

## **AUXILIARY SERVICES**

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## STATEMENT OF GUIDING PRINCIPLES FOR AUXILIARY SERVICES

Code No. 700

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The Board of Directors shall, as it deems necessary, provide auxiliary services that will enhance the opportunity for all children to take full advantage of the educational program.

Approved: April 11, 1979

Reviewed: August 17, 2022

Revised: July 17, 1989

## SCHOOL LUNCH PROGRAM

Code No. 701

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The school system operates a school lunch program that is administered by the director of food service, under the general supervision of the business manager.

Food services include hot lunches, through participation in the National School Lunch Program, and supplementary foods necessary to meet the school day nutritional needs of students.

### Lunch and Food Service Prices

The Board of Directors will set, and periodically review, the prices for school lunches and milk.

School food services are operated on a nonprofit basis, and will comply with all regulations pertaining to health, sanitation, and service of goods. School food services will meet all state and federal requirements for participation in state and federal programs.

Any sale of food or beverages to students during school hours will be under the supervision of the school food service director and administration.

The sale of competitive foods, that is, food sold in competition with the child Nutrition Program to children in “food service areas” during the meal service period, may be allowed only if all income from the sale of such food accrues to the benefit of the nonprofit School Food Service Account or the school or student organizations approved by the school.

Employees, except for food service personnel, will be required to purchase adult-price tickets for meals consumed. Food service employees may receive a meal allowance, if their negotiated contract with the Board so stipulates.

School food service receipts will be used only to pay for regular food service operating costs. When facilities are used by outside groups or agencies, an adequate fee will be charged, as approved by the Board. If facilities are used for other than the regular program, the manager will ensure that no supplies provided for the regular program (or by USDA) are used. The law allows the use of school lunch facilities by senior citizens; when requests for such use are directed to the Board, they will be considered on a case-by-case basis. (See Iowa Code Section 283A.8)

### Organization

The school food service director will cooperate with the building principals in all matters essential to the proper functioning of the food service program. The building principal in the school will be responsible for maintaining proper student discipline. Food service personnel in the school building will be directly responsible to the building’s food service director, and to the building principal.

### General Regulations

As required for participating in the National School Lunch Program, the Board agrees to the following general regulations:

1. That a “School Lunch Meal Pattern” type lunch be made available to students;
2. That free or reduced-price lunches be provided to students who cannot afford the price of the “School Lunch Meal Pattern” lunch.

Students will also be permitted to bring their lunches from home and to purchase only beverages and incidental items.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: September 16, 2013

## SCHOOL NUTRITION PROGRAM NOTICES OF NONDISCRIMINATION

### USDA Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at 800-877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: <https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint>, any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call 866-632-9992. Submit your completed form or letter to USDA by:

1. Mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410
2. Fax: 202-690-7442
3. Email: [program.intake@usda.gov](mailto:program.intake@usda.gov)

This institution is an equal opportunity provider.

### Iowa Nondiscrimination Statement

It is the policy of this CNP provider not to discriminate on the basis of race, creed, color, sex, sexual orientation, national origin, disability, age, or religion in its programs, activities, or employment practices as required by the Iowa Code section 216.6, 216.7, and 216.9. If you have questions or grievances related to compliance with this policy by this CNP Provider, please contact the Iowa Civil Rights Commission, 6200 Park Avenue, Des Moines, IA 5032-1270; phone number 515-281-4121 or 800-457-4416; website: <https://icrc.iowa.gov/>.

