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

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

Approved \_\_\_\_\_ 1/13 \_\_\_\_\_ Reviewed \_\_\_\_\_ 7/19 \_\_\_\_\_ Revised \_\_\_\_\_

## 701 FINANCIAL ACCOUNTING SYSTEM

### 701.1 DEPOSITORY OF FUNDS

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

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

Legal Reference: Iowa Code §§ 279.33 (2013).

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

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## 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 (2012).

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

### 701.3 FINANCIAL RECORDS

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

**Governmental fund type:**

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

**Proprietary fund type:**

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

**Fiduciary funds:**

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

**Account groups:**

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

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

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

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

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

Cross Reference: 704 Revenue  
705 Expenditures

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## 702 CASH IN SCHOOL BUILDINGS

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

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

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

Legal Reference: Iowa Code § 279.8 (2013).

Cross Reference: 701.1 Depository of Funds  
704 Revenue

Approved 1/13 Reviewed 7/19 Revised

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

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

It is the responsibility of the superintendent to prepare the budget for review by the board prior to the April 15 deadline each year.

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

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 10 but no more than 20 days prior to the public hearing.

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

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

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

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618 (2013).

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

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## 703.2 SPENDING PLAN

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

Legal Reference: Iowa Code § 24.9 (2013).

Cross Reference: 703 Budget  
704 Revenue

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## 704 REVENUE

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

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

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

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

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

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

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. The proceeds from the sale of other school district property are placed in the general fund.

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

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

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

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, 297.9-.12, .22; 301.1 (2013).

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

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## 704.2R1 POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

### 1. Role of Compliance Coordinator/Business Manager

The business manager 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 business manager 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 business manager 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 business manager 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:
  - 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 business manager 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;
  - i. management contracts;
  - ii. service agreements;
  - iii. research contracts;
  - iv. naming rights contracts;
  - 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 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 business manager 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 business manager shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds. The business manager 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;
  - i. that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
  - ii. that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
  - iii. 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
  - iv. 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;
- a) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the business manager 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;
- b) 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 business manager shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;
- c) 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;
- d) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- e) 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 business manager 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 business manager 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

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### 704.3 INVESTMENTS

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

Among the responsibilities of the business manager is 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 business manager may also provide the board with information about and verification of the outside person's fiduciary bond. Contracts with outside persons may include a clause requiring the outside person to notify the school district within 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 may not be based on the performance of the investment portfolio.

The business manager is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the 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 is the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

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

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

Cross Reference: 206.4 Treasurer  
704 Revenue

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

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

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6 (2013).

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_



## 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 and/or principal.

Whether such revenue is collected from student contributions, club dues, and special activities or result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the board and under the specific control of the superintendent and/or 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 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 § 279.8

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 704.6 ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

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

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

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

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

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

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

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

**NOTE: As districts determine the appropriate approval process, consider other issues that may need to be approved in addition to the project itself. For example, does the administrator approve the text of the entry that will appear online or photographs of the classroom and students?**

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

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

Approved 7/19 Reviewed 7/19 Revised \_\_\_\_\_

## 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 as described below 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 \$25,000.00.
- For goods and services costing at least \$25,000.00 and up to \$75,000.00, the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to board approval. The quotation process may be informal, and include written or unwritten quotations.

For goods and services exceeding, \$75,000 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 may be based on several 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 Board may elect to exempt certain professional services contracts from the thresholds and procedures outlined above.

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

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

Approved 7/19 Reviewed 7/19 Revised \_\_\_\_\_

## 705.2 PURCHASING ON BEHALF OF EMPLOYEES

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

No purchase is made unless the employee has made financial arrangements with 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 (2013).

Cross Reference: 703 Budget

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

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

The board 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) (2013).  
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 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 706 PAYROLL PROCEDURES

### 706.1 PAYROLL PERIODS

The payroll period for the school district is monthly. Employees are paid on the 20<sup>th</sup> day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend. The superintendent will have discretion to alter the payroll period for special occasions.

It is the responsibility of the business manager to issue payroll to employees in compliance with this policy.

Legal Reference: Iowa Code §§ 91A.

Cross Reference: 706.2 Payroll Deductions

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

706.2 PAYROLL DEDUCTIONS

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

Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

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

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

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_



### 706.3 PAY DEDUCTIONS

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

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

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

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

The superintendent may grant additional leave upon request.

Legal Reference: 29 U.S.C. Sec. 2 13(a) (2012)  
29 C.F.R. Part 541 (2012)

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 707 FISCAL REPORTS

### 707.1 SECRETARY'S REPORTS

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

Legal Reference: Iowa Code §§ 279.8; 291.7 (2013).

Cross Reference: 206.3 Secretary [*or 206.3, Secretary-Treasurer*]  
210.1 Annual Meeting  
707 Fiscal Reports

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 707.2 TREASURER'S ANNUAL REPORT

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

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

Legal Reference: Iowa Code §§ 279.31, .33 (2013).

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

### 707.3 PUBLICATION OF FINANCIAL REPORTS

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

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

Legal Reference: Iowa Code §§ 279.35, .36; 618 (2013).  
1952 Op. Att'y Gen. 133.

Cross Reference: 206.3 Secretary-Treasurer

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 707.4 AUDIT

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

Legal Reference: Iowa Code § 11.6 (2013).

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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
Open meeting 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 after 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 and minutes of closed meetings	1 year
Program grants	As determined by the grant
Nonpayroll personnel records	10 years after leaving district
Employment applications	2 years
Payroll records	3 years
School meal programs accounts/records	3 years after submission of the final claim for reimbursement

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

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

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

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with a secure backup file. The building 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 attendance center of that student and will be retained permanently. These records will be maintained by the superintendent and building administrator. 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 (*if they are more than 3 years old*). An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

Legal Reference: 7 C.F.R. § 210.23(c).  
Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13).  
281 I.A.C. 12.3(4); 41.624.  
*City of Sioux City v. Greater Sioux City Press Club*, 421 N.W.2d 895 (Iowa 1988).  
*City of Dubuque v. Telegraph Herald, Inc.*, 297 N.W.2d 523 (Iowa 1980).

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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 at replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program is reviewed once every three years. Insurance will only be purchased through legally licensed Iowa insurance agents.

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$1,000 unless such insurance is required by statute or contract.

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

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities is the responsibility of the superintendent. The superintendent, business manager, or fixed asset manager is responsible for maintaining the capital 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 (2013).  
1974 Op. Att'y Gen. 171.  
1972 Op. Att'y Gen. 676.

Cross Reference: 205 Board Member Liability  
804 Safety Program

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_



## 710 SCHOOL FOOD SERVICES

### 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 head cook 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 the head cook 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.

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 5/17 Reviewed 7/19 Revised \_\_\_\_\_

## 710.2 FREE OR REDUCED PRICE MEALS ELIGIBILITY

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

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

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

If a student owes money for five or more meals, the superintendent's secretary may contact the student's parent or guardian to provide information regarding the application for free or reduced price meals. The school is encouraged to provide reimbursable meals to students who request reimbursable meals unless the students' parent or guardian has specifically provided written direction to the school to withhold a meal from the student.

Employees will be required to pay for meals consumed.

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

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

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

Approved 5/17 Reviewed 7/19 Revised \_\_\_\_\_

### 710.3 VENDING MACHINES

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

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

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2010).  
7 C.F.R. Pt. 210 *et seq.* (2010).  
Iowa Code ch. 283A (2013).  
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising  
710 School Food Services

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 710.4 MEAL CHARGES

In accordance with state and federal law, the Rock Valley 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**

**ELEMENTARY:** Students in the elementary are not limited by a negative balance. Money may be added to student accounts by utilizing the electronic options available or by paying at the school office.

**MIDDLE/HIGH School:** All meal purchases are to be prepaid before meal service begins. Money may be added to student accounts by utilizing the electronic options available or by paying at the school office. Students who do not have sufficient funds shall not be allowed to charge meals once a -\$10.00 is reached. Students with a negative balance, will not be allowed to purchase a la carte items.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases.

Employees may use a charge account for meals, but may charge no more than -\$10.00 to this account. When an account reaches this limit, an employee shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

### **Negative Account Balances**

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with families to resolve the matter of unpaid charges. Families will be notified of their balance once the balance reaches \$10.00. Families will be notified electronically through the student information system or through letters home. Negative balances of more than \$50.00 not paid prior to end of the school year will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

### **Communication of the Policy**

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

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

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

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

*Continued on next page*

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*  
7 C.F.R. §§ 210 *et seq.*  
U.S. DEP'T OF AGRIC., SP 46-2016, UNPAID MEAL CHARGES: LOCAL MEAL CHARGE POLICIES (2016).  
U.S. DEP'T OF AGRIC., SP 47-2016, UNPAID MEAL CHARGES: CLARIFICATION ON COLLECTION OF DELINQUENT MEAL PAYMENTS (2016).  
U.S. DEP'T OF AGRIC., SP 57-2016, UNPAID MEAL CHARGES: GUIDANCE AND Q&A (2016).  
Iowa Code 283A.  
281 I.A.C. 58.

Cross Reference: 710.1 School Food Program  
710.2 Free or Reduced Cost Meals Eligibility  
710.3 Vending Machine

Approved \_\_\_\_\_ 7/19 \_\_\_\_\_ Reviewed \_\_\_\_\_ 7/19 \_\_\_\_\_ Revised \_\_\_\_\_

## 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 (IEP) or the individualized family service plan (IFSP). When the IEP or IFSP 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.* (2010).  
34 C.F.R. Pt. 300 *et seq.* (2010).  
Iowa Code §§ 256B.4; 285; 321 (2013).  
281 I.A.C. 41.412.

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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 recording devices on school buses used for transportation to and from school as well as for field trips, curricular or extracurricular events. The recording devices will be used to monitor student behavior and may be used as evidence in a student disciplinary proceeding. The recordings 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 for bad conduct.

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 (2013).

Cross Reference: 503 Student Discipline  
506 Student Records

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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. Recording devices 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 is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.
23. Students will abide by the other rules and regulations which have been established by the superintendent.

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_



## 711.2R2 USE OF RECORDING DEVICES ON SCHOOL BUSES REGULATION

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

### **Student Records**

The content of the recordings 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 recordings. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A parent may view the recordings without consent from any student or parent of a minor student also shown in the recording if the other students are bystanders. But if there is an altercation between multiple students, then all parents must give consent in order for the recordings to be viewed by parents.

A recording 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 recording becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

### **Notice**

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

The Rock Valley Community School District Board of Directors has authorized the use of recording devices on school district buses. The recording devices 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 recording may be used in a student disciplinary proceeding. The content of the recording are confidential student records and will be retained with other student records. Recordings 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 the recording of their child if the recordings are used in a disciplinary proceeding involving their child.

The following notice will also be placed on all school buses equipped with recording devices:

This bus is equipped with a recording /audio monitoring system.

### **Review of Recording Devices**

The school district will review the recordings when necessary as a result of an incident reported by a bus driver or student. The recordings may be re-circulated for erasure after three days.

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

### **Recording Monitoring System**

Recording devices will be used on all school district buses.

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

*Continued on next page*

**Student Conduct**

Students are prohibited from tampering with the recording devices 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.

Approved \_\_\_\_\_ 1/13 \_\_\_\_\_ Reviewed \_\_\_\_\_ 7/19 \_\_\_\_\_ Revised \_\_\_\_\_

### 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 may be transported to the extracurricular event by school district transportation vehicles.

Students, who are provided transportation in school district transportation vehicles for extracurricular events, will ride both to and from the event in the school vehicle unless arrangements have been made with the building principal and/or activity sponsor 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. The principal may grant permission for the individual students to provide personal transportation to practice or events if they have a parental request and a valid reason.

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

Legal Reference: Iowa Code §§ 256B.4; 285.1-.4; 321 (2011).  
281 I.A.C. 41.412.

Cross Reference: 504 Student Activities  
711 Transportation

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

#### 711.4 SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

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

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

Legal Reference: Iowa Code § 285.10 (2013).  
281 I.A.C. 43.10, 412

Cross Reference: 603.2 Summer School Instruction  
711 Transportation

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 711.5 TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method and cost to be utilized for transporting nonresident and nonpublic students.

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 or local rate. This reimbursement is paid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse parents of the nonpublic students is received by the school district, the funds will be prorated.

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

Legal Reference: Iowa Code §§ 285.1-.2, .10, .16 (2013).

Cross Reference: 711 Transportation

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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 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.

It is 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. Any out of state transportation must be approved by the superintendent and/or board of education.

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10) (2013).  
281 I.A.C. 41.412; 43.10

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 711.7 SCHOOL BUS SAFETY INSTRUCTION

The school district will conduct school bus safe riding practices instruction and emergency safety drills at least twice during the school year for students who utilize school district transportation.

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

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

Legal Reference: Iowa Code §§ 279.8; 321 (2013).  
281 I.A.C. 41.412; 43.40.

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

## 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 may be assisted by the actual "on location" decisions and reports of the drivers.

Several drivers each year may 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 electronic and media outreach 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 electronic communication and media outreach. 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 (2013).

Cross Reference: 601.2 School Day

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_



## 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 (2013).

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

Approved 1/13 Reviewed 7/19 Revised \_\_\_\_\_

711.10 SCHOOL BUS PASSENGER RESTRAINTS

The district shall utilize three-point lap-shoulder belts on district school buses as required by state law. All three-point lap-shoulder belts available on district buses will be used by passengers when the vehicle is in any non-stationary gear.

Note: All Iowa school districts utilizing school buses must have a policy in place on this topic. This policy applies even to districts who contract out their bussing services with a third party.

Legal Reference: 281 I.A.C. 43.10(6)

Cross Reference: 711.7 School Bus Safety Instruction

Approved 6/22 Reviewed 6/22 Revised \_\_\_\_\_

## 712 TECHNOLOGY AND DATA SECURITY

The Rock Valley Community School District recognizes the increasingly vital role technology plays in society. It is the goal of the district to embrace technology as a resource to further educate our students, and better prepare students for the future. It is the intent of the district to support secure data systems in the district, including security for all personally identifiable information (PII) that is stored digitally on district-maintained devices, computers and networks. Technology also has incredible potential to support increased efficiency, communication and growth through collaboration among administration, students, staff, employees and volunteers.

However, with this growth opportunity comes increased potential for valuable sensitive data to become public. The district takes seriously its responsibility to protect private data. The purpose of this policy is to ensure the secure use and handling of all district data, computer systems, devices and technology equipment by district students, employees, and data users.

The district supports the use of third-party vendors to perform necessary education functions for the district. Utilizing third party vendors to outsource functions the district would traditionally perform provides a cost-effective means to deliver high quality educational opportunities to all students. However, it is paramount that third party vendors with access to sensitive data and PII of district students, employees and data users be held to the highest standards of data privacy and security.

The selection of third-party vendors shall be in accordance with appropriate law and policy. Third-party vendors with access to PII shall meet all qualifications to be designated as a School Official under the Family Educational Rights and Privacy Act (FERPA). The board shall ensure that any approved contract with a third-party vendor will require that the vendor comply with all applicable state and federal laws, rules, or regulations, regarding the privacy of PII.

It is the responsibility of the superintendent to develop procedures for the district to enhance the security of data and the learning environment. The procedures shall address, but not be limited to, the following topics:

**Access Control** –Access control governs who may access what information within the district and the way users may access the information. Increased access to secure networks and data will inevitably increase the risk of security compromise to those networks and data. It is the responsibility of the superintendent to develop procedures for determining which individuals will have access to district networks, devices and data; and to what extent such access will be granted. System and network access will be granted based upon a need-to-have requirement, with the least amount of access to data and programs by the user as possible.

**Security Management** –Security management addresses protections and security measures used to protect digital data. These include measures related to audits and remediation, as well as security plans for responding to, reporting and remediating security incidents. It is the responsibility of the superintendent to develop procedures to govern the secure creation, storage and transmission of any sensitive data and personally identifiable information (PII). The superintendent or designee shall implement network perimeter controls to regulate data moving between trusted internal resources to external entities.

**Technology and Data Use Training** –Technology and data use training addresses acceptable use best practices to safeguard data for students, employees and staff. It is the responsibility of the superintendent to develop procedures for creating and administering a training program on proper data and technology use. The training shall address the proper use and security of all district owned or controlled technology, devices, media and data. Training should be administered to all district data users. The training program should be updated and presented to the school board for approval on an annual basis.

In furtherance of this policy, the superintendent or designee shall be responsible for overseeing district-wide data and technology security, to include development of standards and procedures and adherence to the administrative procedures defined in this document.

Legal References: 20 U.S.C. §1232g; 34 C.F.R. Part 99  
47 U.S.C. §254  
20 U.S.C. §6777  
Iowa Code §§ 279.70; 715C

Cross References: 401.13 Staff Technology Use/Social Networking  
506.1 Student Records  
605.4 Technology in the Classroom

Approved 7/19 Reviewed 7/19 Revised \_\_\_\_\_

## 712.R.1 SECURITY REQUIREMENTS OF THIRD-PARTY VENDORS REGULATION

The District must ensure proper safeguards and procedures exist to use third-party vendors as a resource to further educational functions. The following procedures shall be used to investigate and contract only with qualifying third-party vendors for the performance of necessary educational functions of the district; and to ensure that third-party vendors meet the required standards to be designated under the Family Educational Rights and Privacy Act (FERPA) as a School Official to handle personally identifiable information (PII) within the district.

Third-party vendors may be designated by the district as a School Official when the vendor:

1. Performs an institutional service or function for which the school or district would otherwise use its own employees;
2. Has met the criteria set forth in the district's annual notification of FERPA rights for being a school official with a legitimate educational interest in the education records;
3. Is under the direct control of the district regarding the use and maintenance of education records; and
4. Uses education records only for authorized purposes and may not re-disclose PII from education records to other parties (unless the provider has specific authorization from the district to do so and is otherwise permitted by FERPA).

Third party vendor data use requirements shall include, but not be limited to the following:

1. The vendor implement and maintain security procedures and practices consistent with current industry standards; and
2. The vendor be prohibited from collecting and using PII for:
  - a. Targeted advertising;
  - b. Amassing a profile about a student or students except in furtherance of educational purposes;
  - c. Selling or renting PII for any purpose other than those expressly permitted by law; and
  - d. Disclosing PII for any purposes other than those expressly permitted by law.