

BOARD OF EDUCATION POLICY MANUAL
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Operational Services

Fiscal and Business Management

The Superintendent or designee is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education and publishing it before December 1, as required by State law.

The Superintendent or designee shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic network shall complete an *Agreement Regarding Permissible Computer Use - Personnel and Students* (6:235-E)

Budget Planning

The District's fiscal year is from July 1 until June 30. The Superintendent or designee shall present to the Board of Education, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Illinois State Board of Education's "School District Budget Form." To the extent possible, the tentative budget shall be balanced as defined by the State Board of Education guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by the State Board of Education guidelines.

Operating Budget

The Superintendent shall annually submit to the Board of Education a recommended budget for each fund. After consideration by the Board of Education members, acting as a Finance Committee-of-the-Whole, these operating budgets will be presented for adoption prior to July 1st.

The operating budget shall be considered a controlled spending plan for the ensuing year. The Superintendent of Schools is authorized to make expenditures and commitments in accordance with the budget and specific regulations of the Board of Education.

Preliminary Adoption Procedures

After receiving the Superintendent's proposed budget, the Board of Education sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The School Board Secretary or designee shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed and the public shall be invited to comment, question, or advise the School Board.

Final Adoption Procedures

The School Board adopts a budget before the end of the first quarter of each fiscal year (September 30), or by such alternative procedure as State law may define. To the extent possible, the budget shall

be balanced as defined by the State Board of Education; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within 3 years according to State Board of Education requirements.

The School Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board of Education members' names voting yea and nay shall be recorded in the minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website, notify parents/guardians that it is posted and provide the website's address.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year (certified by the District's chief fiscal officer) with the County Clerk within 30 days of the budget's adoption.
3. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act, file the a Certificate of Tax Levy with the County Clerk, on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
4. Submit the annual budget, a deficit reduction plan if one is required by State Board of Education guidelines, and other financial information to the State Board of Education according to its requirements.

Any amendments to the budget or Certificate of Tax Levy shall be made as provided in The School Code and Truth in Taxation Act.

Budget Amendments

The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Chief School Business Official or designee shall implement the District's budget and provide the Board of Education with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board of Education.

The Board of Education shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund if one exists.

LEGAL REF.: 35 ILCS 200/18-55 *et seq.*
105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-2A, 5/17-3.2, 5/17-11, 5/20-5, and 5/20-8.

CROSS REF.: 4:40 (Incurring Debt), 6:235 (Access to Electronic Networks)

ADOPTED: September 2, 2003

REVISED: December 6, 2005
 January 2, 2007
 February 5, 2008

Operational Services

Fund Balances

The Superintendent or designee shall strive to maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever the District must draw upon its reserves or borrow money.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: December 2, 2008

Operational Services

Revenue and Investments

“The Trustees of Schools and the Township School Treasurer are vested with the statutory authority to have custody of all school funds and shall demand receipt for and safely keep, according to law, all bonds, mortgages, notes, money, effects, books and papers belonging to all school districts under their jurisdiction. The Trustees of Schools are responsible for adopting a written investment policy to be followed by the Township School Treasurer. The investment policy of the Bremen Township Trustees of Schools has been adopted by the Board of Education of Bremen Community High School District 228.”

**BOARD OF EDUCATION
BREMEN COMMUNITY HIGH SCHOOL DISTRICT 228
COOK COUNTY, ILLINOIS**

**A RESOLUTION PROVIDING FOR THE ADOPTION
OF THE BREMEN TOWNSHIP TRUSTEES
OF SCHOOLS INVESTMENT POLICY**

Whereas, Bremen Community High School District 228 is within the jurisdiction of the Bremen Township Trustees of School; and

Whereas, the Board of Trustees of the Bremen Township Trustees of Schools is the custodian of all funds for all school districts located within Bremen Township; and

Whereas, the Township Treasurer, duly appointed the Board of trustees of the Bremen Township Trustees of Schools, is the only lawful custodian of school District funds; and

Whereas, the Board of trustees and township Treasurer of the Bremen Township Trustees of Schools are authorized to enter into agreements regarding deposit, redeposit, investment, reinvestment or withdrawal of all school funds; and

Whereas, Section 2.5 of the Public Funds Investment Act, 30 ILCS 235/2.5, requires public agencies, including Township Trustees of Schools and school districts, to develop and implement an investment policy for public funds within their custody or control; and

