

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

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PURPOSE OF NON-INSTRUCTIONAL 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.

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FISCAL YEAR

The school district fiscal year shall begin July 1 and end June 30 each year. The budget shall state the expenditures for the fiscal year, and it shall be the responsibility of the superintendent to operate the education program within the budget.

It shall be the responsibility of the board to ensure the budget is managed effectively.

Legal Reference: Iowa Code § 24.2 (2003).

Cross Reference: 703 Budget
704 Revenue
705 Expenditures

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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 to include the resolution in the minutes of the meeting.

Legal Reference: Iowa Code §§ 12C; 279.33 (2003).

Cross Reference: 211.1 Annual Meeting
206.3 Secretary-Treasurer
704.1 Local - State - Federal - Miscellaneous Revenue

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CLASSIFICATION OF ACCOUNTS

The money received from the regular and the voter-approved physical plant and equipment levies, the levy for public educational and recreational activities imposed under chapter 300, the proceeds of the sale of bonds authorized by law, and the proceeds of a tax estimated and certified by the board for the purpose of paying interest and principal on lawful bonded indebtedness shall be deposited in the schoolhouse fund and, except when authorized by the electors, shall be used only for the purpose for which originally authorized or certified. The money received from the district management levy shall be deposited in a sub-fund of the general fund of the school district. All other revenue received for any other purpose shall be deposited in the general fund of the school district. The treasurer shall keep a separate account for each fund and shall not pay an order that fails to state the fund upon which it is drawn and the specific use for which it is to be applied.

Legal Reference: Iowa Code §§ 11.23; 291.13 (2009).

Cross Reference: 704 Revenue
705 Expenditures

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

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

Cross Reference: 701.5 Financial Records
703 Budget
704.2 Sale of Bonds

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FINANCIAL RECORDS

Financial records of the school district shall be maintained in accordance with generally accepted accounting principles (GAAP) as required or modified by law. School district monies shall be received and expended from the appropriate fund and/or account. The funds and accounts of the school district shall 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
 - Local option sales tax
- Debt service fund
 - Sales tax fund

Proprietary fund type:

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

Fiduciary funds:

- Trust or agency funds
 - Expendable trust funds
 - Nonexpendable 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 shall be 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 (2003).

Cross Reference: 704 Revenue
705 Expenditures

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GOVERNMENTAL ACCOUNTING PRACTICES

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

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

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

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

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

Cross Reference: 701.5 Financial Records
703 Budget
704 Revenue

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CASH IN SCHOOL BUILDINGS

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

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

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

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 701.2 Depository of Funds
704 Revenue

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GATE RECEIPTS

Gate receipts from any given school event have the potential to amount to a substantial sum of cash. In consideration of the board policy to limit cash in the building offices at the close of the school day, cash receipts should be removed and deposited on the same day of the event whenever possible.

In those instances when same-day deposits are impossible, gate receipts are to be locked in safe until the first business day when a deposit can be made. The board discourages the individual in charge of collection of the gate receipts from personally holding the receipts except in special circumstances approved by the superintendent.

The activities director shall be responsible for designating the individual who shall be in charge of collecting, counting and depositing the gate receipts. The superintendent shall provide administrative regulations to be followed by those chosen to handle the receipts.

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 business manager to prepare the budget for review by the board prior to the April 15 deadline each year.

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

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget shall be published in a newspaper designated for official publication in the school district. It shall be the responsibility of the board secretary to publish the proposed budget and public hearing information at least ten but no 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 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 to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

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

Cross Reference: 104 The People and Their School District
 216 Public Hearings
 703 Budget
 704 Revenue
 705 Expenditures

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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 (2003).

Cross Reference: 703 Budget
704 Revenue

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RECOMMENDED SOLVENCY RATIO

“Solvency Ratio” is an important indicator of the District’s overall financial condition. The calculation of solvency ratio is the unreserved fund balance divided by total general fund revenues. Most financial advisors for school districts recommend that districts maintain a solvency ratio from at least five percent to ten percent or more.

