

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICE  
Series 700

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

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## DEPOSITORY OF FUNDS

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

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

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

Approved March 1995 Reviewed February 2022 Revised April, 2016

## Policy 701.2: Transfer of Funds

Status: ADOPTED

Original Adopted Date: 03/10/2022 | Last Revised Date: 08/2023 | Last Reviewed Date: 08/2023

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.

If all requirements for district use of funds under the Preschool Foundation Aid, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement or any discontinued fund teacher have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.

The District may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association of Iowa Girls High School Athletic Union.

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the school corporation to be used for school district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

The district may choose to request approval from the School Budget Review Committee to transfer funds to make a program whole, prior to its elimination.

Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal year.

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

### Cross References

Code	Description
701.03	<a href="#">Financial Records</a>
704.02	<a href="#">Debt Management</a>
704.02-R(1)	<a href="#">Debt Management - Post-Issuance Compliance Regulation for Tax-Exempt Obligations</a>

## 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

**Proprietary fund type:**

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

**Fiduciary funds:**

- Trust or agency funds
  - Expendable trust funds
  - Nonexpendable trust funds
  - Agency funds
  - Pension trust funds

**Account groups:**

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

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

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

It 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.

Cross Reference:      704      Revenue  
                              705      Expenditures

Approved June 1997      Reviewed February 2022      Revised \_\_\_\_\_

## CASH IN SCHOOL BUILDINGS

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

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

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

Cross Reference:     701.1   Depository of Funds  
                             704     Revenue

Approved March 1995 Reviewed February 2022 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 shall be prepared annually for the board's review. The budget shall include the following:

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

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

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget shall be published in a newspaper designated for official publication in the school district. It shall be the responsibility of the board secretary to publish the proposed budget and public hearing information at least ten days prior to the public hearing.

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

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

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

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

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_



SPENDING PLAN

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

Cross Reference:     703 Budget  
                             704 Revenue

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

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

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

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

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

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

Proceeds from the sale of real property shall be placed in the schoolhouse fund. The proceeds from the sale of other school district property shall be placed in the general fund.

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

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

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

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

Approved March 1995 Reviewed February 2022 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.

Cross Reference:     701 Financial Accounting System  
                             704 Revenue

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## INVESTMENTS

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

- To provide safety of the principal;
- To maintain the necessary liquidity to match expected liabilities; and
- To obtain a reasonable rate of return.

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

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. 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); 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 shall be the responsibility of the superintendent to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

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

Cross Reference:     206.4   Treasurer  
                             704     Revenue

Approved \_\_\_\_\_ March 1995                      Reviewed \_\_\_\_\_ February 2022   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 shall have sole authority to determine whether the gift furthers the interests of the school district.

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

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

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

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## STUDENT ACTIVITIES FUND

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

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

Cross Reference:      504      Student Activities  
                             701      Financial Accounting System

Approved March 1995 Reviewed February 2022 Revised

## ONLINE FUNDFAISING CAMPAIGNS – CROWDFUNDING

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

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

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

If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign. The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

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

Approved \_\_\_\_\_ April, 2016 \_\_\_\_\_ Reviewed \_\_\_\_\_ February 2022 Revised \_\_\_\_\_

## 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 goods 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 shall set a goal of ten percent of the anticipated procurement level to be purchased from certified targeted small businesses. In determining the procurement level, the cost of utilities (heat, electricity, telephone and natural gas) and employees' costs shall not be included. After the goal has been established, the superintendent shall file the required Targeted Small Business Procurement form with the Department of Education by August 15.

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

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

### **Goods and Services**

The board shall enter into goods and series 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 authorized purchases without prior board approval and without competitive request for proposals, quotations or bids for goods and services up to \$5,000
- For goods and services costing at least \$5,000 and less than \$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. RFP's and bids are formal, written submissions via sealed process.

In the event that only on 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 series and/or repair:
- The targeted small business procurement goal and other statutory purchasing preferences; and
- Other factors deemed relevant by the board.

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

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 policy 802.3

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

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

Approved March 1995 Reviewed February 2022 Revised April, 2016

## Policy 705.02: Credit and Procurement Cards

Status: ADOPTED

Original Adopted Date: 03/10/2022 | Last Revised Date: 08/2023 | Last Reviewed Date: 08/2023

Employees may use school district credit cards and/or procurement cards (p-cards) for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to travel expenses related to professional development or fulfillment of required job duties, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit or procurement card must submit a detailed, itemized receipt in addition to a credit or procurement card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit or procurement card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The school district may maintain a school district credit or procurement card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit or procurement card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit or procurement card for fueling school district transportation vehicles in accordance with board policy.

It is the responsibility of the superintendent to determine whether the school district credit or procurement card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit or procurement card used by the superintendent and the board is for appropriate school business.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit or procurement card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit or procurement card.

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### Cross References

Code	Description
216.03	<a href="#">Board of Directors' Member Compensation and Expenses (I, II)</a>
401.07	<a href="#">Employee Travel Compensation</a>

## 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.

## Expenditures for a Public Purpose

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy and regulation as a resource for questioning a purchase. Concerns should be reported to the superintendent and/or the board president.

The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy

Cross References:	401.7 Employee Travel Compensation
	704.1 Local-State-Federal-Miscellaneous Revenue
	704.5 Student Activities Fund
	705.1 Purchasing-Bidding
	705.2 Purchasing on Behalf of Employees
	705.3 Payment for Goods and Services
	707.5 Internal Controls
	905.1 Community Use of School District Facilities & Equipment

Approved _____	Reviewed _____	Revised _____
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705.4R1

## USE OF PUBLIC FUNDS REGULATION

The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration **prior** to expending funds.

### **Reimbursements to an Individual**

- ☐ Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy 404.10 – *Credit and Procurement Cards*.
- ☐ Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- ☐ Travel accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- ☐ Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- ☐ Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence is required during the meeting. The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.
- ☐ Apparel/Personal Items: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.
- ☐ Gifts: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes. Voluntary collections from staff would be an acceptable way of purchasing gifts.
- ☐ Retirement and Recognition Gifts: Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. These purchases may use public funds, provided the expenditures are modest and approved by the superintendent.
- ☐ Honoraria: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field. Honorariums may only be accepted by employees when the employee has used their personal time outside of their work for the district to prepare and deliver the presentation. If the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.
- ☐ Break Room Supplies: The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.

### **Supplies for Public Areas**

- ☐ Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.

### **Staff Parties/Receptions**

- ☐ Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- ☐ Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

### **School/ Student Activity Banquets**

- ☐ School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the superintendent.

### **Memorial Gifts**

- ☐ Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- ☐ Memorial gifts of any sort other than flowers and a card are a personal expense.

### **Student Incentives**

- ☐ It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards.
- ☐ Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.

### **Meetings**

- ☐ To the extent possible, meetings which span normal meal times should be avoided.
- ☐ Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol, and personal items not included as retirement or memorial gifts listed above.

## PAYROLL PERIODS

The payroll period for the school district shall be monthly. Employees shall be paid on the 20th day of each month. If this day is a holiday, recess, or weekend, the payroll shall be paid on the last working day prior to the holiday, recess or weekend.

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

Cross Reference: 706.2 Payroll Deductions

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## PAYROLL DEDUCTIONS

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

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions shall be made in writing to the business manager.

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

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

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

Approved March 1995 Reviewed February 2022 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.

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

Approved \_\_\_\_\_ March 1995   Reviewed \_\_\_\_\_ February 2022   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.

Approved March 1995 Reviewed February 2022 Revised

## SECRETARY'S REPORTS

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

Cross Reference:    206.3   Secretary  
                          210.1   Annual Meeting  
                          707     Fiscal Reports

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## TREASURER'S ANNUAL REPORT

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

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

Cross Reference:    206.4    Treasurer  
                          210.1    Annual Meeting  
                          707     Fiscal Reports

Approved March 1995 Reviewed February 2022 Revised April, 2016

## PUBLICATION OF FINANCIAL REPORTS

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

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

Cross Reference: 206.3 Secretary

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## AUDIT

To review the funds and accounts of the school district, the board shall employ an auditor to perform an annual audit of the financial affairs of the school district. The administration shall cooperate with the auditors.

Cross Reference:     701     Financial Accounting System  
                             707     Fiscal Reports

Approved March 1995 Reviewed February 2022 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 controls are used to help ensure the integrity of district financial and accounting information. Adherence to district-established internal control procedures 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, the Auditor of State's office 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 president or vice-president, who shall be empowered to contact the board's legal counsel, Auditor of State's office, insurance agent, auditing firm, and any other agency to investigate the concern or complaint.

The superintendent or board president shall ensure the Auditor of State's office is notified of any suspected embezzlement, theft or other financial irregularity pursuant to Iowa law. The superintendent and/or board president in coordination with the Auditor of State's office, will determine whether to conduct a complete or partial audit. 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. 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.

Cross References:      401.12    Employee Use of Cell Phones  
                              707.5.1.1.1.1    Audit Committee

Approved October 2010

Revised February 2022

Reviewed \_\_\_\_\_

## INTERNAL CONTROLS PROCEDURES

Fraud, financial improprieties, or fiscal 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.
- ☐ Acting for purposes of personal financial gain, rather than in the best interest of the district.
- ☐ Providing false, inaccurate or misleading financial information to district administrators or the board of directors.

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. The superintendent may engage qualified independent auditors to assist in the investigation.

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 the five board members, business manager and superintendent.

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.

Cross References:     208     Ad Hoc Committees  
                              707.5   Internal Controls

Approved   October, 2010     Revised      February 2022     Reviewed



## Policy 708: Care, Maintenance and Disposal of School District Records

Status: ADOPTED

Original Adopted Date: 03/10/2022 | Last Revised Date: 08/2023 | Last Reviewed Date: 08/2023

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	11 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	7 years after leaving district
Payroll personnel records	3 years after leaving the 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 non consumable 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 *[insert location]* and will be retained permanently. These records will be maintained by the superintendent. Special education records shall be maintained in accordance with law.

The superintendent may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. 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.

## 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.

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/fixed assets manager) is responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

Cross Reference:     205 Board Member Liability  
                             709 Insurance Program  
                             804 Safety Program

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_

## SCHOOL FOOD PROGRAM

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

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

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

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

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

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

Approved March 1995 Reviewed February 2022 Revised April, 2016

## FREE OR REDUCED PRICE MEALS ELIGIBILITY

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

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

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

If a student owes money for five or more meals, the Central Office 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.

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

Approved March 1995 Reviewed February 2022 Revised April, 2016

## 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.

Cross Reference:     504.5   Student Fund Raising  
                             710     School Food Services

Approved March 1995 Reviewed February 2022 Revised \_\_\_\_\_



## MEAL CHARGES

In accordance with state and federal law, the Glidden-Ralston Community School District adopts the following policy to ensure school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day, prevent the overt identification of students with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school nutrition program.

### **Payment of Meals**

All meal purchases are to be prepaid before meal service begins. Families may add money to student accounts by electronic payment option or pay in Central office.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. Schools are encouraged to provide a reimbursable meal to students with outstanding meal charge debt. If an alternate meal is provided, the meal must be the same meal presented in the same manner to any student requesting an alternate meal.

### **Negative Account Balances**

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with the student's parent or guardian to resolve the matter of unpaid charges. Parents or guardians will be notified of an outstanding negative balance once the student owes five meals or more. Parents or guardians will be notified by letters sent home every two weeks. Negative balances at the end of the year will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

## MEAL CHARGES

### **Unpaid Student Meals Account**

The district will establish an unpaid student meals account in a school nutrition fund. Funds from private sources and funds from the district flexibility account may be deposited into the unpaid school meals account in accordance with law. Funds deposited into this account shall be used only to pay individual student meal debt.

### **Communication of the Policy**

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

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

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

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

Approved February 2022

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_

Donation for Student Meals

The Glidden-Ralston Community School District accepts donations for negative student meal accounts. If an individual or organization wishes to make payment for negative lunch accounts, the check should be made out to the Glidden-Ralston Community School District with negative lunch balances cited in the memo area of the check. If the district receives a check with instructions to apply payment to a specific student(s) account, the district will follow the guidance in the instructions. All other donations will be equally pro-rated across all student accounts exceeding the negative \$25.00 policy in the following order: accounts of students who qualify for free lunches, accounts of students who qualify for reduced lunches, all remaining funds will be pro-rated across all remaining meal accounts with a deficit balance over \$25.00

Approved March 2020

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.

Cross Reference:     501.16    Homeless Children and Youth  
                             603.3     Special Education  
                             711      Transportation

Approved \_\_\_\_\_ April 1998    Reviewed February 2022    Revised \_\_\_\_\_

## STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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

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

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

After two warnings for bad conduct, the building principal shall have the authority to suspend transportation privileges of the student or impose other appropriate discipline. In the event of serious bad conduct, the building principal shall have the authority to suspend transportation privileges immediately for a period of time.

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

Cross Reference:     503 Student Discipline  
                             506 Student Records

## STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

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

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

## USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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

### Student Records

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

### Notice

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

The Glidden-Ralston 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.

Note: If a school board makes the determination that students will be notified when the video cameras are in use, it should also state it in the annual notice.

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

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

### Review of Videotapes

The school district shall review videotapes randomly or when necessary as a result of an incident reported by a bus driver, student or parent. The tape is recirculated after 30 days.

Viewing of videotapes is limited to the individuals having a legitimate educational purpose.

### Video Monitoring System

Video cameras will be used on 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 shall be disciplined in accordance with the school district discipline policy and Good Conduct Rule and shall reimburse the school district for any repairs or replacement necessary as a result of the tampering.

## STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

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

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

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

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

Cross Reference:     504   Student Activities  
                             711   Transportation



## SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

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

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

Cross Reference: 603.2 Summer School Instruction  
711 Transportation

## 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 shall 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 shall be paid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse parents of the nonpublic students is received by the school district, the funds shall be prorated.

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

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

Nonresident and nonpublic school students 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.

Cross Reference: 711 Transportation

## TRANSPORTATION OF NONSCHOOL GROUPS

Only in unusual circumstances will the board make school district transportation vehicles available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities in the state as long as the transportation does not interfere with or disrupt the education program of the school district and does not interfere with or delay the transportation of students. The local nonprofit entity must pay the cost of using the school district vehicle as determined by the superintendent.

It shall be the responsibility of the superintendent to develop administrative regulations for use of school district transportation vehicles to transport students and others to school-sponsored events within the state and for application for, use of, and payment for using the school district transportation vehicles by local nonprofit entities for a nonschool-sponsored activity.

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

## SCHOOL BUS SAFETY INSTRUCTION

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

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

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

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

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

Approved March 1995 Reviewed April February 2022 Revised \_\_\_\_\_

## TRANSPORTATION IN INCLEMENT WEATHER

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

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

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other employees and students will be notified by an 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 an alert system. 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.

Cross Reference:        601.2   School Day

Approved April, 2016    Reviewed February 2022    Revised \_\_\_\_\_

## 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.

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

Approved October, 2010 Reviewed February 2022 Revised \_\_\_\_\_

TRANSPORTATION FOR STUDENTS INVOLVED IN EXTRA-CURRICULAR  
ACTIVITIES AVAILABLE THROUGH COOPERATIVE AGREEMENT

In the event that the Glidden-Ralston Community School District board of directors makes additional extra-curricular activities available to District students by entering into a cooperative student participation agreement with one or more other school districts whereby the other school is the host school, the District will not provide transportation for District students practicing or participating in those activities at another school site. Students and their families shall be solely responsible for the students' transportation arrangements, and the District shall bear no liability for injuries to students as a result of transportation provided by private individuals, adults or students.

The superintendent shall provide notice of this policy to District parents and students by publication in the student handbook.

Approved \_\_\_\_\_ January, 1999 Reviewed \_\_\_\_\_ February 2022 Revised \_\_\_\_\_