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## **Sunset Ridge School District 29**

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### **OPERATIONAL SERVICES**

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**OPERATIONAL SERVICES**

**Goals and Objectives**

Adequate financial support is necessary to operate the schools and to provide a quality educational program. To make that support as effective as possible the School Board will:

- operate on a fiscally sound basis;
- require maximum efficiency in the expenditure of funds and in accounting and reporting;
- provide a clean, comfortable and safe environment which facilitates the educational process;
- promote community understanding and support of the fiscal requirements of the school program.

The School Board perceives the operational services of the District as essential to the central function of the District - the education of children. The Board serves as trustee of the District's facilities and overseer of all business operations for the purpose of providing the facilities and services that will support the educational goals and objectives of the Sunset Ridge School District No. 29.

The Board shall ensure that operation and maintenance of the school facilities, equipment and services will set high standards of safety, promote the health of students and staff and reflect the aspirations of the community to support the staff in providing good instruction.

With the assistance of the Superintendent and personnel designated by him/her, the School Board shall establish efficient and businesslike procedures for fiscal accounting, purchasing and management of equipment and supplies. It will strive to establish a thorough, effective and economical maintenance program that will assure a useful life of school sites, facilities and equipment.

The School Board recognizes that money and money management comprise the fundamental support of the whole school program. To make that support as effective as possible, the following fiscal objectives are subscribed by the Board:

1. to encourage advance planning through effective budget procedures;
2. to explore all practical and legal sources of dollar income;
3. to guide the expenditure of funds so as to achieve effective educational returns;
4. to require maximum efficiency in accounting and reporting procedures;
5. to maintain the level of per student expenditure necessary to meet educational goals.

Operational Services

Fiscal and Business Management

The Superintendent and/or chief school business official (CSBO) are 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 School Board and publishing it before December 1, as required by State law.

The Superintendent and/or chief school business official 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 “Acceptable Use Policy for Technology” (Policy 645.08).

Budget Planning

The District’s fiscal year is from July 1 until June 30. The Superintendent and/or chief school business official shall present to the School Board, 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 programs. 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.

Preliminary Adoption Procedures

After receiving the Superintendent’s and/or chief school business official’s proposed budget, the School Board 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 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;

Operational Services

Fiscal and Business Management

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. School Board members' names voting yea and nay shall be recorded in the minutes.

The Superintendent and/or chief school business official, 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
2. Notify parents/guardians that the budget is posed and provide the website's address.

File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in

3. the following fiscal year (certified by the District's Chief Fiscal Officer) with the County Clerk within 30 days of the budget's adoption.
4. Make all preparations necessary in order for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth In Taxation Act, and (2) file 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.
5. Submit the annual budget, a deficit reduction plan if one is required by the 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 School Board may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Superintendent and/or chief school business official, or designee shall implement the District's budget and shall provide the School Board with financial reports which include all deficit fund balances. The amount budgeted as the expenditure in each fund is the

**Operational Services**

**Fiscal and Business Management**

maximum amount which may be expended for that category, except when a transfer of funds is authorized by the School Board.

The School Board shall act on:

- All interfund loans, interfund transfers, and transfers within funds.
- All transfers from one program to another;
- All expenditures that are to be charged to a contingency account, if such an account exists.

**Budget Procedures**

The Superintendent shall present to the School Board, 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.”

**Preliminary Adoption Procedures**

After receiving the Superintendent’s proposed budget, the School Board will set:

1. The date, place and time for a public hearing on the proposed budget;
2. The date, place and time for the proposed budget to be available to the public for inspection.

The School Board Secretary shall make arrangements 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 shall adopt a budget before the end of the first quarter of each fiscal year (September 30).

The adoption of the budget shall be by roll call vote. The resolution adopting the Budget and Appropriation Ordinance shall be incorporated into the meeting’s official minutes. School Board members’ names voting year and nay shall be recorded in the minutes.

The Superintendent shall make all preparations necessary in order for the Board to adopt the tax levy and to timely file its Certificate of Tax Levy and compliance with the Truth In Taxation Act filing requirements. On or before the last Tuesday in December, a Certificate of Tax Levy shall be filed with the County Clerk. The Certificate lists the amount of property tax money to be provided for the various funds in the budget. The Superintendent shall prepare all documents and notices necessary for the Board to timely



file its Certificate of Tax Levy.

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 School Board may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Superintendent is responsible for implementing the District's budget and shall provide the School Board with a monthly financial report which includes all deficit fund balances. The total amount budgeted as the expenditure in each fund is the maximum amount which may be expended for that category, except when a transfer of funds is authorized by the School Board.

The School Board shall act on:

- . all expenditures;
- . all transfers from one fund to another;
- . all transfers from one program to another;
- . all expenditures which are to be charged to a contingency account, if such an account exists.

LEGAL REF.: 105 ILCS 5/10-17, 5/17-1 AND 5/1711.  
35 ILCS 215/6-215/8.

**Operational Services**

**Revenue and Investments**

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Northfield Township School Treasurer and the Chief Business Official shall serve as the District's Chief Investment Officers. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income. Investing will be according to the following Resolution of the Board of Education of School District 29 and in accordance with the Northfield Township School Treasurer Board Policy: Investment of School District Funds. Approved Depositories will be revised periodically by the Northfield Township School Treasurer.

Depository

The Northfield Township School Treasurer is the only lawful custodian of the District's funds and, as such, he/she shall demand receipt for and safely keep, according to law, all bonds, mortgages, notes, money, effects, books and papers belonging to the District.

BOARD OF EDUCATION SCHOOL DISTRICT 29  
Cook County, Illinois

A Resolution Providing for the Adoption  
of the Northfield Township Trustees  
of Schools Investment Policy

WHEREAS, School District 29 is within the jurisdiction of the Northfield Township Trustees of Schools; and

WHEREAS, the board of Trustees of the Northfield Township Trustees of Schools is the Custodian of all funds for all school districts located within Northfield Township; and

WHEREAS, The Township School Treasurer, duly appointed by the Board of Trustees of the Northfield Township Trustees of Schools is the only lawful custodian of school district funds; and,

WHEREAS, the Board of School Trustees and the Township School Treasurer of the Northfield 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; and

WHEREAS, the Board of Trustees of Northfield Township Trustees of Schools has duly adopted on October 4, 1999, the Northfield 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 SCHOOL DISTRICT 29, COOK COUNTY, ILLINOIS, as follows:

**Section 1:** "NORTHFIELD TOWNSHIP SCHOOL TREASURER BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS" attached hereto as Exhibit "A" and made part hereof, is hereby adopted by the Board of Education District No. 29 as the Boards 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.