## CHILD NUTRITION PROGRAMS CIVIL RIGHTS COMPLAINT FORM

### Complaint Contact Information:

Name: \_\_\_\_\_

Street Address, City, State, Zip: \_\_\_\_\_

County: \_\_\_\_\_ Area Code/Phone: \_\_\_\_\_

Email Address: \_\_\_\_\_

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### Complaint information:

1. Specific name and location of the entity and individual delivering the service or benefit:
2. Describe the incident or action of the alleged discrimination or give an example of the situation that has a discriminatory effect on the public, potential program participants, or current participants:
3. On what basis does the complainant feel discrimination exists (race, color, national origin, sex, age, disability, creed, sexual orientation, religion, gender identity, political party affiliation, actual/potential parental/family/marital status)?
4. List the names, titles, and business addresses of persons who may have knowledge of the alleged discriminatory action:
5. List the date(s) during which the alleged discriminatory actions occurred, or if continuing, the duration of such actions:
6. Date complaint received:
7. Person receiving complaint:
8. Action(s) taken:

USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the six protected classes of race, color, national origin, sex, age, and disability for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The link for submission of a complaint is: [program.intake@usda.gov](mailto:program.intake@usda.gov).

In Iowa, protected classes also include sexual orientation, gender identity, religion or creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, Grimes State Office building, 400 E. 14th St. Des Moines, IA 50319-1004; phone number 515-281-4121, 800-457-4416; website: <https://icrc.iowa.gov/>.

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## SCHOOL NUTRITION PROGRAM CIVIL RIGHTS COMPLAINT PROCEDURE

Code No. 710.01R1

### **USDA Child Nutrition Programs in Iowa**

#### Procedures for Handling a Civil Rights Complaint

1. Civil rights complaints related to the National School Lunch Program, School Breakfast Program, Afterschool Care Snack Program, Summer Food Service Program, Seamless Summer Option, or Child and Adult Care Food Program are written or verbal allegations of discrimination based on USDA protected classes of race, color, national origin, sex, age, and disability.
2. Any person claiming discrimination has a right to file a complaint within 180 days of the alleged discrimination. See below for additional Iowa Civil Rights information. A civil rights complaint based on the protected classes listed in #1 above must be forwarded to the address on the nondiscrimination statement.
3. All complaints, whether written or verbal, must be accepted by the School Food Authority (SFA)/Sponsor/Organization and forwarded to USDA at the address or link on the nondiscrimination statement within 5 calendar days of receipt. An anonymous complaint should be handled the same way as any other. Complaint forms may be developed, but their use cannot be required. If the complainant makes the allegations verbally or in a telephone conversation and is reluctant or refuses to put them in writing, the person who handles the complaint must document the description of the complaint.
4. There must be enough information to identify the agency or individual toward which the complaint is directed and indicate the possibility of a violation. Every effort should be made to obtain at least the following information:
  - Name, address and telephone number or other means of contacting the complainant;
  - The specific location and name of the organization delivering the program service or benefit;
  - The nature of the incident(s) or action(s) that led the complainant to feel there was discrimination;
  - The basis on which the complainant feels discrimination occurred (race, color, national origin, sex, age, or disability);
  - The names, titles, and addresses of people who may have knowledge of the discriminatory action(s); and
  - The date(s) when the alleged discriminatory action(s) occurred or, if continuing, the duration of such action(s).
5. USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the six protected classes listed in #1 above, for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The link for submission of a complaint is: [program.intake@usda.gov](mailto:program.intake@usda.gov)
6. In Iowa, protected classes also include sexual orientation, gender identity, religion or creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, Grimes State Office building, 400 E. 14th St. Des Moines, IA 50319- 1004; phone number 515-281-4121, 800-457-4416; website: <https://icrc.iowa.gov/>.

## PURPOSE OF PROGRAM

Code No. 701.1

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The purpose of the School Lunch Program shall be to provide nutritional, balanced meals to the students of the school district on a self-supporting, non-profit basis and to utilize the program as an instrument for the teaching of nutrition education.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## SCOPE OF PROGRAM

Code No. 701.2

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School food service facilities are provided to serve students and all school personnel when school is in session and during school related activities. Facilities may also be used under the supervision of the Director of Food Service for food service to: (1) teacher or other school personnel groups, (2) parent-teacher meetings, (3) civic organization meetings for the purpose of better understanding the school, and (4) senior citizens.

