

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

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W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Purpose of Noninstructional and Business Services

Code No. 700

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 and child care programs. The board, as it deems necessary, will provide additional noninstructional services to support the education program.

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

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Depository of Funds

Code No. 701.1

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.33 (2011)

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

W-SR SCHOOL BOARD POLICIES

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Transfer of Funds

Code No. 701.2

When the necessity for a fund has ceased to exist, the balance may be transferred to another account or fund by 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 loans and transfers and to provide the documentation justifying the transfer.

Date of Adoption: 8/05/96

Dates Amended: 7/10/00 7/07/03

3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 298A (2011)

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and business Services

Financial Records

Code No. 701.3

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

Governmental fund type:

- General fund
- Special revenue fund
 - Management levy fund
 - Physical plant and equipment levy fund
 - Public education and recreation levy fund
 - Student activity fund
- Capital projects fund
- Debt service fund

Proprietary fund type:

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

Fiduciary funds:

- Trust or agency funds
 - Expendable trust funds
 - 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.

Code No. 701.3

The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Proprietary funds account for operations of the school district operated similar to private business, and they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for fixed assets and long-term debt.

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

Date of Adoption: 7/07/03

Dates Amended: 3/07/06 1/05/09

3/05/12

Legal Reference: Iowa Code §§ 11.23; 298A (2011)

Cross Reference: 704 Revenue
705 Expenditures

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and business Services

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS Code No. 701.4

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

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

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

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

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

Cross Reference: 701.3 Financial Records
703 Budget
704 Revenue

Approved 3/05/12

Reviewed _____

Revised

W-SR SCHOOL BOARD POLICIES

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Cash in School Buildings

Code No. 702

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 building safe/vault.

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 business manager to determine the amount of cash necessary for each day's operations and to comply with this policy.

Date of Adoption: 8/05/96

Dates Amended: 7/10/00 7/07/03

03/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code § 279.8 (2011)

Cross Reference: 701.1 Depository of Funds
704 Revenue

W-SR SCHOOL BOARD POLICIES

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Budget Planning

Code No. 703.1

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 will include the following:

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

It is the responsibility of the business manager and superintendent to prepare a proposed budget for review by the board prior to April 15 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 days 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.

Code No. 703.1

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.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618 (2011)

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

W-SR SCHOOL BOARD POLICIES

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Spending Plan

Code No. 703.2

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.

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Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code § 24.9 (2011)

Cross Reference: 703 Budget
704 Revenue

W-SR SCHOOL BOARD POLICIES

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Local - State - Federal - Miscellaneous Revenue

Code No. 704.1

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

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

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

The board may charge materials fees for the use or purchase of educational materials. Materials fees received by the school district are deposited in the general fund or activity 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) funds. 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.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, .13; 297.9-.12, .22; 301.1 (2011)

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

W-SR SCHOOL BOARD POLICIES

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Sale of Bonds

Code No. 704.2

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

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

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Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 03/05/12

Legal Reference: Iowa Code §§ 74-76; 278.1; 298; 298A (2011)

Cross Reference: 701 Financial Accounting System
704 Revenue

Code No. 704.2R1

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

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

3. Proper Use of Proceeds

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

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;
- b) Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) Review all requisitions, draw schedules, draw requests, invoices and bills

- requesting payment from the Project Fund;
- d) Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e) Maintain records of the payment requests and corresponding records showing payment;

Date of Adoption: 04/02/12

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

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

4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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

5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;

1. management contracts;
2. service agreements;
3. research contracts;
4. naming rights contracts;
5. leases or sub-leases;
6. joint venture, limited liability or partnership arrangements;
7. sale of property; or
8. any other change in use of such asset.

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POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

6. General Project Records

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

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

7. Advance Refundings

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

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

- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;
- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;

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POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

8. Continuing Disclosure

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

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

- ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

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

<http://www.irs.gov/taxexemptbond/article/0,,id=243503,00.html>

Cross Reference: 704 Revenue
707 Fiscal Reports

Date of Adoption: 04/02/12

W-SR SCHOOL BOARD POLICIES

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Investments

Code No. 704.3

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

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

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

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

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

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

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transition activity and current investments.

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

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

Date of Adoption: 10/05/92

Dates Amended: 8/05/96 7/10/00

7/07/03 3/07/06 1/05/09 3/05/12

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 (2011).

Cross Reference: 206.4 Treasurer
704 Revenue

Series 700 - Noninstructional Operations and Business Services

Gifts - Grants - Bequests

Code No. 704.4

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

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7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.42; 565.6 (2011)

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Student Activities Fund

Code No. 704.5

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 building principal.

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

Date of Adoption 11/12/90

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 11.23; 279.8 (2011)

Cross Reference: 504 Student Activities
701 Financial Accounting System

W-SR SCHOOL BOARD POLICIES

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Purchasing - Bidding

Code No. 705.1

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 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 ~~shall~~ 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.

