

## SCHOOL DISTRICT – Non-Instructional Operations and Business Services

### 700 Series

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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.

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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.

*Note: While this policy is not mandatory, the content of it is.*

Legal Reference: Iowa Code §§ 279.33 (2009).

Cross Reference: 210.1 Annual Meeting  
206.4 Treasurer [*or 206.3, Secretary-Treasurer*]  
704.1 Local - State - Federal - Miscellaneous Revenue

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## FINANCIAL RECORDS

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

**Governmental fund type:**

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

--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

**Proprietary fund type:**

- Enterprise fund

**Account groups:**

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

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

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

*Note: The list of funds above does not include the "Library levy fund," which is only available to one school district. The school district eligible to levy the library levy must add this fund to its policy. GAAP makes references in the school district's policy manual to the "schoolhouse fun" obsolete. Each reference to this term should be reviewed and replaced with the proper GAAP fund/account. References to the term "general fund" should also be reviewed to ensure it is properly used in the policies.*

Legal Reference: Iowa Code §§ 11.23; 298A (2009).

Cross Reference: 704 Revenue  
705 Expenditures

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 Board Secretary's Office.

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 (2009).

Cross Reference: 701.1 Depository of Funds  
704 Revenue

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## 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 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 (2009).

Cross Reference: 703 Budget  
704 Revenue

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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. 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 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

SALE OF BONDS

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.

Legal Reference            Iowa Code §§ 74-76; 278.1; 298; 298A (2009).

Cross Reference:        701    Financial Accounting System  
                                 704    Revenue

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

INVESTMENTS

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, transaction 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.

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 (2007).

Cross Reference: 206.4 Treasurer  
704 Revenue

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PURCHASING -- BIDDING

The board supports economic development in Iowa. Purchases by the school district will be made in Iowa for Iowa goods and services from a locally-owned business located within the school district or from an Iowa-based company which offers these goods or services if the cost and other considerations are relatively equal and they meet the required specifications.

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.

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 \$9,999.99 without prior board approval. For goods and services costing more than \$10,000 and less than \$25,000, the superintendent will receive quote(s) 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 \$25,000 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.

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.

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PURCHASING - BIDDING

*NOTE: This policy reflects current Iowa law on targeted small business procurement. The sixth paragraph contains two blanks. The amount entered in the blanks should be the same, \$10,000 for example. School boards have a great deal of discretion in the area of purchasing, except for construction projects above certain amounts and buses which are the only two areas where boards have to utilize public, open competitive bidding procedures. For other purchases, school districts generally utilize a less formal purchasing procedure for projects below a certain dollar amount as reflected in the sixth paragraph. The amount established in the sixth paragraph should be consistent with those in Policies 802.2 and 803.2. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #7- October 27, 2006.*

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

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

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 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.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 703 Budget

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## PAYMENT FOR GOODS AND SERVICES

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

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

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

***NOTE: The board may delegate payment of verified bills to the board secretary who can then pay upon approval of the superintendent. Should the board delegate this responsibility, the board must still approve the payment at the board's next regular board meeting. Or, the board can maintain the responsibility for reviewing the bills before payment. For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #5- May 24, 2006.***

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

Cross Reference: 705 Expenditures

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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.

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.

*NOTE: This policy is written for a monthly payroll period. If another method is used, the policy should be amended to reflect the proper method.*

Legal Reference: Iowa Code §§ 20.9; 91A.2(4), .3 (2009).

Cross Reference: 706.2 Payroll Deductions

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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, and the Iowa Public Employees' Retirement System (IPERS).

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 superintendent. Requests for purchase or change of tax-sheltered annuities may be made prior to July 1 of the upcoming school year.

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

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

*NOTE: The school district time frame for adding or changing tax-sheltered annuities should be reflected in this policy, if the school district uses one. The time frame should be inserted in the blank in the second paragraph.*

Legal Reference: Iowa Code §§ 91A.2(4), .3; 294.8-.9, .15-.16 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

PAY DEDUCTIONS

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

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

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

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

Legal Reference: 29 U.S.C. Sec. 2 13(a) (2006)  
29 C.F.R. Part 541 (2006)

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

Approved 7/12/11

Received \_\_\_\_\_

Revised \_\_\_\_\_

## PAY DEDUCTION REGULATION

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

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the 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.

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 (2009).

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

TREASURER'S ANNUAL REPORT

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.

*NOTE: The sentence regarding the sworn statement from the depository bank is a legal requirement.*

Legal Reference: Iowa Code §§ 279.31, .33 (2009).

Cross Reference: 206.4 Treasurer [*or 206.3, Secretary-Treasurer*]  
210.1 Annual Meeting  
707 Fiscal Reports

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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.

*NOTE: This policy reflects the legal requirements for school district publications.*

Legal Reference: Iowa Code §§ 279.35, .36; 618 (2009).  
1952 Op. Att'y Gen. 133.

Cross Reference: 206.3 Secretary [*or Secretary-Treasurer*]

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 (2009).

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## INTERNAL CONTROLS

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

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

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

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

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board vice-president, who shall be empowered to contact the board's legal counsel, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

Upon approval of the board, the superintendent may contact the State Auditor or elect to employ the school district's auditing firm or State Auditor to conduct a complete or partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. The superintendent, *[and/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.

**NOTE:** For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #4- May 24, 2006.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.  
Iowa Code ch. 11, 279.8 (2009).

Cross References: 707.6 Audit Committee

Approved 7/12/11

Revised \_\_\_\_\_

Reviewed \_\_\_\_\_

## INTERNAL CONTROLS PROCEDURES

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

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

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

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

## AUDIT COMMITTEE

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

The audit committee is comprised of:

Board Members and administration

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.

*NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 19 #4- May 24, 2006.*

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.  
Iowa Code ch. 11, 279.8 (2009).

Cross References: 208 Ad Hoc Committees  
707.5 Internal Controls

Approved 7/12/11

Revised \_\_\_\_\_

Reviewed \_\_\_\_\_

## 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 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
- 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 central administration office of the attendance center where the student attends. Permanent records must be housed in a fireproof vault. The building administrator is 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 high school building. These records will be maintained by the superintendent.

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

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

Legal Reference: 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; 91a.6; 279.8 (2009).  
281 I.A.C. 12.3(6).

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

## 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 \$5000 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 is the responsibility of the superintendent. The superintendent is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

*NOTE: The board may choose the amount of its deductible in paragraph three. Since significant cost savings in insurance premiums can be generated with higher deductibles, it is suggested the board give careful thought before subscribing to a deductible below \$5,000. Maintaining the replacement cost in the school district's fixed assets management system allows the school district to ensure insurance coverage is at the appropriate level.*

Legal Reference: Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.7 (2009).  
1974 Op. Att'y Gen. 171.  
1972 Op. Att'y Gen. 676.

Cross Reference: 205 Board Member Liability  
804 Safety Program

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## SCHOOL FOOD PROGRAM

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 school 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 head cook to administer the program and to cooperate with the superintendent and cooks for the proper functioning of the school food program.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2006).  
7 C.F.R. Pt. 210 *et seq.* (2006).  
Iowa Code ch. 283A (2009).  
281 I.A.C. 58.

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district, who are unable to afford the special milk program, the cost or a portion of the cost of the school lunch, 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.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (2006).  
7 C.F.R. Pt. 210 *et seq.* (2006).  
Iowa Code ch. 283A (2009).  
281 I.A.C. 58.

Cross Reference: 710 School Food Services

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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.* (2006).  
7 C.F.R. Pt. 210 *et seq.* (2006).  
Iowa Code ch. 283A (2009).  
281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising  
710 School Food Services

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

Elementary and middle school students living more than two miles from their designated school attendance centers and high school students living more than three miles from their designated attendance centers 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.

***NOTE: This policy reflects the legal requirements of transportation. Boards may expand transportation eligibility and, if so, the school district's practice should be reflected in board policy.***

Legal Reference: 20 U.S.C. §§ 1401, 1701 *et seq.* (2006).  
34 C.F.R. Pt. 300 *et seq.* (2006).  
Iowa Code §§ 256B.4; 285; 321 (20079).  
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 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

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

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

After 1 warning for bad conduct, the building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

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

***NOTE: This policy reflects the practice of video camera use on school buses. If a school district does not use video cameras, the third paragraph should be eliminated.***

Legal Reference: Iowa Code §§ 279.8; 285; 321 (2009).

Cross Reference: 503 Student Discipline  
506 Student Records

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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

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

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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

Student Records

The content of the videotapes is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the videotapes. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A videotape recorded during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the videotape becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

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

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

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

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

Review of Videotapes

The school district will review videotapes (choose one of the following):

The videotapes may be re-circulated for erasure after 10 days.

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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

### Video Monitoring System

Video cameras will be (choose one of the following):

Used on all school district buses.

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

### Student Conduct

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

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 or attending 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 made with the building principal prior to the event. A student's parent may personally appear and request to transport the student home from a school-sponsored event in which the student traveled to the event on a school district transportation vehicle.

It 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 (2009).  
281 I.A.C. 41.412.

Cross Reference: 504 Student Activities  
711 Transportation

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

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 (2009).  
281 I.A.C. 43.10, 412

Cross Reference: 603.2 Summer School Instruction  
711 Transportation

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

## TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

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

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

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

Legal Reference: Iowa Code §§ 285.1-.2, .10, .16 (2009).

Cross Reference: 711 Transportation

Approved 7/12/11

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_