The child nutrition program shall be under the supervision of the Director of Food Service who will establish and maintain a central record system, prepare menus and recipes, develop standards, initiate purchasing, recommend personnel for employment, promotion, or dismissal, and conduct in-service training programs.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## FINANCIAL SUPPORT

Code No. 701.3

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District tax funds may, upon approval of the Board of Directors, be used to provide necessary physical plant facilities, purchase the initial equipment necessary for the establishment of food service in new or existing buildings, and replace major items of equipment.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## ELIGIBILITY FOR FREE OR REDUCED-COST MEALS

Code No. 701.4

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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 will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced price meals. Decisions on eligibility may be appealed to the superintendent of schools.

In accordance with the guidelines for participation in the National School Lunch program, and in accordance with the wishes of the Board, no child who a teacher believes is improperly nourished will be denied a meal simply because the proper papers have not been filed by his parents or guardian. The needs of the individual child will always be considered first.

The criteria and procedures for determining a student's need and the steps to secure free or reduced price meals will be outlined and made known to the general public by the food service director. These criteria and procedures are established at the state/federal level.

Students who participate in free or reduced price meal programs will not be distinguished in any way from students who pay the regular price; great care shall be taken to protect the anonymity of these students. Their names will not be made known to any person except such staff member or members as needed to make the special arrangements for them.

The Board, in accordance with state and federal requirements, adopts an annual policy statement as recommended by the Department of Education, Child Nutrition Programs Division of the State of Iowa. That such a policy is adopted, and a copy of the policy statement and attachments, will be included in the minutes of the Board.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: December 20, 2017

## SCHOOL LUNCH PROGRAM-NEGATIVE ACCOUNT BALANCES

Code No. 701.5

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In accordance with state and federal law, the Baxter 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.

### Breakfast and Lunch Policy-Staff & Grades K-12

Students have a meal account. When the balance reaches a negative (-\$25.00) balance, a student shall not be allowed to charge a la carte/extra items until the negative account balance is paid. Parents/guardians may use the online payment system; or deposit cash or check into the family account by paying at the secondary principal's office. Parents/Guardians may choose to prohibit purchasing meals and/or a la carte/extra items resulting in extra charges to meal accounts at any time by contacting the food service director.

All free/reduced/paying students shall never be denied a reimbursable meal, due to a negative balance from previous purchases. The meal account, however, will continue to be charged for meals and/or a la carte/extra items, if applicable.

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

Parents/Guardians will be reminded on a weekly basis, by automated notice, of their low/negative family account balance.

Adults/Parents/Guardians are encouraged to maintain a positive account balance. We encourage parents/guardians to use the online payment system to deposit funds into their family account.

The school district will make reasonable efforts to notify families when meal account balances are low. Additionally, the school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. The school district will coordinate communications with families to resolve the matter of unpaid charges.

Upon reaching a negative (-\$25.00) balance or greater, an automated notice, email, letter, or phone call from the food service director, or designee, to the parent/guardian, will occur informing them of the negative account. A free/reduced application will also be sent if the parent/guardian has not already applied.

If payment is still not made after reaching a negative (-\$125.00) balance, the parent will receive a certified letter from the business office. The letter will state a due date to bring the account positive and/or request the parent/guardian communicate, by phone call or in writing, to devise a plan for repayment.

A contact from the food service cashier will continue to be made weekly for any negative balances.

The Superintendent and/or building principal may call any families with negative (-\$150) balances or more.

Any communication from the parent/guardian to the food service director or business office may take precedence over the normal procedures established for a negative meal account.

### Unpaid Student Meal Accounts

The district may establish an unpaid student meals account. Funds donated from community/private sources may be deposited into the account in accordance with the law. Funds deposited into this account shall be used only to pay student meal debt.

Negative balances will be carried over to the following school year. These negative balances must be paid in full prior to school starting as part of the school registration process. The school district and the Food Service department reserve the right to take any additional action, including legal action or collection services, after normal procedures have failed and the account is 60 days delinquent and/or has reached a negative (-\$200.00) balance , to collect the balance due in any student's account.