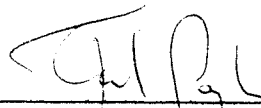
Passed this 9th day of November, 1999

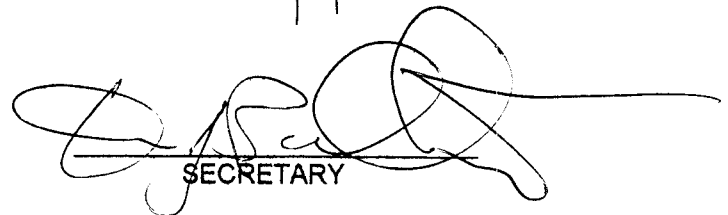
AYES: Dauten, Dinneen, Faulkner, Gougler, Hielscher,  
Kashian, Magers

NAYS: None

ABSENT: None

APPROVED this 9th day of November, 1999

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
SECRETARY

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

In accordance with the Illinois Public Funds Investment Act, 30 ILCS 235/0/01 *et seq.* (the "Act"), the Northfield Township School Treasurer and/or the Assistant Treasurers (the "Treasurer") shall maintain a set of procedures for the investment of School District funds that includes the following elements:

1. A listing of authorized investments.
2. The standard of care that must be maintained by the persons investing the public funds.
3. Investment and diversification guidelines that are appropriate to the nature of the funds, the purpose for the funds, and the amount of the public funds within the investment portfolio.
4. Guidelines regarding collateral requirements, if any, for the deposit of public funds in a financial institution made pursuant to the Act, and, if applicable, guidelines for contractual arrangements for the custody and safekeeping of that collateral.
5. A system of internal controls and written operational procedures designed to prevent losses of funds that might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the district.
6. Performance measures that are appropriate to the nature of the funds, the purpose for the funds, and the amount of the public funds within the school district's investment portfolio.
7. Appropriate periodic review of the investment portfolio, its effectiveness in meeting the school district's needs for safety, liquidity, rate of return, and diversification, and its general performance.
8. At least quarterly written reports of investment activities by the Treasurer for submission to the Board of Education and the Superintendent, including information regarding securities in the portfolio by class or type, book value, income earned, and market value as of the report date.
9. A procedure for the selection of investment advisors, money managers, and financial institutions.
10. A policy regarding ethics and conflicts of interest.

The Treasurer of the School District shall establish and submit such procedures for the School Trustee's approval and shall periodically review and propose needed amendments thereto. Such procedures and this policy shall be kept available at all times for public review at the School District's administrative offices.

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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### A. Scope

2.5.a(2) This investment procedure applies to all funds of each school district in the Township (District's). These funds are accounted for in the District's annual financial report and includes all current funds, and any other funds that may be created from time to time, except for District pension funds to the extent the deposit and investment of such funds is otherwise regulated under the Illinois Pension Code. All transactions involving the District's funds and related activity of any funds shall be administered in accordance with the provisions of this procedure. The standard of prudence to be used shall be the "prudent person" standard.

### B. Objectives

- 2.5.a(3)
1. **Safety of Principal** – Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. To attain this objective only appropriate investment instruments will be purchased and insurance or collateral will be required to ensure the return of principal.
  2. **Liquidity** – The District's investment portfolio shall be structured in such manner as to provide sufficient liquidity to pay obligations as they come due.
  3. **Return on Investments** – The investment portfolio shall be designed with the objective of attaining a market-average rate of return throughout budgetary and economic cycles, taking into account the risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.
  4. **Maintaining the Public's Trust** – The investment officers shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the District, the Board or the School Treasurer.

### C. Investment Instruments

2.5.a(1) The Treasurer may invest only in those instruments listed below:

1. **Interest bearing bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued by the United States of America, its agencies and allowable instrumentalities;**

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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2. Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
3. Certificates of deposit with federally insured institutions that are collateralized or insured at levels acceptable to the District in excess of the \$100,000 provided by the Federal Deposit Insurance Corporation coverage limit;
4. Collateralized repurchase agreements which conform to the requirements stated in paragraph 2(g) or 2(h) of the Act;
5. Commercial paper meeting the following requirements:
  - a) The corporation must be organized in the United States.
  - b) The corporation's assets must exceed \$500,000,000.
  - c) The obligations at the time of purchase must be rated within the two highest classifications by at least two of the four standard rating services (Standard and Poor's, Duff and Phelps, Moody's, and Fitch Investors Service).
  - d) The obligations cannot have maturity longer than 180 days.
  - e) Not more than 33% of the total investment fund can be invested in commercial paper at any time.
  - f) The total investment in any one corporation cannot exceed 10% of the corporation's outstanding obligations.
  - g) The total investment in any one corporation cannot be more than \$20 million.
  - h) The investment must be insured.
6. The Illinois Public Treasurer's Investment Pool; and
7. The Illinois School District Liquid Asset Fund.
8. Investments may be made only in those savings banks or savings and loan associations the shares, or investment certificates of which are insured by the Federal Deposit Insurance Corporation.

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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9. Short-term discount obligations of the Federal National Mortgage Association.
10. Identified as follows:
  - a) Bonds issued by the State, the Sanitary District of Chicago, counties, townships and cities in this state and by school directors.
  - b) Bonds issued by any district in this state having authority to levy taxes upon all taxable property within the district.
  - c) Mortgage notes or bonds issued by the Federal Housing Administrator, or debentures issued by him.
  - d) Bonds or other obligations of National Mortgage Associations or the Home Owner's Loan Corporation.
  - e) United States Government, State of Illinois and municipal securities the payment of which is protected by the power to levy taxes therefore.
11. Investment products that are considered as derivatives are specifically excluded from approved investments.

### D. Diversification

2.5a.(4)

It is the policy of each District to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. Diversification strategies shall be determined and revised periodically by the School Treasurer. The diversification shall be as follows:

- a) Up to 100% of C.1, C.2, C.3.
- b) Up to 90% C.6 and C.7
- c) Up to 33% of C.4 and C.5.



# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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### E. Collateralization

2.5a.(5)

1. It is the policy of the Treasurer to require that time deposits in excess of FDIC insurable limits be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default.
2. Eligible collateral instruments are any investment instruments acceptable under the Act. The collateral must be placed in safekeeping at or before the time the District buys the investments so that it is evident that the purchase of the investment is predicated on the securing of collateral.
3. Safekeeping of Collateral
  - a) Third party safekeeping is required for all collateral. To accomplish this, the securities must be held at one or more of the following locations:
    - 1) at a Federal Reserve Bank or its branch office;
    - 2) at another custodial facility in a trust or safekeeping department through book-entry at the Federal Reserve;
    - 3) by an escrow agent of the pledging institution; or
    - 4) by the trust department of the issuing bank
  - b) Safekeeping will be documented by an approved written agreement between the Treasurer and the governing board of the bank that complies with FDIC regulations. This may be in the form of a safekeeping agreement.
  - c) Substitution or exchange of securities held in safekeeping can be approved exclusively by the Treasurer, and only if the market value of the replacement securities is equal to or greater than the market value of the securities being replaced.

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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### F. Safekeeping of Securities

1. Third party safekeeping is required for all securities and commercial paper. To accomplish this, the securities must be held only at one or more of the following locations:
  - a) at a Federal Reserve Bank or its branch office;
  - b) at another custodial facility, which shall be a trust or safekeeping department through book-entry at the Federal Reserve, unless physical securities are involved; or
  - c) in an insured account at a primary reporting dealer
2. Safekeeping will be documented by an approved written agreement between the Treasurer and the holder of the securities. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement or custody agreement.
3. Original certificates of deposits will be held by the originating bank. A safekeeping receipt will be acceptable documentation.

### G. Qualified Financial Institutions and Intermediaries

2.5.a.(11)

1. Depositories – Demand Deposits
  - a) Any financial institution selected by the Treasurer shall provide normal banking services, including, but not limited to: checking accounts, wire transfers and safekeeping services.
  - b) The Treasurer will not maintain funds in any financial institution that is not a member of the FDIC system. In addition, the Treasurer will not maintain funds in any institution that does not first agree to post required collateral for funds or purchase private insurance in excess of FDIC insurable limits and in amounts acceptable to the Treasurer.
  - c) To qualify as a depository, a financial institution must furnish the Treasurer with copies of the latest two statements of condition which it is required to furnish to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Treasurer within 45 days of the end of each quarter.

