

Geneseo CUSD 228  
2008 Draft Levy Points

	<b>Maximum Rate</b>	<b>2007 Levy</b>	<b>2007 Extended</b>	<b>Actual Rate</b>
Education	<b>2.35000</b>	\$ 6,829,100.00	\$ 6,829,227.00	<b>2.3427</b>
OBM	<b>0.50000</b>	\$ 1,453,000.00	\$ 1,453,182.00	<b>0.4985</b>
Transportation	<b>0.20000</b>	\$ 581,200.00	\$ 581,273.00	<b>0.1994</b>
Working Cash	<b>0.05000</b>	\$ 145,300.00	\$ 145,464.00	<b>0.0499</b>
Special Education	<b>0.04000</b>	\$ 116,240.00	\$ 116,313.00	<b>0.0399</b>
Tort		\$ 400,000.00	\$ 400,245.00	<b>0.1373</b>
Social Security		\$ 285,000.00	\$ 285,098.00	<b>0.0978</b>
IMRF		\$ 240,000.00	\$ 240,205.00	<b>0.0824</b>
Lease	<b>0.05000</b>	\$ 145,300.00	\$ 145,464.00	<b>0.0499</b>
Health/Life Safety	<b>0.05000</b>	\$ 145,300.00	\$ 145,464.00	<b>0.0499</b>
Bond & Interest		\$ 1,560,000.00	\$ 1,568,621.00	<b>0.5381</b>
		\$ 11,900,440.00	\$ 11,910,556.00	<b>4.0858</b>
		Extension w/o Bonds	\$ 10,341,935.00	3.54770017

2007 Rate Setting EAV	\$ 291,510,965.00	
2006 Rate Setting EVA	\$ 274,181,066.00	
Increase 06 to 07	\$17,329,899.00	6.32%

2007 Projected Levy

	<b>Maximum Rate</b>	<b>2008 Levy</b>	<b>Projected Rate</b>	<b>08 Levy to 07 Extended Difference 08 to 07</b>
Education	<b>2.35000</b>	\$ 7,167,500.00	<b>2.3500</b>	338,273.00
OBM	<b>0.50000</b>	\$ 1,525,000.00	<b>0.5000</b>	71,818.00
Transportation	<b>0.20000</b>	\$ 610,000.00	<b>0.2000</b>	28,727.00
Working Cash	<b>0.05000</b>	\$ 152,500.00	<b>0.0500</b>	7,036.00
Special Education	<b>0.04000</b>	\$ 122,000.00	<b>0.0400</b>	5,687.00
Tort		\$ 350,000.00	0.1148	(50,245.00)
Social Security		\$ 265,000.00	0.0869	(20,098.00)
IMRF		\$ 255,000.00	0.0836	14,795.00
Lease	<b>0.05000</b>	\$ 152,500.00	<b>0.0500</b>	7,036.00
Health/Life Safety	<b>0.05000</b>	\$ 152,500.00	<b>0.0500</b>	7,036.00
Bond & Interest		\$ 1,650,000.00	<b>0.5410</b>	81,379.00
		\$ 12,402,000.00	<b>4.0662</b>	491,444.00
		<i>Maximum Rates</i>		
	<b>Levy w/o Bonds</b>	\$ 10,752,000.00		
Assumption EAV	305,000,000		Rate Change	-1.957%
Increase in EAV	104.63%			

Increase 08 Levy to 07 Extended \$ 491,444.00  
**104.1261%**  
Tax Rate 2007 Actual **4.0858** Will require Truth in Taxation Hearing  
Tax Rate 2008 Request **4.0662**

# ACTION ITEMS

November 13, 2008

4:10	Fiscal and Business Management	
4:20	Fund Balances	
4:30	Revenue and Investments	
4:35	Sale and Lease of Property	
4:40	Incurring Debt	
4:45	Insufficient Fund Checks	
4:50	Payment Procedures	
<del>4:60</del>	<del>Purchases and Contracts</del>	Revised in PRESS in October
<del>4:70</del>	<del>Resource Conservation</del>	Revised in PRESS in October
4:100	Insurance Management	
4:140	Waiver of Student Fees	

## **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 attempt to:

1. Operate on a fiscally responsible basis within a balanced budget whenever possible in order to maximize student achievement;
2. Require maximum efficiency in the expenditure of funds and in accounting and reporting;
3. Provide a clean, comfortable, safe environment which facilitates the educational process;
4. Provide an adequate supply of material and equipment needed in the teaching program;
5. Communicate to the community in order to improve understanding and support of the fiscal requirements of a strong school program.

### **Fiscal and Business Management**

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

The Superintendent 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 "Authorization for Electronic Network Access."

### **Budget Planning**

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the 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." 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 proposed budget, the 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 Board Secretary or designee shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public

hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, and the public shall be invited to comment.

#### Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by the State Board of Education; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within 3 years according to State Board of Education requirements.

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

The Superintendent or designee shall perform each of the following:

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

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

#### Budget Amendments

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

#### Implementation

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

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

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

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

ADMIN. PROC.: 6:235-E2 (Exhibit - Authorization for Electronic Network Access)

Adopted by Board Action 08/04/1998  
Amended by Board Action 07/03/2001  
Amended by Board Action 11/13/2008

## Operational Services

### Fund Balances

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

The School District seeks to maintain year-end fund balances no less than the range of 20-25 percent of the annual expenditures in each fund.