The district can improve its solvency ratio one of two ways, either through increasing revenues or by reducing expenditures. By reducing expenditures, the district functionally raises its unreserved fund balance by spending less. The district may also generate additional revenues through the use of the Cash Reserve Levy.

- 1) The Independence Community School District will strive to maintain a positive solvency ratio within the range of five to ten percent. In years when the District falls below that target range, the Board of Education will consider increasing revenues and/or spending cuts to improve the solvency ratio.

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LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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

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

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

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

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

Proceeds from the sale of real property shall be placed in the schoolhouse 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 (2003).

Cross Reference: 701.2 Depository of Funds
701.3 Classification of Accounts
703 Budget
803 Selling and Leasing
906 Use of School District Facilities & Equipment

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SALE OF BONDS

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

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

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

Cross Reference: 701 Financial Accounting System
 704 Revenue

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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 months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the secretary/treasurer 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 secretary/treasurer to oversee the investment portfolio in compliance with this policy and the law.

It shall be the responsibility of the secretary/treasurer to bring a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The secretary/treasurer 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 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.

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INVESTMENTS

The secretary/treasurer 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 shall 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 secretary/treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It 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 secretary/treasurer, 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 (2003).

Cross Reference: 206.3 Secretary-Treasurer
704 Revenue

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 (2003).

Cross Reference: 221 Gifts to Board of Directors
402.4 Gifts to Employees
508.1 Class or Student Group Gifts

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STUDENT ACTIVITIES FUND

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

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

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

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

Legal Reference: Iowa Code §§ 11.23; 279.8 (2003).

Cross Reference: 504 Student Activities
701 Financial Accounting System

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POST-ISSUANCE COMPLIANCE FOR TAX-EXEMPT OBLIGATIONS

1. Compliance Coordinator:
 - a) The Treasurer ("Coordinator") shall be responsible for monitoring post-issuance compliance.
 - b) The Coordinator will maintain a copy of the transcript of proceedings in connection with the issuance of any tax-exempt obligations. Coordinator will obtain such records as are necessary to meet the requirements of this policy.
 - c) The Coordinator shall consult with bond counsel, IRS publications and such other resources as are necessary to understand and meet the requirements of this policy.
 - d) Training and education of Coordinator will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.
2. Financing Transcripts. The Coordinator shall confirm the proper filing of an 8038 Series return, and maintain a transcript of proceedings 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 eleven (11) years after the tax-exempt obligation it documents has been retired.
3. Proper Use of Proceeds. The Coordinator shall review the resolution authorizing issuance for each tax-exempt obligation issued by the School District, and 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 cancelled checks showing payment;
 - f) maintain records showing the earnings on, and investment of, the Project Fund;

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POST-ISSUANCE COMPLIANCE FOR TAX-EXEMPT OBLIGATIONS

- g) ensure that 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 does not exceed the yield to which such investments are restricted.
4. Timely Expenditure and Arbitrage/Rebate Compliance. The Coordinator 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 policy, 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) if the School District does not meet the "small issuer" exception for said obligation, 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;
 - c) not less than 60 days prior to a required expenditure date confer with bond counsel if the School District will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate; and
 - d) in the event the School District fails to meet a temporary period or rebate exception:
 - i. 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;
 - ii. 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 Coordinator 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) with respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel with respect to all proposed:
 - i. management contracts,
 - ii. service agreements,
 - iii. research contracts,
 - iv. naming rights contracts,

POST-ISSUANCE COMPLIANCE FOR TAX-EXEMPT OBLIGATIONS

- v. leases or sub-leases,
 - vi. joint venture, limited liability or partnership arrangements,
 - vii. sale of property; or
 - viii. 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 the proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) 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, the Coordinator shall contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12.
6. General Project Records. For each project financed with tax-exempt obligations, the Coordinator shall maintain, until three (3) 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. Continuing Disclosure. The Coordinator 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 Coordinator 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 ten (10) Business Days after the day of the occurrence of the event, and shall include, but not be limited to:
- 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;

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- 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.

PURCHASING ó BIDDING

The board supports economic development in Iowa. Purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned business located within the school district or from an Iowa-based company which offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications. When spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items.

