**Non-Instructional Operations and Business Services**

**Series 700**

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Code No.  700

PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

This series of the board policy manual is devoted to the goals and objectives for the school district's non-instructional services and business operations that assist in the delivery of the education program. These non-instructional services include, but are not limited to, transportation, the school lunch program and child care. The board, as it deems necessary, will provide additional non-instructional services to support the education program. To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.

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

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  701.1

DEPOSITORY OF FUNDS

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

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

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

Cross Reference: 210.1 Annual Meeting

206.3 Secretary-Treasurer

704.1 Local - State - Federal - Miscellaneous Revenue

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  701.2

TRANSFER OF FUNDS

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

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

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

Cross Reference: 701.3 Financial Records

703 Budget

704.2 Sale of Bonds

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  701.3

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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

--Physical Plant and Equipment Levy fund (PPEL)

--Secure and Advanced Vision for Education (SAVE)

--Debt service fund

Proprietary fund type:

Enterprise fund

--School nutrition fund

Fiduciary funds:

Trust or agency funds

--Expendable trust funds

--Nonexpendable trust funds

Account groups:

General fixed assets account group

General long-term debt account group

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

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

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  701.3

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FINANCIAL RECORDS

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

Legal Reference: Iowa Code §§ 11.23; 298A (2003).

Cross Reference: 704 Revenue

705 Expenditures

Code No. 701.4

Governmental Accounting Practices and Regulations

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.

***Note: This policy is an optional policy. Should the board not adopt a policy implementing GASB54, the default is to reduce – committed, assigned and unassigned fund balances – in that order. Adoption of a policy gives boards the ability to have greater control over their fund balances.***

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

Cross Reference: 701.3 Financial Records

703 Budget

704 Revenue

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  702

CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one day is sufficient for that day's operations. Funds raised by students are kept in the building 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 (2003).

Cross Reference: 701.1 Depository of Funds

704 Revenue

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  703.1

BUDGET PLANNING

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

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

* the amount of revenues 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 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 ten 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 (2003).

Cross Reference: 214 Public Hearings

703 Budget

704 Revenue

705 Expenditures

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  703.2

SPENDING PLAN

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

Legal Reference: Iowa Code § 24.9 (2003).

Cross Reference: 703 Budget

704 Revenue

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  704.1

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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 PPEL. 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.

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  704.1

Page 2 of 2

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.2, .6, .24; 291.12, .13; 297.9-.12, .22; 301.1 (2003).

Cross Reference: 701.1 Depository of Funds

703 Budget

803 Selling and Leasing

905 Use of School District Facilities & Equipment

Code No.  704.2

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 (2003).

Cross Reference: 701 Financial Accounting System

704 Revenue

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  704.3

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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. If, during the current budget year an amount of public funds will exceed operating funds by at least thirty-three percent, the amount of public funds that exceed operating funds by greater than thirty-three percent may be invested in certificates of deposit at federally insured depository institutions which mature within sixty-three months or less, in accordance with state and federal laws. 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);
  + Obligations of the United States government, its agencies and instrumentalities;
  + Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions;
  + Repurchase agreements in which underlying collateral consists of investments in government securities. The school district must take delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not include reverse repurchase agreements;
  + Prime bankers' acceptances that mature within two hundred seventy days and that are eligible for purchase by a federal reserve bank. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer;
  + Commercial paper or other short-term corporate debt that matures within two hundred seventy days and that is rated within the two highest classifications, as established by at least one of the standard rating services, with no more than five percent at the time of purchase placed in the second highest classification. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer; and,
  + An open-end management investment company registered with the federal securities exchange commission and commonly referred to as a money market mutual fund. The money market mutual fund will use only the investments individually authorized by law for school districts.

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DELWOOD COMMUNITY SCHOOL

Code No.  704.3

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INVESTMENTS

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

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

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

It 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.

***NOTE: This is a mandatory policy. Any of the three options meet the requirements for the mandatory language. The board should adopt the option which reflects its practice.***

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

Cross Reference: 206.4 Treasurer

704 Revenue

Code No.  704.4

GIFTS - GRANTS - BEQUESTS

The board believes gifts, grants, and bequests to the school district may be accepted when they will further the interests of the school district. The board will have sole authority to determine whether the gift furthers the interests of the school district.

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6 (2003).

Cross Reference: 221 Gifts to Board of Directors

402.4 Gifts to Employees

508.1 Class or Student Group Gifts

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  704.5

STUDENT ACTIVITIES FUND

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. Students may use this revenue for purposes approved by thebuilding 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 will be disbursed and accounted for in accordance with instructions issued by the superintendent.