Whereas, the Board of Trustees of the Bremen Township Trustees of School has duly adopted on October 19, 1999, the *Bremen Township Trustees of Schools Investment Policy* for the public funds of all school districts within its jurisdiction;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF BREMEN COMMUNITY HIGH SCHOOL DISTRICT 228, COOK COUNTY, ILLINOIS, as follows:

Section 1: "*Bremen Township Trustees of Schools Investment Policy*", attached hereto as Exhibit "A" and made a part hereof, is hereby adopted by the Board of Education of Bremen Community High School District 228 as the Board's Investment Policy as required by Section 2.5 of the Illinois Public Funds Investment Act.

Section 2: This Resolution shall be in full force and effect upon its passage.

Passed this 2nd day of November, 1999.

AYES:

NAYS:

ABSENT:

APPROVED this 2nd day of November, 1999.

PRESIDENT

SECRETARY

ADOPTED: September 2, 2003

Operational Services

Tax Abatement

The Board may consider requests for tax abatement.

1. Minimum Criteria for Tax Abatement Requests
 - a. Consideration will only be given to new commercial and/or industrial developments (not residential). However, blighted areas that would be eligible for TIF will also be considered, provided the same comply with the strict definitions of law.
 - b. Individual commercial development projects (where the end user is a single commercial enterprise) must have a final total projected market value in excess of \$5,000,000. Multiple user commercial developments (where end users are multiple commercial enterprises) must have a final total aggregate market value over \$15,000,000 comprised of individual commercial development projects each having a projected market value in excess of \$500,000.
 - c. The amount of the requests must not exceed 50% of the projected taxes in any given year. The abatement shall not exceed a period of ten (10) years and the aggregate amount of abated taxes for all taxing districts combined shall not exceed \$3,000,000 (35 IOLCS 200/18-165).
 - d. Requests will only be considered for property located in cities, towns or villages within the District which have adopted reasonable and customary residential subdivision developer donation ordinances for schools.
 - e. Each request will be considered on its own merit; the Board may accept or reject any or all such requests without explanation.
2. Items Required to Consider Tax Abatement Request
 - a. A common and legal description of the property, including surveys, Sedwell maps and the like;
 - b. A description of the business (i.e., type of business, owners, etc.);
 - c. Projected building schedule;
 - d. Projected market value of property/business upon completion of construction;
 - e. Current tax bills for the subject premises;
 - f. A list of all governmental bodies who are being requested to abate taxes and the amounts/percentages of each;
 - g. Copies of appraisals of the property and of the project as built;
 - h. Commitment and/or information from representatives of finance of the development suitable to the Board of Education.
3. Other Requirements
 - a. All requests for abatement of taxes should be received at least 60 days prior to when a decision is expected.

- b. The petitioning organization shall make a formal presentation to the Board and administration, and provide access to all revenue data, experts and advisors of the petitioner.
- c. Any business receiving special dispensation must agree in writing to notify the District if they are attempting to have their property's assessment lowered in sufficient time for the District to contest the reassessment if it so desires.
- d. Any other aspects of an agreement as advised by legal counsel.
- e. Each business receiving an abatement must agree that if the method for assessing real estate or the method for equalizing the assessment of real estate is altered so as to adversely impact revenue received by the District, the abatements shall continue, but the business and the District shall develop any appropriate adjustment in the method of calculating the abatements as necessary to reduce such abatements in the same proportionate amount as the reduction in revenue received by the District.

ADOPTED: September 2, 2003

Operational Services

Incurring Debt

The Chief School Business Official shall provide early notice to the Board of Education of the District's need to borrow money. The Chief School Business Official shall prepare all documents and notices necessary for the Board of Education, at its discretion, to issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness. The Superintendent shall notify the State Board of Education before the District issues any form of long-term or short-term debt that will result in outstanding debt that exceeds 75% of the debt limit specified in State law.

LEGAL REF.: 30 ILCS 305/2 and 352/1 et seq.
50 ILCS 420/1 et seq.
105 ILCS 5/17-16, 5/18-18, and 5/19-1 et seq.