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 shall 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 shall not be included. After the goal has been established, the superintendent shall file the required Targeted Small Business Procurement form with the Department of Education by August 15.

By July 31 of each year, the superintendent shall 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 shall encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.

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

The superintendent shall have the authority to authorize purchases without competitive bids for goods and services costing under \$25,000 without prior board approval. For goods and services costing more than \$25,000 and less than \$40,000, the superintendent shall receive quotes of the goods and services to be purchased prior to approval of the board. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$40,000 or more, including construction contracts and school buses.

When using federal Child Nutrition funds to purchase goods and services, dollars spent annually must be estimated. It is acceptable to categorize (e.g. groceries, milk, produce, small equipment, large equipment, supplies, and chemicals). A formal sealed bid procurement process is required when annual spending in the category exceeds \$25,000 annually. An informal process is used for all other purchases under the threshold annually. Documentation of informal procurement activity is kept on file.

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

PURCHASING - BIDDING

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

Legal Reference: Iowa Code §§ 23A; 26; 28E; 72.3; 73; 285.10(3), .10(7); 301 (2009).
261 I.A.C. 54.
281 I.A.C. 43.25.
481 I.A.C. 25.
1984 Op. Att'y Gen. 115.
1974 Op. Att'y Gen. 171.

Cross Reference: 705 Expenditures
711.4 Transportation Equipment
801.5 Site Acquisition

- 802 Maintenance, Operation and Management
- 803 Selling and Leasing

REQUISITIONS AND PURCHASE ORDERS

Supplies, equipment, and services may only be approved for purchase by the Superintendent or Director of Finance. Requisition for supplies, equipment, and services shall be made by employees to their immediate supervisor. Only those purchases approved by the Superintendent or Director of Finance shall be processed by the school district.

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 705 Expenditures

Approved 11/1/2004

Reviewed _____

Revised 10/26/2009

RECEIVING GOODS AND SERVICES

To assure goods and services procured by the school district are properly accounted for and are of the quality and type ordered, goods will be received by the secretary. Goods and services which do not meet the requirements specified in the purchase order or contract will not be paid for or accepted.

If goods must be delivered to and received by someone other than the secretary, it shall be the responsibility of that person to inform the secretary, to assure the goods and services are properly accounted for, and to ensure they are of the quality and type ordered.

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 705 Expenditures

Approved 11/1/2004

Reviewed 10/26/2009

Revised _____

PAYMENT FOR GOODS AND SERVICES

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

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

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

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

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

Legal Reference: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).
Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5) (2005).
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

UNPAID WARRANTS

Generally, the board shall authorize claims to be paid only when sufficient revenue is available for such claims. The board may authorize the payment of claims for which insufficient funds are available.

When the board deems it necessary to authorize warrants without sufficient funds available, stamped warrants or anticipatory warrants may be authorized.

It shall be the responsibility of the board secretary to issue anticipatory warrants when needed.

Legal Reference: Iowa Code chs. 74; 74A (2003).
281 I.A.C. 12.3(1).

Cross Reference: 705 Expenditures

Approved 11/1/2004

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Revised _____

PAYROLL PERIODS

The payroll period for the school district shall be monthly. Employees shall be paid on the 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 secretary to issue payroll to employees in compliance with this policy.

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

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

Cross Reference: 706.2 Payroll Deductions

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

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 tax sheltered annuity programs. Requests for these deductions shall be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made on or before the 10th of the month.

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

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

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

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

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

PAY DEDUCTIONS

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

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

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

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

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

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

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

PAY DEDUCTION REGULATION

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

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

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

SECRETARY/TREASURER'S REPORTS

The secretary/treasurer 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 (2003).

Cross Reference: 206.3 Secretary-Treasurer
211.1 Annual Meeting
707 Fiscal Reports

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

SECRETARY/TREASURER'S ANNUAL REPORT

Upon certification of the Certified Annual Report (CAR), the secretary/treasurer shall give the annual report stating the amount held over, received, paid out, and on hand in the general and all other funds. This report shall be in written form and sent to the board with the agenda for the board meeting. The secretary/treasurer shall also furnish the board with a sworn statement from each depository showing the balance then on deposit.