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

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

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

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

Approved: September 21, 2022

Reviewed: December 18, 2024

Revised: December 18, 2024

## LOCAL AND STATE TRANSPORTATION REGULATIONS

Code No. 702.1

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The policy and rules and regulations for the transportation of pupils to and from school shall be in compliance with statutory provisions, State Department of Education regulations, and rules and regulations established and approved the Board of Directors.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## STUDENTS ELIGIBILITY FOR BUS SERVICE

Code No. 702.2

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The following requirements are set by law:

- Elementary students living more than two miles--and high school students living more than three miles--from their designated school will be furnished transportation.
- Students may be required to meet a school bus on an approved route a distance of not more than three-fourths of a mile from their home.
- When transportation by school bus is impracticable or where school bus service is not available, the Board may require the parents or guardians to transport their children to the school designated for attendance. The parent or guardian will be reimbursed for such transportation as designated by statute.
- Distance to school or to a bus route will be measured only on the public highway. The Board will determine the safest and most passable route, which will start in the roadway opposite the private entrance to the residence of the student and end in the roadway opposite the entrance to the school grounds or designated point on the route.
- Students attending nonpublic schools will be provided transportation in accordance with the provisions and restrictions for the statutes.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## SPECIAL EDUCATION BUS SERVICE

Code No. 702.3

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### Transportation for Handicapped Students

Resident students who qualify for special education classes and are assigned to a school approved by the Department of Education in this or a neighboring school district will be provided transportation as required by state and federal law pertaining to the education of handicapped students. When transportation by school bus is impracticable, the Board may require the parents or guardians to transport their children to the designated school; the parent or guardian will be reimbursed for such transportation as provided by law.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## EXTRACURRICULAR ACTIVITIES BUS SERVICE

Code No. 702.4

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School buses may be used to transport students and assigned teachers to and from extracurricular activities, when such activities are part of the regular school program and sponsored by the school.

School buses may also be used by an organization of, or sponsoring activities for, senior citizens, children, handicapped persons, and other groups/organizations deemed beneficial to the school district.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: September 30, 2009

## SUMMER PROGRAM BUS SERVICE

Code No. 702.5

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School buses may be used during the summer in connection with school-sponsored summer educational programs.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## TRANSPORTATION INSURANCE PROGRAM

Code No. 702.6

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The Board of Directors shall carry insurance on all school-owned, leased, or borrowed motor vehicles, including buses. The following type and amounts of insurance should be carried:

### Comprehensive Auto Liability Insurance:

Bodily Injury & Property Damage	(at least) \$1,000,000 single limit
Medical Payments	(at least) \$2,000 each person
Uninsured Motorist	(at least) \$1,000,000 each accident

### Auto Physical Damage Insurance:

All covered autos are afforded actual cash value comprehensive deductible and collision insurance.

The automobile liability and medical payment insurance shall provide coverage for all activities and during all time periods as specified by the Board of Directors in accordance with the law.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: September 15, 2003

## REGULATIONS FOR STUDENTS RIDING BUSES

Code No. 702.7

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Bus transportation for students enrolled in the school district is one of the requirements set forth by the Iowa Department of Education. In complying with this requirement, the Board is authorized to establish policies and regulations that will ensure safe transportation for all students.

Although the law required the district to provide transportation, it does not relieve parents from the responsibility of supervision until such time as the child boards the bus and after the child leaves the bus at the end of the school day. Nor does it relieve students from the responsibility to behave in an orderly and safe manner on the bus. School bus transportation is a privilege that can be taken away any time a student's conduct is considered bad enough to jeopardize the safety of the other passengers. The right to safe transportation will not be taken from an entire bus load of students because a few of them disobey the rules.

