

## Non-Instructional Operations and Business Services

### Series 700

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Code No. 700

#### PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

This series of the board policy manual is devoted to the goals and objectives for the school district's noninstructional services and business operations that assist in the delivery of the education program. These noninstructional services include, but are not limited to, transportation, the school lunch program and child care. The board, as it deems necessary, will provide additional noninstructional services to support the education program. To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.

It is the goal of the board to provide noninstructional services and to conduct its business operations in an efficient manner.

Approved Sept 2017

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## DEPOSITORY OF FUNDS

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. The maximum deposit amount to be kept in the depository will be stated in the resolution. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

It is the responsibility of the board secretary to include the resolution in the minutes of the meeting.

Legal Reference:

Iowa Code §§ 12C ;279.33 (2003).

Cross Reference:

210.1 Annual Meeting

206.4 Treasurer [or 206.3 , Secretary-Treasurer]

704.1 Local - State - Federal - Miscellaneous Revenue

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

TRANSFER OF FUNDS

When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon vote of the people may only be transferred, by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.

It is the responsibility of the board secretary to make recommendations to the board regarding transfers and to provide the documentation justifying the transfer.

Legal Reference:

Iowa Code §§ 24.21 -.22 ;279.8 ;298A (2003).

Cross Reference:

701.3 Financial Records

703 Budget

704.2 Sale of Bonds

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## FINANCIAL RECORDS

Financial records of the school district are maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school district will include, but not be limited to:

**Governmental fund type:**

- General fund
- Special revenue fund
  - Management Levy fund
  - Public Education and Recreation Levy fund (PERL)
  - Student activity fund
- Capital projects fund
  - Physical Plant and Equipment Levy fund (PPEL)
  - Secure and Advanced Vision for Education (SAVE)
- Debt service fund

**Proprietary fund type:**

- Enterprise fund
  - School nutrition fund
  - Child care fund
- Internal service fund

**Fiduciary funds:**

- Trust
  - Expendable trust funds
  - Nonexpendable trust funds
  - Pension trust funds
- • Agency Funds

**Account groups:**

- General capital assets account group
- General long-term debt account group

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Capital projects funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for capital assets and long-term debt.

The board may establish other funds in accordance with generally accepted accounting principles and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Legal Reference: Iowa Code §§291; 298; 298A.  
281 I.A.C. 98

Cross Reference: 704 Revenue  
705 Expenditures

Approved Sept 2017

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

Governmental Accounting Practices and Regulations

School district accounting practices will follow state and federal laws and regulations, generally accepted accounting principles (GAAP) and the uniform financial accounting system provided by the Iowa Department of Education. As advised by the school district's auditor, determination of liabilities and assets, prioritization of expenditures of governmental funds and provisions for accounting disclosures shall be made in accordance with governmental accounting standards.

In Governmental Accounting Standards Board (GASB) Statement No. 54, the board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance - restricted, committed, assigned, and unassigned - while honoring constraints on the specific purposes for which amounts in those fund balances can be spent. A formal board action is required to establish, modify and or rescind a committed fund balance. The resolution will state the exact dollar amount. In the event, the board chooses to make changes or rescind the committed fund balance, formal board action is required.

The Board authorizes the board secretary to assign amounts to a specific purpose in compliance with GASB 54. An 'assigned fund balance' should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2011).

Cross Reference: 701.3 Financial Records  
703 Budget  
704 Revenue

Approved \_\_\_\_\_

Reviewed April 2013

Revised \_\_\_\_\_

CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one day is sufficient for that day's operations. Funds raised by students are kept in the business office.

A minimal amount of cash is kept in the central administration office at the close of the day. Excess cash is deposited in the authorized depository of the school district.

It is the responsibility of the superintendent to determine the amount of cash necessary for each day's operations and to comply with this policy.

Legal Reference:

Iowa Code § 279.8 (2003).

Cross Reference:

701.1 Depository of Funds

704 Revenue

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

BUDGET PLANNING

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

A budget for the school district is prepared annually for the board's review. The budget will include the following:

- the amount of revenues from sources other than taxation;
- the amount of revenues to be raised by taxation;
- an itemization of the amount to be spent in each fund; and,
- a comparison of the amount spent and revenue received in each fund for like purposes in the two prior fiscal years.

It is the responsibility of the Board Secretary and the Superintendent to prepare the budget for review by the board prior to the April 15 deadline each year.

Prior to the adoption of the proposed budget by the board, the public is apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April 15.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least ten but no more than 20 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April 15. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and other proper authorities.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

Legal Reference:

Iowa Code §§ 24 ;257 ;279.8 ;297 ;298 ;618 (2003).