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

Legal Reference: Iowa Code §§ 279.31, .33 (2003).

Cross Reference: 206.3 Secretary-Treasurer
211.1 Annual Meeting
707 Fiscal Reports

Approved 11/1/2004

Reviewed _____

Revised 11/16/2009

PUBLICATION OF FINANCIAL REPORTS

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

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

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

Cross Reference: 206.3 Secretary-Treasurer

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

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. The administration shall cooperate with the auditors.

Legal Reference: Iowa Code § 11.6 (2003).

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved 11/1/2004

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Revised _____

INTERNAL CONTROLS

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

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

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

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

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board vice-president who shall be empowered to contact the board's legal counsel, insurance agent, 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 8/21/2006

Revised 11/16/2009

Reviewed _____

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 vice-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.

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

Secretary's financial records	Permanently	Written contracts	10 years
Treasurer's financial records	Permanently	Bonds and bond coupons	10 years
Minutes of the Board of Directors	Permanently	Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	5 years
Annual audit reports	Permanently	Recordings of closed meetings	1 year
Annual budget	Permanently	Program grants	As determined by the grant
Permanent record of individual pupil	Permanently	Non-payroll personnel records	7 years
Records of payment of judgments against the school district	20 years	Payroll records	3 years

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

An inventory of the furniture, equipment, and other non-consumable items other than real property of the school district shall be conducted annually under the supervision of the superintendent. This report shall be filed with the secretary/treasurer.

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

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

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

Cross Reference: 206.3 Secretary-Treasurer
 218 Board of Directors' Records
 401.6 Employee Records
 506 Student Records
 901.1 Public Examination of School District Records

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

INSURANCE PROGRAM

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

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$ 500 unless such insurance is required by statute or contract.

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

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

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

Cross Reference: 205.2 Board Member Liability
804 Safety Program

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

INSURANCE REPORT

At the annual meeting each year, the board shall receive a written report indicating the types, amounts of, and cost of the insurance for the school district. This report shall include bonds purchased for employees and board officers. It shall be in written form and sent to the board with the agenda for the board meeting.

It shall be the responsibility of the secretary/treasurer to file this report with the board.

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 709.1 Insurance Program

Approved 11/1/2004

Reviewed 11/16/2009

Revised _____

SCHOOL FOOD PROGRAM

The school district will operate a school food program in each attendance center. The school food program services will include hot breakfast and lunches through participation in the National School Lunch Program and School Breakfast Program. Students may bring their own food from home and purchase milk or juice and other incidental items.

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

The school food program is operated on a nonprofit basis. The revenues of the school food program will be used only for paying the regular operating costs of the school food program. Supplies of the school food program shall only be used for the school food program.

The board will set, and periodically review, the prices for school meals and special milk programs. It shall be the responsibility of the superintendent to make a recommendation regarding the prices of school meals and milk based upon School Food Authority recommendation.

It shall be the responsibility of food service director to administer the program and to cooperate with the superintendent and head cooks for the proper functioning of the school food program.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (1994).
 7 C.F.R. Pt. 210 *et seq.* (2002).
 Iowa Code ch. 283A (2003).
 281 I.A.C. 58.

Cross Reference: 710 School Food Services
 906 Use of School District Facilities and Equipment

Approved 11/1/2004

Reviewed _____

Revised 12/21/2009

FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district, who are unable to afford the special milk program, 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 based on the Iowa Department of Education Income Guidelines for Meal Assistance Eligibility.

It shall be the responsibility of School Food Authority 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.

Employees, students and others will be required to have an active account with a positive balance 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.* (1994).
7 C.F.R. Pt. 210 *et seq.* (2002).
Iowa Code ch. 283A (2003).
281 I.A.C. 58.

Cross Reference: 710 School Food Services

Approved 11/1/2004

Reviewed _____

Revised 12/21/2009

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 and follow the school's Wellness Policy. Purchases from the vending machines shall not be made during the breakfast or lunch periods.