Those students guilty of flagrant, repeated, or gross disobedience or misconduct of school buses are subject to suspension within the guidelines of the district's Student Suspension Policy, Code No. 502.2. Continued violation of bus rules will be considered sufficient cause for refusing to transport the student(s) involved, and may lead to suspension from school, depending upon the seriousness of the matter.

The bus driver shall have complete control of the bus and the students he or she is transporting for the duration of the bus ride. Any problem arising with a student will be promptly reported to the building principal, who shall discipline the student in accordance with procedures developed by the superintendent and approved by the Board.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## BUS USAGE BY NONRESIDENT OR PRIVATE SCHOOL STUDENTS

Code No. 702.8

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Subject to the prior claim of resident student, any student not residing in the district but accepted on a tuition basis, or any student attending a private school, may be transported on a district bus over a regularly established bus route, provided prior approval is obtained from the superintendent of schools. This approval may be withdrawn should the granting of bus privileges to nonresident students cause an overload on a bus. The secretary will bill the sending district, or the parents, once a year on the basis of actual cost. (The actual cost will be calculated on the basis of the average per-student cost of transportation for the preceding year.)

Students who qualify under the school district's policy on the admission of nonresident students are not required to pay transportation costs (see Code No. 501.6).

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## SPECIAL CONVENIENCE BUS STOPS

Code No. 702.9

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No bus shall leave the public highway to receive or discharge students unless their safety is ensured or the private road is maintained in the same manner as the public highway.

A bus shall not stop to load or unload students unless the driver has an unobstructed view of at least 300 feet in each direction, except to the extent that visibility is reduced by fog, snow, or other weather conditions. In such circumstances, the driver is expected to use his best judgment to ensure the safety of the children and the bus.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

## BUS OPERATION IN INCLEMENT WEATHER

Code No. 702.10

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School buses of the Baxter Community School District 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 district and may change quickly, the best judgment will be used that is possible with information available.

The final judgment as to when conditions are unsafe to operate will be made by the superintendent or his/her designee. He/She will be assisted by the bus mechanic and actual “on location” reports of the drivers.

When school is to be canceled, temporarily delayed, or dismissed early due to weather conditions, an announcement will be sent via the SIS (Student Information System), posted to social media; and WHO and KCCI TV Stations in Des Moines will be notified to make the necessary announcement.

When weather conditions deteriorate during the day after school has begun, students will be returned to their homes unless weather and road conditions are unsafe. If unsafe conditions prevail, students will be kept at the school and parents may pick them up at school.

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: August 17, 2022

1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

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

3. Proper Use of Proceeds

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

- a) Obtain a computation of the yield on such issue from the school district's financial advisor;
- b) Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund, if applicable);
- e) Maintain records of the payment requests and corresponding records showing payment;
- f) Maintain records showing the earnings on, and investment of, the Project Fund;
- g) Ensure that all investments acquired with proceeds are purchased at fair market value;

- h) Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments do not exceed the yield to which such investments are restricted;
- i) Maintain records related to any investment contracts, credit enhancement transactions and the bidding of financial products related to the proceeds.

#### 4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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

#### 5. Proper Use of Bond Financed Assets

The board treasurer shall:

- a) Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) Monitor and confer with bond counsel with respect to all proposed bond financed assets;
  - 1. management contracts;
  - 2. service agreements;
  - 3. research contracts;
  - 4. naming rights contracts;
  - 5. leases or sub-leases;
  - 6. joint venture, limited liability or partnership arrangements;
  - 7. sale of property; or
  - 8. any other change in use of such asset.
- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

## 6. General Project Records

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

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

## 7. Advance Refundings

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

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
- b) Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) Review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure;
  - (1) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
  - (2) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
  - (3) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and
  - (4) that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes;
- d) Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied;
- e) Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;
- f) Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase of a guaranteed investment contract;
- g) In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing;
- h) After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in an attempt to remediate the same in accordance with IRS regulations.