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SPENDING PLAN

The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

Legal References:

Iowa Code 24.9 (2003)

Cross References:

703 Budget

704 Revenue

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Revenues of the school district are received by the board treasurer. Other persons receiving revenues on behalf of the school district will promptly turn them over to the board treasurer.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year are set by the board based upon the superintendent's recommendation in compliance with current law. Tuition fees for summer school, driver's education and adult education are set by the board prior to the offering of the programs.

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board when materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent to recommend to the board a fee schedule for renting school district property.

Proceeds from the sale of real property are placed in the schoolhouse fund. The proceeds from the sale of other school district property are placed in the general fund.

The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

Goods and services directly and reasonably related to the educational mission;

Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;

Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;

Goods and services which are not otherwise available in the quantity or quality required by the school district;

Telecommunications other than radio or television stations;

Sponsoring or providing facilities for fitness and recreation;

Food service and sales; and,

Sale of books, records, tapes, software, educational equipment, and supplies.

It is the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

Legal Reference:

Iowa Code §§ 12C ;23A ;257.2 ;279.8 ;282.2 ,.6 ,.24 ;291.12 ,.13 ;297.9 -.12 ,.22 ;301.1 (2003).

Cross Reference:

701.1 Depository of Funds

703 Budget

803 Selling and Leasing

905 Use of School District Facilities & Equipment

Approved: \_\_\_\_\_

Reviewed: April 2013

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SALE OF BONDS

The board may conduct an election for the authority to issue bonded indebtedness. Revenues generated from an approved bond issue are used only for the purpose stated on the ballot. Once the purpose on the ballot is completed, any balance remaining in a capital projects fund may be retained for future capital projects in accordance with the purpose stated on the ballot or any remaining balance may be transferred by board resolution to the debt service fund or the physical plant and equipment levy fund. Voter approval is required to transfer monies to the general fund from the capital projects fund.

Revenues received from the issuing of bonded indebtedness are deposited into the capital projects fund.

Legal Reference:

Iowa Code §§ 74-76 ;278.1 ;298 ;298A (2003).

Cross Reference:

701 Financial Accounting System

704 Revenue

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## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

## 1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

- a) Be responsible for monitoring post-issuance compliance;
- b) Maintain a copy of the transcript of proceedings or minutes in connection with the issuance of any tax-exempt obligations and obtain records that are necessary to meet the requirements of this regulation;
- c) Consult with bond counsel, a rebate consultant, financial advisor, IRS publications and such other resources as are necessary to understand and meet the requirements of this regulation;
- d) Seek out training and education to be implemented upon the occurrence of new developments in the area and upon the hiring of new personnel to implement this regulation.

## 2. Financing Transcripts' Filing and Retention

The board treasurer shall confirm the proper filing of an IRS 8038 Series return and maintain a transcript of proceedings and minutes for all tax-exempt obligations issued by the school district including, but not limited to, all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained until 11 years after the tax-exempt obligation documents have been retired. The transcript shall include, at a minimum:

- a) Form 8038;
- b) Minutes, resolutions and certificates;
- c) Certifications of issue price from the underwriter;
- d) Formal elections required by the IRS;
- e) Trustee statements;
- f) Records of refunded bonds, if applicable;
- g) Correspondence relating to bond financings; and
- h) Reports of any IRS examinations for bond financings.

## 3. Proper Use of Proceeds

The board treasurer shall review the resolution authorizing issuance for each tax-exempt obligation issued by the school district and the school district shall:

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;
- b) Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund, if applicable);
- e) Maintain records of the payment requests and corresponding records showing payment;
- f) Maintain records showing the earnings on, and investment of, the Project Fund;

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- g) Ensure that all investments acquired with proceeds are purchased at fair market value;
- h) Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments do not exceed the yield to which such investments are restricted;
- i) Maintain records related to any investment contracts, credit enhancement transactions and the bidding of financial products related to the proceeds.

## 4. Timely Expenditure and Arbitrage/Rebate Compliance

The board treasurer shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued by the school district and the expenditure records provided in Section 2 of this regulation, above and shall:

- a) Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;
- b) Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate if the school district does not meet the "small issuer" exception for said obligation;
- c) Not less than 60 days prior to a required expenditure date, confer with bond counsel and a rebate consultant, if the school district will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate. In the event the school district fails to meet a temporary period or rebate exception:
  - 1. Procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability;
  - 2. Arrange for timely computation and payment of yield reduction payments (as such term is defined in the Code and Treasury Regulations), if applicable.

## 5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;
  - 1. management contracts;
  - 2. service agreements;
  - 3. research contracts;
  - 4. naming rights contracts;
  - 5. leases or sub-leases;
  - 6. joint venture, limited liability or partnership arrangements;
  - 7. sale of property; or
  - 8. any other change in use of such asset.
- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

## 6. General Project Records

For each project financed with tax-exempt obligations, the board treasurer shall maintain, until three years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a) Appraisals, demand surveys or feasibility studies;
- b) Applications, approvals and other documentation of grants;
- c) Depreciation schedules;
- d) Contracts respecting the project.

## 7. Advance Refundings

The board treasurer shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds. The board treasurer shall:

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
- b) Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) Review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure;

(1) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;

(2) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;

(3) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and

(4) that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;

- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;

## POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;
- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase of a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

## 8. Continuing Disclosure

The board treasurer shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The board treasurer will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than 10 business days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:

- a) Principal and interest payment delinquencies;
- b) Non-payment related defaults, if material;
- c) Unscheduled draws on debt service reserves reflecting financial difficulties;
- d) Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e) Substitution of credit or liquidity providers, or their failure to perform;
- f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices, or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
- g) Modifications to rights of Holders of the Bonds, if material;
- h) Bond calls (excluding sinking fund mandatory redemptions), if material and tender offers;
- i) Defeasances of the bonds;
- j) Release, substitution, or sale of property securing repayment of the bonds, if material;
- k) Rating changes on the bonds;
- l) Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2011).  
<http://www.irs.gov/taxexemptbond/article/0,,id=243503,00.html>

Cross Reference: 704 Revenue  
707 Fiscal Reports

Approved May 2013 Reviewed \_\_\_\_\_ Revised \_\_\_\_\_

## INVESTMENTS

School district funds in excess of current needs are invested in compliance with this policy. The goals of the school district's investment portfolio in order of priority are:

- ØTo provide safety of the principal;
- ØTo maintain the necessary liquidity to match expected liabilities; and
- ØTo obtain a reasonable rate of return.

In making investments, the school district will exercise the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the treasurer to invest funds in excess of current needs in the following investments.

- ØInterest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- ØIowa Schools Joint Investment Trust Program (ISJIT);
- ØObligations of the United States government, its agencies and instrumentalities;
- ØCertificates of deposit and other evidences of deposit at federally insured Iowa depository institutions;
- ØRepurchase agreements in which underlying collateral consists of investments in government securities. The school district must take delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not include reverse repurchase agreements;
- ØPrime bankers' acceptances that mature within two hundred seventy days and that are eligible for purchase by a federal reserve bank. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer;
- ØCommercial paper or other short-term corporate debt that matures within two hundred seventy days and that is rated within the two highest classifications, as established by at least one of the standard rating services, with no more than five percent at the time of purchase placed in the second highest classification. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer; and,
- ØAn open-end management investment company registered with the federal securities exchange commission and commonly referred to as a money market mutual fund. The money market mutual fund will use only the investments individually authorized by law for school districts.

It is the responsibility of the treasurer to oversee the investment portfolio in compliance with this policy and the law.

It is the responsibility of the treasurer to bring a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The treasurer will also provide the board with information about and verification of the outside person's fiduciary bond. Contracts with outside persons will include a clause requiring the outside person to notify the school district within thirty days of any material weakness in internal structure or regulatory orders or sanctions against the outside person regarding the services being provided to the school district and to provide the documents necessary for the performance of the investment portion of school district audit. Contracts with outside persons will not be based on the performance of the investment portfolio.

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It is the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

It will also be the responsibility of the superintendent, in conjunction with the treasurer, to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officers' and employees' responsibility for elements of the investment process and address the capability of the management.

Legal Reference:

Iowa Code §§ 11.2 ,.6 ;12.62 ;12B.10 ;12C ;22.1 ,.14 ;28E.2 ;257 ;279.29 ;283A ;285 ;502.701 ;633.123 (2003).

Cross Reference:

206.4 Treasurer

704 Revenue

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

GIFTS - GRANTS - BEQUESTS

The board believes gifts, grants, and bequests to the school district may be accepted when they will further the interests of the school district. The board will have sole authority to determine whether the gift furthers the interests of the school district.

Gifts, grants, and bequests are approved by the board. Once it has been approved by the board, a board member or the superintendent may accept the gift on behalf of the school district.

Gifts, grants, and bequests once accepted on behalf of the school district become the property of the school district. Gifts, grants, and bequests are administered in accordance with terms, if any, agreed to by the board.

Legal Reference:

Iowa Code §§ 279.42 ;565.6 (2003).

Cross Reference:

217 Gifts to Board of Directors

402.4 Gifts to Employees

508.1 Class or Student Group Gifts

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

STUDENT ACTIVITIES FUND

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. Students may use this revenue for purposes approved by the superintendent or building principal.