It shall be the responsibility of the superintendent to develop administrative regulations for the use of vending machines that the students have access to as stated in the school's Wellness Policy.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (1994).
 7 C.F.R. Pt. 210 *et seq.* (2002).
 Iowa Code ch. 283A (2003).
 281 I.A.C. 58.

Cross Reference: 504.6 Student Fund Raising
 710 School Food Services

Approved 11/1/2004

Reviewed _____

Revised 12/21/2009

RECORDS AND REPORTS

The records of the school food program shall be accurate and up-to-date. It shall be the responsibility of the food service director to maintain the records of the program in compliance with this policy and the accounting system of the school district.

The food service director shall report the food service activities to the board on a monthly basis.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (1994).
7 C.F.R. Pt. 210 *et seq.* (2002).
Iowa Code ch. 283A (2003).
281 I.A.C. 58.

Cross Reference: 710 School Food Services

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

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

Transportation of students who require special education services shall 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 shall be 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 shall be 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, shall be reimbursed at the rate per mile set by the state.

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

Legal Reference: 20 U.S.C. §§ 1401, 1701 *et seq.* (1994).
34 C.F.R. Pt. 300 *et seq.* (2002).
Iowa Code §§ 256B.4; 285; 321 (2003).
281 I.A.C. 41.98; 43.

Cross Reference: 501.17 Homeless Children and Youth
507.8 Student Special Health Services
603.3 Special Education
711 Transportation

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

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

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

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

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

Legal Reference: Iowa Code §§ 279.8; 285; 321 (2003).

Cross Reference: 503 Student Discipline
506 Student Records

Approved 11/1/2004

Reviewed _____

Revised 12/21/2009

STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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

1. Bus riders shall be at the designated loading point before the bus arrival time.
2. Bus riders shall wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders shall load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. A rider may be assigned a seat by the driver.
8. Riders who damage seats or other equipment will reimburse the district for the cost of the repair or replacement.
9. Riders are not permitted to leave their seats while the vehicle is in motion.
10. Waste containers are provided on all buses for bus riders' use.
11. Permission to open windows must be obtained from the driver.
12. Classroom conduct is to be observed by students while riding the bus except for ordinary conversation.
13. The driver is in charge of the students and the vehicle, and the driver is to be obeyed promptly and cheerfully.
14. Students shall assist in looking after the safety and comfort of younger students.
15. A bus rider who must cross the roadway to board or depart from the bus shall pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Students shall not throw objects about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students shall keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students shall refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco or look-alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.

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 Independence 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 shall review videotapes (choose one of the following):

- ___ Option 1--when necessary as a result of an incident reported by a bus driver or student. The videotapes may be recirculated for erasure after ___ days.
- ___ Option 2--at least (*weekly, monthly, etc.*). The videotapes may be recirculated for erasure after ___ days. Note: Videotapes should be kept for a minimum of two weeks.
- ___ Option 3--randomly. The videotapes may be recirculated for erasure after ___ days.

USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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

Video Monitoring System

Video cameras will be rotated randomly on school district buses.

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

Student Conduct

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

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

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

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

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

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

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

Cross Reference: 504 Student Activities
711 Transportation

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

TRANSPORTATION EQUIPMENT

The school district shall purchase transportation vehicles which meet the requirements of the board and the Iowa Department of Education. The purchase of such vehicles shall be in compliance with board policy.

School district student transportation vehicles shall be inspected by the Iowa Department of Education. It shall be the responsibility of the superintendent to arrange for the inspection of the school district transportation vehicles requiring inspection and to develop a program for routine maintenance of school district vehicles.

Legal Reference: Iowa Code § 285.10(3) (2003).
281 I.A.C. 43.30-.31, .41.

Cross Reference: 705.4 Purchasing - Bidding
711 Transportation

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

SCHOOL VEHICLE ROUTES

The board may annually approve and review the school district bus routes. It shall be the responsibility of the superintendent to develop the school bus routes keeping in mind the safety of the students, the size of the school buses, the length of the route, the cost to the school district, and other factors deemed relevant by the superintendent. The superintendent shall also develop emergency school bus routes that may be necessary due to weather or other conditions.