## 8. Continuing Disclosure

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

- a) Principal and interest payment delinquencies;
- b) Non-payment related defaults, if material;
- c) Unscheduled draws on debt service reserves reflecting financial difficulties;
- d) Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e) Substitution of credit or liquidity providers, or their failure to perform;
- f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices, or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
- g) Modifications to rights of Holders of the Bonds, if material;
- h) Bond calls (excluding sinking fund mandatory redemptions), if material and tender offers;
- i) Defeasances of the bonds;
- j) Release, substitution, or sale of property securing repayment of the bonds, if material;
- k) Rating changes on the bonds;
- l) Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- o) Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material.
- p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

Approved: June 30, 2014

Reviewed: August 17, 2022

Revised: May 20, 2019

## **FUNDRAISING WITHIN THE DISTRICT/ ONLINE FUNDRAISING CAMPAIGNS/ CROWDFUNDING**

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Fundraising can foster a sense of community and pride in the school district through group efforts to accomplish a common goal. The school board believes fundraising campaigns can further the interests of the district. Care must be taken to help ensure fundraising efforts are done properly and safely to benefit the school community. The school board, or its designee, is responsible for approving all district-affiliated and student fundraising. Any person or entity acting on behalf of the district and wishing to conduct a fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the board or its designee. Any fundraising efforts conducted using the district's resources, name, logos, symbols, or imagery will be conducted in accordance with all policies, regulations, and rules for fundraising within the district.

### **District Affiliated Fundraising**

There are times when the school board may decide to engage in district-affiliated fundraising efforts to benefit the school district. All district-affiliated fundraising efforts will fulfill a public purpose and will not benefit only one single individual or family, except in unique circumstances pre-approved by the school board. The use of district-owned resources to conduct fundraising efforts will be in accordance with all applicable laws and regulations and other relevant district policies and procedures.

Money or items raised by any district-affiliated fundraising campaign will be the property of the district only upon acceptance by the board and will be used only in accordance with the terms for which they were given, as agreed to by the board.

### **Student Fundraising**

Students may raise funds for school-sponsored events with the permission of the school board. The school board delegates to the Superintendent the authority to approve routine student fundraising as deemed appropriate. Collection boxes for school fundraising must have prior approval from the school board or its designee before being placed on school property. All funds generated from district-sponsored student fundraising will be placed in the district's student activity fund. The Superintendent will develop necessary regulations to ensure the safety and equity of student fundraising efforts.

#### **Safety:**

- Students will not be asked to solicit door to door.
- Students who do not wish to engage in fundraising efforts will be provided an alternative community service option to apply toward credit of funds raised. The alternative option will not be unduly burdensome or onerous when compared to the fundraising activity.

#### **Fiscal Responsibility:**

- All funds generated due to a student fundraising activity will be deposited into a district fund, pursuant to applicable laws and board policies.
- Funds raised for a participatory student activity will be equally applied to all students regardless of their participation in fundraising efforts.
- All funds generated from non-district sponsored student fundraising efforts will be deposited into an agency fund designated by the board for such purpose.
- No school district employee or other individual affiliated with the district may deposit student fundraising funds into any other account.
- All funds received from student fundraising are the property of the district.

### **Online Fundraising**

The use of the district's name, logos, symbols, or imagery for online fundraising will be subject to the approval of the Superintendent. All online fundraising efforts will fulfill a public purpose, and will not benefit only one single individual or family except in unique circumstances pre-approved by the school board. If

approved, the requester 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.

All items and money generated from online fundraising 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.

The 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 board or their designee. Any fundraising efforts conducted using the district's name, symbols, or imagery will be conducted in accordance with all policies, regulations, and rules for fundraising within the district. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board and will be used only in accordance with the terms for which they were given, as agreed to by the board.

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

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

If approved, the requester 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 requester 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.

Student fundraising can enhance a student's educational experience but it must not be at the expense of the safety and education of the district's students. The following are additional regulations to assist the administration in developing procedures necessary for successful fundraising efforts.

Approved: August 17, 2022

Reviewed:

Revised: