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## **700 PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES**

This series of the board policy manual is devoted to the goals and objectives for the school district's non-instructional services and business operations that assist in the delivery of the education program. These non-instructional services include, but are not limited to, transportation, the school lunch program and child care. The board, as it deems necessary, will provide additional non-instructional services to support the education program.

It shall be the goal of the board to provide non-instructional services and to conduct its business operations in an efficient manner.

Approved 9/11/95      Reviewed 1/14/19      Revised 9/11/95

## 701.1 DEPOSITORY OF FUNDS

Each year at its annual meeting, the board shall designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. The maximum deposit amount to be kept in the depository 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/Business Manager and Superintendent 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 9/11/95 Reviewed 1/14/19 Revised 9/11/95

## 701.2 TRANSFER OF FUNDS

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

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

Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 298A (2001).

Cross Reference: 701.3 Financial Records  
703 Budget  
704.2 Sale of Bonds

Approved 9/11/95

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### 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
  - Physical plant and equipment levy fund
  - Public education and recreation levy fund
  - Student activity fund
- Capital projects fund
- Debt service fund

Proprietary fund type:

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

Fiduciary funds:

- Trust or agency funds
  - Expendable trust funds
  - Non-expendable trust funds
  - Agency funds
  - Pension trust funds

Account groups:

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

As necessary the board may, by board resolution, create additional funds within the governmental, proprietary and fiduciary fund types. The resolution shall state the type of fund, name of the fund and purpose of the fund.

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. Proprietary funds account for operations of the school district operated similar to private business, and 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 fixed assets and long-term debt.

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 §§ 11.23; 298A (2001).

Cross Reference: 704 Revenue  
705 Expenditures

Approved 11/11/02 Reviewed 1/14/19 Revised 11/11/02

## 702 CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one (1) day shall be sufficient for that day's operations. All funds shall be kept in the safe of the central office.

A minimal amount of cash shall be kept in the central administration offices and building offices at the close of the day. All cash shall be deposited by the central office personnel 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 9/11/95 Reviewed 1/14/19 Revised 11/11/13

## 703 BUDGET

### 703.1 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 designated publications for the school district. It shall be the responsibility of the Board Secretary/Business Manager to publish the proposed budget and public hearing information not less than 10 days and not more than 20 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/Business Manager 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.

It shall be the responsibility of the Superintendent and the Board Secretary/Business Manager 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 9/11/95 Reviewed 1/14/19 Revised 11/11/02



## 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

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## 704 REVENUE

### 704.1 LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Revenues of the school district shall be received by the Board Secretary/Business Manager. Other persons receiving revenues on behalf of the school district shall promptly turn them over to the Board Secretary/Business Manager.

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 Secretary/Business Manager 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 pre-school through twelfth (PS-12) 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 Physical Plant and Equipment Levy fund. The proceeds from the sale of other school district property shall be placed in the general fund.

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

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales; and,
- Sale of books, records, tapes, software, educational equipment, and supplies.

It 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

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## 704.2 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

#### **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.

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 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 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.

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

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## 704.2R1 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;
- 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.

#### 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;
- 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 (2013).  
<http://www.irs.gov/taxexemptbond/article/0,,id=243503,00.html>

Cross Reference: 704 Revenue  
707 Fiscal Reports

Approved 10/13/14 Reviewed 1/14/19 Revised 10/13/14

### 704.3 INVESTMENTS

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:

- To provide safety of the principal;
- To maintain the necessary liquidity to match expected liabilities; and
- 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 (15) months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven (397) 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 Board Secretary/Business Manager to invest funds in excess of current needs in the following investments.

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Iowa Schools Joint Investment Trust Program (ISJIT);
- Obligations of the United States government, its agencies and instrumentalities;
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.

It shall be the responsibility of the Board Secretary/Business Manager and Superintendent to oversee the investment portfolio in compliance with this policy and the law.

