



**Finance Committee Meeting
March 4, 2026
SASED Administrative Center
2900 Ogden
Lisle, IL 60532
8:00 AM
AGENDA**

1. **Call to Order/Roll Call**
2. **Pledge**
3. **Action Items**
 - a. Approve Meeting Minutes from February 4, 2026
4. **Discussion / Information**
 - a. S Fund Update
 - b. Review Updated SASED Lease
5. **Adjournment**



FINANCE COMMITTEE MEETING

February 4, 2026 - 8:00 AM
SASED Administrative Center
2900 Ogden Avenue, Lisle, IL 60532

MEETING MINUTES

1. Call to Order/Roll Call

Dr. Keith Filipiak, Chairperson, called the meeting to order at 8:00 AM and welcomed those in attendance. Roll call was taken with the following responding:

Present:	District	Representative
	Keeneyville School District 20	Dr. Omar Castillo
	Woodridge School District 68	Dr. Patrick Broncato
	Community High School District 94	Dr. Kurt Johansen
	Lisle CUSD 202	Dr. Keith Filipiak
Absent:	Downers Grove School District 58	

Also in Attendance:

Dr. Kim Dryier, Executive Director, SASED
Ms. Rachel Wisniewski, Assistant Director of Business/CSBO, SASED
Ms. Senga Lowe, Executive Assistant and Board Recording Secretary, SASED
Mr. John Langton, Facilities Specialist, SASED
Tammie Beckwith Shallmo, PMA
Anjali Vij, Chapman & Cutler

2. Pledge of Allegiance

3. Approved the Minutes from October 1, 2025

A motion was made by Member Broncato to approve the minutes from the September 3, 2025 meeting, and seconded by Member Castillo. Upon voice vote, with four members present voting Aye, motion was passed.

4. Discussion Items

- a. Facility Funding Options Update - Dr. Dryier summarized the prior discussions regarding funding options with the goal to insure that the funding chosen was cost neutral over a 20 year span to SASED's member districts. Dr. Dryier introduced Tammie from PMA and Anjali from Chapman & Cutler to discuss the most feasible route for funding. Tammie provided detailed information on what debt certificates would consist of and what that would look like for each member district. This is important for each district to know for their statutory debt limit. Debt certificates issued by SASED seem to be the best option.

This would also require a revision to the Joint Agreement, providing in detail, the allocation of debt obligation for each member district, making each district joint and severally liable. This is very important in case a district decides to leave SASED or a new district joins SASED, or a member district is late in making payments. The Joint Agreement would also need to provide provisions regarding what would happen if SASED dissolved. SASED is still looking at properties and does not have a final property chosen.



Mr. Langton clarified that currently the leases are being paid by member districts through their tuition. Every year, we could possibly reestablish what each district is responsible for, with a proportional investment based on enrollment. Assets and liabilities would be for each district and that language would be included in the revised Joint Agreement. The Agreement must clearly state the obligation.

There was detailed discussion regarding how the debt obligation would work for member districts and what the revisions to the Joint Agreement would look like.

Next steps - once SASED has chosen a property/building, the Finance Committee will meet again and make the recommendation to the Board. SASED will provide an information sheet to each Board of Directors member to share with their Board of Education members so they are informed before voting.

- b. S Fund Update - Removed from the agenda and will be added to the agenda for the March meeting.
- c. SASED Annual Financial Report Update - Ms. Rachel Wisniewski reported to the committee that there were no findings in the audit and the final audit report will be brought to the Board of Directors in March.
- d. Reduction of Lease Payments - Dr. Dryier discussed the current lease and the proposed changes with the committee. SASED would like to add a statement in the lease to clarify offsets. This item was discussed in detail. The committee asked Dr. Dryier to review the suggested changes with SASED's attorney and bring it back to the committee for further discussion.

5. Adjournment

A motion was made by Member Broncato to adjourn the meeting at 9:42 am, and seconded by Member Castillo. Upon voice vote, with four members present voting Aye, motion was passed.

