



**Finance Committee Meeting  
November 30, 2022  
SASED Administrative Center  
2900 Ogden  
Lisle, IL 60532  
5:30 PM  
AGENDA**

1. **Call to Order/Roll Call**
2. Approval of Minutes from September 14, 2022 Finance Committee Meeting
3. Auto Disposals
4. Lease Agreement Rates Review
5. Tuition and Services Billing
6. Fund Balance Policy
7. **Adjournment**



**SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE**

**FINANCE COMMITTEE MEETING  
September 14, 2022 - 5:30 PM  
SASED Administrative Center  
2900 Ogden Avenue, Lisle, IL 60532**

**MEETING MINUTES**

**1. Call to Order/Roll Call**

Dr. Matt Rich called the meeting to order at 5:34 PM and welcomed those in attendance. Roll call was taken with the following responding:

<b>Present:</b>	<b>District</b>	<b>Representative</b>
	Benjamin SD 25	Jack Buscemi
	Winfield SD 34	Dr. Matt Rich
	Salt Creek SD 48	Ray Kielminski
	Maercker SD 60	Sue Caddy
	Westmont CUSD 201	Leah Conover
<b>Absent:</b>	Woodridge SD 68	Thomas Ruggio

**Also in Attendance:**

Dr. Melinda McGuffin, Executive Director, SASED  
Don Robinson, Director of Business Services, CSBO, SASED  
Julie Grohn, Director of Human Resources, SASED  
Senga Lowe, Board Recording Secretary, SASED

**2. Approval of Minutes from May 5, 2022 Finance Committee Meeting**

Motion was made to approve the Minutes from the May 5, 2022 Finance Committee Meeting. This motion, made by Mr. Buscemi and seconded by Mr. Kielminski, and all members were an Aye. Item was passed.

**3. Summer School 2023 Program Budget and Fees**

Mrs. Grohn presented discussion to committee. Dr. Rich raised a question regarding increasing the budget to be more accurate with relation to staffing shortage for summer school. Cost would increase if we had to use contract staffing. Dr. McGuffin informed the committee that we are looking at hiring staff now to fill summer positions. Discussion regarding determination of pay rates and the use of SASED staff, contract staff, and summer only hires.

**Next steps:** Mrs. Grohn to proceed with HR component. Mr. Robinson to revise finance and tuition costs to reflect 2022 ESY actual and report back to committee with revisions.

**4. Fingerprinting Pilot**

Mrs. Grohn presented to the committee that SASED would like to initiate a fingerprinting pilot program starting with 4 districts to support their hiring process. Appointments would be made SASED and approximately 6 staff members who have the ability to perform fingerprinting. Cost to districts would be \$44 per fingerprinting client. Mr. Robinson stated that we are excluded from the Biometrics Act because SASED is a government agency.

**Next steps:** Mrs. Grohn will move forward with development of pilot program and this item will be added to the

consent agenda for the next Board of Control meeting on September 28, 2022.

**5. Business Office Succession Planning**

Mrs. Grohn discussed hiring two new staff for the business office in the anticipation of potential retirements in this department in the next couple of years.

**Next steps:** Continue to consider internships through local colleges and to move forward with hiring 2-3 new staff members of various types based on availability. Committee agreed that the Assistant Director of Business Services/CSBO's salary range was acceptable.

**6. Staff Evaluation Platform Recommendation**

Mrs. Grohn presented a recommendation to the committee to move from TalentEd to Evaluwise as a staff evaluation platform for the upcoming school year. Discussion of the benefits of switching to Evaluwise and the anticipated cost.

**Next steps:** Mrs. Grohn will move forward with pursuing a 3-year agreement and begin to plan for the platform transition.

**7. Non-certified Staff Salary Ranges**

Mrs Grohn to research the median salary range which includes standard percentage increases, compare that to our current bands, and make adjustments accordingly. These bands could change in a positive or negative direction based on the median.

**Next steps:** Mrs. Grohn and Mr. Robinson to prepare a report of comparable salaries and present the report to the Board of Control in December. Annually pay range bands to be reviewed by the Board of Control and Finance Committee on a yearly basis.

**8. Employee Recognition and Appreciation Budget**

Mrs. Grohn presented a schedule of activities and costs for employee recognition and appreciation throughout the year. There was discussion about collaboration with District PTOs. Mrs. Grohn to follow up with PTOs.

**Next steps:** Add the employee recognition and appreciation budget to the consent agenda for the September 28, 2022 Board of Control meeting.

**9. Negotiations**

Dr. McGuffin inquired about potential date ranges to begin negotiations and inquired about committee members for the upcoming support staff negotiations.

**Next steps:** Negotiations to be added as closed session item for September 28, 2022 Board of Control meeting.

**10. Upcoming Bids - Food Service, Transportation and Bus Lease Expiration**

Dr. McGuffin discussed SASSED's program and service transportation needs including the use of internal and external transportation providers for the 23-24 SY including contracted providers and ISASED's current lease of vehicles including 5 buses and 5 vans. SASSED currently supports the bid/extension for a multi-district transportation contract. Lunch program bid requirements are changing.

**Next steps:** Begin discussion with districts and SASSED for transportation needs for 23-24SY.

**11. Health/Life Safety at Southeast: HVAC, Roofing and Plenum Work**

Mr. Robinson presented the committee with an estimate of the work to be completed at Southeast for HLS. Don mentioned that the funding could come from a possible \$50,000 HLS Grant and the remainder from the Education Fund. Discussed the need to relocate credit recovery and ESY programs during the project. Per discussion, the committee recommended that the financing does not come from the Education Fund right now and the project should be placed on hold until the tuition plan is resolved.

**Next steps:** Once tuition is resolved, SASSED should start the planning phase for the project. Mr. Robinson to prepare a projected financial plan showing a 5 year projection of repayment to the Education Fund.

**12. FY24 Salaries - OT/PT Committee**

Mr. Robinson presented the committee with the current OT-PT salary schedule.

**Next steps:** Administration is currently reviewing the structure and will develop a recommendation for future consideration.

**13. Cost Settlement**

Mr. Robinson presented the committee with the information regarding the anticipate Medicaid state plan amendment. Anticipated revenue for SASSED and members districts in January of 2024.

**Next steps:** Additional discussion needed to plan for disposition of SASSED’s share of the revenue and whether that will remain with SASSED or return to member districts. Topic to be included in district business official’s meeting.

**14. Part-time Courier**

Mr. Robinson presented the committee with a projected cost for hiring a part-time courier. Right now, Mr. McCarthy perform courier service to and from our district locations which is not allowing him to perform his maintenance duties at SASSED’s administrative offices in a timely manner.

**Next steps:** Proceed with hiring a part-time courier staff and present it to the Board of Control as part of the Consent Agenda on September 28, 2022.

**15. Fund Balance Policy**

Mr. Robinson asked that we table this discussion and add it to the agenda for the next Finance Committee meeting.

**Next steps:** Mr. Robinson will provide an update at the next finance committee meeting.

**16. Tuition and Services Billing**

Mr. Robinson presented a plan to the committee. It was stated that the goals align with member districts and that the timeline is good, however, the numbers need to be looked at more accurately after the Medicaid data comes back and the Finance Workshop has been completed.

**17. Southeast Building Assessment**

It was recommended by the committee that this assessment be included in the Finance Workshop to agree on the methodology.

**Next steps:** Mr. Robinson to confer with district business officials regarding the SE building assessment.

**18. Budget Progress Statement**

Mr. Robinson stated that he is continuing to work on the budget statement process. Uploaded Skyward data yesterday and continuing to learn how to incorporate data into AdHoc reporting.

**Next steps:** Preparation of monthly budget progress statements and ongoing reporting to the Finance Committee.

**19. Adjournment**

Dr. McGuffin called to adjourn meeting at 7:04 PM.

**Approved:**

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**Finance Committee Representative**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature  
BOC Chairperson**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature  
BOC Secretary**

\_\_\_\_\_  
**Date**



School Association for Special Education in DuPage  
Melinda McGuffin, Ed.D.  
Executive Director

**TO:** Finance Committee  
**FROM:** Don Robinson, Director of Business Services/CSBO  
**DATE:** November 30, 2022  
**RE:** Auto Disposals

**Purpose:** To receive approval of disposal of four surplus vans

**Background:** SASED has four vehicles that should be disposed of.

1. Three old vans
  - a. Two 2005 Chevrolet Express Vans
  - b. One 2004 Chevrolet Express Van
  - c. Offer for all three from Gerald Used Car Superstore is \$10,000
  
2. One 2008 Dodge Grand Caravan SE
  - a. Was in an accident that was the other party's fault
  - b. State Farm is offering \$7,720.93 for the title
  - c. Repairs are estimated to be approximately \$7,000, including repairing rusted doors

**Next Steps:** Approve taking the request to the Board of Control



**To:** Finance Committee  
**From:** Mindy McGuffin, Executive Director  
**Date:** November 30, 2022  
**Re:** Lease Agreement Rates Review

**Purpose:** To review a proposed Fund Balance policy.

**Background:** A request has been received by a member district which hosts SASED tuition programs to consider an increase in the room rental fee for the regular year and ESY given the change in current financial conditions.

**Current lease rates are:**  
ESY-\$17,000 only one rate

**Regular year:**  
\$8,000 Level 1 Storage  
\$12,000 Level 2 Office Space  
\$23,000 Level 3 Classroom Preschool, Elementary and Junior High-Middle School Classroom  
\$25,000 Level 3 Classroom High School

The last discussion the lease committee held regarding a rate increase was a suggestion to use ½ of CPI for an increase this year (2020-2021). Upon further analysis and discussion, the lease discussion group recommended no increase to the lease rate. Considerations supporting that decision included:

- The current lease rates already provide a benefit as revenue is being generated for any space that would have sat empty within a district
- There was not an inflationary increase that needs to be passed on
  - Slight increases in utilities
  - Standard increases in salaries and benefits (custodial)
  - Impacts are already captured back through the tuition
- What is the rationale for an increase?
  - SASED contacted districts who requested an increase for clarification and further discussion
- Review cycle for lease agreements and rates
  - Suggested cycle of review once every five years (2024-2025 review for 2025-2026 review)

**Next Steps:** Recommend assemble the lease committee to review and consider request increase. Proceed with current ESY space agreements with current approved rates. Communicate with host districts next steps. Update Lease language for ESY to be commensurate with regular year lease where appropriate.



**To:** Finance Committee  
**From:** Dr. Mindy McGuffin, Executive Director  
**Date:** November 30, 2022  
**Re:** Tuition and Services Billing

**Purpose:** To continue a discussion about developing a long-term plan for tuition and services billing

**Background:**

- FY22 closed with a large operating deficit
- SASED does need to increase tuition and fees for this year to close the deficit
- FY23 prebill rate set in January of 2022 included a 3.5% increase
- Meeting was held with District Business Mangers/ CSBO's in early Fall where they provided input on the tuition perspective

**Next Steps:**

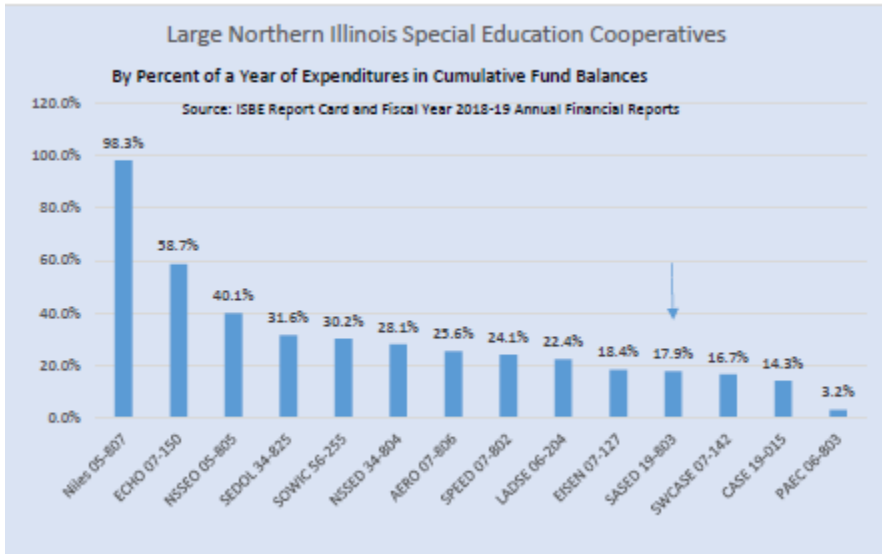
- Reviewing current tuition calculations for what would have been FY 22 final bills
- Modeling the impact of a combined tuition model
  - SE/Directions
  - DHH/Vision (includes vision transition age students currently)
  - Multi-Needs and STARS
  - Transition and Project SEARCH
- Preparing recommendation for December finance committee for FY23 tuition increase
  - Tentative notice to districts prior to winter break
  - Recommendation for increase at January Joint Board meeting



To: Finance Committee
From: Mindy McGuffin, Executive Director
Date: November 30, 2022
Re: Fund Balance Policy

Purpose: To provide an update on the development of a recommendation of a fund balance policy for SASED.

Background: SASED is currently collecting information from surrounding cooperatives regarding their fund balance policy and procedures and any relevant context to their policy and practices as previously discussed by the committee and the Board of Control. In addition, a previous analysis by Mr. Sellers, as shown below, will be updated to reflect current amounts.



Responding Cooperatives as of November 23, 2022 include:

- School Association for Special Education in DuPage
Eisenhower Cooperative
Leyden Area Special Education Cooperative
True North 804
North Suburban Special Education Organization
LaGrange Area Department of Special Education
SouthWest Cook County Special Education Cooperative
Aero District 806
North DuPage Special Education Cooperative

Q1. What is the cooperative's current fund balance policy?

- N/A
Fund Balance policy articulates that there should be at least 15 percent of a fund balance

- Based on the current year budget
- Between 10-25% of Expenditures
- We do not have a fund balance policy.
- Target range of 15%-18% of annual operating budget.
- We don't have a specified policy but we typically have around 40% fund balance.
- We currently do not have a written board policy regarding fund balance. Prior to 2019 and the adoption of the new policy we had a 90 day operating balance.
- None
- Articles of Agreement are currently silent on this.
- NDSEC fund balance target of 20%

Q2. What are the cooperative's current fund balance management practices?

- N/A
- These might be unwritten but the past practice was giving member districts a fund balance reimbursement during the time when the cooperative held the IDEA grant.
- If above 25%, the Board decides where we will dedicate this "surplus". Should offset member districts' costs in an equitable way.
- We plan our annual budget to break even each year leaving the fund balance with little change each year.
- TrueNorth does a true-up process at the end of each year. Ideally, this would result in a balanced budget and would not increase or decrease fund balance. Fund balance can be used for emergencies, delay in state payments, or legal fees associated with student or personnel issues. Other uses for funds require Governing Board approval.
- We return money to our member districts at the end of each year. We will retain funds for specific, larger projects with board approval.
- Currently I manage our fund balance to ensure it aligns with our cash flow and billing practices so that we always have about 90 days on hand to meet our payroll and other operating expenses.
- We have adequate reserves for cash flow.
- Historically, we have done an annual cost analysis and returned money to the member districts. For about the past 13 years, we have built up the fund balance and have that money earmarked to go toward the new building. Once the building is complete, the Board will have to discuss new procedures.
- NDSEC practices-based on cash flow projections and fund balance documents

**Next steps:** Continue to collect information and provide an update and recommendation at the next finance committee meeting in December.