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

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

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

Cross Reference: 504 Student Activities

701 Financial Accounting System

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  705.1

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PURCHASING – BIDDING

The board supports economic development in Iowa, particularly in the school district community. As permitted by law, purchasing preference will be given to Iowa goods and services from locally-owned businesses located within the school district or Iowa based companies if the cost and other considerations are relatively equal and meet the required specifications. However, when spending federal Child Nutrition Funds, geographical preference is allowed only for unprocessed agricultural food items as a part of response evaluation. Other statutory purchasing preferences will be applied as provided by law, including goals with regard to procurement from certified targeted small businesses, minority-owned businesses, and female-owned businesses.

Prior to August 15 of each year and after analyzing the school district's anticipated procurement level for the current fiscal year, the school board will set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs will not be included. After the goal has been established, the superintendent will file the required Targeted Small Business Procurement form with the Department of Education by August 15.

By July 31 of each year, the superintendent will file a report with the Department of Education outlining purchases of goods and services from targeted small businesses for the previous fiscal year.

The school board and superintendent will encourage targeted small businesses which are not certified with the Department of Inspections and Appeals to become certified targeted small businesses.

**Goods and Services**

The board shall enter into goods and services contract(s) as the board deems to be in the best interest of the school district. It shall be the responsibility of the superintendent to approve purchases, except those requiring board approval as described below or as provided by in law. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchases with other political subdivisions will be considered in the purchase of equipment, accessories, or attachments with an estimated cost of $50,000 or more.

Purchases for goods and services shall conform to the following:

* The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to $2500.
* For goods and services costing at least $2500 and up to $25,000, the superintendent shall receive proposals, quotations, or bids for the goods and services to be purchased prior to board approval. The quotation process may be informal, and include written or unwritten quotations.
* For goods and services exceeding, $25,000, the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

In the event that only one quotation or bid is submitted, the board may proceed if the quotation or bid meets the contract award specifications.

The contract award may be based on several cost considerations including, but not limited to the following:

* The cost of the goods and services being purchased;
* Availability of service and/or repair;
* The targeted small business procurement goal and other statutory purchasing preferences; and
* Other factors deemed relevant by the board.
* Code No.  705.1
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PURCHASING – BIDDING

The board may elect to exempt certain professional services contracts from the thresholds and procedures outlined above.

The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.

**Public Improvements**

The board shall enter into public improvement contract(s) as the board deems to be in the best interest of the school district. ‘Public improvement’ means “a building or construction work which is constructed under the control of a governmental entity and for which either of the following applies: (1) has been paid for in whole or in part with funds of the governmental entity; (2) a commitment has been made prior to construction by the governmental entity to pay for the building or construction work in whole or in part with funds of the governmental entity. This includes a building or improvement constructed or operated jointly with any public or private agency.”

The district shall follow all requirements, timelines, and processes detailed in Iowa law related to public improvement projects. The thresholds regarding when competitive bidding or competitive quotations is required will be followed. Competitive bidding is required for public improvement contracts exceeding the minimum threshold stated in law. Competitive quotations are required for public improvement projects that exceed the minimum threshold amount stated in law, but do not exceed the minimum set for competitive bidding. The board shall approve competitive bids and competitive quotes. If the total cost of the public improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds, please refer to IASB sample policy 802.3 – Emergency Repairs.

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

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

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

* Code No.  705.1
* Page 3 of 3

Legal Reference: Iowa Code §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301.

261 I.A.C. 54.

281 I.A.C. 43.25.

Cross Reference: 705 Expenditures

801.4 Site Acquisition

802 Maintenance, Operation and Management

802.3 Emergency Repairs

803 Selling and Leasing

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  705.2

PURCHASING ON BEHALF OF EMPLOYEES

Generally, the school district will not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It is within the discretion of the board 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 (2003).

Cross Reference: 703 Budget

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No. 705.3

PAYMENT FOR GOODS AND SERVICES

The board authorizes the issuance of 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.***

Legal Reference: Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).

Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5) (2005).

281 I.A.C. 12.3(1).

1980 Op. Att'y Gen. 102, 160, 720.

1976 Op. Att'y Gen. 69.

1972 Op. Att'y Gen. 130, 180, 392, 456, 651.

1936 Op. Att'y Gen. 375.

Cross Reference: 705 Expenditures

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  706.1

PAYROLL PERIODS

The payroll period for the school district is semi-monthly. Employees are paid on the 5th & 20th 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.

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

Cross Reference: 706.2 Payroll Deductions

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  706.2

PAYROLL DEDUCTIONS

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

Employees may elect to have payments withheld for 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 in writing with a month’s notice.

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.

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

Cross Reference: 406.6 Licensed Employee Tax Shelter Programs

412.4 Classified Employee Tax Shelter Programs

706.1 Payroll Periods

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DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  707.1

SECRETARY'S REPORTS

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

Legal Reference: Iowa Code §§ 279.8; 291.7 (2003).

Cross Reference: 206.3 Secretary-Treasurer

211.1 Annual Meeting

707 Fiscal Reports

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  707.2

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.

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

Cross Reference: 206.3 Secretary-Treasurer

211.1 Annual Meeting

707 Fiscal Reports

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  707.3

PUBLICATION OF FINANCIAL REPORTS

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

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

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

Legal Reference: Iowa Code §§ 279.35, .36; 618 (2003).

1952 Op. Att'y Gen. 133.

Cross Reference: 206.3 Secretary-Treasurer

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  707.4

AUDIT

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

Legal Reference: Iowa Code § 11.6 (2003).

Cross Reference: 701 Financial Accounting System

707 Fiscal Reports

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No. 707.5

INTERNAL CONTROLS

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

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

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

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

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

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

Legal References: American Competitiveness and Corporate Accountability Act of 2002,

Pub. L. No. 107-204.

Iowa Code ch. 11, 279.8 (2005).

Cross References: 707.6 Audit Committee

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL

Code No. 707.5R1

INTERNAL CONTROLS PROCEDURES

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

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

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

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent*,* or board 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.

Code No. 707.6

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*

*Administrators*

*School Personnel*

The audit committee chair is selected by *the board*

The major responsibilities of the audit committee are to:

* Recommend an auditor to the board every three years*.* 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.

Legal References: American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.

Iowa Code ch. 11, 279.8 (2005).

Cross References: 208 Ad Hoc Committees

707.5 Internal Controls

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL

Code No.  708

Page 1 of 2

CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent and board secretary to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

|  |  |
| --- | --- |
| Secretary's financial records | Permanently |
| Treasurer's financial records | Permanently |
| Open meeting minutes of the Board of Directors | Permanently |
| Annual audit reports | Permanently |
| Annual budget | Permanently |
| Permanent record of individual pupil | Permanently |
| School election results | Permanently |
| Real property records (e.g., deeds, abstracts) | Permanently |
| Records of payment of judgments against the school district | 20 years |
| Bonds and bond coupons | 11 years after maturity, cancellation, transfer, redemption, and/or replacement |
| Written contracts | 10 years |
| Cancelled warrants, check stubs, bank statements, bills, invoices, and related record | 5 years |
| Recordings and minutes of closed meetings | 1 year |
| Program grants | As determined by the grant |
| Nonpayroll personnel records | 10 years after leaving district |
| Employment applications | 2 years |
| Payroll records | 3 years |
| School meal programs accounts/records | 3 years after submission of the final claim for reimbursement |

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

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

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

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with a secure backup file. The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the school office and will be retained permanently. These records will be maintained by the superintendent. Special education records shall be maintained in accordance with law.

Code No.  708

Page 1 of 2

The superintendent may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

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

Legal Reference: 7 C.F.R. § 210.23(c).

Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13).

281 I.A.C. 12.3(4); 41.624.

*City of Sioux City v. Greater Sioux City Press Club*, 421 N.W.2d 895 (Iowa 1988).

*City of Dubuque v. Telegraph Herald, Inc.,* 297 N.W.2d 523 (Iowa 1980).

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

215 Board of Directors' Records

401.5 Employee Records

506 Student Records

901 Public Examination of School District Records

Approved 1/21/19 Reviewed 11/19/18 Revised 1/21/19

DELWOOD COMMUNITY SCHOOL

Code No.  709

INSURANCE PROGRAM

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

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below $500.00 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 board secretary is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

It shall be the responsibility of the superintendent to recommend, when necessary, the use of a private appraisal agency and make recommendations to the board for the purchase of additional insurance coverage.

***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 (2003).

1974 Op. Att'y Gen. 171.

1972 Op. Att'y Gen. 676.

Cross Reference: 205.2 Board Member Liability

804 Safety Program

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  710.1

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 superintendent or board members 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 for the proper functioning of the school food program.

Legal Reference: 42 U.S.C. §§ 1751 *et seq.* (1994).

7 C.F.R. Pt. 210 *et seq.* (2002).

Iowa Code ch. 283A (2003).

281 I.A.C. 58.

Cross Reference: 710 School Food Services

905 Use of School District Facilities and Equipment

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  710.2

Code No.  710.2

FREE OR REDUCED PRICE MEALS ELIGIBILITY

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

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

It is the responsibility of theNutrition Administrative Assistantto determine the eligibility of students for free or reduced price school nutrition programs, in accordance with criteria established by state and federal law. If school personnel have knowledge of a student who is in need of free or reduced-price meals, school personnel shall contact the Superintendent or Principal.