CROSS REF.: 4:10 (Fiscal and Business Management)

ADOPTED: September 2, 2003

REVISED: January 2, 2007

Operational Services

Payment Procedures

Monthly Bills

The school administration shall prepare purchase orders and invoices with evidence of receipt of goods for examination by the Finance Committee. At least one member of the Board of Education shall sign the review form prior to the first regular Board meeting each month. A detailed listing of bills to be paid will be prepared in sufficient quantity for distribution to each Board Member prior to the meeting at which time the bill will be presented for payment. Approval of the bills shall be given by a roll call vote and the votes shall be recorded in the minutes. Upon approval for payment, checks will be taken to the Township Treasurer's office for signature, together with an authorization form which has been signed by the President and Secretary of the Board of Education to evidence authority to pay these bills or the pertinent part of the minutes signed by the Board President and Secretary or a majority of the Board. A copy of the check paying these bills shall be attached to the paid invoice file.

Payroll

The adoption of wage and salary schedules and the employment of personnel shall serve to authorize the President and Secretary of the Board of Education to sign the payroll authority required by the Township Treasurer.

Deductions as required by law for State and federal income taxes and pension plans shall be made from each pay and the funds forwarded to the proper agency. Other than court ordered deductions, no additional deductions, except for unauthorized absence from duties, will be made without proper written authority from the employee.

Imprest Checking Accounting

A District imprest account shall be maintained in a local bank. Payments by check may be authorized by the school administration for those expenditures for which it is expedient or necessary to pay without the delay required in processing ordinary bills. The imprest fund shall be reimbursed with the monthly bills. A listing of imprest checks issued, identifying the check number, amount, vendor, and purpose shall be presented together with the administrative authorization for issuing these checks. A recap of accounts charged shall also be submitted.

Petty Cash

A petty cash fund shall be established in the amount of \$200.00 at each school building, with the Building Principal responsible to the Superintendent for the security and proper handling of this fund. Individual payments may be disbursed from this account upon proper written authority and may be reimbursed by imprest check.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.
23 Ill.Admin.Code § 100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts),
4:80 (Accounting and Audits)

ADOPTED: September 2, 2003

REVISED: December 2, 2008

Operational Services

Use of Credit and Procurement Cards

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District's behalf. Credit and procurement cards shall only be used for those expenses that are for the District's benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District's best interests.

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board's responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions:

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.
2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. The Superintendent shall limit the amount each cardholder may charge in a single purchase or within a given month and inform the issuing bank of these limitations.
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy.
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in 105 ILCS 5/10-20.21, or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.: 105ILCS 5/10-20.21.
23 Ill.Admin.Code § 100.70 (d)

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 (Activity Funds)

ADOPTED: November 4, 2008

REVISED: July 21, 2009

Operational Services

Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with the State law, the standards set forth in this policy, and other applicable Board policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the School Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items not included in the budget require prior School Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.

The Superintendent or designee shall manage the execution of District contracts, including: (1) complying with requirements concerning listing certain expenditures in the Annual Statement of Affairs. (2) listing on the District's website all contracts in excess of \$25,000 and any contracts with an exclusive bargaining representative, and (3) monitoring the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.: 105 ILCS 5/10-20.19c, 105ILCS 5/10-20.21, 5/10-22.34c, and 5/19b-1 et seq.
820 ILCS 130/0.01 et seq.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150
Facility Management and Building Programs)

ADOPTED: September 2, 2003

REVISED: March 7, 2006
January 22, 2008
March 3, 2009

Operational Services

Resource Conservation

The Superintendent or designee shall manage a program of energy and resource conservation for the District that includes:

1. Periodic review of procurement procedures and specifications to ensure that purchased products and supplies are reusable, durable, or made from recycled materials, if economically and practically feasible.
2. Purchasing recycled paper and paper products in amounts that will, at a minimum, meet the specifications in The School Code, if economically and practically feasible.
3. Periodic review of procedures on the reduction of solid waste generated by academic, administrative, and other institutional functions. These procedures shall: (a) require recycling the District's waste stream, including landscape waste, computer paper, and white office paper, if economically and practically feasible; (b) include investigation of the feasibility of potential markets for other recyclable materials that are present in the District's waste stream; and (c) be designed to achieve, before July 1, 2020, at least a 50% reduction in the amount of solid waste that is generated by the District.
4. Adherence to energy conservation measures.

LEGAL REF.: 105 ILCS 5/10-20.19c.

CROSS REF.: 4:60 (Purchases and Contracts), 4:150 (Facility Management and Building Programs)

ADOPTED: December 5, 2006

REVISED: March 3, 2009

Operational Services

Accounting and Audits

The School District's accounting and audit services shall comply with the Illinois Program Accounting Manual, as adopted by the Illinois State Board of Education, and State law. The Superintendent or designee, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent or designee shall arrange an audit of the District funds, accounts, statement, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each School Board member and to the Superintendent.

The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools, unless an extension is filed.

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the Illinois State Board of Education. The Superintendent or designee shall review and discuss the Annual Financial Report with the Board before it is submitted.

Periodic Financial Reports

A. Treasurer's Report

The records of the Township Treasurer are the official financial documents of the District. District accounts and reports are to be provided to the Board of Education and the administrative staff. These accounts and reports will assist the Board of Education and administration when making decisions regarding District financial issues. It shall be the duty of the Township Treasurer to have published the annual Financial Report.

B. Budget and Expense Report

Monthly Financial Reports and certain annual reports shall be prepared by the administrative staff as required by the Board of Education or as needed for administrative purposes.

C. Periodic Audit

1. The Township Treasurer shall have performed an annual audit of District records.
2. District financial records, the imprest fund, and the student activity funds at each school shall be audited each year by a certified public accountant.

The Superintendent or a designee shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools.

Inventories

The Superintendent is responsible for developing and maintaining an inventory of District buildings and capital equipment. The inventory record of equipment shall include such items as a description of each item, the quantity, the location, the date of purchase, and the cost or the estimated replacement cost.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent or designee shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and Illinois State Board of Education rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$500. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer, Superintendent, or designee, except checks from an account containing student activity funds and revolving accounts may be signed by the respect account custodian.

Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the district's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time to time, engage a third-party to audit internal controls in addition to the annual audit.

LEGAL REF.: 105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8 and 5/17-1 et seq.
23 Ill. Admin. Code, Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards, 4:90 (Activity Funds)

ADOPTED: September 2, 2003

REVISED: December 5, 2006
December 2, 2008

Operational Services

Activity Funds

The School Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Superintendent or designee shall: (1) be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*, and State law, and (2) have all the responsibilities listed in the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with The School Code. The treasurer shall have all of the responsibilities listed in the Illinois State Board of Education rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund with a similar purpose.

Purpose

The raising and expending of activity funds by student bodies shall be permitted to promote the general welfare, education, and morale of all the students and to finance normal authorized activities of the student body organizations.

General Principles

1. Student activity funds may be used to finance programs of school activities augmenting but not replacing activities provided by the District.
2. Student body representation is required in the management of funds raised by the student body and expended for its benefit.

Athletics

All receipts from ticket sales for athletic events shall be deposited in the bank daily.

Receipts from the sale of tickets to athletic functions, other than District-sponsored tournaments, shall become general funds and shall not be added to the established working budget of the athletic department.

Fines

1. Fines collected for lost or damaged textbooks shall be deposited in the District bank account.
2. Fines collected for lost or damaged library books shall be deposited weekly with the school Principal. Such receipts are to be deposited to general District funds.

Receipts

Registration Receipts

All receipts at the time of student registration shall be deposited on a daily basis.

Miscellaneous Receipts

Miscellaneous receipts shall be handled in a manner consistent with good accounting procedures.

Borrowing

1. Sale of Bonds

Bonds may be sold by the Board of Education for specific purposes. Repayment schedules shall be based on a carefully determined plan designed to stabilize the individual taxpayer's cost rather than forcing sharp fluctuations in the monies required for debt retirement.

2. Sale of Warrants

When necessary, resolutions for tax anticipation warrants may be passed by the Board of Education up to the limits of the statute. Such warrants may not be sold in excess of the specific needs and shall be sold through a source providing the lowest interest rates.

3. Loans

District funds are not available to lend to other governmental agencies, employees, or residents.

Depository of Funds

The facilities of local banks shall be used for the safety of funds which are received at the schools. Deposits shall be made daily, or as often as required, in order that only a minimum amount of money will be on hand at the school. Monies from governmental agencies are received for the School District by the Township Treasurer and will be safeguarded and accounted for by him/her.

LEGAL REF.: 105 ILCS 5/8-2 and 5/10-20.19.
23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.: 4:80 (Accounting and Audits),7:325 (Student Fund-Raising Activities)

ADOPTED: September 2, 2003

REVISED: December 5, 2006
November 4, 2008

Operational Services

Insurance Management

Please refer to the current “Procedural Agreement between the Board of Education Bremen Community High School District 228, Cook County, Illinois and the Bremen District 228 Joint Faculty Association.”

For employees not covered by this agreement:

Risk Management

The interests of this District will be further protected against tort liability or loss through the development and maintenance of a risk management plan. The plan will identify specified individuals performing a direct function and role in protecting the employees, students, and invitees of Bremen Community High School District 228 from personal injury, death, or property damage. Provision will be made for adequate security and protection from assault, proper supervision in crowded and hectic environments, such as, hallways, cafeterias, athletic events, etc., and the accessibility to certain medical resources, such as, nurses, ambulances, or doctors and athletic trainers in those situations where injury to students or bystanders might be reasonably expected (football games, etc.). Provision will also be made for ordinary care to maintain property in a reasonably safe condition. Reasonable care will also be made to provide for safe storage and removal of hazardous materials, regular inspection of fire extinguishers, maintenance of fire alarm systems, snow removal, and other costs involved in accident or loss prevention.

The Superintendent or a designee shall annually recommend an insurance program that provides the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to ensure against any loss or liability of the School District, Board of Education members, employees, volunteer personnel authorized in 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b, and student teachers by reason of civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed during the scope of employment or under the direction of the Board of Education.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers’ Compensation to protect individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.

Student Insurance

1. Group accident insurance shall be offered to all students at their own expense.
2. Students participating in athletic programs shall be required to submit a completed insurance waiver or purchase student accident insurance. Additional premiums required for accident

insurance for specified athletic programs will be the responsibility of the student participant if a waiver is not provided.

Other Insurance

The interests of this District shall be further protected by other insurance coverage, as the Board of Education may consider desirable. Included, but not limited, in this category are (a) burglary insurance; (b) blanket position bond; (c) vehicle - owned; (d) automobile -driver training cars; (e) automobile - non-owned; (f) boiler insurance; (g) money and securities; (h) plate glass.

LEGAL REF.: Consolidated Omnibus Budget Reconciliation Act, P. L. 99-272, ¶ 1001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. § 300bb-1 et seq.
105 ILCS 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.
215 ILCS 5/1 et seq.
820 ILCS 305/1.

ADOPTED: September 2, 2003

Operational Services

Transportation

The District shall provide free transportation for any student in the District who resides: (1) at a distance of one and one-half miles or more from his or her assigned schools, unless the School Board has certified to the Illinois State Board of Education that adequate public transportation is available, or (2) within one and one-half miles from his or her assigned school where walking to school or to a pick-up point or bus stop would constitute a serious hazard due to vehicular traffic or rail crossing, and adequate public transportation is not available. The District may provide and charge a fee for transportation for other students residing within one and one-half miles from their assigned school. A student's parent(s)/guardian(s) may file a petition with the School Board requesting transportation due to the existence of a serious safety hazard. Free transportation services and vehicle adaptation is provided for a special education student if included in the student's individualized educational programs. The District may provide transportation to and from school-sponsored activities. Non-public school students shall be transported in accordance with State law. Homeless students shall be transported in accordance with the McKinney Homeless Assistance Act.

Bus schedules and routes shall be determined by the Superintendent or designee and shall be altered only with the Superintendent or designee's approval and direction. In fixing the routes, the pickup and discharge points should be as safe and convenient for students as possible.

No school employee may transport students in school or private vehicles unless authorized by the administration.

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with State law and Illinois Department of Transportation regulations.

All contracts for charter bus services must contain the clause prescribed by State law regarding criminal background checks for bus drivers (6:140-AP).

Post-Trip Vehicle Inspection

The Superintendent or designee shall develop and implement a post-trip inspection procedure to ensure that the school bus driver is the last person leaving the bus and that no passenger is left behind or remains on the vehicle at the end of a route, work shift, or workday.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. § 11431 et seq.
105 ILCS 5/10-22.22 and 5/29-1 et seq.
105 ILCS 45/1-15.
625 ILCS 5/1-182, 5/11-1414.1, 5/12-815, 5/12-816, 5/12-821, and 5/13-109.
23 Ill. Admin. Code §§ 1.510a and 226.935.

CROSS REF.: 5:280 (Duties and Qualifications), 6:140 (Education of Homeless Children),
7:220 (Bus Conduct)

ADOPTED: September 2, 2003

REVISED: January 4, 2005
January 22, 2008

Operational Services

Free and Reduced-Price Food Services

Notice

The Superintendent shall be responsible for implementing the District's free and reduced price food services policy and all applicable programs.

Eligibility Criteria and Selection of Children

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Department of Agriculture and distributed by the Illinois State Board of Education.

Notification

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

Nondiscrimination Assurance

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

Appeal

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Department of Agriculture in 7 C.F.R. §245.7, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of 3 years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for 3 years.

LEGAL REF.: U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, 7 C.F.R. Part 210.
U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, 7 C.F.R. Part 245.
105 ILCS 125 et seq. and 126/1.
23 Ill. Admin. Code § 305.10 et seq.

ADOPTED: September 2, 2003

REVISED: July 19, 2005
August 18, 2009

Operational Services

Waiver of Student Fees

The Superintendent will recommend to the Board for adoption what fees, if any, will be charged for the use of textbooks, gym suits, consumable materials, co-curricular activities, and other school fees. Students will pay for loss of schoolbooks or other school-owned materials.

Fees for textbooks, other instructional materials, and driver education are waived for students who meet the eligibility criteria for fee waiver contained in this policy. In order that no student be denied educational services or academic credit due to the inability of parent(s)/guardian(s) to pay fees and charges, the Superintendent will recommend to the Board for adoption what additional fees, if any, the District will waive for students who meet the eligibility criteria for fee waiver. Students receiving a fee waiver are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

The Superintendent shall ensure that applications for fee waivers are widely available and distributed according to State law and ISBE rule and that provisions for assisting parents/guardians complete the application are available.

A student shall be eligible for a fee waiver when:

1. The student is currently eligible for free lunches or breakfasts pursuant to 105 ILCS 125/1 et seq.; or
2. The student or student's family is currently receiving aid under Article IV of The Illinois Public Aid Code (Aid to Families with Dependent Children).

The Building Principal will give additional consideration where one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Seasonal unemployment;
- Emergency situations;
- When one or more of the parent(s)/guardian(s) are involved in a work stoppage.

The parent(s)/guardian(s) shall submit written evidence of eligibility for waiver of the student's fee.

The Building Principal will notify the parent(s)/guardian(s) promptly as to whether the fee waiver request has been granted or denied. A Building Principal's denial of a fee waiver request may be appealed to the Superintendent by submitting the appeal in writing to the Superintendent within 14 days of the denial. The Superintendent or designee shall respond within 14 days of receipt of the appeal. The Superintendent's decision may be appealed to the Board of Education. The decision of the Board is final and binding.

Questions regarding the fee waiver request process should be addressed to the Building Principal's office.

LEGAL REF.: 105 ILCS 5/10-20.13 and 5/10-22.25.
23 Ill. Admin. Code § 1.245 [unenforceable].

ADOPTED: September 2, 2003

REVISED: January 4, 2005
May 3, 2005

Operational Services

Facility Management and Building Programs

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with law, the standards set forth in this policy, and other applicable Board policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the Regional Superintendent and State Fire Marshal or designee, and (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district.

Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior School Board approval is needed for all renovations or permanent alterations to buildings or grounds when the cost will exceed \$5,000, including the cost equivalent of staff time. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

Standards for Facility Construction and Building Programs

As appropriate, the School Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. School Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the School Board will confer with members of the staff and community, the Illinois State Board of education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.

6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs and energy efficiency.

LEGAL REF.: 42 U.S.C. § 12101 et seq.

105 ILCS 5/10-22.36, 5/17-2.11, 140, and 230/5-1 et seq.

820 ILCS 130/0.01 et seq.

23 Ill.Admin.Code Part 151, School Construction Program, Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

ADOPTED: September 2, 2003

REVISED: April 4, 2006
June 17, 2008

Operational Services

Hazardous and Infectious Materials

The Superintendent or designee(s) shall take all reasonable measures to protect the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials, including pesticides, and infectious materials.

LEGAL REF.: 29 C.F.R. Part 1910.1030, as adopted by the Illinois Department of Labor, 56 Ill. Admin. Code § 350.280.
105 ILCS 5/10-20.17a and 135/1 et seq.
225 ILCS 235/2, Structural Pest Control Act.
415 ILCS 65/3(f), Lawn Care Products Application and Notice Act.
820 ILCS 255/1 et seq., Toxic Substances Disclosure to Employees Act.
23 Ill. Admin. Code § 1.330.
56 Ill.Admin.Code Part 205.

CROSS REF.: 4:170 (Safety)

ADOPTED: September 2, 2003

Operational Services

Safety

Safety Program

All District operations, including the education program, shall be conducted in a manner that will promote the safety of everyone on District property or at a District event. In order that the Board can monitor this goal's achievement, the Superintendent shall make regular reports to the Board containing relevant information.

The Superintendent or designee shall develop and implement a comprehensive safety and crisis plan incorporating both avoidance and management guidelines. The comprehensive safety and crisis plan shall specifically include provisions for: injury prevention; bomb threats, weapons, and explosives on campus; school safety drill program; tornado protection; instruction in safe bus riding practices; emergency aid; post-crisis management; and responding to medical emergencies at an indoor and outdoor physical fitness facility. During each academic year, each school building that houses school children must conduct a minimum of:

1. Three school evacuation drills,
2. One bus evacuation drill, and
3. One severe weather and shelter-in-place drill.

When contacted by the appropriate local law enforcement agency with a request to conduct and participate in a law enforcement drill, the Superintendent or appropriate designee must conduct a law enforcement drill during the academic year. The law enforcement drill must be conducted according to the District's comprehensive safety and crisis plan and it may be conducted on days and times that students are not present in the building.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to use any available cellular telephone. A school bus driver is prohibited from operating a school bus while using a cellular telephone, except: (1) during an emergency situation, (2) to call for assistance if there is a mechanical problem, (3) where a cellular telephone is owned by the school district and used as a digital two-way radio, and (4) when the school bus is parked.

Convicted Child Sex Offender and Notification Laws

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and the parent/guardian is: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss the student issues concerning his or her child such as retention and promotion and notifies the Building Principal of his or her presence at the school, or
2. Has permission to be present from the School Board, Superintendent or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Child Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

All contracts with the School District that may involve an employee or agent of the contractor having any contact, direct or indirect, with a student, shall contain the following:

The contractor shall not send to any school building or school property any employee or agent who would be prohibited from being employed by the District due to a conviction of a crime listed in 105 ILCS 5/10-21.9, or who is listed in the State Sex Offender Registry or the Statewide Violent Offender Against Youth Database. The contractor shall obtain a fingerprint-based criminal history records check before sending any employee or agent to any school building or school property. Additionally, at least quarterly, the contractor shall be listed on the Statewide Sex Offender Registry or the Statewide Violent Offender Against Youth Database.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the Illinois State Board of Education.
2. Any student who is a victim of a violent criminal offense, as defined by 725 ILCS 120/3, that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Student Insurance

The School Board shall annually designate a company to offer student accident insurance coverage. The Board does not endorse the plan nor recommend that parents/guardians secure the coverage and any contract is between the parents/guardians and the company. Students participating in athletics, cheerleading, or pompons must have school accident insurance unless the parents/guardians state in writing that the student is covered under a family health insurance plan.

Emergency Closing

The Superintendent is authorized to close the schools in the event of hazardous weather or other emergencies that threaten the safety of students, staff members, or school property.

LEGAL REF.: 105 ILCS, 5/10-20.28, 5/10-21.3a, 5/10-21.9, and 128/
210 ILCS 74.
625 ILCS 5/12-813.1.
730 ILCS 152/101 et seq.

CROSS REF.: 5:30 (Hiring Process and Criteria), 6:190 (Co-curricular Activities), 6:250
(Community Resource Persons and Volunteers), 7:220 (Bus Conduct), 7:300
(Co-curricular Athletics), 8:30 (Visitors to and Conduct on School Property),
8:100 (Relations with Other Organizations and Agencies)

ADOPTED: September 2, 2003

REVISED: January 4, 2005
July 19, 2005
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December 2, 2008
July 21, 2009