Legal Reference: Iowa Code §§ 285.10-.11 (2003).
281 I.A.C. 43.1-.2.

Cross Reference: 711 Transportation

Approved 11/1/2004

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Revised _____

DISCRETIONARY STOPS BY SCHOOL VEHICLES

The school district is required to provide a certain level of transportation service to its resident students. The board has complete discretion to provide additional transportation service to its resident and nonresident students. School district transportation vehicles may, at the discretion of the board, make special stops on the bus route as a courtesy to the passengers. Changes in the bus route for discretionary stops must be reviewed by the board.

It shall be the responsibility of the superintendent to recommend to the board whether a school vehicle will make a discretionary stop. In making this recommendation, the superintendent shall consider the safety of the students, the size of the school buses, the length of the route, the cost to the school district, and other factors deemed relevant by the board or superintendent.

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

Cross Reference: 711 Transportation

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

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

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

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

Cross Reference: 711 Transportation

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method to be utilized for transporting nonresident and nonpublic students. Resident students and nonresident students paying tuition may be attending a nonpublic school accredited by the State Department of Education, and they 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. Permission must be received by the nonresident student's 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 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 annually to the board regarding the method to be used. In making a recommendation to the board, the superintendent shall consider the number of students to be transported, the capacity of the school vehicles, the financial condition of the school district and other factors deemed relevant by the board or the superintendent.

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 (2003).

Cross Reference: 711 Transportation

Approved 11/1/2004

Reviewed _____

Revised 12/21/2009

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 nonschool-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 made inoperable.

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 nonschool-sponsored activity.

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

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

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

SCHOOL BUS SAFETY INSTRUCTION

The school district shall conduct school bus safe riding practices instruction and emergency safety drills twice 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 (2003).
281 I.A.C. 43.40.

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

Approved 11/1/2004

Reviewed 12/21/2009

Revised _____

TRANSPORTATION IN INCLEMENT WEATHER

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

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

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other drivers and students will be notified by an automated calling system and local media 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 an automated calling system and local media. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 601.2 School Day

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 (2007).

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

DISTRICT VEHICLE IDLING REGULATION

Applicability: This regulation applies to the operation of every district owned school bus.

Rationale: Diesel exhaust from idling school buses can accumulate in and around the bus pose a health risk to children, drivers and the community at large. Exposure to diesel exhaust can cause lung damage and respiratory problems. Diesel exhaust also exacerbates asthma and existing allergies, and long-term exposure is thought to increase the risk of lung cancer. Idling buses also waste fuel and financial resources.

Purpose: Eliminate all unnecessary idling by district school buses such as idling time is minimized in all aspects of school bus operation.

Guidance:

1. When school bus drivers arrive at loading or unloading areas to drop off or pick up passengers, they should turn off their buses as soon as possible to eliminate idling time and reduce harmful emissions. The school bus should be started 1-3 minutes before departure time. Exceptions include conditions that would compromise passenger safety, such as,
 - a. Extreme Weather Conditions
 - b. Idling in Traffic
2. At school bus depots, limit the idling time during early morning warm up to what is recommended by the manufacturer (generally 3-5 minutes) in all but coldest weather.
3. Buses should not idle while waiting for students during field trips, extracurricular activities or other events where students are transported off school grounds. Exception in cold weather, an activities bus may be left unattended and running as long as it is not in loading and unloading zone.
4. In colder weather, if the warmth of the bus is an issue, idling is to be at a very minimum and occur outside the school zone. The warmed bus is to enter the school zone as close to pick up time as possible to maintain warmth and then shut down. Exception in cold weather.
5. In colder weather, schools are directed to provide space inside the school where the drivers who arrive early can wait.
6. All service delivery vehicles shall turn off the engines while making deliveries to school buildings.
7. All drivers shall receive a copy of this bulletin at the beginning of every school year.

Driver's Signature that rules have been read and understood:
