

WEST FORK COMMUNITY SCHOOL DISTRICT  
SERIES 700

- 700 Purpose of Non-instructional and Business Services
- 701 Financial Accounting System
  - 701.1 Depository of Funds
  - 701.2 Transfer of Funds
  - 701.3 Financial Records
  - 701.4 Governmental Accounting Practices and Regulations
- 702 Cash in School Buildings
- 703 Budget
  - 703.1 Budget Planning
  - 703.2 Spending Plan
- 704 Revenue
  - 704.1 Local - State - Federal - Miscellaneous Revenue
  - 704.2 Debt Management
  - 704.2R1 Post-Issuance Compliance Regulation for Tax-Exempt Obligations
  - 704.3 Investments/Purchasing Policy
  - 704.4 Gifts - Grants - Bequests
  - 704.5 Student Activities Fund
  - 704.6 Online Fundraising Campaigns – Crowdfunding
- 705 Expenditures
  - 705.1 Purchasing - Bidding
  - 705.2 Purchasing on Behalf of Employees
  - 705.3 Payment for Goods and Services
- 706 Payroll Procedures
  - 706.1 Payroll Periods
  - 706.2 Payroll Deductions
  - 706.3 Pay Deductions
  - 706.3R1 Pay Deductions Regulation
- 707 Fiscal Reports
  - 707.1 Secretary's Reports
  - 707.2 Treasurer's Annual Report
  - 707.3 Publication of Financial Reports
  - 707.4 Audit
  - 707.5 Internal Controls
  - 707.5R1 Internal Controls Procedure
  - 707.6 Audit Committee
- 708 Care, Maintenance and Disposal of School District Records

709 Insurance Program

- 710 School Food Services
  - 710.1 School Food Program
  - 710.2 Free or Reduced Cost Meals Eligibility
  - 710.3 Vending Machines
  - 710.4 Meal Charges
  
- 711 Transportation
  - 711.1 Student School Transportation Eligibility
  - 711.2 Student Conduct on School Transportation
  - 711.2R1 Student Conduct on School Transportation Regulation
  - 711.2R2 Use of Video Cameras on School Buses Regulation
  - 711.3 Student Transportation for Extracurricular Activities
  - 711.4 Summer School Program Transportation Service
  - 711.5 Transportation of Nonresident and Nonpublic School Students
  - 711.6 Transportation of Non-school Groups
  - 711.7 School Bus Safety Instruction
  - 711.8 Transportation in Inclement Weather
  - 711.9 District Vehicle Idling

**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 7/17/2017

Reviewed 6/19/2017

Revised 5/1/2017

Code No. 701.1

### **DEPOSITORY OF FUNDS**

Each year at its annual meeting, the board shall designate by resolution the name and location of the lowa 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 shall 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 shall be the responsibility of the board secretary to include the resolution in the minutes of the meeting.

Legal Reference: Iowa Code §§ 12C; 279.33 (1995).

Cross Reference: 210.1 Annual Meeting  
206.4 Treasurer  
704.1 Local - State - Federal - Miscellaneous Revenue

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

Code No. 701.2

#### **TRANSFER OF FUNDS**

The board may loan monies between funds as it deems necessary. The board shall exercise this authority judiciously.

A loan from one fund to the other will be at a rate of interest consistent with the state rate. The period of the loan shall be for a reasonable period and no longer than one year from the beginning date of the loan.

When the necessity for an account has ceased to exist, the balance may be transferred to another account or fund by resolution of the board. Only monies that were received for use without a designated purpose may be transferred in this manner. Funds received for a specific use or upon vote of the people shall only be used for the purpose designated unless a minimal amount which can be transferred.

It shall be the responsibility of the board secretary to make recommendations to the board regarding loans and transfers and to provide supporting evidence for the transfer.

Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 291.13 (1995).

Cross Reference: 703 Budget

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

Code No. 701.3

## 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 7/7/2017  
1/1/2017

Reviewed 6/19/2017

Revised

Code No. 701.4

## **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 Superintendent and 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 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

**CASH IN SCHOOL BUILDINGS**

The amount of cash that may be kept in the school building for any one day shall be sufficient for that day's operations. Funds raised by students shall be kept in the office of the building principal or in the safe in the Superintendents Office.

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

It shall be 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 (1995).

Cross Reference: 701.1 Depository of Funds  
704 Revenue

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

### **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 shall be prepared annually for the board's review. The budget shall 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 shall be the responsibility of 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 shall be 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 shall have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board shall be 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 shall be published in a newspaper designated for official publication in the school district. It shall be the responsibility of the board secretary to publish the proposed budget and public hearing information at least ten days prior to the public hearing.

The board shall adopt and certify a budget for the operation of the school district to the county auditor by April 15. It shall be 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 shall follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

## **BUDGET PLANNING**

It shall be 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 (1995).

Cross Reference: 214 Public Hearings  
703 Budget  
704 Revenue  
705 Expenditures

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

Code No. 703.2

### **SPENDING PLAN**

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

Legal Reference: Iowa Code § 24.9 (1995).

Cross Reference:      703 Budget  
                              704 Revenue

Approved   7/17/2017        Reviewed   6/19/2017        Revised   7/1/2011

**LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE**

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

Revenue, from whatever source, shall be accounted for and classified under the official accounting system of the school district. It shall be 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 shall not be used for private gain or political purposes.

Tuition fees received by the school district shall be deposited in the general fund. The tuition fees for kindergarten through twelfth grade during the regular academic school year shall be 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 shall be 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 shall be deposited in the general fund. It shall be 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 shall be deposited in the general fund. It shall be 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 shall be placed in the PPEL Fund. The proceeds from the sale of other school district property shall be placed in the general fund.

**LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE**

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 shall be 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 (1995).

Cross Reference: 701.1 Depository of Funds  
703 Budget  
803 Selling and Leasing  
905 Use of School District Facilities & Equipment



Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

## **DEBT MANAGEMENT POLICY**

### **DEBT LIMITS**

#### **Credit Ratings**

The school district seeks to maintain the highest possible credit ratings for all categories of short- and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The school district recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the school district is committed to ensuring that actions within their control are prudent.

#### **Debt Limits**

For general obligation debt, the school district's outstanding debt limit shall be no more than five percent (5%) of the actual value of property within the school district's boundaries, as prescribed the Iowa constitution and statutory restrictions.

For revenue debt, the school district's goal is to provide adequate debt service coverage of at least 1.20 times the annual debt service costs.

In accordance with Iowa law, the school district may not act as a conduit issuer or issue municipal securities to raise capital for revenue-generating projects where the funds generated are used by a third party ("conduit borrower") to make payments to investors.

### **PURPOSES AND USES OF DEBT**

#### **Capital Planning**

To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning, intergovernmental cooperation and coordination and long-term financial planning.

#### **Capital Financing**

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes
- Bond Anticipation Notes
- Revenue Anticipation Notes
- School Infrastructure Sales, Services and Use Tax Revenue Bonds

- Lease Purchase Agreements, including Certificates of Participation

## **DEBT MANAGEMENT POLICY**

### **Working Capital Financing**

The school district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The school district shall strive to repay working capital debt by the end of the fiscal year in which the debt was incurred. A Working Capital Reserve may be included in sizing any working capital debt issue.

### **Refundings**

Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the refunding is otherwise in the best interests of the school district, such as to release restrictive bond covenants which affect the operations and management of the school district.

In general, advance refundings for economic savings will be undertaken when a net present value savings exceeds three percent of the refunded debt can be achieved. Current refundings, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general conditions. Refundings with negative savings will not be considered unless there is a compelling public policy objective for doing so.

## **DEBT STANDARDS AND STRUCTURE**

### **Length of Debt**

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

### **Debt Structure**

Debt will be structured to achieve the lowest possible net cost to the school district given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. To the extent possible, the school district will design the repayment of its overall debt to rapidly recapture its credit capacity for future use.

Generally, the school district will only issue fixed-rate debt. In very limited circumstances, the school district may issue variable rate debt, consistent with the limitations of Iowa law and upon a finding of the board that the use of fixed rate debt is not in the best interest of the school district and a statement of the reasons for the use of variable rate debt.

All debt may be structured using discount, par or premium coupons, and as serial or term bonds or notes, or any combination thereof, consistent with Iowa law. The school district should utilize the

coupon structure that produces the lowest True Interest Cost (TIC) taking into consideration the call option value of any callable maturities.

The school district will strive to structure their debt in sinking fund installments for each debt issue that achieves, as nearly as practicable, level debt service within an issue or overall debt service within a particular classification of debt.

Code No. 704.2  
Page 3 of 5

## **DEBT MANAGEMENT POLICY**

Derivatives (including, but not limited to, interest rate swaps, caps, collars, corridors, ceiling and floor agreements, forward agreements, float agreements, or other similar financing arrangements), zero-coupon or capital appreciation bonds are not allowed to be issued consistent with State law.

### **Decision Analysis to Issue Debt**

Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating agencies assessing the school district's credit worthiness, listed below.

Debt Analysis – Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

Financial Analysis – Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidences of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis – Government organization structure; location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis – Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry and occupation; housing characteristics; new construction; evidences of industrial decline; and trend of the economy.

## **DEBT ISSUANCE**

### **Credit Enhancement**

Credit enhancements (i.e., bond insurance, etc.) may be used but only when the net debt service on the debt is reduced by more than the costs of the credit enhancement.

### **Costs and Fees**

All costs and fees related to issuing the debt will be paid out of debt proceeds and allocated across all projects receiving proceeds of the debt issue.

### **Method of Sale**

Generally, all school district debt will be sold through a competitive bidding process. Bids will be awarded on a TIC basis providing other bidding requirements are satisfied.

The school district may sell debt using a negotiated process in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions of school district credit are unusually volatile or uncertain.

### **Professional Service Providers**

The school district will retain external bond counsel for all debt issues. All debt issued by the school district will include a written opinion by bond counsel affirming that the school district is authorized to

Code No. 704.2

Page 4 of 5

## **DEBT MANAGEMENT POLICY**

issue the debt, stating that the school district has met all Iowa constitutional and statutory requirements necessary for issuance and determining the debt's federal income tax status. The bond counsel retained must have comprehensive municipal debt experience and a thorough understanding of Iowa law as it relates to the issuance of the particular debt.

The school district will retain an independent financial advisor. The financial advisor will be responsible for structuring and preparing all offering documents for each debt issue. The financial advisor retained will have comprehensive municipal debt experience, experience with diverse financial structuring and pricing of municipal securities.

The treasurer shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialist, etc.) as necessary to meet legal requirements and minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

Compensation for bond counsel, financial advisor and other service providers will be as economical as possible and consistent with industry standards for the desired qualification levels.

### **DEBT MANAGEMENT**

#### **Investment of Debt Proceeds**

The school district shall invest all proceeds received from the issuance of debt separate from the school district's consolidated cash pool unless otherwise specified by the authorizing bond resolution or trust indenture. Investments will be consistent with those authorized by Iowa law and the school district's Investment Policy to maintain safety of principal and liquidity of the funds.

#### **Arbitrage and Record Keeping Compliance**

The treasurer shall maintain a system of record keeping reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds.

Federal tax compliance, record-keeping reporting and compliance procedures shall include not shall not be limited to:

- 1) post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
- 2) proper maintenance of records to support federal tax compliance;
- 3) investments and arbitrage compliance;
- 4) expenditures and assets;
- 5) private business use; and
- 6) designation of primary responsibilities for federal tax compliance of all bond financings.

**Financial Disclosure**

The school district is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share comprehensible and accurate financial information. The school district is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Securities and Exchange Commission.

Code No. 704.2

Page 5 of 5

**DEBT MANAGEMENT POLICY**

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any

Continuing Disclosure Certificate for any debt issue and for maintain compliance with disclosure standards promulgated by state and federal regulatory bodies.

Legal Reference            Iowa Code §§ 74-76; 278.1; 298; 298A (2013).

Cross Reference:        701    Financial Accounting System  
                                 704    Revenue

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2014

Code No. 704.2R1

Page 1 of 4

#### **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;
- g) Ensure that all investments acquired with proceeds are purchased at fair market value;

Code No. 704.2R1

Page 2 of 4

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

- 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
- 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.

Code No. 704.2R1

Page 3 of 4

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

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;
- 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;

Code No. 704.2R1

Page 4 of 4

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

- 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.

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 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

Code No. 704.3

Page 1 of 2

### **INVESTMENTS/PURCHASING POLICY**

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

1. To provide safety of the principal
2. To maintain the necessary liquidity to match expected liabilities, and
3. To obtain a reasonable rate of return.

In making investments, the school district shall 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 business manager to invest funds in excess of current needs in the following investments:

1. Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
2. Iowa Schools Joint Investment Trust Program (ISJIT); and,
3. Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutes.

It shall be the responsibility of the business manager to oversee the investment portfolio in compliance with this policy and the law.

The business manager shall be responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments.

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

Code No. 704.3

Page 2 of 2

### **INVESTMENTS/PURCHASING POLICY**

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 shall be 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 or accessories or attachments with an estimated cost of \$50,000 or more.

The superintendent shall have the authority to authorize purchases without competitive bids for goods and services costing under \$5,000 without prior board approval. For goods and services costing more than \$5,000 and less than \$10,000, the superintendent shall compare prices of the goods and services to be purchased prior to making a recommendation to the board. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$10,000 or more.

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, and delivery date. The board and the superintendent shall have the right to reject any or all bids, or any part thereof, and to re-advertise. The board will enter into such contract or contracts as the board deems in the best interests of the district.

Legal References: Code of Iowa 18.6(9), 23A, 28E.20, 72.3, 73, 285.10(3),

.10(7), 301(1989), 281, Iowa Admin. Code 43.25

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

Code No. 704.4

#### **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 shall have sole authority to determine whether the gift furthers the interests of the school district.

Gifts, grants, and bequests shall be 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 shall become the property of the school district. Gifts, grants, and bequests shall be administered in accordance with terms, if any, agreed to by the board.

Legal Reference: Iowa Code §§ 279.42; 565.6 (1995).

Cross Reference: 217 Gifts to Board of Directors  
402.4 Gifts to Employees  
508.1 Class or Student Group Gifts

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

Code No. 704.5

### **STUDENT ACTIVITIES FUND**

Revenue raised by students or from student activities shall be deposited and accounted for in the student activities fund. This revenue is the property of and shall be under the financial control of the board. Students may use this revenue for purposes approved by the 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 [superintendent or building principal]. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

It shall be 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 general fund of the school when a class graduates or an activity is discontinued.

Legal Reference: Iowa Code §§ 11.23; 279.8 (1995).

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2012

Code No. 704.6

#### ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

The West Fork Board of Education believes online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. Any person or entity acting on behalf of the district and wishing to conduct an online fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the Superintendent. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board, and will be used only in accordance with the terms for which they were given, as agreed to by the board.

Approval of requests shall depend on factors including, but not limited to:

- Compatibility with the district’s educational program, mission, vision, core values, and beliefs;
- Congruence with the district and school goals that positively impact student performance;
- The district’s instructional priorities;
- The manner in which donations are collected and distributed by the crowdfunding platform;
- Equity in funding; and
- Other factors deemed relevant or appropriate by the district.

If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

*NOTE: This is an optional policy.*

*NOTE: Online fundraising campaigns have become an increasingly popular mechanism for individual educators to raise money. "Crowdfunding" can be defined as, the use of small amounts of capital from a large number of individuals to finance a project, business venture, or to fundraise for a specific cause or charity. For examples of organizations dedicated to crowdfunding for education please visit:*

- [DonorsChoose.org](http://DonorsChoose.org), an organization with a mission to empower "public school teachers from across the country to request much-needed materials and experiences for their students."
- [AdoptAClassroom.org](http://AdoptAClassroom.org), an organization with a mission to give "teachers a hand by providing needed classroom materials so that students can succeed."

Legal Reference: Iowa Code §§ 279.8; 279.42; 565.6.

Cross Reference: 508.1 Class or Student Group Gifts  
504.5 Student Fundraising  
704.4 Gifts – Grants – Bequests  
904.2 Advertising and Promotion

Approved 7/17/2017

Reviewed 6/19/2017

Revised 4/14/2016

Code No. 705.1

Page 1 of 2

### **PURCHASING – BIDDING**

The board supports economic development in Iowa, particularly in the school district community. As permitted by law, purchasing preference will be given to Iowa goods and services from locally-owned businesses located within the school district or Iowa based companies if the cost and other considerations are relatively equal and meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items. Other statutory purchasing preferences will be applied as provided by law, including goals with regard to procurement from certified targeted small businesses, minority-owned businesses, and female owned businesses.

Prior to August 15 of each year and after analyzing the school district's anticipated procurement level for the current fiscal year, the school board will set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs will not be included. After the goal has been established, the superintendent will file the required Targeted Small Business Procurement form with the Department of Education by August 15.

By July 31 of each year, the superintendent will file a report with the Department of Education outlining purchases of goods and services from targeted small businesses for the previous fiscal year.

The school board and superintendent will encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.



## **Goods and Services**

The board shall enter into goods and services contract(s) as the board deems to be in the best interest of the school district. It shall be the responsibility of the superintendent to approve purchases, except those requiring board approval or as provided by in law. 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.

Purchases for goods and services shall conform to the following:

- The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to \$5,000.00
- For goods and services costing at least \$5,000.00 and up to \$10,000.00, the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to board approval. The quotation process may be informal, and include written or unwritten quotations.
- For goods and services exceeding, \$10,000.00 the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

In the event that only one quotation or bid is submitted, the board may proceed if the quotation or bid meets the contract award specifications.

Code No. 705.1

Page 2 of 2

## **PURCHASING – BIDDING**

The contract award shall be based on the total cost considerations including, but not limited to the following:

- The cost of the goods and services being purchased;
- Availability of service and/or repair;
- The targeted small business procurement goal and other statutory purchasing preferences; and
- Other factors deemed relevant by the board.

Purchases using federal child nutrition funds shall be made in accordance with procurement procedures required by law.

The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.

## **Public Improvements**

The board shall enter into public improvement contract(s) as the board deems to be in the best interest of the school district. ‘Public improvement’ means “a building or construction work which is constructed under the control of a governmental entity and is paid for in whole or in part with funds of the governmental entity, including a building or improvement constructed or operated jointly with any public or private agency.”

The district shall follow all requirements, timelines, and processes detailed in Iowa law related to public improvement projects. The thresholds regarding when competitive bidding or competitive quotations is required will be followed. Competitive bidding is required for public improvement contracts exceeding the minimum threshold stated in law. Competitive quotations are required for public improvement projects that exceed the minimum threshold amount stated in law, but do not exceed the minimum set for competitive bidding. The board shall approve competitive bids and competitive quotes. If the total cost of the public improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds, please refer to sample policy 802.3.

The superintendent may develop an administrative process to implement this policy.

Legal Reference: Iowa Code §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301.  
261 I.A.C. 54.  
281 I.A.C. 43.25.  
481 I.A.C. 25.

Cross Reference: 705 Expenditures  
801.4 Site Acquisition  
802 Maintenance, Operation and Management  
802.3 Emergency Repairs  
803 Selling and Leasing

Approved 7/17/2017 Reviewed 6/19/2017 Revised 12/1/2015

**PURCHASING ON BEHALF OF EMPLOYEES**

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

No purchase shall be 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 (1995).

Cross Reference: 703 Budget

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**PAYMENT FOR GOODS AND SERVICES**

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

The board authorizes the board secretary, upon approval of the superintendent, to issue payment for verified bills, for reasonable and necessary expenses, when the board is not in session. The board secretary will examine the claims and verify bills. The board will approve the bills at the next regular meeting.

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 shall be 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: Iowa Constitution, Art. III § 31.  
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) (1995).  
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 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**PAYROLL PERIODS**

The payroll period for the school district is monthly. Employees are paid on the 15<sup>th</sup> day of each month. If this day is a weekend, the payroll is paid on the last working day prior to the 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 (1995).

Cross Reference: 706.2 Payroll Deductions

Approved 7/17/2017

Reviewed 6/19/2017

Revised 5/1/2017

## **PAYROLL DEDUCTIONS**

Ease of administration shall be the primary consideration for payroll deductions, other than those required by law. Payroll deductions shall be 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 district-related and mutually agreed upon group insurance coverage, flex benefit accounts, and/or tax sheltered annuity programs. Requests for these deductions shall be made in writing to the Board Secretary. Requests for purchase or change of tax-sheltered annuities may be made.

It shall be 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 shall be followed.

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .15-.16; 422 (1995).

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs  
412.4 Classified Employee Tax Shelter Programs  
706.1 Payroll Periods

Approved 7/17/2017

Reviewed 6/19/2017

Revised 5/1/2017

Code No. 706.3

### **PAY DEDUCTIONS**

The district provides leaves of absences to allow employees to be absent from work to attend to important matters outside of the workplace. As public employers, school districts are expected to record and monitor the work that employees perform and to conform to principles of public accountability in their compensation practices.

Consistent with principles of public accountability, it is the policy of the district that, when an employee is absent from work for less than one work day and the employee does not use accrued leave for such absence, the employee's pay will be reduced or the employee will be placed on leave without pay if:

- the employee has not sought permission to use paid leave for this partial-day absence,
- the employee has sought permission to use paid leave for this partial-day absence and permission has been denied,
- the employee's accrued paid leave has been exhausted, or,
- the employee chooses to use leave without pay.

In each case in which an employee is absent from work for part of a work day, a deduction from compensation will be made or the employee will be placed on leave without pay for a period of time which is equal to the employee's absence from the employee's regularly scheduled hours of work on that day.

Legal Reference:                   29 U.S.C. Sec. 2 13(a) (2010)  
  29 C.F.R. Part 541 (2010)

Cross References:               409.8   Licensed Employee Unpaid Leave  
  414.8   Classified Employee Unpaid Leave

*WEST FORK CSD BOARD POLICY*

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011



**PAY DEDUCTION REGULATION**

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the Business Manager within 15 business days of receiving the complaint, the Business Manager will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made.

This complaint procedure is available in addition to any other complaint process that also may be available to employees.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

**SECRETARY'S REPORTS**

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

Legal Reference: Iowa Code §§ 279.8; 291.7 (1995).

Cross Reference: 206.3 Secretary  
210.1 Annual Meeting  
707 Fiscal Reports

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**TREASURER'S ANNUAL REPORT**

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

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

Legal Reference: Iowa Code §§ 279.31, .33 (1995).

Cross Reference: 206.4 Treasurer  
210.1 Annual Meeting  
707 Fiscal Reports

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**PUBLICATION OF FINANCIAL REPORTS**

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

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

Legal Reference: Iowa Code § 279.35, .36; 618 (1995).  
1952 Op. Att'y Gen. 133.

Cross Reference: 206.3 Secretary

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**AUDIT**

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

Legal Reference: Iowa Code § 11.6 (1995).

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

## **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 and business manager/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 and an audit committee member. The superintendent and an audit committee member 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 board vice president and audit committee member who shall be empowered to contact the board's legal counsel, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

Upon approval of the board, the superintendent and audit committee member may contact the State Auditor or elect to employ the school district's auditing firm or the 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 of 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.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

Code No. 707.5R1

### **INTERNAL CONTROLS PROCEDURES**

Fraud, financial improprieties, or irregularities include, but are not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of “insider” information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.
- Destroying, removing or inappropriately using district records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Any other dishonest or fraudulent act involving district monies or resources.

The superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent, and audit committee member or board vice-president if the investigation focuses on the superintendent, shall issue a report to the board and appropriate personnel. The final disposition of the matter and any decision to file or not file a criminal complaint or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with district legal counsel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011



### AUDIT COMMITTEE

The board recognizes that it is charged with raising tax revenues and related expenditures to maintain the educational program for the school district. Public funds are held in trust by the board to be spent appropriately on the educational program. To further ensure funds are spent appropriately, the board establishes an audit committee to assist the board on internal financial matters and with the annual audit.

The audit committee is comprised of:

- Superintendent
- A Board Member
- Board Secretary/Business Manager

The audit committee chair is selected by the board.

The major responsibilities of the audit committee are to:

- Recommend an auditor to the board every three years
- Oversee the selection of the independent auditor and the resolution of audit findings including compliance with the mandatory request for proposal process
- Act as a liaison between the board and the auditor during the audit process
- Annually report to the board about the annual audit
- Recommend internal changes that may need to be made to ensure appropriate internal controls are being implemented.

The audit committee will meet as directed by its chair. The audit committee is subject to the open meetings law.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

## 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 and board secretary to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

● Secretary's financial records	Permanently
● Treasurer's financial records	Permanently
● <u>Open meeting</u> minutes of the Board of Directors	Permanently
● Annual audit reports	Permanently
● Annual budget	Permanently
● Permanent record of individual pupil	Permanently
● School election results	Permanently
● Real property records (e.g., deeds, abstracts)	Permanently
● Records of payment of judgments against the school district	20 years
● Bonds and bond coupons	11 years <u>after</u> maturity, cancellation, transfer, redemption, and/or replacement
● Written contracts	10 years
● Cancelled warrants, check stubs, bank statements, bills, invoices, and related record	5 years
● Recordings <u>and minutes</u> of closed meetings	1 year
● Program grants	As determined by the grant
● Nonpayroll personnel records	10 years <u>after</u> leaving district
● Employment applications	2 years
● Payroll records	3 years
● School meal programs accounts/records	3 years after submission of the final claim for reimbursement

In the event that any federal or state agency requires a record be retained for a period of time longer than that listed above for audit purposes or otherwise, the record shall be retained beyond the listed period as long as is required for the resolution of the issue by the federal or state agency.

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 shall be housed in a fire resistant safe or vault or electronically with a secure backup file. The building secretary is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the appropriate school offices and will be retained permanently. These records will be maintained by the office secretary.

## CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

Special education records shall be maintained in accordance with law.

The superintendent may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

Legal Reference: 7 C.F.R. § 210.23(c).  
Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119;  
614.1(13).  
281 I.A.C. 12.3(4); 41.624.  
*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).

Cross Reference: 206.3 Secretary [*or Secretary/Treasurer*]  
215 Board of Directors' Records  
401.5 Employee Records  
506 Student Records  
901 Public Examination of School District Records

Approved 7/17/2017 Reviewed 6/19/2017 Revised 12/1/2015

### **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 for the replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program shall be reviewed once every three years.

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 would not significantly affect the operation of the education program or financial condition of the school district.

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$250 unless such insurance is required by statute or contract.

The board may retain a private appraisal agency for inventory and appraisal value services. An itemized statement of the appraised value of school district facilities shall be kept. The approval shall be updated at least once every five years. Insurance will only be purchased through legally licensed Iowa insurance agents.

Administration of the insurance program, placing the insurance coverage and loss prevention activities shall be the responsibility of the superintendent. The board secretary shall be responsible for maintaining property appraisals and inventories, processing claims and maintaining loss records.

It shall be the responsibility of the superintendent to recommend, when necessary, the use of a private appraisal agency and make recommendations to the board for the purchase of additional insurance coverage.

Legal Reference: Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7;  
517A.1; 670.7 (1995).  
1974 Op. Att'y Gen. 171.  
1972 Op. Att'y Gen. 676.

Cross Reference: 205 Board Member Liability  
709 Insurance Program  
804 Safety Program

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

Code No. 710.1

## 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.

***NOTE: This is a mandatory policy.***

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 7/17/2017

Reviewed 6/19/2017

Revised 3/31/2017

Code No. 710.2

## FREE OR REDUCED COST 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 *Determining Official* 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 Superintendent.

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. Pt. 210 *et seq.*.  
Iowa Code ch. 283A.

*WEST FORK CSD BOARD POLICY*

281 I.A.C. 58.

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

Approved 7/17/2017 Reviewed 6/19/2017 Revised 3/31/2017

Code No. 710.3

### **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.

It is the responsibility of the superintendent to develop administrative regulations for the use of vending machines and other sales of food to students.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2010).  
7 C.F.R. Pt. 210 *et seq.* (2010).  
Iowa Code ch. 283A (20119).  
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising  
710 School Food Services

*WEST FORK CSD BOARD POLICY*



Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

Code No. 710.4

Page 1 of 2

### MEAL CHARGES

In accordance with state and federal law, the West Fork CSD 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. When the balance reaches **\$-20.00** a student may charge no more than **\$-20.00** per family. When an account reaches this limit, a student shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

#### **Payment Options:**

- Payment can be made online through the PaySchools parent portal link.  
<https://parent.payschools.com/categories.asp?id=11805715059A4C129D4507075950DF>  
[FF&](#)
- Cash and Checks will be accepted at each building
- Checks should be made out to West Fork CSD and should have your student(s) first and last name on the memo line.

Students who qualify for free meals shall never be denied a reimbursable meal. Students with outstanding meal charge debt shall be allowed to purchase a meal if the student pays for the meal when it is received.

Employees may use a charge account for meals, and must maintain a positive balance. No negative charging allowed.

#### **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 **\$-10.00**. Families will be notified by letter sent via US mail and the JMC automated e-mail system.

### **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.

Records of how and when the policy and supporting information was communicated to households and staff will be retained.

The superintendent may develop an administrative process to implement this policy.

MEAL CHARGES

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*  
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.  
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 7/17/2017

Reviewed 6/19/2017

Revised 3/31/2017

### **STUDENT SCHOOL TRANSPORTATION ELIGIBILITY**

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

Enrolled students requiring special education shall meet the distance requirements stated above for transportation to and from their designated attendance center at the expense of the school district. Costs associated with required specialized transportation or other required transportation in the student's individual education plan, other than to and from the child's home, and transportation to and from a special education instructional program shall be borne by the special education program. Required unique transportation according to the student's individualized education plan to and from the student's home to the special education program shall be the expense of the school district whether provided by the school district or by the parent.

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. 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 shall be within the discretion of the board to determine such conditions. Parents, who transport their children at the expense of the school district, shall be reimbursed at the rate per mile set by the state. A student may be required at the board's discretion to meet a school bus vehicle without reimbursement up to three-fourths of a mile.

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

Legal Reference:       20 U.S.C. §§ 1401, 1701 et seq. (1988).  
                              34 C.F.R. Pt. 300 et seq. (1993).  
                              Iowa Code §§ 256B.4; 285; 321 (1995).  
                              281 I.A.C. 41.8; 43.

Cross Reference:       501.16 Homeless Children and Youth  
                              603.3 Special Education  
                              711 Transportation

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

### **STUDENT CONDUCT ON SCHOOL TRANSPORTATION**

Students utilizing school transportation shall 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 shall have the authority to maintain order on the school vehicle. It shall be 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 3 warnings for bad conduct, the building principal shall have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

It shall be 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 (1995).

Cross Reference: 503 Student Discipline  
506 Student Records

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

## STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

All persons riding in school district vehicles shall adhere to the following rules. The driver, sponsor or chaperones are to follow the school bus discipline procedure for student violations of this policy. Video cameras may be in operation on the school buses.

1. Bus riders shall be at the designated loading point before the bus arrival time.
2. Bus riders shall wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders shall load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. A rider may be assigned a seat by the driver.
8. Riders who damage seats or other equipment will reimburse the district for the cost of the repair or replacement.
9. Riders are not permitted to leave their seats while the vehicle is in motion.
10. Waste containers are provided on all buses for bus riders' use.
11. Permission to open windows must be obtained from the driver.
12. Classroom conduct is to be observed by students while riding the bus except for ordinary conversation.
13. The driver is in charge of the students and the vehicle, and the driver is to be obeyed promptly and cheerfully.

**STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION**

14. Students shall assist in looking after the safety and comfort of younger students.
15. A bus rider who must cross the roadway to board or depart from the bus shall pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Students shall not throw objects about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students shall keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students shall refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco or look-alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

## USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

The board supports the use of video cameras on school buses as a means to monitor and maintain a safe environment for students and employees. The video cameras may be used on buses used for transportation to and from school, field trips, curricular events and extracurricular events. The contents of the videotapes may be used as evidence in a student disciplinary proceeding.

### Student Records

The content of the videotapes is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the videotapes. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A parent may view the video without consent from any student or parent also shown in the video if the other students are just bystanders. But if there is an altercation between multiple students, than all parents must give consent in order for the video to be viewed by parents.

A videotape recorded during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the videotape becomes the subject of a student disciplinary proceeding, it may be treated like other evidence in the proceeding.

### Notice

The school district will annually provide the following notice to students and parents:

The West Fork Community School District Board of Directors has authorized the use of video cameras on school district buses. The video cameras will be used to monitor student behavior to maintain order on the school buses to promote and maintain a safe environment. Students and parents are hereby notified that the content of the videotapes may be used in a student disciplinary proceeding. The content of the videotapes are confidential student records and will be retained with other student records. Videotapes will only be retained if necessary for use in a student disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view videotapes of their child if the videotapes are used in a disciplinary proceeding involving their child.

The following notice will also be placed on all school buses equipped with a video camera:

***This bus is equipped with a video/audio monitoring system.***



## USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

### Review of Videotapes

The school district shall review videotapes randomly. The videotapes may be re-circulated for erasure after two days.

Viewing of videotapes is limited to the individuals having a legitimate educational purpose. A written log will be kept of those individuals viewing the videotapes stating the time, name of individual viewing and the date the videotape was viewed.

### Video Monitoring System

Video cameras will be rotated randomly on school district buses.

Determination of how video cameras will be used and which school buses will be equipped with video equipment will be made by the superintendent in consultation with the building principals and transportation director.

### Student Conduct

Students are prohibited from tampering with the video cameras on the school buses. Students found in violation of this regulation shall be disciplined in accordance with the school district discipline policy and Good Conduct Rule and shall reimburse the school district for any repairs or replacement necessary as a result of the tampering.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

**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, shall 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 shall be the responsibility of the superintendent to make a recommendation to the board annually as to whether the school district shall provide the transportation authorized in this policy. In making the recommendation to the board, the superintendent shall 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 (1995).  
281 I.A.C. 41.8; 43.

Cross Reference: 504 Student Activities  
711 Transportation

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE**

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

Transportation to and from the student's attendance center for summer school instructional programs shall be within the discretion of the board. It shall be 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 shall 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 (1995).  
281 I.A.C. 43.10.

Cross Reference: 603.2 Summer School Instruction  
711 Transportation

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS**

The board has sole discretion to determine the method to be utilized for transporting non-resident and non-public students. Non-resident students paying tuition may be, and resident students attending a non-public 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. Non-resident and non-public school students shall 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 non-public school accredited by the Iowa Department of Education will be reimbursed at the established state rate. This reimbursement shall be 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 non-public students is received by the school district, the funds shall be prorated.

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

Continued transportation of non-resident and non-public school students on a public school vehicle route will be subject to resident public school students' transportation needs. The superintendent shall make a recommendation annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent shall 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.

Non-resident and non-public school students shall be 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 (1995).

Cross Reference: 711 Transportation

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

**TRANSPORTATION OF NONSCHOOL GROUPS**

School district vehicles may be available to local non-profit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from non-school sponsored activities within the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local non-profit entity must pay the cost of using the school district vehicle as determined by the superintendent.

It shall be the responsibility of the superintendent to develop administrative regulations for use of school district transportation vehicles to transport students and others to school-sponsored events within the state and for application for, use of, and payment for using the school district transportation vehicles by local non-profit entities for a non-school-sponsored activity.

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10) (1995).  
281 I.A.C. 43.10.

Cross Reference: 711 Transportation  
900 Principles and Objectives for Community Relations

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

### **SCHOOL BUS SAFETY INSTRUCTION**

The school district shall 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 shall 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 shall include, but not be limited to, students with disabilities.

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

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

Legal Reference: Iowa Code §§ 279.8; 321 (1995).  
281 I.A.C. 43.40.

Cross Reference: 503 Student Discipline  
507 Student Health and Well-Being  
804.2 Warning System and Emergency Plans

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011

**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 sties 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.

Approved 7/17/2017

Reviewed 6/19/2017

Revised 7/1/2011

**DISTRICT VEHICLE IDLING**

The board recognizes that it has a role in reducing environmental pollutants and in assisting students and others be free from pollutants that may impact their respiratory health. Unnecessary vehicle idling emits pollutants and wastes fuel. The board directs the superintendent, in conjunction with the Director of Transportation, to work on administrative regulations to implement this policy and reduce school vehicle idling time.

Legal References: Iowa Code §279.8 (2011).

Cross References: 403 Employee Health and Well-Being  
507 Student Health and Well-Being  
711 Transportation

Approved 7/17/2017 Reviewed 6/19/2017 Revised 7/1/2011