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

Employees will be required to pay for meals consumed.

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

***NOTE: There are three places in the policy where the board must identify the positions that will be responsible for determining free or reduced cost meal eligibility for the school nutrition programs. The board should ensure that the positions identified are authorized by applicable law to process information as designated in the National School Lunch program annual application.***

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*.

7 C.F.R. §§ 210 *et seq.*.

Iowa Code § 283A.

281 I.A.C. 58.

Cross Reference: 710.1 School Nutrition Program

710.3 Vending Machines

710.4 Meal Charge Policy

Approved 1/21/19 Reviewed 11/19/18 Revised 1/21/19

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  710.3

VENDING MACHINES

Food served or purchased by students during the school day and food served or purchased for other than special circumstances is approved by the superintendent. Vending machines in the school building are the responsibility of the building principal. Purchases from the vending machines, other than juice machines, will not be made during the lunch periods.

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.* (1994).

7 C.F.R. Pt. 210 *et seq.* (2002).

Iowa Code ch. 283A (2003).

281 I.A.C. 58.

Cross Reference: 504.5 Student Fund Raising

710 School Food Services

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.1

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STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

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

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

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

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

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

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

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

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.1

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STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

Legal Reference: 20 U.S.C. §§ 1401, 1701 *et seq.* (1994).

34 C.F.R. Pt. 300 *et seq.* (2002).

Iowa Code §§ 256B.4; 285; 321 (2003).

281 I.A.C. 41.98; 43.

Cross Reference: 501.16 Homeless Children and Youth

507.8 Student Special Health Services

603.3 Special Education

711 Transportation

Code No.  711.2

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

The driver will have the authority to maintain order on the school vehicle. It is the responsibility of the driver to report misconduct to the superintendent or principal.

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 two warnings for bad conduct, the building principal or superintendent will have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

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

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

Cross Reference: 503 Student Discipline

506 Student Records

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.2R1

STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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

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

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.2R2

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USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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

Student Records

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

Notice

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

The Delwood 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. The videotapes may be recirculated for erasure after 14 days.

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.2R2

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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 used on only a select number of 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.

Code No.  711.3

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

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

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

Students, who are provided transportation in school district transportation vehicles for extracurricular events, will ride both to and from the event in the school vehicle unless arrangements have been made with the building principal 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 (2003)

281 I.A.C. 41.98; 43.

Cross Reference: 504 Student Activities

711 Transportation

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.4

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

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

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

Legal Reference: Iowa Code § 285.10 (2003).

281 I.A.C. 43.10.

Cross Reference: 603.2 Summer School Instruction

711 Transportation

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL

Code No.  711.5

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

The board has sole discretion to determine the method to be utilized for transporting nonresident and nonpublic students. Nonresident students paying tuition may be, and resident students attending a nonpublic school accredited by the State Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students 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 (2003).

Cross Reference: 711 Transportation

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.6

TRANSPORTATION OF NON-SCHOOL GROUPS

School district vehicles may be available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from non-school-sponsored activities within the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local nonprofit entity must pay the cost of using the school district vehicle as determined by the superintendent. Prior to making the school district transportation vehicle available to the local nonprofit entity, the "school bus" signs will be covered and the 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 non-school-sponsored activity.

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10) (2001).

281 I.A.C. 43.10.

Cross Reference: 711 Transportation

900 Principles and Objectives for Community Relations

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.7

SCHOOL BUS SAFETY INSTRUCTION

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

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

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.

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

281 I.A.C. 43.40.

Cross Reference: 503 Student Discipline

507 Student Health and Well-Being

804.2 Warning Systems and Emergency Plans

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No.  711.8

TRANSPORTATION IN INCLEMENT WEATHER

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

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

All bus drivers will be specially designated to report weather and road conditions by bus radio when requested to do so. Students will be notified by commercial radio, television and Alert system when school is cancelled or temporarily delayed. When school is cancelled because of weather anywhere in the school district, all schools will be closed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by commercial radio. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Legal Reference: Iowa Code § 279.8 (2003).

Cross Reference: 601.2 School Day

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL DISTRICT

Code No. 711.9

District Vehicle Idling

The board recognizes that it has a role in reducing environmental pollutants and in assisting students and others be free from pollutants that may impact their respiratory health. Unnecessary vehicle idling emits pollutants and wastes fuel. The board directs the superintendent, in conjunction with the Director of Transportation, to work on administrative regulations to implement this policy and reduce school vehicle idling time.

Legal References: Iowa Code §279.8 (2007).

Cross References: 403 Employee Health and Well-Being

507 Student Health and Well-Being

711 Transportation

Approved 1/21/19 Reviewed 11/19/18 Revised

DELWOOD COMMUNITY SCHOOL