It shall be the responsibility of the Board Secretary/Business Manager to bring a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The Board Secretary/Business Manager shall also provide the board with information about and verification of the outside person's fiduciary bond. Contracts with outside persons shall include a clause requiring the outside person to notify the school district within thirty (30) days of any material weakness in internal structure or regulatory orders or sanctions against the outside person regarding the services being provided to the school district and to provide the documents necessary for the performance of the investment portion of school district audit. Contracts with outside persons shall not be based on the performance of the investment portfolio.

The Board Secretary/Business Manager and Superintendent 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 including the percent of the investment portfolio by type of investment and by issuer and maturities. The report may also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It shall also be the responsibility of the Board Secretary/Business Manager to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

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

It shall also be the responsibility of the Superintendent, in conjunction with the Board Secretary/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.

Legal Reference: Iowa Code §§ 11.2, .6; 12.62; 12B.10; 12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123 (1995).

Cross Reference: 206.4 Treasurer  
704 Revenue

Approved 9/11/95 Reviewed 1/14/19 Revised 11/11/02

#### 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 9/11/95 Reviewed 1/14/19 Revised 11/11/02

## 704.5 STUDENT ACTIVITIES FUND

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

Whether such revenue is collected from student contributions, club dues, and special activities or results 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 is the responsibility of the Board Secretary/Business Manager to keep student activity accounts up-to-date and complete.

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

Legal Reference: Iowa Code §§ 11.23; 279.8 (2001).

Cross Reference: 504 Student Activities  
Financial Accounting System

Approved 9/11/95 Reviewed 1/14/19 Revised 11/11/02

## 704.6 GATE RECEIPTS AND ADMISSIONS

Admission receipts of school events shall be adequately controlled. The Superintendent is responsible for the administration and supervision of all phases of school events for which an admission is charged.

Admission tickets shall be sold and accounted for by persons assigned by the building principal.

Persons presenting special passes shall be admitted to all school sponsored events. Adequate records shall be maintained to provide data for subsequent review and analysis.

At the close of the school year, all pertinent data relative to admission receipts shall be compiled and made available to the school auditor.

The Board shall review and set admission prices for school events to comply with the admission prices as voted by the majority of the school boards in the Siouxland Conference.

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

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved 9/11/95 Reviewed 11/11/13 Revised 11/11/02

## 705.04 VENDOR RELATIONS

All vendors must report to the office or the building principal of the school prior to contacting any staff member. Vendors may discuss or display their goods only after securing such permission.

Vendors will not be permitted to contact teachers during working hours except with the permission of the building principal.

No member of the board or employee of the district will accept material gifts or money from any person, group, or entity doing or desiring to do business with the district.

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

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved: 9/11/95 Reviewed 1/14/19 Revised: 9/11/95



## 705 EXPENDITURES

### 705.1 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 as a part of response evaluation. 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 \$10,000
- For goods and services costing at least \$10,000 and up to \$25,000, 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, \$25,000, 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.

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.

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 district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

***NOTE: While Iowa law dictates threshold amounts for quotes and bids for public improvement projects, there is no such requirement for goods and services. The district has discretion in this area to set the amounts required for the purchasing process.***

***NOTE: Districts should compare the discretionary purchasing limits in the section regarding goods and services with purchasing limits set in other policies (e.g., expenditures) to ensure consistency.***

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 9/11/95

Reviewed 1/14/19

Revised 1/14/19

## 705.1R1 SUSPENSION AND DEBARMENT OF VENDORS AND CONTRACTORS PROCEDURE

In connection with transactions subject to federal suspension and debarment requirements, the district is generally prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent or designee shall use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract:

- Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
- Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
- Prior to committing to any sub-award, purchase, or contract, check the online federal System for Award Management to determine whether the relevant party is subject to any suspension or debarment restrictions.

Approved 9/11/95

Reviewed 1/14/19

Revised 1/14/19

## 705.2 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 Superintendent 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 9/11/95 Reviewed 1/14/19 Revised 9/11/95

### 705.3 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 payment after the goods and services have been received and accepted in compliance with board policy and the claims audited by the board.