Whether such revenue is collected from student contributions, club dues, and special activities or result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the board and under the specific control of the building principal or designee. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

The following procedures may be used in order to resolve the number of tickets sold with gate receipts when selling tickets to student activities for which admission is charged such as athletic events:

- Numbered tickets may be used as a standard practice for events and activities held at inside venues such as the gymnasium.
- For events and activities held outside, clickers may be used to count the number of tickets sold for resolution with gate receipts.

It is the responsibility of the board secretary to keep student activity accounts up-to-date and complete.

Any unencumbered class or activity account balances will automatically revert to the activity fund when a class graduates or an activity is discontinued.

Legal Reference:

Iowa Code §§ 11.23 ;279.8 (2003).

Cross Reference:

504 Student Activities

701 Financial Accounting System

Approved \_\_\_\_\_  
\_\_\_\_\_

Reviewed: April 2013

Revised:

PURCHASING - BIDDING

The board supports economic development in Iowa. Purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned business located within the school district or from an Iowa-based company which offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications.

It is the responsibility of the superintendent to approve purchases, except those authorized by or requiring direct board action. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories or attachments with an estimated cost of \$50,000 or more.

The superintendent will have the authority to authorize purchases without competitive bids for goods and services costing under \$10,000 without prior board approval. For goods and services costing more than \$10,000 and less than \$25,000, the superintendent will receive quotes of the goods and services to be purchased prior to approval of the board. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$25,000 or more, including school buses.

The purchase will be made from the lowest responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal and other factors deemed relevant by the board.

The board and the superintendent will have the right to reject any or all bids, or any part thereof, and to re-advertise. If it is determined that a targeted small business which bid on the project may be unable to perform the contract, the superintendent will notify the Department of Economic Development. The board will enter into such contract or contracts as the board deems in the best interests of the school district.

Legal Reference:

Iowa Code §§ 18.6(9) ;23A ;28E.20 ;72.3 ;73 ;73A ;285.10(3) ,.10(7) ;301 (2003).

261 I.A.C. 54.

281 I.A.C. 43.25 .

481 I.A.C. 25 .

1984 Op. Att'y Gen. 115.

1974 Op. Att'y Gen. 171.

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

PURCHASING ON BEHALF OF EMPLOYEES

Generally, the school district will not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board to determine when unique and unusual circumstances exist.

No purchase is made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.

Legal Reference:

Iowa Code § 279.8 (2003).

Cross Reference:

703 Budget

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

PAYMENT FOR GOODS AND SERVICES

The board authorizes the issuance payment of claims against the school district for goods and services. The board will allow the payment after the goods and services have been received and accepted in compliance with board policy.

The secretary will determine to the secretary's satisfaction that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the secretary to bring claims to the board.

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

It is the responsibility of the superintendent to develop the administrative regulations regarding this policy.

Legal Reference: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).  
Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5) (2007).  
281 I.A.C. 12.3(1).  
1980 Op. Att'y Gen. 102, 160, 720.  
1976 Op. Att'y Gen. 69.  
1972 Op. Att'y Gen. 130, 180, 392, 456, 651.  
1936 Op. Att'y Gen. 375.

Cross Reference: 705 Expenditures

Approved

Reviewed April 2013

Revised: \_\_\_\_\_

CREDIT CARDS

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the superintendent's duties. The District may maintain a school district credit card for fueling school district transportation vehicles in accordance with board policy.

Copies of actual credit card statements will be included in board and public information at the meeting the board is approving payment of the credit card bill.

Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

It is the responsibility of the superintendent to determine whether the school district credit card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit card use by the superintendent and the board is for appropriate school business.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The District's credit card will be kept secure in the District Office by the Business Manager when not in use.

Legal Reference: Iowa Constitution, Art. III, § 31.  
Iowa Code §§ 279.8, .29, .30 (2005).  
281 I.A.C. 12.3(1).

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the 14th and 28th day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It is the responsibility of the board secretary to issue payroll to employees in compliance with this policy.

Legal Reference:

Iowa Code §§ 20.9 ;91A.2(4) ,.3 (2003).

Cross Reference:

706.2 Payroll Deductions

Approved

Reviewed: April 2013

Revised

## PAYROLL DEDUCTIONS

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, social security, and the Iowa Public Employees' Retirement System.

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions will be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made once a year.

It is the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

The requirements stated in the Master Contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.

### Legal Reference:

Iowa Code §§ 91A.2(4) ,.3 ;294.8 -.9, . 15 -.16; 422 (2003).

### Cross Reference:

406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

SECRETARY'S REPORTS

The board secretary will report to the board each month about the receipts, disbursements and balances of the various funds. This report will be in written form and sent to the board with the agenda for the board meeting.

Legal Reference:

Iowa Code §§ 279.8 ;291.7 (2003).

Cross Reference:

206.4 Secretary [or 206.3 , Secretary-Treasurer]

210.1 Annual Meeting

707 Fiscal Reports

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

TREASURER'S ANNUAL REPORT

At the annual meeting, the treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general and schoolhouse funds. This report is in written form and sent to the board with the agenda for the board meeting. The treasurer will also furnish the board with a sworn statement from each depository showing the balance then on deposit.

It is the responsibility of the treasurer to submit this report to the board annually.

Legal Reference:

Iowa Code §§ 279.31 ,.33 (2003).

Cross Reference:

206.4 Treasurer [or 206.3 , Secretary-Treasurer]

210.1 Annual Meeting

707 Fiscal Reports

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

PUBLICATION OF FINANCIAL REPORTS

Each month the schedule of bills allowed by the board is published in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the school district will also be published in a newspaper designated as a newspaper for official publication.

It is the responsibility of the board secretary to publish these reports in a timely manner.

Legal Reference:

Iowa Code §§ 279.35 ,.36 ;618 (2003).  
1952 Op. Att'y Gen. 133.

Cross Reference:

206.4 Secretary [or 206.3 Secretary-Treasurer]

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

AUDIT

To review the funds and accounts of the school district, the board will employ an auditor to perform an annual audit of the financial affairs of the school district. The superintendent will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors.

Legal Reference:

Iowa Code § 11.6 (2003).

Cross Reference:

701 Financial Accounting System

707 Fiscal Reports

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

INTERNAL CONTROLS

The Board expects all board members, employees, volunteers, consultants, vendors, contractors, students and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district’s resources. The board is entrusted with public dollars and no one connected with the school district should do anything to erode that trust.

Internal control is the responsibility of all employees of the school district. The superintendent, business manager, and board secretary shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators shall be alert for any indication of fraud, financial impropriety, or irregularity within the administrator’s area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity shall report their suspicions immediately to his/her immediate supervisor, and the superintendent. The superintendent shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board’s legal counsel, auditing firm, and other internal or external departments and agencies, including law enforcement officials, as the superintendent may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board vice-president, who shall be empowered to contact the board’s legal counsel, insurance agent, audit firm, and any other agency to investigate the concern or complaint.

Upon approval of the board, the superintendent, may contact the State Auditor or elect to employ the school district’s auditing firm or State Auditor to conduct a complete or partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent’s judgment, such an audit would be useful and beneficial to the school district. The superintendent shall ensure the State Auditor is notified of any suspected embezzlement or theft pursuant to Iowa law. In the event, there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub.L. No. 107-204.

Iowa Code Ch. 11, 279.8 (2005)

Approved: \_\_\_\_\_

Revised: April 2013

Reviewed: \_\_\_\_\_

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

- ØSecretary's financial records Permanently
- ØTreasurer's financial records Permanently
- ØMinutes of the Board of Directors Permanently
- ØAnnual audit reports Permanently
- ØAnnual budget Permanently
- ØPermanent record of individual pupil Permanently
- ØRecords of payment of judgments against the school district 20 years
- ØBonds and bond coupons 10 years
- ØWritten contracts 10 years
- ØCancelled warrants, check stubs, bank statements, bills, invoices, and related records 5 years
- ØRecordings of closed meetings 1 year
- ØProgram grants As determined by the grant
- ØNonpayroll personnel records 7 years
- ØPayroll records 3 years

Employees' records are housed in the central administration office of the school district. The employees' records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, and the board secretary.

An inventory of the furniture, equipment, and other nonconsumable items other than real property of the school district is conducted annually under the supervision of the superintendent. This report is filed with the board secretary.

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records must be housed in a fireproof vault. The building administrator is responsible for keeping these records current. Records of students who have graduated or are no longer enrolled in the school district are housed in the central office. These records will be maintained by the superintendent.

The superintendent may microfilm, microfiche, or other media, school district records and may destroy paper copies of the records if they are more than three years old. A properly authenticated reproduction of a microfilmed record meets the same legal requirements as the original record.

Legal Reference:

- City of Sioux City v. Greater Sioux City Press Club, 421 N.W.2d 895 (Iowa 1988).
- City of Dubuque v. Telegraph Herald, Inc. , 297 N.W.2d 523 (Iowa 1980).
- Iowa Code §§ 22.3 ,.7 ;279.8 ,.15 ,.16 ;304 (2003).
- 281 I.A.C. 12.3(6) .

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## INSURANCE PROGRAM

The board will maintain a comprehensive insurance program to provide adequate coverage against major types of risk, loss, or damage, as well as legal liability. The board will purchase insurance at replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program is reviewed once every three years. Insurance will only be purchased through legally licensed Iowa insurance agents.

The school district will assume the risk of property damage, legal liability, and dishonesty in cases in which the exposure is so small or dispersed that a loss does not significantly affect the operation of the education program or financial condition of the school district.

The board may retain a private organization for fixed assets management services.

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities is the responsibility of the superintendent. The (superintendent/fixed assets manager) is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

### Legal Reference:

Iowa Code §§ 20.9 ;85.2 ;279.12 ,.28 ;285.5(6) ,.10(6) ;296.7 ;298A ;517A.1 ;670.7 (2003).  
1974 Op. Att'y Gen. 171.  
1972 Op. Att'y Gen. 676.

### Cross Reference:

205.1 Board Member Liability  
804 Safety Program

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## SCHOOL NUTRITION PROGRAM

The school district will operate a school nutrition program in each attendance center. The school nutrition program will include meals through participation in the National School Lunch Program. Students may bring their lunches from home and purchase milk and other incidental items.

School nutrition program facilities are provided to serve students and employees when school is in session and during school-related activities. They may also be used under the supervision of the Food Service Director for food service to employee groups, parent-teacher meetings, civic organizations meeting for the purpose of better understanding the schools, and senior citizens in accordance with law and board policy.

The school nutrition program is operated on a nonprofit basis. The revenues of the school nutrition program will be used only for the operation or improvement of such programs. Supplies of the school nutrition program will only be used for the school nutrition program.

The board will set, and annually review, the prices for school nutrition programs. It is the responsibility of the superintendent to make a recommendation regarding the prices of the school nutrition programs, in accordance with federal and state law.

It is the responsibility of Food Service Director to administer the program and to cooperate with the superintendent and appropriate personnel for the proper functioning of the school nutrition program.

Legal Reference:       42 U.S.C. §§ 1751 *et seq.*.  
                              7 C.F.R. Pt. 210 *et seq.*.  
                              Iowa Code ch. 283A.  
                              281 I.A.C. 58.

Cross Reference:       710.2 Free or Reduced Cost Meals Eligibility  
                              710.3 Vending Machines  
                              710.4 Meal Charge Policy  
                              905 Use of School District Facilities and Equipment

Approved Sept 2017

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

FREE OR REDUCED PRICE MEALS ELIGIBILITY

Students enrolled and attending school in the school district who meet USDA eligibility guidelines will be provided the school nutrition program services at no cost or at a reduced price. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced price meals.

The district shall annually notify all families of the availability, eligibility criteria, and application procedures for free or reduced price meals in accordance with state and federal law.

It is the responsibility of the building's principal to determine the eligibility of students for free or reduced price school nutrition programs, in accordance with criteria established by state and federal law. If school personnel have knowledge of a student who is in need of free or reduced-price meals, school personnel shall contact the board secretary.

Employees, students not qualified for free meals and others will be required to pay for meals consumed.

It is the responsibility of the superintendent to develop administrative regulations for implementing this policy.

Legal Reference:       42 U.S.C. §§ 1751 *et seq.*.  
                              7 C.F.R. §§ 210 *et seq.*.  
                              Iowa Code § 283A.  
                              281 I.A.C. 58.

Cross Reference:       710.1   School Nutrition Program  
                              710.3   Vending Machines  
                              710.4   Meal Charge Policy

Approved Sept 2017

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances is approved by the superintendent. Vending machines in the school building are the responsibility of the building principal. Purchases from the vending machines will reflect the guidelines in the wellness policy 507.9.

Legal Reference:

42 U.S.C. §§ 1751 et seq. (1994).

7 C.F.R. Pt. 210 et seq. (2003).

Iowa Code ch. 283A (2003).

281 I.A.C. 58 .

Cross Reference:

504.5 Student Fund Raising

710 School Food Services

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## MEAL CHARGES

In accordance with state and federal law, the Van Meter Community School adopts the following policy to ensure school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day, prevent the overt identification of students with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school nutrition program.

### **Payment of Meals**

Students have use of a meal account that can be accessed by the student database system. When the balance reaches zero, a student may charge no more than \$25 to this account. When an account reaches this limit, a student shall not be allowed to charge further meals or a la carte items, but will be provided an alternate meal at no charge until the negative account balance is paid. Payments can be made online through the district's website or paid in the business office.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. Students with outstanding meal charge debt shall be allowed to purchase a meal if the student pays for the meal when it is received. An alternate meal that meets federal and state requirements may be given to students who have charged the maximum allowance to the student account and cannot pay out of pocket for a meal.

Employees may use a charge account for meals, but may charge no more than \$25 to this account. When an account reaches this limit, an employee shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

### **Negative Account Balances**

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with families to resolve the matter of unpaid charges. Families will be notified of an outstanding negative balance once the negative balance reaches \$5. Families will be notified *first by email and secondly by a letter mailed to their home*. Negative balances of more than \$300 not paid prior to the end of the school year will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

**Communication of the Policy**

The policy and supporting information regarding meal charges shall be provided in writing to:

- All households at or before the start of each school year;
- Students and families who transfer into the district, at time of transfer; and
- All staff responsible for enforcing any aspect of the policy.

Legal References: 42 U.S.C. §§ 1751 *et seq.* and 7 C.F.R. §§ 210 *et seq.*

U.S. Dep't of Agric., SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016).

U.S. Dep't of Agric., SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016).

U.S. Dep't of Agric., SP 57-2016, Unpaid Meal Charges: Guidance and Q&A (2016).

Iowa Code 283A. and 281 I.A.C. 58.

Cross Reference: 710.1 School Food Program

710.2 Free or Reduced Cost Meals Eligibility

710.3 Vending Machine

Approved June 2017

Reviewed

Revised

## STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

Elementary and middle school students living more than two miles from their designated school attendance centers and high school students living more than three miles from their designated attendance centers are entitled to transportation to and from their attendance center at the expense of the school district.

Transportation of students who require special education services will generally be provided as for other students, when appropriate. Specialized transportation of a student to and from a special education instructional service is a function of that service and, therefore, an appropriate expenditure of special education instructional funds generated through the weighting plan.

Transportation of a student to and from a special education support service is a function of that service, and is specified in the individualized education program or the individualized family service plan (IFSP). When the IEP team determines that unique transportation arrangements are required and the arrangements are specified in the IEP or IFSP, the school district will provide one or more of the following transportation arrangements for instructional services and the AEA for support services:

Transportation from the student's residence to the location of the special education and back to the student's residence, or child care placement for students below the age of six.

Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.

Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

The school district is not required to provide reimbursement to parents who elect to provide transportation in lieu of agency-provided transportation.

A student may be required, at the board's discretion, to meet a school vehicle without reimbursement up to three-fourths of a mile. The board may require the parent to transport their children up to two miles to connect with school bus vehicles at the expense of the school district when conditions deem it advisable. It is within the discretion of the board to determine such conditions. Parents of students who live where transportation by bus is impracticable or unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. Parents, who transport their children at the expense of the school district, are reimbursed at the rate per mile set by the state.

Transportation arrangements made by agreement with a neighboring school district will follow the terms of the agreement. Students, who choose to attend a school in a school district other than their resident school district, will provide transportation to and from the school at their own expense.

### Legal Reference:

20 U.S.C. §§ 1401 ,1701 et seq. (1994).

34 C.F.R. Pt. 300 et seq. (2003).

Iowa Code §§ 256B.4 ; 285 ; 321 (2003).

281 I.A.C. 41.98 ; 43.

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## STUDENT CONDUCT ON SCHOOL TRANSPORTATION

Students utilizing school transportation will conduct themselves in an orderly manner fitting to their age level and maturity with mutual respect and consideration for the rights of the school vehicle driver and the other passengers. Students who fail to behave in an orderly manner will be subject to disciplinary measures.

The driver will have the authority to maintain order on the school vehicle. It is the responsibility of the driver to report misconduct to the building administrator.

The board supports the use of video cameras on school buses used for transportation to and from school as well as for field trips, curricular or extracurricular events. The video cameras will be used to monitor student behavior and may be used as evidence in a student disciplinary proceeding. The videotapes are student records subject to school district confidentiality, board policy and administrative regulations.

After one (1) warning for bad conduct, the building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

It is the responsibility of the superintendent, in conjunction with the building principal, to develop administrative regulations regarding student conduct and discipline when utilizing school district transportation.

Legal Reference:

Iowa Code §§ 279.8 ; 285 ; 321 (2003).

Cross Reference:

503 Student Discipline

506 Student Records

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

The board in its discretion may provide school district transportation for extracurricular activities including, but not limited to, transporting student participants and other students to and from extracurricular events.

Students participating in extracurricular events, other than those held at the school district facilities, may be transported to the extracurricular event by school district transportation vehicles or by another means approved by the superintendent. Students attending extracurricular events, other than those held at the school district facilities may be transported to the extracurricular event by school district transportation vehicles.

Students, who are provided transportation in school district transportation vehicles for extracurricular events, will ride both to and from the event in the school vehicle unless arrangements have been made with the building principal prior to the event. A student's parent may personally appear and request to transport the student home from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

It is the responsibility of the superintendent to make a recommendation to the board annually as to whether the school district will provide the transportation authorized in this policy. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students who would qualify for such transportation, and other factors the board or superintendent deem relevant.

Legal Reference:

Iowa Code §§ 256B.4 ;285.1 -.4; 321 (2003).  
281 I.A.C. 41.98 ; 43 .

Cross Reference:

504 Student Activities  
711 Transportation

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

The school district may use school vehicles for transportation to and from summer extracurricular activities. The superintendent will make a recommendation to the board annually regarding their use.

Transportation to and from the student's attendance center for summer school instructional programs is within the discretion of the board. It is the responsibility of the superintendent to make a recommendation regarding transportation of students in summer school instructional programs at the expense of the school district. In making the recommendation to the board, the superintendent will consider the financial condition of the school district, the number of students involved in summer school programs, and other factors deemed relevant by the board or the superintendent.

Legal Reference:

Iowa Code § 285.10 (2003).  
281 I.A.C. 43.10 .

Cross Reference:

603.2 Summer School Instruction  
711 Transportation

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method to be utilized for transporting nonresident and nonpublic students. Nonresident students paying tuition may be, and resident students attending a nonpublic school accredited by the State Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students will obtain the permission of the superintendent prior to being transported by the school district.

Parents of resident students who provide transportation for their children attending a nonpublic school accredited by the Iowa Department of Education will be reimbursed at the established state rate. This reimbursement is paid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse parents of the nonpublic students is received by the school district, the funds will be prorated.

The charge to the nonresident students is determined based on the students' pro rata share of the actual costs for transportation. The parents of these students are billed for the student's share of the actual costs of transportation. The billing is according to the schedule developed by the superintendent. It is the responsibility of the superintendent to determine the amount to be charged and report it to the board secretary for billing.

Continued transportation of nonresident and nonpublic school students on a public school vehicle route will be subject to resident public school students' transportation needs. The superintendent will make a recommendation annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent will consider the number of students to be transported, the capacity of the school vehicles, the financial condition of the school district and other factors deemed relevant by the board or the superintendent.

Nonresident and nonpublic school students are subject to the same conduct regulations as resident public students as prescribed by board policy, and to other policies, rules, or regulations developed by the school district regarding transportation of students by the school district.

Legal Reference:

Iowa Code §§ 285.1 -.2, .10 ,.16 (2003).

Cross Reference:

711 Transportation

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

TRANSPORTATION OF NONSCHOOL GROUPS

Only in unusual circumstances will the board make school district transportation vehicles available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities in the state.

In the event school district transportation vehicles are made available to local nonprofit entities, it is the responsibility of the superintendent to develop administrative regulations for application for, use of, and payment for using the school district transportation vehicles.

Legal Reference:

Iowa Code §§ 285.1(21), 10(9), (10) (2003).  
281 I.A.C. 43.10.

Cross Reference:

711 Transportation  
900 Principles and Objectives for Community Relations

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

## SCHOOL BUS SAFETY INSTRUCTION

The school district will conduct school bus safe riding practices instruction and emergency safety drills once a year for students who utilize school district transportation.

Each school bus vehicle will have, in addition to the regular emergency safety drill, a plan for helping those students who require special assistance to safety during an emergency. This will include, but not be limited to, students with disabilities.

School district vehicle drivers are required to attend each safety drill.

Employees are responsible for instructing the proper techniques to be followed during an emergency, as well as safe riding practices. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference:

Iowa Code §§ 279.8 ;321 (2003).  
281 I.A.C. 43.40 .

Cross Reference:

503 Student Discipline  
507 Student Health and Well-Being  
804.2 Warning Systems and Emergency Plans

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

TRANSPORTATION IN INCLEMENT WEATHER

School district buses will not operate when weather conditions due to fog, rain, snow or other natural elements make it unsafe to do so. Because weather conditions may vary around the school district and may change quickly, the best judgment possible will be used with the information available.

The final judgment as to when conditions are unsafe to operate will be made by the superintendent. The superintendent will be assisted by the actual "on location" decisions and reports of the drivers.

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other drivers and students will be notified by commercial radio when school is cancelled or temporarily delayed. When school is cancelled because of weather anywhere in the school district, all schools will be closed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by commercial radio. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Legal Reference:

Iowa Code § 279.8 (2003).

Cross Reference:

601.2 School Day

Approved: \_\_\_\_\_

Reviewed: April 2013

Revised: \_\_\_\_\_

