFICERS AND KEY EMPLOYEES.
FORM 990, PART VI, SECTION C, LINE 19:
THE FOUNDATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.