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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- d) Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Treasurer on an annual basis. Fees for services shall be substantiated by a monthly account analysis.
- e) Each financial institution acting as a depository for the District must enter into a depository agreement with an authorized school district official that incorporates this policy by reference.

### 2. Banks and Savings and Loans – Certificates of Deposits

Any financial institution selected to be eligible for the Treasurer's competitive certificate of deposit purchase program must:

- a) provide wire transfer and certificate of deposit safekeeping services;
- b) be a member of FDIC system and be willing and capable of posting required collateral or private insurance for funds in excess of FDIC insurable limits and in amounts required by the Treasurer; and
- c) meet at all times the financial criteria as established in the investment procedures of the District.

### 3. Intermediaries

Any financial intermediary selected to be eligible for the Treasurer's competitive investment program must:

- a) provide wire transfer and deposit safekeeping services;
- b) maintain appropriate federal and state registrations for the type of business in which they are engaged;
- c) provide an annual audit upon request;
- d) maintain an office within the State of Illinois and be licensed to conduct business in this State; and
- e) be familiar with the School Trustee's policy and accept financial responsibility for any investment not appropriate according to the policy

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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### H. Management of Program

2.5.a.(7)

1. The following individuals are authorized to purchase and sell investments, authorize wire transfers, authorize the release of pledged collateral, and to execute any documents required under this procedure:
  - a) Treasurer
  - b) Assistant Treasurers

These documents include:

- 1) Wire Transfer Agreement
- 2) Depository Agreement
- 3) Safekeeping Agreement
- 4) Custody Agreement

2.5.a.(6)

2. Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish a system of internal controls and written operational procedures designed to prevent losses of funds that might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the entity. Such procedures shall include explicit delegation of authority to persons responsible for the execution under the direction of the Treasurer of specific financial transactions, including: investment transactions; check signing, check reconciliation, deposits, bond payments, report preparation and wire transfers. No person may engage in any investment transaction except as provided for under the terms of this policy. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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3. The wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Treasurer who shall periodically review them for their consistency with District policy and State law and who shall be assisted in this function by the Assistant Treasurer, District legal counsel and auditors. These agreements include but not limited to:
  - a) Wire Transfer Agreement
  - b) Depository Agreement
  - c) Safekeeping Agreement
  - d) Custody Agreement
4. The Treasurer may use financial intermediaries, brokers, and/or financial institutions to solicit bids for securities and certificates of deposit. These intermediaries shall meet the criteria set forth in Section G(3) above and shall be approved by the School Trustees.
5. The Treasurer shall be further authorized to enter into joint investment agreements as authorized under Section 8-7 of the School Code.

### I. Performance

2.5.a.(8)

The Treasurer will seek to earn a rate of return appropriate for the type of investments being managed given the portfolio objectives defined in Section B of this document for all funds. In general, the Treasurer will strive to earn an average rate of return equal to or greater than the U.S. Treasury Bill rate for a given period of time for the average weighted maturity of the District's investments.

### J. Ethics and Conflicts of Interest

2.5.a.(12)

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Further, except as permitted under Section 3.2 of the Public Officer Prohibited Practices Act, no officer involved in the investment process shall have any interest in, or receive any compensation from, any

# NORTHFIELD TOWNSHIP SCHOOL TREASURER

## BOARD POLICY: INVESTMENT OF SCHOOL DISTRICT FUNDS

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investments in which the Treasurer is authorized to invest, or the sellers, sponsors or managers of those investments.

### K. Indemnification

Investment officers and employees of the Treasurer acting in accordance with this Investment Procedure and such written operational policies as may be established by the District's, and who otherwise exercise due diligence and act with reasonable prudence, shall be relieved of personal liability for an individual security's credit risk or market changes.

### L. Reporting

2.5 a.(9),(10)

The Treasurer shall submit to the Board of Education and the Superintendent a monthly investment report which shall include information regarding securities in the portfolio by class or type, book value, income earned, and market values as of the report date. Generally accepted accounting principles shall be used for valuation purposes. The report shall indicate any areas of policy concern and planned revision of investment strategies.

### M. Amendment

This procedure shall be reviewed from time to time by the Treasurer with regards to the procedure's effectiveness in meeting the District's needs for safety, liquidity, rate of return, diversification, and general performance. Any substantive changes will be reported to the School Trustees.

Approved Depositories

Updated by Northfield Township School Treasurer  
January 10, 2005

1. American National Bank
2. Glenview State Bank
3. Harris Bank
4. LaSalle Bank, NA
5. Northern Trust Company
6. Fifth Third Bank
7. PMA Financial Network Inc. (Illinois School District Liquid Asset Fund Plus)
8. Illinois Public Treasurers' Investment Pool
9. Cole Taylor Bank
10. Oak Brook Bank
11. Northbrook Bank
12. PFM Asset Management (Formerly Ambac Securities/IIIT Fund)
13. Federated Investors
14. J.P. Morgan Chase (Formerly Bank One)
15. Wells Fargo Financial
16. FTN (First Tennessee National)
17. Northview Bank
18. Citibank

**Operational Services**

**Sale of Property**

The School Board may cause to be sold, at a public or private sale, any personal property belonging to the School District and not needed for school purposes. The proceeds from any such sale shall be credited to the fund from which the original purchase was made.

Income from the sale of school sites, buildings or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold. After all such bonds have been retired, income from the sale may be used for any purpose authorized by the School Board and the income may be deposited into any District fund.

**Sale of District Real Estate**

When a school site or portion thereof, building or site with building thereon or any other real estate of the District is to be sold, the trustees of schools or other school officials having legal title to such land shall, within sixty (60) days after receiving such notice, sell the property at public sale, by auction or sealed bids. However, if the property is to be sold to another unit of local government or school district, the trustees of schools or other school officials having legal title to such land shall proceed in the manner provided in, "An Act in relation to the transfer of interests in real estate by unit of local government or school districts."

The School Board may direct that a school site or portion thereof, building or site with building thereon or any other real estate be sold. The procedures in Section 5-22 of The School Code shall apply.



**Operational Services**

**Interest Income**

Interest income earned on any funds for IMRF; Tort Immunity Act; Fire Prevention, Safety and Environmental Energy and Capital Improvement Act shall be restricted to its respective fund.

Interest income from other funds may be transferred to any of the District's funds by action of the School Board.

**Operational Services**

**Gifts, Grants and Bequests**

The District may accept gifts, grants and donations. Only those gifts that the Superintendent or the School Board deem consistent with the policies, programs and best interest of the District will be accepted.

All gifts which are accepted on behalf of the School Board shall be in the name of the District and become the property of the District. Where installation is required, the gift shall be installed under the supervision of District personnel.

**Operational Services**

**Use of School Facilities by Others**

School facilities are designed to provide for the educational and recreational programs of the School District, however, the Legislature has delegated to the School Board sole authority to grant limited use of portions of the facilities under conditions the Board members may see fit to impose.

The Board in exercising its powers authorizes:

- Temporary use by local organizations sponsoring scout activities for girls and boys of elementary school age for carrying out educational and recreational programs in keeping with the mission of the School District; and

Use of the Middlefork School gymnasium pursuant to implementation of the provisions of the Intergovernmental Agreement between the School District, the Village of Northfield and the Northfield Park District as a part of a Joint Financing program for construction of an area (designated as a Community Center) that the three parties to the Intergovernmental Agreement could utilize for carrying out regular operational activities of the respective governmental unit, i.e., educational, civic and recreational, respectively.

APPROVED: 4/8/14

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**OPERATIONAL SERVICES**

**Fiscal Management - Revenue -Rental and Service Charges**

The School Code of Illinois grants school districts the right to purchase textbooks and rent them to students. Accordingly, the District may charge a textbook rental fee for all grades. The amount of this fee will be set annually by the School Board. This fee must be waived in a hardship case as determined by the Superintendent.

Common School Districts (District 29) is permitted to provide transportation for any student and to make a charge for such service,

**OPERATIONAL SERVICES**

**Use of School Equipment**

The Superintendent may approve the loan of District equipment to District residents, organizations and employees. The Superintendent or designee will establish regulations pertaining to the use of school equipment.

**OPERATIONAL SERVICES**

**Working Cash Fund Bonds**

The School Board may create a working cash fund to meet ordinary and necessary District expenses by levy of tax and issuance of bonds as provided by law.

Monies in the working cash fund shall not be regarded as current assets available for school purposes. The School Board may appropriate monies to the working cash fund up to the maximum amount allowable in the fund and the working cash fund may receive such appropriations and any other contributions. The School Board may authorize the District's Business Manager, by separate resolution, to transfer from the working cash fund to the Educational, Transportation or Operations and Maintenance funds an amount not exceeding eighty-five percent (85%) of anticipated tax revenues.

**OPERATIONAL SERVICES**

**School Site Size and Criteria Including Standards for Measuring Student Yields**

The area presently served by School District No. 29, Cook County, Illinois, is basically residential in composition. The School District is 3.43 square miles in size; school enrollment is approximately 350 students in grades kindergarten through 8th grade. This enrollment has been stable over the past four or five years. The District has two attendance centers, Middlefork School housing pupils in grades kindergarten through third and Sunset Ridge School housing pupils in grades four through eight. The District has prided itself on the low class size in its pursuit of quality education.

There have not been dramatic increases in enrollments over the past year. Consequently, when acres of undeveloped land are planned for residential development, it caused concern on the part of School District officials. Considering the significant growth of student enrollment that could come from the undeveloped land area in the district, it was felt that a plan for proper location of school sites or a manner in which additional enrollment might be adequately accommodated should be adopted by the School Board. The Board has reviewed the needs related to school sites and conditions and has adopted the following policies and criteria. These may be used as guidelines for the contribution of land and/or cash for school sites.

**General Conditions and Criteria**

1. Each school site will be made available to members of the community to the maximum extent possible within the limits set by school use and financial resources.
2. The use of adjacent land will be considered in selecting a site, to assure safety and a pleasant school environment.
3. Sites must be of a shape and contour to allow for the construction of buildings and make provisions for outdoor space, including level areas for physical education and athletics. Access to a site shall be available on full improved streets capable of accommodating the traffic added by the school placed on that site. All utilities and improvements must be available to the site at the time that construction of the school is scheduled to commence.
4. The portion of the site upon which the school will be placed must be well drained and suitable for conventional construction. All of the acreage in the site must drain promptly and properly.
5. The school district will from time to time suggest specific sites for inclusion on the official plan or land use maps of the county and the various cities and villages involved. It is suggested that these designations be protected from faulty interpretation by the following statement:

**OPERATIONAL SERVICES**

“The site locations shown are diagrammatic only, and schools will be located within a reasonable distance from the designated spot.”

Site Size

The Board of Education of School District No. 29, Cook County, Illinois, operates an elementary school district housing elementary grades kindergarten through grade three and middle school-junior high school grades four through eight.

Site sizes for levels of school organizational pattern shall be governed by the following criteria:

<u>Type of School</u>	<u>Minimum Site Size</u>	<u>Acreage required over minimum Size</u>	<u>Approximate Number of Pupils per School</u>	<u>Acres per Site</u>
Primary	5 acres	1 acre per 100 students	200	7.0
Middle School/ Junior High	20 acres	1 acre per 100 students	250	22.5

Standards for Determining Student Yields

In order that the student population impact of a given housing development be measured in a reasonable and equitable manner, the Board of Education has adopted the following yield per dwelling standards which are subject to annual review. In this manner the developer of a single dwelling project and developer of a 1,000 unit project may each be caused to bear his own fair share of the school site burden through the contribution of fully developed lands (fully developed meaning all off-site improvements such as streets, gutters, sewer, water and electrical supply) or cash in lieu thereof, at a per acre value in keeping with the costs of the time and the area involved.



OPERATIONAL SERVICESPublic School Student Yield Per Dwelling Unit

Type of Unit	Children Per Unit		
	Primary K-3 (5-8 yrs.)	Middle School Grades 4-8 (9-13 yrs.)	Total K-8 (5-13)
<u>Single Family (detached)</u>			
2 bedroom	.120	.026	.146
3 bedroom	.381	.174	.555
4 bedroom	.513	.314	.827
5 bedroom	.620	.420	1.040
<u>Single Family (attached)</u>			
1 bedroom	0	0	0
2 bedroom	.075	.011	.086
3 bedroom	.212	.022	.234
4 bedroom	.316	.166	.482
<u>Apartments</u>			
Efficiency	0	0	0
1 bedroom	0	0	0
2 bedroom	.065	.021	.086
3 bedroom	.157	.037	.194

Table developed:  
 Illinois School Consulting Service  
 Division of Associated Municipal  
 Consultants, Inc.

The School District at its option may select the cash in lieu of the land donations.

NOTE: The above chart provides a general guideline. Factors concerning prices for sale or rent, and the nature of the rest of the development shall be incorporated in the analysis of any given housing development.

**OPERATIONAL SERVICES**

**Formula For Determining The Land Donation Or Cash In Lieu Of Land**

The student impact for any residential development is determined by using the yield table as developed and updated by Illinois School Consulting Service (Associated Municipal Consultant, Inc.) and calculating the number of pupils coming from a given development. The type of homes and the number of bedrooms will provide the student yield in the grade level clusters. After the number of students has been calculated, this number will be given a percentage ratio of the acres as recommended by the State Board of Education for a specific type of school. Elementary schools, junior high/middle schools and high schools have a different number of recommended acres per building based upon the ultimate capacity assigned to that building by the school board. Once the number or portion of an acre has been determined, that will be the amount of land which is due the school district. If the school board wishes to take cash in lieu of land, then the dollar value of fully developed land is determined by the percent of acres to be donated times the cash value of the land. This figure is then divided by the number of dwelling units in the development to arrive at a cost per dwelling unit.

**Application And Procedures Concerning Cash Contribution In Lieu Of Land**

(a) It is the policy of the school district that the formula set forth in this policy shall be uniformly applied to all proposed subdivisions in the school district;

(b) Any cash contributions received in lieu of land donations shall be held in a separate trust account in a bank designated by the district in a separate account to be established for the sole purpose of safe guarding such funds; and

(c) All monies deposited in such trust account or cash in lieu of land contributions shall be returned to the contributing party if they are not used for a site or site development purpose within seven years after the date of deposit.

**OPERATIONAL SERVICES**

**Additional Formula To Site Donation/Cash In Lieu Of Site Donation Tax Levy Formula**

The site donation policy was developed as a means of providing school districts with finances from developers based directly upon the student impact which their residential development created. The formula and process by which this is calculated is shown in the first section of this report.

School officials realize that there is a 12 to 18 month lag in the time a new pupil moves into the district and tax dollars from the respective dwelling unit are received. This has frequently created a cash flow problem in the various funds.

It would appear in line, the, for the district to request some funding “up front” based upon an objective cost factor. School districts do have available to them the calculations provided by the office of the Illinois State Board of Education whereby it is shown the operating cost per pupil for the respective school district.

Since there is a least a one-year tax lag, it would appear quite equitable that this tax money be provided “up front” since the district will not realize any local funding as a result of this lag. The formula is as follows:

Formula for determining contribution due the school district based upon the tax lag which occurs from new residences constructed in a school district and the number of students generated from those homes. The arriving at the number of pupils is determined in the same manner as in the land donation formula.

The cash contribution is calculated by taking the latest equalized assessed valuation for the district times the total school tax rate for the levy year. This provides the total tax dollars generated by the district’s assessed valuation. This total dollar amount is divided by the number of students enrolled in the district for the tax year which was used. This provides the local tax dollars for each student enrolled. The district would then be entitled to the tax dollars for each student enrolled times the number of pupils being generated. This figure would then be divided by the total number of dwelling units to give the amount due per dwelling unit.

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**OPERATIONAL SERVICES**

**Reimbursement In The Event Of Major Commercial And/Or Residential Development**

In the event of a major commercial or residential development causing substantial incremental cost to the district, the Board of Education shall review possible actions to seek reimbursement for all or part of such incremental costs if the board determines that, based upon all the relevant facts and circumstances, it would be inequitable for the taxpayers of the district to bear the added burden of such incremental costs.

**OPERATIONAL SERVICES**

**Incurring Debt**

The Superintendent shall provide early notice to the School Board of the District's need to borrow money. The Superintendent or designee shall prepare all documents and notices necessary for the School Board, 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.

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**OPERATIONAL SERVICES**

**Hazardous and Infectious Materials**

The Superintendent 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; 135/1 et seq.; and 140, Green Cleaning School Act.  
                          225 ILCS 235/1 et seq., 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.:           435 (Facility Management and Building Programs), 465 (Safety)

**OPERATIONAL SERVICES**

**Use of Green Cleaning Supplies**

When it is economically feasible the District will exclusively purchase and use environmentally-sensitive cleaning products pursuant to the guidelines and specifications established under Section 15 of the Green Cleaning Schools Act. (105 ILCS140/)

LEGAL REF.: 105 ILCS 5/10-20.17a; 135/1 et seq.; and 140, Green Cleaning School Act.

CROSS REF.: 416 (Hazardous and Infectious Materials)

**OPERATIONAL SERVICES**

**Accounting and Audits**

“The Superintendent shall keep or cause to be kept the records and accounts as directed and received by the Board...”

The accounting system and procedures for the District shall conform to all requirements of The School Code and all regulations of the Illinois State Board of Education.

The School Board of the District directs that all reporting formats used for the Annual Financial Report will be consistent with the Illinois Program Accounting Manual for Local Educational Agencies and the Northfield Township School Treasurer’s Procedural Manual.

**Audits**

At the close of each fiscal year, June 30, the books and accounts of the District shall be audited by an independent certified public accountant designated by the Board in conformance with prescribed standards and legal requirements. The audit shall be provided to each School Board member and to the Superintendent.

The District shall on or before October 15 of each year submit an original and one copy of the audit to the Educational Service Region Superintendent.



**OPERATIONAL SERVICES**

**Inventories**

The Superintendent shall be responsible for the development and maintenance of the inventory of buildings and capital equipment of the District. 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.

**OPERATIONAL SERVICES**

**Salary Deductions**

In addition to salary deductions required by law, the District shall, upon the written request of the employee, make salary deductions for qualified District employees for the following purposes:

1. the employee's contribution toward the premium required for family or single coverage of approved hospitalization and major medical insurance programs;
2. participation in a Board approved tax deferred annuity program of the individual's choice and paid through a salary deduction;
3. any dues, payments of contributions payable by the employee to any employee labor or professional organization; and

authorized deductions for other organizations found qualified by the State Comptroller conforming to the Voluntary Payroll Deductions Act, such as credit unions and the United Way Fund.

**OPERATIONAL SERVICES**

**Expense Reimbursements**

Reimbursements shall be made for expenses incurred or expenditures made for pre-approved authorized activities and/or purchases.

Claim for reimbursements shall detail the nature of the expense and shall be supported by receipts whenever possible.

**OPERATIONAL SERVICES**

**Bonded Employees And Officers**

Fidelity insurance covering appropriate District employees shall be included in the insurance program, with adequate limits as approved by the School Board.

**OPERATIONAL SERVICES**

**Cash In School Buildings**

Monies collected by school district employees and by student treasurers shall be handled according to proper business procedures both to demonstrate the ability of school system employees to operate in that fashion, and to teach procedures to our students.

All monies collected shall be receipted and accounted for and directed, without delay, to the proper location of deposit. Petty cash should be kept in a locked vault or other secure place.

Teachers and others shall be cautioned against leaving cash in desks or cabinets, particularly overnight. The School Board will not be responsible for money left in any school overnight except for petty cash that has been handled as directed by the Superintendent.

**OPERATIONAL SERVICES**

**Payment Procedures**

All bills for goods, services, expenses or other items must be approved by the School board in advance of payment except when paid from the Imprest Fund, Petty Cash or Activity Fund.

A listing of all such bills shall be prepared monthly and shall be furnished to School Board members in advance of the Board meeting. Approval shall be given by a roll call vote of the School board, and a listing of the total amount paid from each fund shall be recorded in the minutes of the meeting.

Imprest Fund expenditures shall be approved by the School Board at the next regularly scheduled Board meeting following the expenditures. Petty Cash is reimbursed through Imprest Fund.

Salaries are approved by the School Board upon adoption of the Annual budget. Monthly salaries shall be approved by the School Board at the next regularly scheduled Board meeting following their expenditures.

**OPERATIONAL SERVICES**

**Imprest Fund**

A District imprest account not to exceed \$2,500 shall be maintained in a local bank and shall be established at the beginning of each fiscal year. Payments by check may be authorized by the school administration for those expenditures for which it is expedient or necessary to pay without delay required in processing ordinary bills. Checks drawn on the Imprest Fund Account shall require the signatures of both the Superintendent and the Chief School Business Official.

The Imprest Fund shall be reimbursed with the monthly bills. A listing of imprest checks issued, identifying the check number, amount and vendor shall be presented to the School Board for approval at its next regularly scheduled meeting.

**OPERATIONAL SERVICES**

**Petty Cash**

The Superintendent or designee with the approval of the School Board may create and maintain petty cash funds to be administered by designated personnel of the District. He/she shall be responsible for establishing rules and regulations governing the administration of such funds. This fund shall not exceed \$300 at Sunset Ridge School and **\$300** at Middlefork School.



## OPERATIONAL SERVICES

### Purchases and Contracts

The purchasing practices of the School District shall conform to the stated goals and objectives of the District. Decisions on purchases shall be based on specifications which stress good quality within the limitations of the budget, the lowest cost within adherences to the specifications, consideration for the quality of service and promptness of delivery.

1. The Superintendent or his designee is authorized to purchase supplies, equipment and service within the broad categories specified in the budget. Purchase of items not included in the budget requires prior School Board approval except in case of an emergency.
2. Telephone quotations, verbal quotations or catalog prices should be used to procure materials which are needed urgently, or for small quantity orders involving relatively little money.
3. Written quotations, should be used to purchase materials of highly specialized nature and/or when the field of competition is limited. Whenever possible, quotations should be obtained from two or more competitors. The Superintendent may negotiate with vendors or contractors for a discount after quotation.
4. The School District will endeavor to ensure that its contractors and suppliers comply with applicable federal and state equal opportunity laws.
5. Purchasing over **\$25,000** must comply with the provisions of the School Code section.

**OPERATIONAL SERVICES**

**Purchase Orders**

All purchase of goods, services and equipment, except purchases made from the Imprest and Petty Cash Funds, and certain food and minor repair purchases, shall be made through the use of purchase orders. The Superintendent shall establish a system which assures the efficient handling of purchasing, receiving and disbursement of supplies, equipment and services.

**OPERATIONAL SERVICES**

**Project Administration**

School Board approval shall be required for any payments to a contractor for work completed, according to a previously agreed schedule and upon certification by the architect if an architect is involved with the project.

Payment for the final installment, or portions thereof, shall be withheld until all work has been completed to the satisfaction of the architect and/or the Superintendent and the School Board and waivers of lien and contractor's affidavits have been obtained as necessary.

**OPERATIONAL SERVICES**

**Purchasing For Employees**

The District shall not participate in the purchase of items which are to become the personal property of employees or others, except for programs where resale has been authorized. The Superintendent may inform employees and others, upon request, regarding sources for items

**OPERATIONAL SERVICES**

**Vendor Relations**

In all procurement activities, School Board members and District employees shall:

1. consider the stated goals and objectives of the District;
2. endeavor to obtain the greatest value for every tax dollar expended;
3. give all responsible bidders equal consideration and unbiased judgment in determining whether their product meets specifications and the educational needs of the school system. There shall be no discrimination toward vendors on account of color, race, nationality, religion or religious affiliation, age or sex;
4. discourage the offer of and decline to accept gifts of gratuities from vendors who are supplying or who might seek to supply the School District. Professional samples, advertising items of nominal value and business luncheons are excluded from this policy. However, discretion should be used in accepting vendor hospitality.
5. refrain from soliciting funds, materials or favors from vendors however worthy the purpose.

**OPERATIONAL SERVICES****Bidding Requirements**

All contracts for supplies, materials or work involving an expenditure in excess of **\$25,000** shall be made in accordance with The School Code. The Code requires sealed, competitive bidding, with certain exceptions. It also outlines requirements for legal notice that bids are being taken ten (10) days prior to bid opening, in a local newspaper and for public opening of sealed bids at a specified time and place. The contract is to be awarded to the “lowest responsible bidder.”

The contract is awarded by vote of the School Board at an official meeting. The Superintendent or his designee shall report the results of the bidding to the School Board, together with a recommendation regarding acceptance. Whenever the lowest bid is not recommended, justification shall be provided.

Bid deposits of ten (10) percent of the bid amount, assuring good faith in bidding and performance bonds to the extent of one hundred (100) percent of the bid amount, may be required for purchases over **\$25,000** or for other purchases as deemed necessary.

In an emergency The School Code permits expenditures in excess of **\$25,000** without bids. The current School Code provisions should be checked for compliance requirement.

The legal bid/contract requirement does not apply to expenditures under **\$25,000**. It shall be the practice, whenever possible, to solicit competitive written quotations for purchases between \$1,000 and **\$25,000** in order to secure the lowest prices and to make the best use of the District funds.

**OPERATIONAL SERVICES**

**Quality Control - Specifications**

For the purpose of securing bids or quotations on items to be purchased, specifications shall be written in such a manner as to ensure, as far as possible, that the products offered for sale are acceptable for purchase. However, specifications should be as broad as possible to permit competition, consistent with quality and design desired.

**OPERATIONAL SERVICES**

**Dealing With Local Firms**

The business office shall maintain a list of interested bidders for the various types of goods and services.



## **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 the law, the standards set forth in this policy, and other applicable Board policies. The Superintendent or designee shall cooperate with and 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 total 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 Facility Construction and Building Programs**

As appropriate, the School Board will authorize the production of 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.

Design buildings for sufficient flexibility to permit new or modified programs.

**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Security**

Responsibility for leaving the buildings in a secure condition must be clearly designated and the understanding and cooperation of all staff members must be enlisted. Procedures for safeguarding building keys shall be developed and carefully observed. Exterior door keys shall be issued only to administrators and custodians and other persons according to regulations developed by the Superintendent.

Provisions shall be made for a security check of every building on Saturdays, Sundays, holidays and during vacation periods. Close liaison with the police also shall be maintained. The police shall be notified whenever an unlawful entry has occurred.

**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Parking/Safety**

Parking and restricted areas of school grounds will be marked with signs and appropriate enforcement measures will be taken.

Vehicles must be kept at least ten (10) feet from any exit and must not be allowed to park in fire department access areas.

The Superintendent shall be responsible for developing guidelines for the safe drop-off and pick-up of children.

**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Vandalism**

All feasible precautions shall be taken to prevent vandalism of all District buildings. Strategically placed exterior lighting shall be maintained to discourage night time incidents. The cooperation of the Northfield Police Department and neighbors in reporting questionable activities around the buildings shall be sought.

When vandalism has occurred it shall be reported to the Superintendent. In most instances, the police will be notified. If the person causing the vandalism is apprehended, steps to secure restitution. Prosecution shall be sought in appropriate situations.

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**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Custodial Services**

The schools of the District shall be maintained in a sanitary and attractive condition. To this end, an adequate staff of custodians and sufficient supplies and equipment shall be provided.

Maintaining a clean and orderly school building is not solely the responsibility of the custodial staff. All staff members need to be thoughtful and cooperative, not only in their own actions, but also in developing standards and habits on the part of the students.

**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Facility Records**

The Superintendent or his designee shall maintain accurate records pertaining to the construction or alteration of all District buildings, including blueprints showing the location of service lines or other details that might be involved in repair or remodeling.

He shall also maintain files on materials relating to major equipment purchases and any records that may be required for filing claims or reports.

**OPERATIONAL SERVICES**

**Facility Management and Building Programs**

**Facility Maintenance**

The buildings of the School District represent a substantial investment by the community. They shall be maintained in good condition by a continuous program of rapid, replacement and preventive maintenance.

Major work which requires specialized skill or equipment shall normally be performed by outside workers on a contract basis, usually during vacation periods to avoid interference with classes. The Superintendent, in concert with the Facilities Manager, shall identify major maintenance projects and report them to the School Board as deemed appropriate. The School Board shall authorize bidding for projects to be undertaken as required.

An architect or other specialist may be used as a consultant or may be used to prepare plans and specifications.

## **Operational Services**

### **Provision of Classroom Space to NSSED**

It shall be the policy of District 29, as a member of the Northern Suburban Special Education District (NSSED), to meet its responsibility to make available the District's proportionate share of classrooms for multi-district NSSED special education classrooms.

The District shall also make every effort to maintain classes in the same school location from year to year and to maintain a grade level continuum that enables special education students to progress through the grades in the same grade groupings offered to non-special education students in the District.

Therefore, the District 29 Board of Education directs the District administration, after district space needs are met, to give first consideration to NSSED programs for the use of any available classroom space in order that the District makes available its proportionate share of appropriate space. The District shall also consider NSSED program needs and its obligation to make its proportionate share of classrooms available when planning future space needs.



**OPERATIONAL SERVICES**

**Food Services**

The School Board has a continuing interest in the nutritional quality of the diet of the District's students and particularly in regard to the nutritional value of the foods sold and served during the school day.

In order to comply with the Child Nutrition Act, the School Board directs the Superintendent in concert with the PTO to establish such rules and regulations as are necessary to control the sale of foods in competition with the District's program.

The Superintendent or a designee shall establish such administrative procedures to control food sales which compete with the District's non-profit food service in compliance with the Child Nutrition Act.

Specifically, food service rules shall restrict the sale of foods of minimal nutritional value as defined by the U.S. Department of Agriculture in the food service areas during the meal periods.

**OPERATIONAL SERVICES**

**Food Services - Free And Reduced Price Food Services**

The District shall take part as feasible in available federal and state food programs to assure that all children in the District receive proper nourishment. No child in need shall be denied a free lunch or other food simply because proper application has not been received from his parents/guardians. The Superintendent shall be responsible for notifying District parents of eligibility criteria for free and reduced price food services and for implementing the District's free and reduced price food services policy. District policy, in conformance with the appropriate federal and state regulations, is as follows:

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. Secretary of Agriculture and distributed by the Illinois State Board of Education. The District shall also consider the following factors in making an eligibility determination:

- . illness in the family;
- . unusual family emergencies (fire, flood, etc.);
- . seasonal unemployment by family wage earners;
- . other family emergencies or situations of a catastrophic nature.

Notification

At the beginning of each school year, by letter, the District shall notify the students and their parents/guardians of available food services, eligibility requirements for free and reduced price food service and the application process for free and reduced price food services. In addition, the Superintendent shall make a public announcement through the local news media, the local unemployment office and major area employers contemplating layoffs of available food services.

Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

Non-discrimination Assurance

The District shall avoid public identification of students receiving free or reduced price-meals.

**OPERATIONAL SERVICES**

**Food Services - Free And Reduced Price Food Services**

During the duration of an appeal, households previously receiving food service benefits before the appeal shall not have their benefits terminated. Households which were denied benefits shall not receive benefits during the appeal.

The District shall keep on file for a period of three (3) years a record of any appeals made and the hearing record. In addition, the District shall 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 three (3) years.

**OPERATIONAL SERVICES****Activity Fund Management**

The School Board maintains responsibility for student activity funds and the School District's PTO lunchroom fund. The District's Assistant Township Treasurer shall serve as the custodian of these funds and shall be bonded in accordance with the provisions of The School Code.

The District's Assistant Township Treasurer shall keep all monies on deposit in a designated depository and maintain liability accounts to show ownership of the cash in the bank. Each student activity receiving money from whatever source must deposit the money with the District's Chief School Business Official and obtain a signed receipt.

On a regular basis the Superintendent or his designee shall report to the School Board amounts received and disbursed and the amount of cash on hand in each activity.

The fiscal year for annual reports shall coincide with the school fiscal term and all accounts shall be audited annually by a licensed public accountant.

Investments of the student activity funds shall be made in accordance with the The School Code. Interest earned may be apportioned among the various student activity funds, or may be deposited in the District's Education Fund.

The School Board or its designated representative may transfer monies lying dormant in an account of a class, organization club, and/or association at the close of the fiscal year to any other class, organization or to the District's Education Fund.

**OPERATIONAL SERVICES****Insurance Management**

The Superintendent shall annually recommend an insurance program which 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 insure against any loss or liability of the School District, School Board members, employees, volunteer personnel authorized in 105 ILCS 5/10-22.34, 5/10-22-34a and 5/10-22.34b (sections 10-22.34, 10-22.34a and 10-22.34b of A) 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 School Board.
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 the individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.
4. Insurance available under The Tort Immunity Act provisions (745 ILCS 1019-103).

**OPERATIONAL SERVICES**

**Property Insurance**

Property insurance shall be provided by a comprehensive type policy, covering a broad range of causes of loss involving building and personal property. The amount of coverage shall normally be for the replacement cost or the insurable value.

**OPERATIONAL SERVICES****Employee Insurance Program**

The District shall provide or make available to employees of the District a comprehensive range of insurance programs, as authorized by The School Code.

1. Workers' Compensation

All school employees, volunteers and student teachers are protected by a policy which the District is permitted to carry under the provisions of the Illinois Workers' Compensation Act. This policy protects the individual against financial loss in case of injury, certain types of disease or death incurred in an employment- related situation.

1. Health

The School Board shall provide health insurance available for full-time regularly employed personnel. For certified personnel the premium contribution shall be set by agreement between the Board of Education and the Sunset Ridge Educational Association. For non-certified personnel the premium contribution shall be determined by the Board.

2. Life

Term life insurance shall be provided for all full time employees. For certified personnel the coverage and premium contribution paid by the Board shall be set by agreement between the Board and the Sunset Ridge Elementary Association. For non-certified personnel coverage and premium contribution shall be determined by the Board.

It is the intent of the District to comply with the regulations regarding the group health care continuation coverage requirements under the Consolidated Omnibus Budget Reconciliation Act (COBRA).

**OPERATIONAL SERVICES**

**Insurance Consultant**

An insurance consultant may be selected as necessary by the School Board to serve as an advisor to the School Board and the Superintendent. The consultant shall perform only those services as are authorized by the School Board. The consultant may:

1. review and evaluate the District's insurance programs and present to the School Board in a written report the District's insurance status;
2. prepare all District insurance specifications for bids;
3. be available for consultation as requested by the Superintendent and/or School Board President.



**OPERATIONAL SERVICES**

**Material Resources Management**

Materials required for operation of the buildings and the educational program shall be made available in as efficient and economical a manner as possible.

Standardization of equipment and supplies shall be encouraged, partly to gain the price advantage of quantity discounts. An adequate inventory of commonly used items shall be maintained.

A fixed asset inventory shall be maintained for each building, listing pertinent data about all items of equipment and furnishings and to establish the basis for any insurance claims that might arise. In addition a procedure shall be established for permanently marking certain capital outlay items.

Inventories should be taken by June 30 of each fiscal year. Inventories of all supplies, equipment and furniture will be reported to the Superintendent. Unusual depletion of inventory items and/or irregularities shall be accompanied by a written explanation by the Building Principal.

**OPERATIONAL SERVICES**

**Energy Conservation**

The efficient use of all energy forms shall be a continuing goal of the School Board. District conservation measures shall be developed which support the efficient use and conservation of energy in a manner consistent with the health and safety of all students and personnel.

The Superintendent shall establish a two-fold program for District energy conservation which includes the following:

- A periodic energy audit which addresses specific facility energy problem and solutions.
- An awareness program which encourages support for the District's energy management program.

**OPERATIONAL SERVICES**

**Energy Shortage**

In the event that the State Superintendent of Education declares a state-wide school energy emergency, the District may operate its schools on the basis of a four-day week, extending each school day by one clock hour.

The procedures to be established by the local District Superintendent will comply with the following guidelines:

1. The District's attendance centers may operate on a revised schedule.
2. The District's buildings shall be operated with consideration given to the sources of energy available.
3. The District's operations shall be scheduled in such manner which ensures that the District suffers no reduction in State Aid.
4. The compensation of District employees shall not be reduced as a result of revised scheduling unless compensated on an hourly basis.

## OPERATIONAL SERVICES

### Emergency Closings – Inclement Weather

The Superintendent is authorized to close schools for such emergencies as; hazardous weather, equipment failure, outbreak of contagious disease, etc. or other emergencies that threaten the safety of students, staff members or school.

In the event the schools are to be closed the Superintendent shall authorize a media statement prior to 6:00 a.m. and periodically thereafter. If the announcement of the closing is not received by a parent(s), children will be able to enter the building and remain until arrangements to return home are made by school personnel.

Emergency closing of school during the regular school day shall be at the Superintendent's discretion and shall be conveyed to the schools from the Superintendent's office.

### Administering Regulations: Emergency Closing of Schools

1. The Superintendent may use the following factors to determine the school closing because of inclement weather:

- Weather Forecast - (Latest by Weather Bureau).
- Police Department report of the conditions of the streets and highways.
- Decisions by surrounding districts.
- Condition of the schools' parking lots.

In the event of the Superintendent's absence the Superintendent's designee will determine whether or not the schools will close. The decision to close the schools shall be announced by 6:00 a.m.

2. If the schools are to be closed, the Superintendent or his designee will contact:

- City News Bureau, Radio Station WGN and other media as deemed appropriate. (Procedures on file in the Sunset Ridge office).

The Superintendent or his designee shall begin the process of notifying all employees.

A. The Superintendent will call the Building Principal of Middlefork School and Business Office Personnel to inform them of the schools closing.

**OPERATIONAL SERVICES**

**Emergency Closings – Inclement Weather**

B. The Building Principal of each school will begin telephone tree calls in their individual buildings. The calls will include all certified as well as non-certified staff members.

C. Children failing to hear the school closing announcement and arriving at school shall not be sent home until school personnel can contact the students' parents. The custodian will be responsible to have the school buildings open to receive those students who have not learned of the school closing.

D. If it is necessary to close school during the day, the principal has the responsibility to inform the parents of the closing prior to releasing the students.

When adverse weather conditions force a school's closing, the District may count a partial day of attendance for state aid purposes, provided: (1) at least one hour of instruction was provided, and (2) the superintendent provides the Regional Superintendent with a written report in support of the partial day within 30 days (105 ILCS 5/18-12).

**OPERATIONAL SERVICES**

**Facilities Development - Capitalization of Fixed Assets**

Responsibility for facilities improvement and equipment purchases rests with the School Board and the Superintendent. In decision-making concerning facility improvement and equipment purchases, consideration shall be given to:

1. capacity and function of existing facilities and equipment;
2. the projected life expectancy of facilities and equipment, and maintenance costs;
3. enrollment projections;
4. changing instructional requirements and services.

The Superintendent shall be responsible for establishing, implementing and maintaining a fixed asset inventory for facilities improvement and equipment purchases. Projects which increase the value of building and equipment purchases in excess of **\$5,000** shall be capitalized in accordance with appropriate accounting procedures. The records shall include a description of each item or project, the quantity, the date of purchase and from whom, the cost and the location within the District.

**OPERATIONAL SERVICES****Safety****Safety Program**

All District operations, including the education program, be conducted in a manner that will promote the safety of everyone on District property or at a District event.

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 physical fitness facility. During each academic year, each school building 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.

A law enforcement drill is optional.

Students and staff are encouraged to use any available cellular telephone in the event of an emergency that threatens the safety of any person or property. 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.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - Warning Systems**

All District buildings are protected by a standard fire alarm system, equipped with automatic detectors. The standard fire alarm system shall be installed in a building for the purpose of notifying building occupants of conditions due to fire or other causes which necessitate the immediate vacating of the building by the occupants. The system shall also transmit the alarm to any available municipal fire department by direct private lines or through an approved central system.

The system shall be tested at regular intervals in order to insure its reliability. All equipment and devices used in the installation of the system shall be tested by, and bear the label of approval of nationally recognized testing laboratory.

School personnel shall be familiar with the method of operating the manual system. Student shall receive instruction in the dangers and consequences of false alarms.

A tornado alert shall be announced at the appropriate time by the Building Principal or the Principal's designee to all building occupants. Tornado alert procedures developed by the Building Principal and reviewed periodically shall be followed by all building occupants.



**OPERATIONAL SERVICES**

**Safety**

**Convicted Child Sex Offender and Murderer Community Notification Law**

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 other 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 Child Sex Offender and Murderer Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of this law. Non-staff members, as well as staff members who are not designated as information recipients, shall be referred to the law enforcement agencies for information regarding child sex offenders.

All contacts 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 105ILCS 5/100-21.9, or who is listed in the Statewide 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 check if an employee or agent is listed on the Statewide Sex Offender Registry or the Statewide Violent Offender Against Youth Database.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - Accident Prevention**

School buildings and grounds should be regularly inspected for health, fire and safety hazards. The school staff should be alert to hazardous practices or situations, especially when students are moving about within the buildings or on the playgrounds. Rules and understandings should be developed which will eliminate or minimize the chances for accidents.

Procedures shall be established for caring for a student who has suffered an accident, ranging from those students requiring simple first aid to those for whom professional assistance is required. For any but minor occurrences, every attempt shall be made to contact the parent.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - Emergency Plans**

School fire drills shall be conducted in September and regularly throughout the year to secure rapid evacuation of the building in an orderly manner and without panic, injury or loss of life, in the event of an actual fire.

The teaching, custodial and office staffs shall be well rehearsed prior to the beginning of each school term to assure their familiarity with designated functions, primary and alternative evacuation routes, and varying conditions. Substitute teachers shall likewise receive instruction about their responsibilities.

The Superintendent may assign to a member of his staff the responsibility of monitoring the effectiveness of fire drill performance in each building.

Procedures will be developed and rehearsed for use in the event of tornado warning. In general, students will be kept in the buildings in pre-designated safety areas.

Procedures shall be developed cooperatively with fire and law enforcement agencies in dealing with bomb threats.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - Emergency Closings**

The School Board authorizes the Superintendent to cancel or to terminate the school session on any day when hazardous weather or other emergencies present threats to the health or safety of students and staff members. The Superintendent or his designee shall notify designated radio and/or television stations of school closings.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - School Bus Safety**

A minimum of two (2) emergency drills on school buses shall be held during the school year for all students in grades K-8.

These drills shall include operation and use of the emergency door, windows (as a means of escape) and fire extinguisher.

**OPERATIONAL SERVICES**

**Safety**

**Safety Program - Traffic Safety Guards**

The School Board may accept the employment of traffic safety guards from a unit of local government or employ traffic safety guards for the purpose of directing traffic upon school grounds and on or along streets and highways or portions thereof within a radius of one mile from such school grounds.

The School Board may share the costs of employing traffic safety guards with a unit of local government.

**OPERATIONAL SERVICES**

**Safety**

**Student Insurance Programs**

The School Board will make available to students each year a group accident insurance program.

Student participation in the group plan is optional. Purchase of this insurance will constitute an agreement between the student/parent and the insurance company only.