Claims for payment of freight, drayage, express, postage, printing, water, lights, telephone, rents, and payment of salaries pursuant to the terms of a written contract may be paid by the board secretary prior to formal audit and approval by the board. In addition the Board Secretary/Business Manager, upon approval of the board president, may issue warrants for approved registrations, claims offering a discount for early payment, approved travel expenses, approved goods and services delivered C.O.D. and other verified bills filed with the Board Secretary/Business Manager when the board is not in session prior to payment of these claims and prior to audit and approval by the board. The Board Secretary/Business Manager shall examine the claims and verify bills.

The Board Secretary/Business Manager will determine that the claims presented to the board are in order and are legitimate expenses of the school district. It is the responsibility of the Board Secretary/Business Manager to bring claims to the board.

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

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

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

Cross Reference: 705 Expenditures

Approved 9/11/95 Reviewed 1/14/19 Revised 4/14/08

## 705.31 PURCHASING PROCEDURES

The purchasing of goods and services shall be delegated to the Superintendent. Purchase(s) shall be limited to the budget line items and amounts and shall not exceed the approved budget except as specified by the Superintendent and by Board action. The Board will act on vouchers presented for payment at regularly scheduled board meetings.

Only the Superintendent is empowered to obligate the district. The Board thus reserves the right to waive obligations incurred by any staff member other than the Superintendent.

In case of emergency or in the event that a financial judgment must be made by the Superintendent which is in variance with the adopted budget, the Superintendent is granted the discretion to act in the best interest of the district. However, such action must be reported to the Board.

### Requisitions

All purchase consideration for goods and services shall be submitted to the Superintendent on the standard form. Material and goods must be purchased through the proper procedures except in emergencies approved by the Superintendent. Goods purchased without proper approval are the responsibility of the purchaser.

### Purchase Orders

The purchase order, signed by the Superintendent, is the official document or contract for securing goods and services. The Board reserves the right to disallow any obligation which was not originated with an official purchase order.

### Petty Cash

The Superintendent may establish petty cash funds when warranted to enable staff members to be reimbursed for small purchases (usually under \$20.00). Said purchase shall be approved in advance by the appropriate building principal. Receipts must be presented for reimbursement. Each administrative office shall submit a detail accounting for renewal of petty cash accounts to the Board Secretary/Business Manager.

### Purchases from District Personnel

District personnel shall not act as agents or accept commissions, royalties or other rewards for equipment or other school materials, the selection or purchase of which they may have direct or indirect influence.

### Expenditures by District Personnel

No employee shall make direct expenditures but shall submit regular requisitions through proper channels.

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: 9/11/95 Reviewed 1/14/19 Revised: 9/11/95

## 706 PAYROLL PROCEDURES

### 706.1 PAYROLL PERIODS

The payroll period for the school district shall be monthly. Employees shall be paid on the twentieth (20th) day of each month. If this day is a holiday, recess, or weekend, the payroll shall be paid on the last working day prior to the holiday, recess or weekend.

It shall be the responsibility of the Board Secretary/Business Manager to issue payroll to employees in compliance with this policy.

The requirements stated in the Central Lyon Education Association Master Contract and the board policy regarding payroll periods of such employees shall be followed.

Legal Reference: Iowa Code §§ 20.9; 91A.2(4), .3 (1995).

Cross Reference: 706.2 Payroll Deductions

Approved 9/11/95 Reviewed 1/14/19 Revised 9/11/95

## 706.2 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 professional dues, district-related and mutually agreed upon group insurance coverage, and/or 403(b) program.

It shall be the responsibility of the Superintendent to determine which additional payroll deductions may be allowed.

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 9/11/95 Reviewed 1/14/19 Revised 1/14/19



## 707 FISCAL REPORTS

### 707.1 SECRETARY'S REPORTS

The Board Secretary/Business Manager 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 9/11/95 Reviewed 1/14/19 Revised 9/11/95

## 707.2 BOARD SECRETARY/BUSINESS MANAGER'S ANNUAL REPORT

At the annual meeting, the Board Secretary/Business Manager shall give the annual report stating the amount held over, received, paid out, and on hand in all funds. This report shall be in written form and sent to the board with the agenda for the board meeting. The Board Secretary/Business Manager 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 9/11/95 Reviewed 1/14/19 Revised 11/11/02

### 707.3 PUBLICATION OF FINANCIAL REPORTS

Each month the schedule of bills allowed by the board shall be published in designated newspapers for official publication in the school district. 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/Business Manager 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 Board Secretary/Business Manager

Approved 9/11/95 Reviewed 1/14/19 Revised 11/11/02

#### 707.4 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 Superintendent shall use a request for proposal procedure in selecting an auditor not less than once every three (3) years. The administration shall cooperate with the auditors.