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

The superintendent will have the authority to authorize purchases without competitive bids for goods and services costing under \$5,000. For goods and services costing more than \$5,000 and less than \$25,000, the superintendent will receive quotes of the goods and services to be purchased prior to approval of the board. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$5,000 or more, including school buses.

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

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 purchases, availability of service and/or repair, delivery date, the targeted small business procurement goal and other factors deemed relevant by the board.

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 3/12/07 01/05/09

Legal Reference: Iowa Code §§ 23A; 26; 28E; 72.3; 73; 285.10(3), .10(7); 301 (2011)
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
801.4 Site Acquisition
802 Maintenance, Operation and Management
803 Selling and Leasing

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Purchasing on Behalf of Employees

Code No. 705.2

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

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

Date of Adoption: 8/05/96

Dates Amended: 7/10/00 7/07/03

3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code § 279.8 (2011)

Cross Reference: 703 Budget

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Payment for Goods and Services

Code No. 705.3

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

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

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

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 11/02/92 12/05/94

8/05/96 7/10/00 7/07/03 3/07/06 9/11/06 1/05/09 3/05/12

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) (2011)
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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Payroll Periods

Code No. 706.1

The payroll period for the school district is monthly. Employees are paid on the 22nd day of each month. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

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

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 03/05/12

Legal Reference: Iowa Code §§ 20.9; 91A.2(4), .3 (2011)

Cross Reference: 706.2 Payroll Deductions

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Payroll Deductions

Code No. 706.2

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.

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions will be made in writing to the business manager. Requests for purchase or change of tax-sheltered annuities may be made until the 14th day of the month.

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

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-9, .15-.16; (2011)

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Pay Deductions

Code No. 706.3

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.

Date of Adoption: 3/07/06

Dates Amended: 1/05/09 3/05/12

Legal Reference: 29 U.S.C. Sec. 213(a) (2010)
29 C.F.R. Part 541 (2010)

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

REGULATIONS

Series 700 - Noninstructional Operations and Business Services

Pay Deduction Regulation

Code No. 706.3-R1

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

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

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

Date of Adoption: 3/07/06

Dates Amended: 1/05/09 3/05/12

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Secretary's Reports

Code No. 707.1

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.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.8; 291.7 (2011)

Cross Reference: 206.3 Secretary
210.1 Annual Meeting
707 Fiscal Reports

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Treasurer's Annual Report

Code No. 707.2

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

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

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.31, .33 (2011)

Cross Reference: 206.4 Treasurer
210.1 Annual Meeting
707 Fiscal Reports

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Publication of Financial Reports

Code No. 707.3

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.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code § 279.35, .36; 618 (2011)
1952 Op. Att'y Gen. 133.

Cross Reference: 206.3 Secretary

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Audit

Code No. 707.4

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.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code § 11.6 (2011)

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

W-SR SCHOOL BOARD POLICIES

Series 700 – Noninstructional Operations and Business Services

Internal Controls

Code No. 707.5

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, or the superintendent, or an audit committee member. The superintendent or an audit committee member shall have primary responsibility for any necessary investigations and shall coordinate investigative efforts with the board's legal counsel, auditing firm, and other internal or external departments and agencies, including law enforcement officials, as the superintendent or an audit committee member 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, or an audit committee member who shall be empowered to contact the board's legal counsel, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

Upon approval of the board, the superintendent, or an audit committee member 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, or an audit committee member 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.

Approved: 9/11/06

Dates Amended: 1/05/09 3/05/12

Legal References: American Competitiveness and Corporate Accountability Act of 2002,
Pub. L. No. 107-204.
Iowa Code ch. 11, 279.8 (2011)

Cross References: 707.6 Audit Committee

REGULATIONS

Series 700 – Noninstructional Operations and Business Services

Internal Controls Procedures

Code No. 707.5-R1

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, or an audit committee member 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 an audit committee member, 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.

W-SR SCHOOL BOARD POLICIES

Series 700 – Noninstructional Operations and Business Services

Audit Committee

Code No. 707.6

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

The audit committee is comprised of board members, administrators and public members.

The audit committee chair is selected by the board.

The major responsibilities of the audit committee are to:

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

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

Date of Adoption: 9/11/06

Dates Amended: 1/05/09 3/05/12

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.
Iowa Code ch. 11, 279.8 (2011)

Cross References: 208 Ad Hoc Committees
707.5 Internal Controls

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Care, Maintenance and Disposal of School District Records

Code No. 708

Unless otherwise noted, school district records shall be housed in the central 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
· Treasurer's financial records	Permanently
· Minutes of the Board of Directors	Permanently
· Annual audit reports	Permanently
· Annual budget	Permanently
· Permanent record of individual pupil	Permanently
· Records of payment of judgments against the school district	20 years
· Bonds and bond coupons	10 years
· Written contracts	10 years
· Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	5 years
· Recordings of closed meetings	1 year
· Program grants	As determined by the grant
· Nonpayroll personnel records	3 years
· Payroll records	3 years

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

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

The permanent and cumulative records of students currently enrolled in the school district are housed in the 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 are housed in the senior high school. These records will be maintained by the superintendent.