Approved: _____
Finance Committee Representative

Date



Special Education Reimbursement for Separate Public Day

Schools

Senate Bill 3606/Public Act 103-0644

Signed July 1, 2024

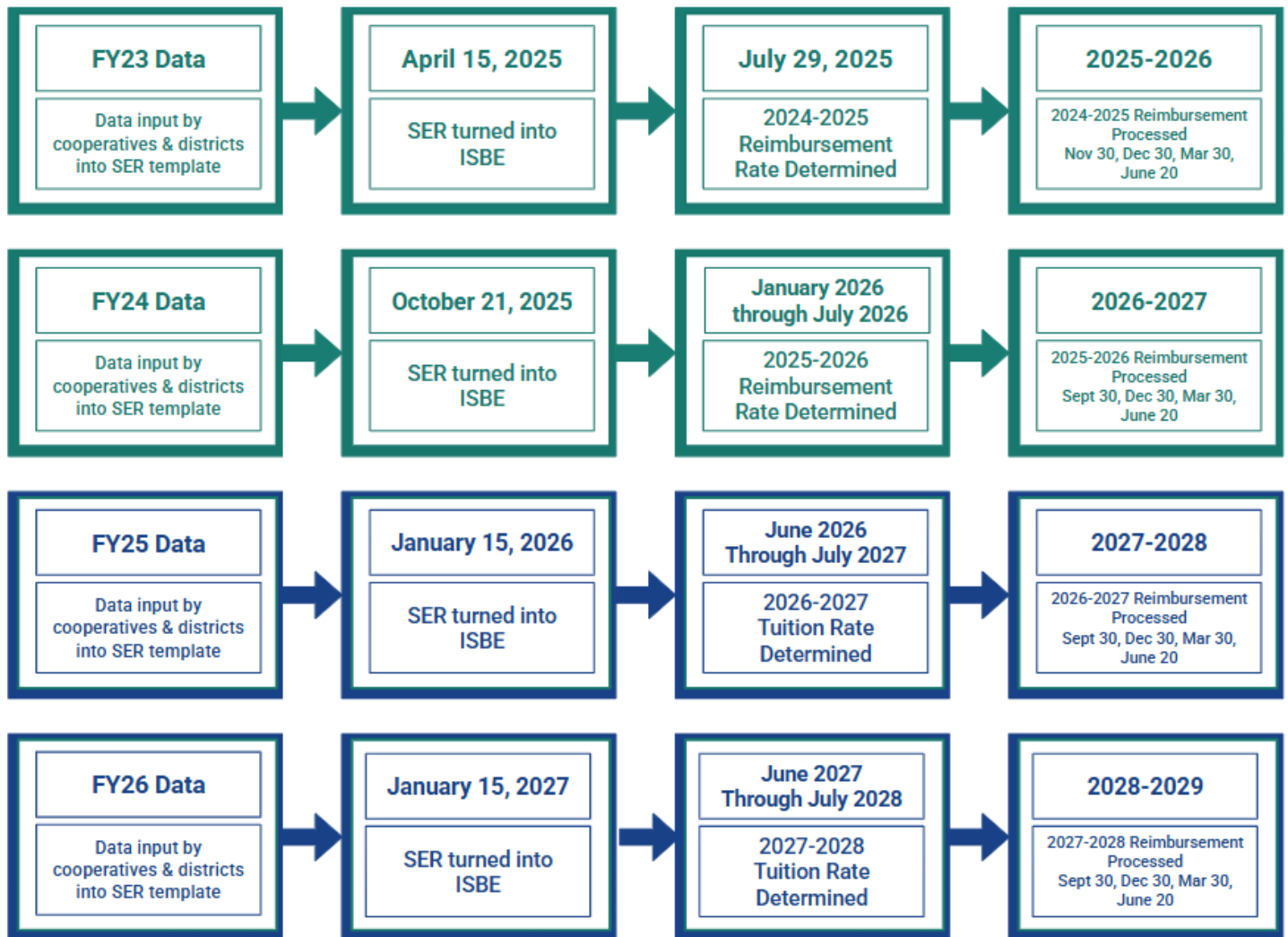
This bill amended Section 14-7.02 of the School Code, indicating that ISBE will reimburse districts for the placement of children in a “separate public special education day school”, in addition to non-public special education facilities.

Reimbursement is available for identified S Fund students.

The process for setting reimbursement and tuition rates requires that expenditures and revenues (entered into the Special Education Report [SER]) be calculated by ISBE and reviewed and approved by the Illinois Purchased Care Review Board (PCRB).



The Process for Tuition Calculations





Reimbursement Schedule

Districts will be reimbursed in Four Quarterly Installments. Dates for ISBE to process vouchers are set in state law (Section 14-7.02 of the School Code).

- Districts can expect vouchers to be processed no later than:

2025-2026:

- November 30th
- December 30th
- March 30th
- June 20th

2026-2027 and beyond:

- September 30th
- December 30th
- March 30th
- June 20th

- It will take about one month after ISBE processes the vouchers for districts to receive payment, based on the state's cash flow.
- Release (payment) of vouchers is subject to the discretion of the Illinois Office of the Comptroller.



What Does this Mean for Districts?

- The Process

- Expenditure and revenue data (Special Education Report [SER]) are collected by ISBE using the district's AFR and district data input to determine daily rates per school year.
- Reimbursement rates for the 2024-2025 school year have been determined through a comprehensive calculation process by ISBE and were reviewed and approved by the Illinois Purchased Care Review Board (PCRB).
- Reimbursement rates for the 2025-2026 school year will be determined through the same process.
- Moving forward (2026-2027 school year and beyond), tuition/per diem rates will be determined through the same process. This rate is a factor in calculating prorated reimbursement.
- Rates are calculated using data from two years prior and will be determined annually for Separate Public Day Schools.

- Considerations

- Each school year will have a new daily rate, which will impact the overall budget process.
- These rates are prorated based on the available State reimbursement funds and the number of participants.
- Districts will qualify for reimbursement once the calculated per-student cost exceeds twice the home district's per capita amount.
- Districts participating in the reimbursement process will be required to use the tuition/per diem rate set forth by the PCRB, regardless of actual costs incurred by the district.

- Financial/Tuition Considerations and Impact

- Possible shortfall between the mandated allowable per diem rate and the actual student instructional fee
 - Revenue Offsets. All revenue, Medicaid FFS, Administrative Outreach, interest must be used to offset expenditures
 - 1:1 TA and MATA rates do not include overhead
 - Expenditures do not include programmatic transportation and food service costs
- Extended School Year (ESY). ESY rate is the ISBE daily per diem rate calculated for the program
- If there is a funding shortfall, cooperatives can appeal the calculated rate



LEASE

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

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

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

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

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

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

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

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

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

6. **RENT OFFSET:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. SERVICES: Space Usage shall include the following:

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

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

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

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

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

[DISTRICT NAME]
DISTRICT #
[ADDRESS]

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

By:

By:

Assistant Superintendent for Business

SASED Executive Director

ATTEST:

ATTEST:

Secretary

SASED Assistant Director of Business/CSBO