Legal Reference: Iowa Code § 11.6 (1995).

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved 9/11/95

Reviewed 1/14/19

Revised 9/11/95

## 707.5 INTERNAL CONTROLS

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

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

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

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

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

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.  
Iowa Code ch. 11, 279.8 (2005).

Cross References: 707.6 Audit Committee

Approved 4/11/07 Reviewed 1/14/19 Revised 4/11/07

## 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 or board president if the investigation centers 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.

## 708 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 non-consumable 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 administrator 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 storage room and will be retained permanently. These records will be maintained by the superintendent. 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.

**NOTE: Most of the time limits listed in this policy are based on legal requirements. Where the law is silent, best practice time limits have been developed. Prior to changing any of the time limits listed, it is recommended that local counsel be contacted.**

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 9/11/95 Reviewed 1/14/19 Revised 1/14/19



## 709 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 (3) 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 \$5000 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 (5) 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/Business Manager 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  
804 Safety Program

Approved 9/11/95 Reviewed 1/14/19 Revised 9/11/95

709.1 TRANSPORTATION INSURANCE PROGRAM

The Board of Education shall carry insurance on all school owned, leased or borrowed motor vehicles, including buses. The following type of insurance shall be carried in amounts of not less than:

COMPREHENSIVE AUTO LIABILITY INSURANCE

Bodily Injury/Property Damage (Minimum)	\$1,000,000 Combined Single Limit Each Occurrence
Medical Payments (Minimum)	\$5,000 each person
Uninsured Motorist (Minimum)	\$1,000,000 Limit Each Accident
Underinsured Motorists (Minimum)	\$1,000,000 Limit Each Accident

The school district shall endeavor to purchase the maximum limits of coverage available through it's insurance carrier and the IASB Safety Group program.

AUTO PHYSICAL DAMAGE INSURANCE

Scheduled vehicles are to be afforded comprehensive ("Other Than Collision") and Collision insurance coverage, with deductibles for these coverages to reviewed periodically. Deductibles shall not exceed \$1,000 each occurrence for either coverage.

The automobile liability and medical payment insurance shall provide coverage for all activities and during all time periods as specified by the school board in accordance with Iowa Statutes.

The school shall maintain a Blanket Public Employee Dishonesty Bond in an amount not less than \$250,000 per occurrence. This bond shall cover all school employees and school board members.

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  
709.1 Transportation Insurance  
709 Insurance Program Safety Program

Approved: 9/11/95 Reviewed 1/14/19 Revised: 11/11/02

#### 709.4 BONDS FOR OFFICERS AND EMPLOYEES

The school shall maintain a Blanket Public Employee Dishonesty Bond in an amount not less than \$250,000 per occurrence. This bond shall cover all school employees and school board members.

This limit is to be reviewed periodically by the School Board to assure adequacy.

Approved: 9/11/95      Reviewed 1/14/19      Revised: 11/11/02

## 709.5 LIABILITY PROTECTION OF EMPLOYEES AND OFFICERS

The Central Lyon School District shall provide and maintain liability insurance to protect its employees and the School Board against financial loss from damage claims brought against them for personal or bodily injury or property damage resulting from the exercise of their duties. The liability insurance contract shall also include coverage for activities by its staff and public officials for wrongful acts and employment practices liability.

The school district shall endeavor to purchase the maximum limits of coverage available through its insurance carrier and the IASB Safety Group insurance program.

The School Board, at its option, may extend its insurance coverage to eligible organizations and groups and for educational events and activities sponsored by Central Lyon staff. These organizations, groups and/or events shall have a direct, verifiable relationship with and/or enhance the educational goals of the school district. The additional cost, if any, for this insurance coverage extension shall be assumed by the organization or group receiving the coverage.

Approved: 9/11/95      Reviewed 1/14/19      Revised: 11/11/02

## 710 SCHOOL FOOD SERVICE

### 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 Supervisor* 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 Supervisor* to administer the program and to cooperate with the superintendent and appropriate personnel for the proper functioning of the school nutrition program.

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements.

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

**NOTE: Superintendents will make the annual recommendation to the board after they have completed the Paid Lunch Equity (PLE) tool. For additional information, please visit the "Nutrition Programs" section of the Iowa Department of Education's [website](#).**

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 9/11/95 Reviewed 1/14/19 Revised 1/14/19

## 710.2 FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district, who are unable to afford the cost or a portion of the cost of the school lunch and breakfast, will be provided the school food program services at no cost or at a reduced cost.

It shall be the responsibility of the Superintendent to determine if a student qualifies for free or reduced cost school food services. Students, whom the principal believes are improperly nourished, will not be denied the school food program services simply because the paperwork has not been completed but shall notify the Superintendent's secretary and keep records to assure the changes are properly credited.

Employees, students and others will be required to deposit money into a school meal account. All individuals will be issued a personal/family lunch account number to be used to pay for meals consumed.

It shall be the responsibility of the Superintendent to develop administrative regulations for implementing this policy.

Legal Reference: 42 U.S.C. §§ 1751 et seq. (1988).  
7 C.F.R. Pt. 210 et seq. (1993).  
Iowa Code ch. 283A (1995).  
281 I.A.C. 58.

Cross Reference: 710 School Food Services

Approved 9/11/95 Reviewed 1/14/19 Revised 4/14/08

### 710.3 VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances shall be approved by the Superintendent. Vending machines in the school building shall be the responsibility of the building principal. Purchases from the vending machines, other than juice machines, shall not be made during the lunch periods. All funds received and disbursed shall be through the activity fund account.

It shall be 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. (1988).  
7 C.F.R. Pt. 210 et seq. (1993).  
Iowa Code ch. 283A (1995).  
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising  
710 School Food Services

Approved 9/11/95

Reviewed 1/14/19

Revised 9/11/95

## 710.4 MEAL CHARGES

In accordance with state and federal law, the Central Lyon Community School District 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 and staff members deposit money into their school meal account daily, weekly, monthly or by semester. All students and staff are assigned an account number. The student/staff member will key in their personal account number on a keypad and a school employee will monitor the computer to assure that the correct account is charged. Student/staff meal accounts must be kept at a positive balance at all times.

### **Exempt From Impact**

A student who is approved for free meals cannot be denied a meal no matter what the balance is and a student, that has cash to pay the price of the meal that day, cannot be denied a meal even if the payment does not completely put the account in a positive balance. The cashier or building secretary will discretely notify students/staff when a low or negative balance is pending. Email notifications are sent out weekly. If the household does not have e-mail access, the household will be contacted by a phone call and/or by mail.

### **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. Students and parents will be notified with a memo and/or an email notification generated by the building secretary when the family meal account will be depleted in 5 days or less (or less than \$6.00).

If a lunch account reaches a negative balance of \$20.00 or more, the student will receive an alternate cold lunch. Students/staff will not be allowed to charge a second meal or ala carte item when the lunch account has a negative balance. This policy applies to both breakfast and lunch accounts. The alternate cold lunch will be served on a tray as all other students and be compliant with a reimbursable meal and be charge to the lunch account balance. Special diet accommodations must be made for students with doctor's instructions.

Since the HS charges the meal at the end of the lunch line, the servers will be notified which students are required to have the alternative meal and the servers will give them the alternative meal as they go through the line. In the EL/MS building the cashier is at the beginning of the line. These students will be required to pick up their meal in the EL/MS office which is located next to the cashier.

### **Delinquent accounts**

Negative balances not paid prior to the end of the school year will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

### **Unpaid Student Meals Account**

The district will establish an unpaid student meals account in a school nutrition fund. Funds from private sources and funds from the district flexibility account may be deposited into the unpaid school meals account in accordance with law. Funds deposited into this account shall be used only to pay individual student meal debt.

### **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.

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

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*  
7 C.F.R. §§ 210 *et seq.*  
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 5/8/17 Reviewed 2/10/20 Revised 2/10/20

## 711 TRANSPORTATION

### 711.1 STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

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

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

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

- Transportation from the student's residence to the location of the special education and back to the student's residence, or child care placement for students below the age of six.
- Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.
- Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

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

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

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

Legal Reference: 20 U.S.C. §§ 1401, 1701 *et seq.* (1994).  
34 C.F.R. Pt. 300 *et seq.* (1999).  
Iowa Code §§ 256B.4; 285; 321 (2001).  
281 I.A.C. 41.98; 43.

Cross Reference: 501.16 Homeless Children and Youth  
507.8 Student Special Health Services  
603.3 Special Education  
711 Transportation

Approved 9/11/95 Reviewed 1/14/19 Revised 11/11/02

## 711.2 STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

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

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

The building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

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

Legal Reference: Iowa Code §§ 279.8; 285; 321 (2001).

Cross Reference: 503 Student Discipline  
506 Student Records

Approved 9/11/95 Reviewed 1/14/19 Revised 11/11/02

## 711.2R1 STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

All persons riding in school district vehicles will 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 will be at the designated loading point before the bus arrival time.
2. Bus riders will 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 will 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.
14. Students will 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 will 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 will 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 will keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students will refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco or look-alike substances, illegal substances, firearms, dangerous objects, incendiary devices, explosives or look-alike items are prohibited in the vehicle.
22. Riders are not to bring pets or animals on the bus.
23. The Good Conduct Rule is in effect.

Approved 9/11/95      Reviewed 1/14/19      Revised 11/11/13

## 711.2R2 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 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 Central Lyon 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.

### Review of Videotapes

The school district will review videotapes when necessary as a result of an incident reported by a bus driver or student. The videotapes may be re-circulated for erasure as needed.

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 will be disciplined in accordance with the school district discipline policy and Good Conduct Rule and will reimburse the school district for any repairs or replacement necessary as a result of the tampering.

Legal Reference: Iowa Code §§ 279.8; 285; 321 (1995).

Cross Reference: 503 Student Discipline  
506 Student Records

504 Student Activities  
711 Transportation

Approved 11/11/02    Reviewed 1/14/19    Revised 11/11/02

## 711.2R3 BUS DRIVER SAFETY RULES AND CONDUCT

- I. Rules Regarding Qualifications
  - A. All persons employed as drivers must meet the approval of the Board and they must meet the requirements of the federal government and the state of Iowa.
  - B. All drivers must be persons of integrity and good moral habits.
  - C. All drivers must qualify for a CDL licensing
  - D. All drivers shall be required to submit a drug and alcohol testing as mandated by law.
- II. Rules Regarding Duties and Responsibilities
  - A. The safety and health of bus riders must be the first consideration of the driver at all times.
  - B. The driver shall follow a strict time schedule. The driver should use discretion in waiting for students at their place of embarkation. If a student is habitually late, the driver shall give two (2) warnings in writing to the parent/guardian after receiving approval of the building principal. The driver is not to wait more than two (2) minutes. Violation beyond the required warnings relieves the district and the driver of the responsibility of waiting thereafter.
  - C. All highway signs and laws must be observed at all times even though there are not students in the vehicle.
  - D. Drivers are expected to set an example by dignified personal behavior and cleanliness. Always maintain the respect and obedience due a school bus driver from all pupils.
  - E. The driver shall be in full charge of all students transported while boarding, riding and discharge.
    - 1. Unmanageable students are to be reported to the building principal.
    - 2. Drivers shall stop the bus if it is necessary to discipline students.
    - 3. The driver may not use profane language or corporal punishment.
    - 4. Drivers may assign seats and require the fulfillment of the assignment as a requirement to be transported
  - F. Drivers shall not:
    - 1. Leave the driver's seat of their vehicle while the motor is running.
    - 2. Reverse their vehicle on or near the school grounds without at least one (1) guide stationed on either side of the vehicle.
    - 3. Fill the fuel tank while children are in the vehicle.
    - 4. Permit anyone except pupils of the Central Lyon School District or other authorized persons to ride their vehicle.
    - 5. Operate school bus while under the influence of alcohol or a controlled substance or a combination of alcohol and a controlled substance or permit the use of alcohol or a controlled substance on any school bus.
  - G. Bus Drivers must remain with the buses until all pupils have been discharged.
  - H. Pick up and discharge pupils only at designated bus stops or unloading zones.
  - I. Refrain from the use of profane, indecent or inappropriate language and not tolerate such language from pupils.
  - J. The driver must comply with all instructions in regard to routes, schedules, instructions for loading and unloading, and promptly file all reports required. Drivers are not permitted to deviate from approved bus routes unless there is an emergency.
  - K. Bus drivers must drive with due consideration for the efficient and economical operation of their vehicles.
  - L. Drivers are responsible for the interior cleanliness of their vehicles. They are to keep blinker lights, other lights, the front windshield and rear windows clean at all times.

- M. Drivers are to make a visual check of the condition of the interior of their bus after each trip. Any damage or vandalism must be reported to the supervisor of transportation immediately.
- N. Smoking is absolutely prohibited on school buses by drivers/chaperones and students.
- O. In emergencies never leave students alone on the bus. Utilize the two-way radio as your first choice to seek assistance. If help cannot be reached send two (2) or three (3) older students when practical for assistance if weather conditions allow.
- P. The State rules established for discharging students from a bus must be followed without deviation. Children obliged to cross at least ten (10) feet in front of the vehicle but only after receiving an all-clear signal from the driver. Crossing the highway is always a dangerous situation; drivers must always be extremely alert in this situation. Buses will not stop on a public highway to discharge students when returning after dark from a school activity without a written request from the parents/guardian asking that their child be discharged at a designated stopping point on the highway on the direct route returning to the original departure site.
- Q. Never put a disruptive child off the bus to walk alone. Unload the student at the school or regular stop and file a bus report.
- R. Drivers must meet all requirements for licensing by the State of Iowa.
- S. Articles may not be transported within the bus if there is or may be interference with pupils or the driver if the articles obstruct aisle, stepwell, or steps. Articles other than those associated with school or agency activity may not be transported. At no time will animals, except for seeing eye dogs be permitted, when harnessed and authorized by an accredited agency for the blind and deaf. The driver shall refuse admittance to any student not presenting a written authorization of special project from the principal. The driver may designate where such items are to be carried in the vehicle.

III. Rules Regarding Road Conditions

- A. When road and weather conditions are such that operation of the buses is questionable, the final authority rests with the Superintendent or his/her designee and supervisor of transportation.
- B. Bus drivers are to inform the supervisor of transportation of adverse roads that make the bus operation hazardous.

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: 9/11/95

Reviewed 6/8/20

Revised: 6/8/20



### 711.3 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 shall 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 in writing to transport the student home from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

Students participating in all extra-curricular field trips or athletic spectator buses may be required to contribute to the partial costs of transportation to be determined by the Superintendent in consultation with the building principal and the supervisor of transportation.

It shall be the responsibility of the Superintendent to make a recommendation to the board 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 9/11/95 Reviewed 1/14/19 Revised 11/11/02

### 711.3 SPECIAL TRIPS/FIELD TRIPS/ACTIVITY TRIPS BUS USAGE

#### Special Trips

When buses are used for special field trips, the following shall apply:

1. The building principal involved shall provide the supervisor of transportation with a trip authorization form at least twenty-four (24) days prior to the trip.
2. The building principal involved shall arrange for a chaperone(s) and will provide the chaperone(s) with a list of all students being transported prior to the departure.
3. The chaperone will take roll before departure and again before the return trip.
4. Students transported on such trips must return on the bus with the exception of the following:
  - a. A request, in writing from the parent/guardian to the building principal or activity director, prior to the trip and subsequent approval from the building principal or activity director to the chaperone(s). A request does not guarantee approval of such arrangements.
5. While in transit the driver shall be in complete charge of the bus and its operation. This does not relieve the chaperone(s) of his/her responsibility for the discipline of students and support of the transportation rules and driver.

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: 9/11/95 Reviewed 1/14/19 Revised: 9/11/95

## 711.32 SPECIAL CONVENIENCE BUS STOPS

A bus shall NOT leave the public highway to receive or discharge students unless their safety is ensured or the private road is maintained in the same manner as the public highway and the stop has been approved by the Superintendent and supervisor of transportation.

A bus shall not stop to load or unload students unless the driver has an unobstructed view of at least three hundred (300) feet in each direction, except to the extent that visibility is reduced by fog, snow, or other weather conditions. In such circumstances, the driver is expected to use his/her best judgment to ensure the safety of the children and the bus.

A bus may not stop to load or unload students for more than one (1) to two (2) minutes unless for exceptional emergencies (a student is ill, injured or incapacitated due to other circumstances).

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  
711.2R3 Bus Driver Safety Rules and Conduct

Approved: 9/11/95 Reviewed 1/14/19 Revised: 9/11/95

#### 711.4 SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

The school district may use school vehicles for transportation to and from summer activities. The Superintendent shall make a recommendation to the board 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/or the parent/guardian. 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 9/11/95 Reviewed 1/14/19 Revised 9/11/95

## 711.5 TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

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

The charge to the nonresident 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/Business Manager for billing.

Continued transportation of nonresident and nonpublic school students on a public school vehicle route will be subject to resident public school students' transportation needs. The Superintendent shall make a recommendation 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 Superintendent.

Approved 9/11/95

Reviewed 1/14/19

Revised 9/11/95

## 711.5 TRANSPORTATION OF NONRESIDENT AND NONPUBLIC STUDENTS

Nonresident and nonpublic 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 9/11/95 Reviewed 1/14/19 Revised 9/11/95

## 711.6 TRANSPORTATION OF NONSCHOOL GROUPS

School district vehicles may be available to local nonprofit 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 nonprofit entity must pay the cost of using the school district vehicle as determined by the Superintendent. Prior to making the school district transportation vehicle available to the local nonprofit entity, the "school bus" signs shall be covered and the flashing warning lamps and the stop arm shall not be operated. A district contracted school bus driver must be used for all school bus driving and the group shall pay the appropriate drivers' hourly rate.

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 nonprofit 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

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## 711.7 SCHOOL BUS SAFETY INSTRUCTION

The school district shall conduct school bus safe riding practices instruction and emergency safety drills once (1) 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

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## 711.8 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" 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 employees 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 and the district's alert system. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Legal Reference: Iowa Code § 279.8 (2011).

Cross Reference: 601.2 School Day

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## 711.9 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

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## 711.10R1 DISTRICT VEHICLE IDLING

Employees will minimize idling time on all school vehicles, including cars and vans. The following regulations are to be followed unless the Director of Transportation or the superintendent has given permission to an employee to alter from these regulations.

- When school bus drivers arrive at loading and unloading areas to drop off or pick up passengers, they will turn off their busses as soon as possible.
- The school bus should not be restarted until it is ready to depart and there is a clear path to exit the pick-up/drop off area.
- School buses will not idle (on school grounds or off school grounds) for longer than 15 minutes unless:
  - They are waiting in traffic;
  - They are loading/unloading students with special needs;
  - There are safety or emergency situations;
  - There are maintenance or mechanical inspections or repair; or
  - There are extreme weather conditions (temperatures of less than 30 degrees Fahrenheit) and the purpose is to warm the interior of the bus.
  -
- Transportation staff are directed to revise bus schedules so that school bus schedules so that school bus caravanning can be avoided and the cleanest buses are assigned to the longest routes
- All district services or delivery vehicles shall turn off the engines after arriving to make deliveries to, or perform maintenance of, school buildings.

To the extent practicable, the principal will post “no idling” signs to alert drivers of district vehicles and other vehicles to turn off their vehicles when waiting or parking. A copy of this administrative regulation shall be posted in a prominent place in district facilities so that all transportation, delivery and maintenance staff can view them with ease. Vendors, who regularly deliver goods to the school district, will be notified of the regulation as well to ensure their compliance.

Employees who fail to comply with this policy will be subject to discipline including suspension and termination.