The superintendent may use electronic media for school district records and may destroy paper copies of the records if they are more than three years old. A properly authenticated reproduction of an electronic media record meets the same legal requirements as the original record.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 9/13/93 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

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; 91a6; 279.8; (2011)
281 I.A.C. 12.3(6).

Cross Reference: 206.3 Secretary
215 Board of Directors' Records
401.5 Employee Records
506 Student Records
901 Public Examination of School District Records

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Insurance Program

Code No. 709

The board will maintain a comprehensive insurance program to provide adequate coverage against major types of legal liability, risk, loss, or damage. The board will purchase insurance for the 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 would not significantly affect the operation of the education program or financial condition of the school district.

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$5,000 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 are the responsibility of the business manager. The superintendent is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

Date of Adoption: 5/05/86

Dates Amended: 8/05/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.7 (2011)
1974 Op. Att'y Gen. 171.
1972 Op. Att'y Gen. 676.

Cross Reference: 205 Board Member Liability
804 Safety Program

Series 700 - Noninstructional Operations and Business Services

School Food Program

Code No. 710.1

The school district will operate a school lunch and breakfast program in each attendance center. The school food program services will include hot lunches through participation in the National School Lunch Program and supplementary foods for students during the school day. Students may bring their lunches 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 Director of Food Service 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 will only be used for the school food program.

The board will set, and periodically review, the prices for school lunches, breakfast, and special milk programs. It is the responsibility of the superintendent to make a recommendation regarding the prices of school lunch, breakfast, and milk.

It is the responsibility of Director of Food Service to administer the program and to cooperate with the superintendent and head cooks for the proper functioning of the school food program.

Date of Adoption : 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: 42 U.S.C. §§ 1751 et seq. (2010).
7 C.F.R. Pt. 210 et seq. (2010).
Iowa Code ch. 283A (2011).
281 I.A.C. 58.

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Free or Reduced Cost Meals Eligibility

Code No. 710.2

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, breakfast, and supplemental foods, will be provided the school food program services at no cost or at a reduced cost.

It is the responsibility of the building principal 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 purchase tickets for meals consumed.

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

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: 42 U.S.C. §§ 1751 et seq. (2010)
7 C.F.R. Pt. 210 et seq. (2010)
Iowa Code ch. 283A (2011)
281 I.A.C. 58.

Cross Reference: 710 School Food Services

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Vending Machines

Code No. 710.3

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 of 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 student.

Date of Adoption: 8/05/96

Dates Amended: 7/10/00 7/07/03

3/07/06 1/05/09 3/05/12

Legal Reference: 42 U.S.C. §§ 1751 et seq. (2010)
7 C.F.R. Pt. 210 et seq. (2010)
Iowa Code ch. 283A (2011)
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising
710 School Food Services

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Student School Transportation Eligibility

Code No. 711.1

Elementary and middle school students living more than two miles from their designated school attendance center and high school students living more than three miles from their designated attendance center 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 weighted 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 or a designated bus stop at their own expense.

K-12 students residing in the following areas will be provided transportation services:

- A. All students south of the Business 218 and 10th Avenue S.W. intersection
- B. All students on 10th Avenue S.W.
- C. All students west of 2704 5th Avenue N.W. on Business Highway 218 North
- D. All students west of CUNA on Highway 3 West
- E. All students north of the railroad tracks on 20th Street N.W.
- F. All students north of the Cedar River on the Horton Road
- G. All students on Cedar Lane Drive east of the Horton Road up to and including Murphy Addition, Prairie Park and Impala Additions
- H. All students east of the Terex Office on Highway 3 East including 12th Street S.E.
- I. All students south of the intersection of Crestwood Avenue and 12th Street S.E.
- J. All students north and east of the intersection of Bremer Road and 5th Avenue N.E.
- K. All students north of the intersection of 12th Street N.W. and 22nd Avenue N.W. extended
- L. All students on the east side of 12th Street N.W. north of Ridgewood Addition
- M. All students residing outside of Shell Rock city limits as well as approved day care centers within the city limits.
- N. K-8 students in the Willow Lawn Addition living west of 24th Street N.W., south of Business 218 and north of Highway 3.

K-4 students in these areas will be transported from designated pickup points.

- A. Students north and south of Bremer Avenue from the east bank of the Cedar River to the Terex Office Building and Maple Hills Addition.
- B. Students in an area bounded by Bremer Avenue on the north, Business Highway 218 on the east, 10th Avenue S.W. on the south and the Illinois Central Railroad tracks on the west.

- C. Students in an area bounded by Bremer Avenue on the north, Business Highway 218 on the west, 3rd Avenue S.W. on the south and the Cedar River on the east.
- D. Students in the Hickory Heights and Country Meadows Jade Stone subdivisions.
- E. Students in an area bounded by 3rd Avenue S.W. on the north, 1st Street S.W. on the east, 10th Avenue S.W. on the south, and Business Highway 218 on the west.
- F. Students in an area bounded by 20th Street N.W. and S.W. on the east, 5th Avenue N.W. on the north, and Highway 3 on the south.

The following students may be transported if space on the bus is available and permission is granted by the Director of Transportation. Parents are required to file a special request with the Director. Requests will be considered in the order they are received.

- A. Fifth and sixth grade students living inside K-4 transportation boundaries.
- B. K-6 students wanting transportation to day care providers not on their regular route.
- C. K-6 students who do not live within a busing area and want transportation to day care providers.
- D. K-6 students who do not live within a busing area and want transportation to a school outside their neighborhood school area.
- E. K-4 students who are assigned by the district to a school outside their neighborhood school area to balance class sizes. The designated pickup point will be along a regular route. Such special requests will have priority over those in A, B, C, and D.

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 3/01/93 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

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 (2011)
 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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Student Conduct on School Transportation

Code No. 711.2

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

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

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

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

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

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.8; 285; 321 (2011)

Cross Reference: 503 Student Discipline
506 Student Records

REGULATIONS

Series 700 - Noninstructional Operations and Business Services

Student Conduct on School Transportation Regulation

Code No. 711.2-R1

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

1. Bus riders will be at the designated loading point before the bus arrival time.
2. Bus riders will wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders will load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written parent 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.
 - i. Page 1 of 2
 - ii. Code No. 711.2-R1
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.

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

REGULATIONS

Series 700 - Noninstructional Operations and Business Services

Use of Video Cameras on School Buses Regulation

Code No. 711.2-R2

Page 1 of 2

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

Student Records

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

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

Notice

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

The Waverly-Shell Rock 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.

Code No. 711.2-R2

USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

Review of Videotapes

The school district will review videotapes monthly. The videotapes may be re-circulated for erasure after 14 days.

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

Video Monitoring System

Video cameras will be rotated randomly on school district buses.

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

Student Conduct

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

Date of Adoption: 12/06/93

Dates Amended: 8/05/96 7/10/00

7/07/03 3/07/06 1/05/09 3/05/12

Page 2 of 2

Series 700 - Noninstructional Operations and Business Services

Student Transportation for Extracurricular Activities

Code No. 711.3

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, 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 approved by the building principal prior to the event. A student's parent or guardian may personally appear before the head coach or sponsor and request to transport the student from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

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

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

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

Cross Reference: 504 Student Activities
711 Transportation

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Summer School Program Transportation Service

Code No. 711.4

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.

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 01/05/09 3/05/12

Legal Reference: Iowa Code § 285.10 (2011)
281 I.A.C. 43.10.
281. I.A.C. 41.412

Cross Reference: 603.2 Summer School Instruction
711 Transportation

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Transportation of Nonresident and Nonpublic School Students

Code No. 711.5

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

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

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

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

Date of Adoption: 12/02/85

Dates Amended: 7/01/91 8/05/96

7/10/00 7/07/03 3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 285.1-.2, .10, .16 (2011)

Cross Reference: 711 Transportation

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Transportation of Nonschool Groups

Code No. 711.6

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 will be covered and flashing warning lamps and the stop arm made inoperable.

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.

Date of Adoption : 8/05/96

Dates Amended: 7/10/00 7/07/03

3/07/06 01/05/09 3/05/12

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10) (2011)
281 I.A.C. 43.10.

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

School Bus Safety Instruction

Code No. 711.7

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

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

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

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

Date of Adoption: 8/05/96

Dates Amended: 7/10/00 7/07/03

3/07/06 1/05/09 3/05/12

Legal Reference: Iowa Code §§ 279.8; 321 (2011)
281 I.A.C. 41.412.
281 I.A.C. 43.40.

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

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

Transportation in Inclement Weather

Code No. 711.8

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

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

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

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by area media and online services provided. 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.

Date of Adoption: 7/10/00

Dates Amended: 7/07/03 3/07/06

1/05/09 3/05/12

Legal Reference: Iowa Code § 279.8 (2011)

Cross Reference: 601.2 School Day

W-SR SCHOOL BOARD POLICIES

Series 700 - Noninstructional Operations and Business Services

District Vehicle Idling

Code No. 711.9

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.

Date of Adoption: 6/04/07

Dates Amended: 1/05/09 3/05/12

Legal Reference: Iowa Code § 279.8 (2011)

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