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

Adopted by Board Action 01/08/1991  
Amended by Board Action 08/04/1998  
Amended by Board Action 11/13/2008

## **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 Superintendent shall serve as Chief Investment Officer. The Superintendent shall invest money that is not required for current operations, in accordance with this policy and State law.

The Superintendent shall use the standard of prudence when making investment decisions. He 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.

#### Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

#### Authorized Investments

The Superintendent may invest any District funds:

1. In bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest;
2. In bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;

The term "agencies of the United States of America" includes: (i) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto, (ii) the federal home loan banks and the federal home loan mortgage corporation, and (iii) any other agency created by Act of Congress.

3. In 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;
4. In short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and that mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations, and (iii) no more than one-third of the District's funds may be invested in short term obligations of corporations;
5. In money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
6. In short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Superintendent, the public funds so invested will be required for expenditure by the District or its governing authority.
7. In dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principle office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
8. In a Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
9. In the Illinois School District Liquid Asset Fund Plus.
10. In repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, no District may purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

- a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
- b. The Superintendent, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government

that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.

- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- e. The security interest must be perfected.
- f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
- g. Agreements shall be for periods of 330 days or less.
- h. The Superintendent informs the custodial bank in writing of the maturity details of the repurchase agreement.
- i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
- j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Superintendent.
- k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

11. In any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 11 supersedes paragraphs 1-10 and controls in the event of conflict.

Investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation.

Funds may be invested in fully FDIC-insured certificates of deposits issued by banks and savings associations (located nationwide) through Reciprocal Transactions of the Certificate of Deposit Account Registry Service, provided that (1) the funds are placed through a bank or savings association (custodial bank) located in the State of Illinois; and (2) the other requirements of this Policy have been satisfied.

#### Selection of Depositories, Investment Managers, Dealers, and Brokers

The Superintendent shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last 2 sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and

liabilities or all reports of examination, that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District may consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977, the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the federal Community Reinvestment Act of 1977;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

#### Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by: (1) securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch, (2) mortgages, (3) letters of credit issued by a Federal Home Loan Bank, or (4) loans covered by a State Guaranty under the Illinois Farm Development Act. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

#### Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board (GASB) Statement No. 3 Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

#### Controls and Report

The Superintendent shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Superintendent shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant

information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The School Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer.

Ethics and Conflicts of Interest

The School Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.: 30 ILCS 235/1 et seq.  
105 ILCS 5/8-7, 5/17-1, and 5/17-11.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management)

Approved by Board Action 11/07/1985  
Amended by Board Action 01/08/1991  
Amended by Board Action 08/04/1998  
Amended by Board Action 12/04/1999  
Amended by Board Action 03/06/2001  
Amended by Board Action 11/13/2008

## **Operational Services**

### **Sale and Lease Of Property**

Sale or lease of School District property shall be made only after a determination by the Board that such property has become unnecessary or unsuitable or inconvenient for a school, or unnecessary for the uses of a district. The resolution to sell or lease school property must be adopted by a vote of at least five (5) of the members of the Board of Education. All transactions for sale or lease of buildings shall be conducted in accordance with the provisions of The Illinois School Code.

Adopted by Board Action 09/03/1985  
Amended by Board Action 08/04/1998  
Amended by Board Action 11/13/2008

## Operational Services

### Incurring Debt

The Superintendent shall provide as early notice as possible 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 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.

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

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

Adopted by Board Action 08/04/1998  
Amended by Board Action 11/13/2008

## **Operational Services**

### **Insufficient Fund Checks**

The Superintendent or designee is responsible for collecting the maximum fee authorized by State law for returned checks written to the District that are not honored upon presentation to the respective bank or other depository institution for any reason. The Superintendent is authorized to contact the District's attorney whenever necessary to collect the returned check amount, fee, collection costs and expenses, and interest.

LEGAL REF.: 810 ILCS 5/3-806.

Adopted by Board Action 11/13/2008

## Operational Services

### Payment Procedures

The Treasurer and/or designee shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the School Board in advance of the Board's first regular monthly meeting. These bills are reviewed by the Board, after which they may be approved for payment by Board order. Approval of all bills shall be given by a roll call vote and the votes shall be recorded in the minutes. The Treasurer shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board.

The Treasurer is authorized to pay Social Security taxes and wages without further Board approval. These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

### Project Administration

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 the Superintendent and/or the Board of Education.

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

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

Adopted by Board Action 08/04/1998  
Amended by Board Action 07/03/2001  
Amended by Board Action 08/14/2008  
Amended by Board Action 11/13/2008

## Operational Services

### Insurance Management

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

The insurance program shall include:

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

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

Adopted by Board Action 02/05/1991  
Amended by Board Action 10/06/1998  
Amended by Board Action 11/13/2008

## Operational Services

### Waiver of Student Fees

The Superintendent will recommend to the School 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 of school books or other school-owned materials.

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

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

A student shall be eligible for a fee waiver when:

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

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

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

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

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

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

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

Adopted by Board Action 10/06/1998  
Amended by Board Action 11/13/2008