

**DEPARTMENT OF HUMAN RESOURCES
Wilmette Public Schools**

ACTION ITEM

Date: **April 23, 2019**

To: **Raymond Lechner, Ph.D.**

From: **Heather Glowacki, Ed.D., Assistant Superintendent**

Subject: **Second and Final Reading of Board of Education Policies 4:63 Quality Purchasing; 4:70 Energy and Resource Conservation; 4:80 Accounting and Audits 4:90 School Activity Funds; 4:95 Petty Cash; 4:100 Insurance Management; 4:110 Transportation; 4:115 Bus Warm Up; 4:130 Food Services; and 4:140 Waiver of Student Fees**

PROPOSED ACTION BY THE BOARD OF EDUCATION

Motion to approve as second and final reading of Board of Education Policies 4:63 *Quality Purchasing*; 4:70 *Energy and Resource Conservation*; 4:80 *Accounting and Audits*; 4:90 *School Activity Funds*; 4:95 *Petty Cash*; 4:100 *Insurance Management*; 4:110 *Transportation*; 4:115 *Bus Warm Up*; 4:130 *Food Services*; and 4:140 *Waiver of Student Fees*

BACKGROUND

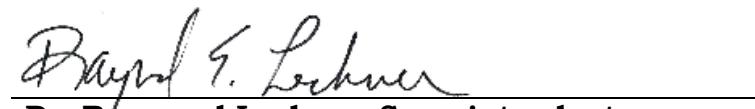
It is recommended that policies 4:63 *Quality Purchasing*; 4:95 *Petty Cash*; and 4:115 *Bus Warm Up* be deleted as their contents are either incorporated in other policies or they are not required.

It is recommended that Policy 4:70 *Building and Grounds Management* be renamed to *Energy and Resource Conservation*, and that Policy 4:80 *Periodic Audit* be renamed to *Accounting and Audits*.

The remaining policies have been reviewed/revised based upon new legal requirements as well as to reflect current practices.

HG/hg

Recommended for approval by the Board of Education


Dr. Raymond Lechner, Superintendent

Business and Non-Instructional Operations

Quality Purchasing

Standardization of Supplies and Equipment

To help achieve both quality control and the price advantage of quality purchasing, the administration is encouraged to:

- 1.—cooperate with municipalities and schools in joint purchasing;**
- 2.—set specifications for goods and services as needed;**
- 3.—cite as examples several existing, commercially available “standard brands” that meet specifications acceptably; and**
- 4.—invite vendors to bid on those examples, or comparable ones which the vendors believe to be acceptable according to the specifications.**

(The information in this policy is not required—it continues to be District practice, however).

Business and Non-Instructional Operations

Building and Grounds Management

Energy and Resource Conservation

National and individual state priorities have been directed toward energy conservation efforts in order to conserve scarce resources. Energy conservation efforts to conserve scarce resources is both a national and state priority.

In order to assist National and State efforts in this regard, as well as and to maximize School District resources devoted to instruction, it shall be the goal of the District to conserve energy and resources whenever possible without adversely affecting instructional programs, if economically and practically reasonable.

Responsibility for the creation of energy and resource conservation programs, which includes periodic reports to the Board of Education, shall rest with the Superintendent of Schools.

It shall be the responsibility of the Building Principal to implement specific recommendations for energy and resource conservation. It shall also be the responsibility of each School District staff member and other users to actively participate in implementing performing the operating procedures to reduce energy and resource consumption. Active student participation in reducing consumption shall also be encouraged.

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

1. Periodic review of procurement procedures and specifications to ensure that purchased products and supplies are reusable, durable, or made from recycled materials, if economically and practically feasible.
2. Purchasing Buying recycled paper and paper products in amounts that will, at a minimum, meet the specifications in *The School Code*, if economically and practically feasible.
3. Periodic review of procedures on the reduction of solid waste generated by academic, administrative, and other institutional functions. These procedures shall require recycling the District's waste stream, including landscape waste, computer repair, and white office paper, if economically and practically feasible.
4. Consider of energy and resource conservation when construction and maintenance projects are planned and conducted.

Adopted: **September 8, 1997**

Revised: **March 19, 2012**

Business and Non-Instructional Operations

Periodic Audit

The fiscal records of the District shall be audited annually by an independent auditing firm in conformance with prescribed standards and legal requirements. On or before May 1 of each year, the Superintendent or Superintendent's designee shall place before the Board the matter of the employment of an independent auditing firm. The auditing firm shall be approved by the Board, and the Board shall consider changing the auditing firm periodically.

The Board members shall receive a copy of the completed audit.

The Superintendent or Superintendent's designee shall be responsible for filing copies of the audit with the proper authorities as prescribed by law.

Accounting and Audits

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the **Ill. IL** State Board of Education (ISBE), state and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made **in accordance with per** government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, **in relation to about** the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and **to** the Superintendent. The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the North Cook Intermediate Service Center.

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the ISBE. The Superintendent shall provide a copy of the Annual Financial Report to the Board before or after it is submitted.

Inventories

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost.

Capitalization Threshold

The District's asset capitalization threshold is \$1,500.

Disposition of District Property

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value.

Taxable Fringe Benefits

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

The Board of Education authorizes the Superintendent or designee to establish a petty cash fund which shall be used to purchase minor items for school use provided such funds are maintained in accordance with the provisions below and remain in the custody of an employee who is properly bonded according to State law.

Petty cash will be used for supplies which are more efficiently purchased by an individual staff member on an immediate need basis.

Revolving funds and the petty cash system are established in Board policy 4:50, Paying for Goods and Services. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, state law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$500.00. All expenditures from the petty cash fund must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. Each disbursement shall be approved by the signature of a person other than the custodian. All deposits into the petty cash fund must be accompanied by a clear description of their intended purpose. Petty cash expenditures will be charged, by item, to the appropriate line item account for each school or department. Replenishment of petty cash funds and revolving funds other than petty cash funds are to be approved by the Board each month as part of the list of bills. All revolving and petty cash funds expenditures will be audited by an independent auditor annually.

Control Requirements for Checks

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

Internal Controls

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

The Superintendent or designee shall annually audit the District's financial and business operations for compliance including a review of established internal controls and provide the results to the Board.

Adopted: September 8, 1997

Revised:

Business and Non-Instructional Operations

School Activity Funds

The Board of Education, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes. Monies from school clubs, student athletics groups, and similar activities shall be deposited into a school activity fund account.

The Superintendent or his/her designee shall be responsible for supervising school activity funds in accordance with Policy 4:80, state law, and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with *The School Code*. The Treasurer of the Board shall serve as treasurer and custodian for all student activity funds and shall be bonded in accordance with the *School Code*. Signatures of both the Treasurer and the Superintendent will be required on activity fund checks. The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, except that the treasurer must have the Board's approval before making a loan between activity funds.

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

The Superintendent shall implement procedures to ensure compliance with Illinois State Board of Education rules for the activity funds.

Adopted: **September 8, 1997**

Revised: **October 24, 2011;**

Business and Non-Instructional Operations

Insurance Management

The Superintendent shall recommend and maintain 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 ensure 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, mentors of certified staff as authorized in Article 21A and Section 2-3.53a and 2-3.53b of the School Code, 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 or related to any mentoring services provided to certified staff of the District.
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 work-related injury, certain types of disease, or death incurred in an employee-related situation.

Actual coverage terms and amounts may vary. Refer to the District's property, casualty and workers' compensation policies for current coverage details. The Board may obtain insurance coverage through participation in an insurance cooperative.

Adopted: April 20, 1998

Revised: March 19, 2012;

Business and Non-Instructional Operations

Transportation

To provide a safe transportation program, the Board of Education shall retain fiscal control and administrative responsibility for the transportation program.

A student's parent(s)/guardian(s) may file a petition with the Board requesting transportation due to the existence of identifying a serious safety hazard.

Free transportation service and vehicle adaptation is provided for a special education student if included in the student's individualized educational program. Non-public school students shall be transported in accordance with State law. Homeless students shall be transported in accordance with the McKinney Homeless Assistance Act Section 45/1-15 of the Education for Homeless Children Act. Foster care students shall be transported in accordance with Section 6312(c)(5)(B) of the Elementary and Secondary Education Act. A transportation fee for students who are not entitled to free transportation shall be paid on a yearly basis. Fees will be pro-rated. If the fees are adjusted, calculations will be based on a semi-annual rate.

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

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

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with Sstate law and Illinois Department of Transportation regulations. The strobe light on a school bus may be illuminated any time a bus is bearing one or more students. The Superintendent shall implement procedures in accordance with Sstate law for accepting erratic driving reports.

All contracts for charter bus services must contain the clause prescribed by Sstate law regarding criminal background checks for bus drivers.

Pre-Trip and Post-Trip Vehicle Inspection

The Superintendent or designee shall develop and implement the following procedures for any buses owned by the District, and shall require any contractor providing school bus services to the District to establish such procedures: a pre-trip and post-trip inspection procedure to ensure that the school bus driver (1) tests the two-way radio or cellular radio telecommunication device and ensures that it is functioning properly before the bus is operated, and (2) walks to the rear of the bus before leaving the bus at the end of each route, work shift, or work day, to check the bus for children or other passengers in the bus.

is the last person leaving the bus and that no passenger is left behind or remains on the vehicle at the end of a route, work shift, or workday.

Adopted: **September 8, 1997**

Revised: **February 19, 2008;**

Business and Non-Instructional Operations

Bus Warm Up

- 1.—~~Buses are to be started just long enough to complete pre-trip inspection prior to departure. Buses are not to be started and left unattended prior to departure.~~
- 2.—~~In weather 32 degrees Fahrenheit or lower, warm up shall be limited to 15 minutes or less prior to departure, and occur outside drop-off/pick-up zones. If the outside temperature is below -10 Fahrenheit , this restriction on idling time is waived to the extent necessary to warm the bus.~~
- 3.—~~Bus engines must be turned off upon reaching a school or other destination and the engine must not be turned on until necessary to depart from the school or destination. Buses must be parked at least 100 feet from a known and active intake system.~~
- 4.—~~Buses will not idle while waiting for students on field trips or extracurricular activities.~~
- 5.—~~All bus drivers will receive a copy of this bulletin at the beginning of each semester.~~

(This policy was relevant when D39 owned/operated its own buses. Because these services are contracted now, this policy is no longer needed.)

Adopted: March 20, 2006

Reviewed:

Business and Non-Instructional Operations

Food Service

All schools shall serve a hot lunch. The cost of such meals shall be set at a price, which will encourage maximum participation and keep the financial operation on a break-even basis.

Children who carry lunch from home may purchase milk and any available a la carte offerings.

All children who remain at school for lunch are required to stay on the school grounds during lunch period and shall be adequately supervised.

Free/Reduced Price Food Services

The Superintendent shall be responsible for implementing the District's free/reduced price food services policy. The District shall maintain an accurate record of the actual number of free and reduced price lunches served each day.

Eligibility Criteria and Selection of Children

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

Notification

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

Non-discrimination Assurance

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

Appeal from a Decision

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

A family may receive a review of the District's decision to deny an application for free/reduced price food services by submitting a request for review in writing to the Superintendent within ten (10) school days of any adverse eligibility decisions. The Superintendent shall review the decision, and may request additional documentation and/or a meeting with the family. The Superintendent shall provide by mail a copy of his/her review decision within thirty (30) school days of receipt of a review request from the family. The District may also use these procedures to challenge a child's continued eligibility for free/reduced price food services. The decision of the Superintendent shall be final.

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

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

Adopted: April 20, 1998

Revised: March 15, 1999, March 23, 2015;

Business and Non-Instructional Operations

Waiver of Student Fees

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

Students shall not be denied educational services or academic credit due to the inability of parent(s)/guardian(s) to pay fees and charges. Students whose parents are unable to afford student fees may receive a waiver of student fees. Fees for textbooks and other instructional materials are waived for students who meet the eligibility criteria for a fee waiver as described in this policy. In order that no student is denied educational services or academic credit due to the inability of parents/guardians to pay student fees, the Superintendent will recommend to the Board which additional fees, if any, the District will waive for students who meet the eligibility criteria for fee waiver. However, these students are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

Eligibility

A student shall be eligible for a fee waiver when the student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are published annually by the Illinois State Board of Education.

Additional consideration will be given where one or more of the following factors are present:

- illness in the family;
- unusual expenses such as fire, flood, storm damage, etc.;
- seasonal unemployment;
- emergency situations.

Notification and Application

The Superintendent shall ensure that applications for fee waivers are widely available and distributed according to State law and ISBE rule and that provisions for assisting parent(s)/guardian(s) in completing the application are available. The content of this policy for the waiver of school fees and a description of the fees subject to waiver shall be communicated in writing to the parents of all students enrolling in the district for the first time. Additionally, the first bill or notice of each school year sent to parents who owe fees shall state: i) the district waives fees for persons unable to afford them in accordance with its policy; and ii) the procedure for applying for a fee waiver, or the name, address and telephone

number of the person to contact for information concerning a fee waiver. Applications for fee waivers may be submitted by a student's parent(s)/guardian(s) who have been assessed a fee on an application form available on the District website or at the District office.

Eligibility Criteria

A student shall be eligible for a fee waiver when the student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for the federal free meals program. Students must meet the income requirements of the program but need not participate in order to receive a waiver of school fees.

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

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.:
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

Verification

The Superintendent or designee shall establish a process for determining a student's eligibility for a waiver of fees in accordance with state law requirements. The Superintendent or designee may require family income verification at the time an individual applies for a fee waiver and anytime thereafter, but not more often than once every 60 calendar days. The Superintendent or designee shall not use any information from this or any independent verification process to determine free or reduced-price meal eligibility.

If a student receiving a fee waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a prorated amount based upon the number of school days remaining in the school year.

The parent(s)/guardian(s) shall submit written evidence of eligibility for waiver of the student's fee. A separate application form shall be submitted for the first fee assessed to each student student and anytime thereafter as determined by the by the District. The District will mail a notice to the parent(s)/ guardian(s) promptly and, in any case, within 30 calendar days after receipt of a fee waiver request, as to whether the fee waiver request has been granted or denied.

Determination and Appeal

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. A fee waiver denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a statement that the parent(s)/guardian(s) may reapply for a waiver at any time during the school year if circumstances change. If the denial is appealed, the

District shall follow the procedures for the resolution of appeals as provided in the Illinois State Board of Education rule on waiver of fees. Questions regarding the fee waiver request process should be addressed to the Superintendent.

Adopted: **April 20, 1998**

Revised: **March 19, 2012, March 23, 2015;**