

Series 700 - NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

(Last full Policy Update/Review: September 2025)

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POLICY 700: PURPOSE OF NONINSTRUCTIONAL AND BUSINESS SERVICES

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 financial services. The board, as it deems necessary, will provide additional noninstructional services to support the education program. To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.

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

Cross Reference

802.7

Description

Energy Conservation

POLICY 701.1: DEPOSITORY OF FUNDS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. The board will also designate the maximum amount which may be kept on deposit in each bank. This amount will be designated the first time a new depository is identified, and will be reviewed at least once every five years or when an increase or additional depository is needed. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

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

Legal Reference	Iowa Code §§ 12C2; 279.33
Cross Reference	Description
206.3	Secretary
210.1	Annual Meeting
702	Cash in School Buildings
704.1	Local - State - Federal - Miscellaneous Revenue

POLICY 701.2: TRANSFER OF FUNDS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

Beginning in FY 2024, unexpended and unobligated dollars that remain at the end of a fiscal year in addition to ongoing revenues may be transferred to the Teacher Salary Supplement (TSS) program from Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) without board action.

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.

Legal Reference

Iowa Code §§ 24.21-.22; 257.10, 279.8; 279.42; 298A. 289 I.A.C. 6

I.A.C. Iowa Administrative Code:
289 I.A.C. 6

Description
[School Budget Review - Duties and Procedures](#)

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Paton-Churdan CSD School Board Policy
Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

I.C. Iowa Code:

Iowa Code § 139A
Iowa Code § 143.1
Iowa Code § 152
Iowa Code § 22.7
Iowa Code § 256.11
Iowa Code § 256.7
Iowa Code § 279
Iowa Code § 280.23

Description

[Communicable/Infectious Diseases](#)
[Public Health Nurses](#)
[Nursing](#)
[Confidential Records](#)
[DE - Educational Standards](#)
[DE - Duties of State Board](#)
[Directors - Powers and Duties](#)
[Student Health Services](#)

Cross Reference

701.3
704.2
704.2R1

Description

Financial Records
Debt Management
Debt Management - Post-Issuance Compliance Regulation for
Tax-Exempt Obligations

POLICY 701.3: FINANCIAL RECORDS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 - This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.
- Special Revenue Fund - These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.
 - Management Levy Fund
 - Public Education and Recreation Levy Fund (PERL)
 - Student activity Fund
- Capital Projects Fund - These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.
 - Physical Plant and Equipment Levy Fund (PPEL)
 - Secure and Advanced Vision for Education (SAVE)
- Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Fund Type – These funds account for operations of the school district operated similar to private business for which a fee is charged to external users for goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.

- Enterprise Fund
 - School Nutrition Fund
 - Child Care Fund
 - Internal Service Fund
 - Community Education
 - Preschool (nonvoluntary, state)

Fiduciary Funds-These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity.

- Trust
 - Expendable Trust Funds
 - Nonexpendable Trust Funds
 - Pension Trust Funds
- Custodial Funds

Non-Fiduciary Scholarship Fund

Account Groups- The groups are the accounting records for capital assets and long-term debt.

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

The board may establish other funds in accordance with generally accepted accounting principles and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

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

I.A.C. Iowa Administrative Code:
281 I.A.C. 98

Description
[Education - Categorical Funding](#)

I.C. Iowa Code:
Iowa Code § 291
Iowa Code § 298A

Description
[Board Officers](#)
[School District Fund Structure](#)

Cross Reference
701.2
701.4
802.4
802.4R1

Description
Transfer of Funds
Governmental Accounting Practices & Regulations
Capital Assets
Capital Assets - Regulation

POLICY 701.04: GOVERNMENTAL ACCOUNTING PRACTICES & REGULATIONS

Original Adopted Date: 03/1995 | **Last Revised Date:** 12/2021 | **Last Reviewed Date:** 09/16/2025

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

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

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

Fund Balance Reporting

Financial reporting for the balances in the District's governmental funds is based on Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Types Definitions. Fund balance refers to the difference between assets and liabilities in the governmental funds balance sheets. GASB 54 established a hierarchy that is based on "the extent to which the government is bound to honor constraints on the specific purpose for which the amounts in those funds can be spent."

The governmental funds can have up to five fund balance classifications. The classifications are defined below from most to least restrictive.

Nonspendable Fund Balance includes amounts that cannot be spent because they are either not in spendable form, or legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories and prepaid expenses. It may also include other property acquired for resale and the principal of a permanent fund.

Restricted Fund Balance should be reported when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or law or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. This includes "categorical balances."

Committed Fund Balance reflects specific purposes pursuant to constraints imposed by formal action of the board. Such constraints can only be removed or changed by board action.

Assigned Fund Balance reflects amounts that are constrained by the government's intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint. Unless the amount is negative, the assigned fund balance is the residual classification for the governmental funds other than the general fund. If the amount is negative, then the residual amount is shown as unassigned.

Unassigned Fund Balance is the residual classification for the general fund only. As noted above, if a negative residual amount exists in other governmental funds then the amount is reported as unassigned.

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

Legal Reference	Iowa Code §§ 257.31(4); 279.8; 297.22-25; 298A.
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I.C. Iowa Code	Description
Iowa Code § 257.31	Finance Program - Committee
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees
Iowa Code § 297	School Houses/Sites
Iowa Code § 298A	School District Fund Structure

Cross Reference	Description
701.3	Financial Records

POLICY 702: CASH IN SCHOOL BUILDINGS

Original Adopted Date: 03/1995 | **Last Revised Date:** 12/2021 | **Last Reviewed Date:** 09/16/2025

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

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

It is the responsibility of the superintendent or the superintendent's designee to develop administrative regulations to determine the amount of cash necessary for each day's operations, to establish any necessary petty cash accounts, to determine how often deposits must be made and to comply with this policy.

Legal Reference

Iowa Code § 279.8

I.C. Iowa Code

Iowa Code § 279.8

Description

[Directors - General Rules - Bonds of Employees](#)

Cross Reference

701.1

Description

Depository of Funds

POLICY 703.1: BUDGET PLANNING

Original Adopted Date: 03/1995 | **Last Revised Date:** 12/2021 | **Last Reviewed Date:** 09/16/2025

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

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

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

It is the responsibility of the superintendent and business manager to prepare the budget for review by the board prior to the April 30 deadline each year. The District will provide all the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.

Mailing of Proposed Property Tax Hearing Statements is completed by the county auditor by March 20. A public hearing notice about the Proposed Property Taxes shall be published not less than 10 days and not more than 20 days prior to the date of hearing. The hearing notice is published in a newspaper designated for official publication in the school district. The hearing notice must also be posted on the district website and district social media accounts on the same day it is published in the newspaper. The hearing on the Proposed Property Tax must be a unique and separate meeting and be the only item on the agenda.

Prior to the adoption of the proposed budget by the board, the public is apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April 30.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 10 but no more than 20 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April 30. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and the Iowa Department of Management.

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

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

Legal Reference	Iowa Code §§ 24; 257; 279.8; 297; 298; 618.
I.C. Iowa Code	Description
Iowa Code § 24	Local Budgets
Iowa Code § 257	Financing School Programs
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees
Iowa Code § 297	School Houses/Sites
Iowa Code § 298	School Taxes and Bonds
Iowa Code § 618	Publications and Posting of Notices
Cross Reference	Description
214	Public Hearings

POLICY 704.1: LOCAL – STATE – FEDERAL – MISCELLANEOUS REVENUE

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

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

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

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

Proceeds from the sale of real property are placed in the physical plant and equipment levy (PPEL) fund. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than ten and no more than twenty days prior to the proposed public hearing. Notice of the public hearing must include the date, time and location of the public hearing, and a description of the proposed action. The proceeds from the sale of other school district property are placed in the general fund.

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

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

- Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the District and its programs if sold on district property;
- Souvenirs and programs relating to events sponsored by or at the district if sold on district property;
- Goods, products or professional services which are produced, created or sold incidental to the district's teaching, research, and extension missions.

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

Legal Reference

Iowa Code §§ 12C; 23A; 24.9; 257.2; 279.8; 41; 282.2, .6, .24; 291.12, 297.9-.12, .22; 301.1.

I.C. Iowa Code

Iowa Code § 12C
Iowa Code § 23A
Iowa Code § 24.9
Iowa Code § 257.2
Iowa Code § 279.8
Iowa Code § 282.2
Iowa Code § 282.24
Iowa Code § 282.6
Iowa Code § 291.12
Iowa Code § 297
Iowa Code § 301.1
Iowa Code § 279.41

Description

[Deposit of Public Funds](#)
[Noncompetition by Government](#)
[Notice of Hearings](#)
[Finance Programs Definitions](#)
[Directors - General Rules - Bonds of Employees](#)
[Attendance and Tuition - Offsetting Taxes](#)
[Attendance and Tuition - Fees](#)
[Attendance and Tuition - Tuition](#)
[Board Officers - Duties of Treasurer](#)
[School Houses/Sites](#)
[Textbooks - Adoption, Purchase, Sale](#)
[Schoolhouses & Sites Sold](#)

Cross Reference

701.1
705.4
705.4R1

Description

Depository of Funds
Expenditures for Public Purpose
Expenditures for Public Purpose - Use of Public Funds Regulation

POLICY 704.2: DEBT MANAGEMENT

Original Adopted Date: 10/16/2024 | **Last Revised Date:** | **Last Reviewed Date:** 09/16/2025

DEBT LIMITS

Credit Ratings

The school district seeks to maintain the highest possible credit ratings for all categories of short- and long-term debt that can be achieved without compromising the delivery of services and the achievement of adopted objectives. The school district recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the school district is committed to ensuring that actions within their control are prudent.

Debt Limits

For general obligation debt, the school district's outstanding debt limit shall be no more than five percent (5%) of the actual value of property within the school district's boundaries, as prescribed the Iowa constitution and statutory restrictions.

For revenue debt, the school district's goal is to provide adequate debt service coverage of at least 1.20 times the annual debt service costs.

In accordance with Iowa law, the school district may not act as a conduit issuer or issue municipal securities to raise capital for revenue-generating projects where the funds generated are used by a third party ("conduit borrower") to make payments to investors.

PURPOSES AND USES OF DEBT

Capital Planning

To enhance creditworthiness and prudent financial management, the school district is committed to systematic capital planning, intergovernmental cooperation and coordination and long-term financial planning.

Capital Financing

The school district may issue long-term debt for capital projects as authorized by Iowa law, which include, but are not limited to, the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Capitalized interest may be included in sizing any capital project debt issue. The types of debt instruments to be used by the school district include:

- General Obligation Bonds
- General Obligation Capital Loan Notes
- Bond Anticipation Notes
- Revenue Anticipation Notes
- School Infrastructure Sales, Services and Use Tax Revenue Bonds
- Lease Purchase Agreements, including Certificates of Participation

Working Capital Financing

The school district may issue debt for working capital for operations after cash flow analysis has determined that there is a mismatch between available cash and cash outflows. The school district shall strive to repay working capital debt by the end of the fiscal year in which the debt was incurred. A Working Capital Reserve may be included in sizing any working capital debt issue.

Refundings

Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the refunding is otherwise in the best interests of the school district, such as to release restrictive bond covenants which affect the operations and management of the school district.

In general, advance refundings for economic savings will be undertaken when a net present value savings exceeds three percent of the refunded debt can be achieved. Current refundings, which produce a new present value savings of less than three percent will be considered on a case by case basis taking into consideration bond covenants and general conditions. Refundings with negative savings will not be considered unless there is a compelling public policy objective for doing so.

DEBT STANDARDS AND STRUCTURE

Length of Debt

Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users. Long-term debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed. All debt issued will adhere to state and federal law regarding the length of time the debt may be outstanding.

Debt Structure

Debt will be structured to achieve the lowest possible net cost to the school district given market conditions, the urgency of the capital project, the type of debt being issued, and the nature and type of repayment source. To the extent possible, the school district will design the repayment of its overall debt to rapidly recapture its credit capacity for future use.

Generally, the school district will only issue fixed-rate debt. In very limited circumstances, the school district may issue variable rate debt, consistent with the limitations of Iowa law and upon a finding of the board that the use of fixed rate debt is not in the best interest of the school district and a statement of the reasons for the use of variable rate debt.

All debt may be structured using discount, par or premium coupons, and as serial or term bonds or notes, or any combination thereof, consistent with Iowa law. The school district should utilize the coupon structure that produces the lowest True Interest Cost (TIC) taking into consideration the call option value of any callable maturities.

The school district will strive to structure their debt in sinking fund installments for each debt issue that achieves, as nearly as practicable, level debt service within an issue or overall debt service within a particular classification of debt.

Derivatives (including, but not limited to, interest rate swaps, caps, collars, corridors, ceiling and floor agreements, forward agreements, float agreements, or other similar financing arrangements), zero-coupon or capital appreciation bonds are not allowed to be issued consistent with State law.

Decision Analysis to Issue Debt

Whenever the school district is contemplating the issuance of debt, information will be developed concerning the following four categories commonly used by rating agencies assessing the school district's credit worthiness, listed below.

Debt Analysis – Debt capacity analysis; purpose for which debt is proposed to be issued; debt structure; debt burden; debt history and trends; and adequacy of debt and capital planning.

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Financial Analysis – Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidences of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.

Governmental and Administrative Analysis – Government organization structure; location of financial responsibilities and degree of control; adequacy of basic service provision; intergovernmental cooperation/conflict and extent of duplication; and overall planning efforts.

Economic Analysis – Geographic and location advantages; population and demographic characteristics; wealth indicators; types of employment, industry and occupation; housing characteristics; new construction; evidence of industrial decline; and trend of the economy.

DEBT ISSUANCE

Credit Enhancement

Credit enhancements (i.e., bond insurance, etc.) may be used but only when the net debt service on the debt is reduced by more than the costs of the credit enhancement.

Costs and Fees

All costs and fees related to issuing the debt will be paid out of debt proceeds and allocated across all projects receiving proceeds of the debt issue.

Method of Sale

Generally, all school district debt will be sold through a competitive bidding process. Bids will be awarded on a TIC basis providing other bidding requirements are satisfied.

The school district may sell debt using a negotiated process in extraordinary circumstances when the complexity of the issue requires specialized expertise, when the negotiated sale would result in substantial savings in time or money, or when market conditions of school district credit are unusually volatile or uncertain.

Professional Service Providers

The school district will retain external bond counsel for all debt issues. All debt issued by the school district will include a written opinion by bond counsel affirming that the school district is authorized to issue the debt, stating that the school district has met all Iowa constitutional and statutory requirements necessary for issuance and determining the debt's federal income tax status. The bond counsel retained must have comprehensive municipal debt experience and a thorough understanding of Iowa law as it relates to the issuance of the particular debt.

The school district will retain an independent financial advisor. The financial advisor will be responsible for structuring and preparing all offering documents for each debt issue. The financial advisor retained will have comprehensive municipal debt experience, experience with diverse financial structuring and pricing of municipal securities.

The treasurer shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialist, etc.) as necessary to meet legal requirements and minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

Compensation for bond counsel, financial advisor and other service providers will be as economical as possible and consistent with industry standards for the desired qualification levels.

(Pg 3 of 4) Policy 704.2: Debt Management

Paton-Churdan CSD School Board Policy

Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

DEBT MANAGEMENT

Investment of Debt Proceeds

The school district shall invest all proceeds received from the issuance of debt separate from the school district's consolidated cash pool unless otherwise specified by the authorizing bond resolution or trust indenture. Investments will be consistent with those authorized by Iowa law and the school district's Investment Policy to maintain safety of principal and liquidity of the funds.

Arbitrage and Record Keeping Compliance

The treasurer shall maintain a system of record-keeping, reporting and compliance procedures with respect to all federal tax requirements which are currently, or may become applicable through the lifetime of all tax-exempt or tax credit bonds.

Federal tax compliance, record-keeping, reporting and compliance procedures shall include not be limited to:

1. post-issuance compliance procedures (including proper use of proceeds, timely expenditure of proceeds, proper use of bond financed property, yield restriction and rebate, and timely return filing);
2. proper maintenance of records to support federal tax compliance;
3. investments and arbitrage compliance;
4. expenditures and assets;
5. private business use; and
6. designation of primary responsibilities for federal tax compliance of all bond financings.

Financial Disclosure

The school district is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share comprehensible and accurate financial information. The school district is dedicated to meeting secondary disclosure requirements on a timely and comprehensive basis, as promulgated by the Securities and Exchange Commission.

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any Continuing Disclosure Certificate for any debt issue and for maintain compliance with disclosure standards promulgated by state and federal regulatory bodies

Legal Reference

Iowa Code §§ 74-76; 278.1; 298; 298A.

I.C. Iowa Code

Iowa Code § 278.1
Iowa Code § 298
Iowa Code § 298A
Iowa Code § 74
Iowa Code § 75
Iowa Code § 76

Description

[Power of Electors](#)
[School Taxes and Bonds](#)
[School District Fund Structure](#)
[Public Obligation Warrants](#)
[Sale of Public Bonds](#)
[Public Bonds and Debt Obligations](#)

Cross Reference

701.2

Description

Transfer of Funds

(Pg 4 of 4) Policy 704.2: Debt Management

POLICY 704.3: INVESTMENTS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

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

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. If, during the current budget year, an amount of public funds will exceed operating funds by at least thirty-three percent, the amount of public funds that exceed operating funds by greater than thirty-three percent may be invested in certificates of deposit at federally insured depository institutions which mature within sixty-three months or less, in accordance with state and federal laws. When investing funds other than operating funds, the investments must mature according to the need for the funds.

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

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Iowa Schools Joint Investment Trust Program (ISJIT);
- Obligations of the United States government, its agencies and instrumentalities; 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.

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

The treasurer is responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments, including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

(Pg 1 of 2) Policy 704.3: Investments

Paton-Churdan CSD School Board Policy

Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

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

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

I.C. Iowa Code

Iowa Code § 11.2
Iowa Code § 11.6
Iowa Code § 12.62
Iowa Code § 12B.10
Iowa Code § 12C
Iowa Code § 22
Iowa Code § 257
Iowa Code § 279
Iowa Code § 283A
Iowa Code § 285
Iowa Code § 28E.2
Iowa Code § 502.701
Iowa Code § 633.123
Iowa Code §12B.10A

Cross Reference

206.3

Description

[Annual Settlements](#)
[Audits of Governmental Subdivisions](#)
[Treasurer of the State - Investments](#)
[Public Funds Investment Standards](#)
[Deposit of Public Funds](#)
[Open Records](#)
[Financing School Programs](#)
[Directors - Powers and Duties](#)
[School Meal Programs](#)
[Transportation Aid](#)
[Joint Exercise of Governmental Powers - Definitions](#)
[Uniform Security Acts - Public Joint Investment Trusts](#)
[Probate Code - Prudent Investments](#)
[Public Investment Maturity and Procedural Limitations](#)

Description

Secretary

POLICY 704.4: GIFTS – GRANTS – BEQUESTS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

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

Legal Reference

Iowa Code §§ 279.42; 565.6.

I.C. Iowa Code

Iowa Code § 279.42

Iowa Code § 565.6

Description

[Directors - Power and Duties - Gifts to School](#)

[Gifts to Governmental Bodies](#)

Cross Reference

217

402.4

508.1

704.6

Description

Gifts to Board of Directors

Gifts to Employees

Class or Student Group Gifts

Online Fundraising Campaign - Crowdfunding

POLICY 704.5: STUDENT ACTIVITIES FUND

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

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. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

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

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

Legal Reference	Iowa Code § 279.8
I.C. Iowa Code Iowa Code § 279.8	Description Directors - General Rules - Bonds of Employees
Cross Reference 504.5 705.4 705.4	Description Student Fundraising Expenditures for a Public Purpose Expenditures for a Public Purpose - Use of Public Funds Regulation

POLICY 704.6: ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 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. 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 high school principal the authority to approve routine student fundraising as deemed appropriate. Collection boxes for school fundraising must have prior approval from the school board 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.

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 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.

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 employee.

Legal Reference

Senior Class of Pekin High School v. Tharp, 154 N.W.2d 874 (Iowa 1967).
Iowa Code §§ 279.8; 279.42; 565.6.

I.C. Iowa Code

Iowa Code § 279.42
Iowa Code § 279.8
Iowa Code § 565.6

Description

[Directors - Power and Duties - Gifts to School](#)
[Directors - General Rules - Bonds of Employees](#)
[Gifts to Governmental Bodies](#)

Cross Reference

217
402.4
508.1
704.6

Description

Gifts to Board of Directors
Gifts to Employees
Class or Student Group Gifts
Online Fundraising Campaign - Crowdfunding

POLICY 705.1: PURCHASING

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

Goods and Services

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

Purchases for goods and services shall conform to the following:

- The superintendent shall have the authority to authorize purchases without prior board approval and without competitive request for proposals, quotations, or bids for goods and services up to \$20,000, except with the nutrition department, which will not exceed \$3,000.
- For goods and services costing at least \$20,000 (\$3,000 for nutrition) and up to \$150,000, 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 \$150,000, the competitive request for proposal (RFP) or competitive bid process shall be used and received prior to board approval. RFPs and bids are formal, written submissions via sealed process.

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

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

- The cost of the goods and services being purchased;
- Availability of service and/or repair;
- The targeted small business procurement goal and other statutory purchasing preferences; and
- Other factors deemed relevant by the board.

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 are 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 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 802.03 – *Emergency Repairs*.

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

This is a mandatory policy.

Legal Reference

Iowa Code §§ 26; 28E; 72.3; 73; 73A; 285; 297; 301.
261 I.A.C. 54.
281 I.A.C. 43.25.

I.A.C. Iowa Administrative Code

261 I.A.C. 54
281 I.A.C. 43.25

Description

[Economical Development - Iowa TSB Program](#)
[Transportation - Purchasing](#)

I.C. Iowa Code

Iowa Code § 279.42
Iowa Code § 565.6

Description

[Directors - Power and Duties - Gifts to School](#)
[Gifts to Governmental Bodies](#)

Cross Reference

704.5
704.5R1
801.4
802.3
803.1
803.2

Description

Expenditures for Public Purpose
Expenditures for Public Purpose - Use of Public Funds Regulation
Site Acquisition
Emergency Repairs
Disposition of Obsolete Equipment
Lease, Sale or Disposal of School District Buildings & Sites

(Pg 2 of 2) Policy 705.1: Purchasing

Paton-Churdan CSD School Board Policy

Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

POLICY 705.3: PAYMENT FOR GOODS AND SERVICES

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

The board authorizes the issuance of payments 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.] or [The board will approve payment for the bills at the board’s regular board 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.

Legal Reference	<u>Love v. City of Des Moines</u> , 210 Iowa 90, 230 N.W. 373 (1930). Iowa Code §§ 279.8, .29, .30, .36; 291.12; 721.2(5). 281 I.A.C. 12.3(1).
Case Law Love v. City of Des Moines	Description 210 Iowa 90, 230 N.W. 373 (1930)
I.A.C. Iowa Administrative Code 281 I.A.C. 12.3	Description Administration
I.C. Iowa Code Iowa Code § 279.42 Iowa Code § 565.6	Description Directors - Power and Duties - Gifts to School Gifts to Governmental Bodies
Cross Reference 704.5 704.5R1	Description Expenditures for Public Purpose Expenditures for Public Purpose - Use of Public Funds Regulation

POLICY 705.4: EXPENDITURES FOR A PUBLIC PURPOSE

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

Legal Reference

Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70

I.A.C. Iowa Administrative Code
281 I.A.C. 98**Description**

[Education - Categorical Funding](#)

I.C. Iowa Code

Iowa Code § 279.8
Iowa Code § 68A.505
Iowa Code § 721.2
Iowa Constitution

Description

[Directors - General Rules - Bonds of Employees](#)
[Campaign Finance - Use of Public Money](#)
[Misconduct in Office - Nonfeloniuos](#)
[Iowa Constitution](#)

Iowa Constitution

Iowa Constitution

Description

Art. III, § 31

Cross Reference

401.7
704.1
704.5
705.1
705.1R1

705.1R2

705.3
707.5
707.5R1
905.1
905.1R1

905.1E1

905.1E2

Description

Employee Travel Compensation
Local - State - Federal - Miscellaneous Revenue
Student Activities Fund
Purchasing – Bidding
Purchasing – Bidding - Suspension and Debarment of Vendors and
Contractors Procedure
Purchasing – Bidding - Using Federal Funds in Procurement
Contracts
Payment for Goods and Services
Internal Controls
Internal Controls - Procedures
Community Use of School District Buildings & Sites & Equipment
Community Use of School District
Buildings & Sites & Equipment - Regulation
Community Use of School District Buildings & Sites & Equipment -
Application
Community Use of School District Buildings & Sites & Equipment -
Indemnity and Liability Insurance Agreement

POLICY 705.4R1: USE OF PUBLIC FUNDS REGULATION

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

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 705.02 – *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. 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.
Staff appreciation meals (breakfast and/or lunch) to recognize employee contributions and to promote communication between Board members, administrators, and other staff members; Board members and a limited number of invited community members may be invited also. Meals for interviewees and members of the interview committee accompanying the interviewee at the time of an interview, provided the interview reasonably occurs during a normal mealtime.
- **Staff Recruiting/Retention**: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefits to individuals and are a personal expense unless they are approved by the superintendent as a means of recruiting or retaining staff. Motivational items for employees that align with the Board's mission and vision for teaching and learning and enhance the climate and culture of the district, provided the items are of modest expense.
- **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 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. Microwaves, refrigerators, coffee pots, toaster ovens, and other similar equipment may be purchased with public funds for use in public reception areas and employee break rooms. Otherwise, the items must be purchased with personal funds. These items are not authorized in classrooms and offices.

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.

I.A.C. Iowa Administrative Code
281 I.A.C. 98

Description
[Education - Categorical Funding](#)

I.C. Iowa Code
Iowa Code § 279.8
Iowa Code § 68A.505
Iowa Code § 721.2
Iowa Constitution

Description
[Directors - General Rules - Bonds of Employees](#)
[Campaign Finance - Use of Public Money](#)
[Misconduct in Office - Nonfeloniuos](#)
[Iowa Constitution](#)

Iowa Constitution
Iowa Constitution

Description
Art. III § 31

Cross Reference

401.7
704.1
704.5
705.1
705.1R1

705.1R2

705.3
707.5
707.5R1
905.1
905.1R1

905.1E1

905.1E2

Description
Employee Travel Compensation
Local - State - Federal - Miscellaneous Revenue
Student Activities Fund
Purchasing – Bidding
Purchasing – Bidding - Suspension and Debarment of Vendors and
Contractors Procedure
Purchasing – Bidding - Using Federal Funds in Procurement
Contracts
Payment for Goods and Services
Internal Controls
Internal Controls - Procedures
Community Use of School District Buildings & Sites & Equipment
Community Use of School District
Buildings & Sites & Equipment - Regulation
Community Use of School District Buildings & Sites & Equipment -
Application
Community Use of School District Buildings & Sites & Equipment -
Indemnity and Liability Insurance Agreement

POLICY 706.1: PAYROLL PERIODS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

Legal Reference	Iowa Code §§ 91A.
I.C. Iowa Code Iowa Code § 91A	Description Wage Payment Collection
Cross Reference 706.2	Description Payroll Deduction

POLICY 706.2: PAYROLL DEDUCTIONS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions are made for federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions, and the Iowa Public Employees' Retirement System (IPERS). In addition, any employee may elect to have payments withheld for district related and mutually agreed upon group insurance coverage and/or tax-sheltered annuity programs.

Written requests for the purchase of or a change in tax-sheltered annuities shall be on file in the payroll department thirty (30) days prior to the desired effective date. Requests for reductions in gross wages for contributions to tax-sheltered annuities shall conform to the standards of Internal Revenue Service, and all other governing and regulatory agencies in effect at the time of the request. Deductions for tax-sheltered annuities may be revoked thirty (30) days after receiving a written request from the employee.

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction.

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

Payroll deduction requirements stated in the employee handbook, if any, will be followed.

Legal Reference

Iowa Code §§ 91A.2(4), .3; 294.8-.9, .16.

I.C. Iowa Code

Iowa Code § 294
Iowa Code § 91A.2
Iowa Code § 91A.3

Description

[Teachers](#)
[Wage Payment Collection - Definitions](#)
[Wage Payment Collection - Mode of Payment](#)

Cross Reference

406.5
406.6
412.4
706.1

Description

Licensed Employee Group Insurance Benefits
Licensed Employee Tax Shelter Program
Classified Employee Tax Shelter Program
Payroll Periods

POLICY 706.3: PAY DEDUCTION

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

This is a mandatory policy.

Legal Reference	29 U.S.C. Sec. 2 13(a) 29 C.F.R. Part 541
C.F.R. - Code of Federal Regulations 29 C.F.R. Pt. 541	Description Labor - Exemptions
U.S.C. - United States Code 29 U.S.C. Sec. 2 13(a)	Description Labor - Fair Labor Standards
Cross Reference 409.2	Description Employee Leave of Absence

POLICY 706.3R1: PAY DEDUCTION REGULATION

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

Legal Reference	Iowa Code §§ 279.42; 565.6.
I.C. Iowa Code Iowa Code § 279.42 Iowa Code § 565.6	Description Directors - Power and Duties - Gifts to School Gifts to Governmental Bodies
Cross Reference 217 402.4 508.1 704.6	Description Gifts to Board of Directors Gifts to Employees Class or Student Group Gifts Online Fundraising Campaign - Crowdfunding

POLICY 707.1: SECRETARY’S REPORTS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

The district recognizes the importance and value of fulfilling timely reporting requirements. Regularly providing updated financial information assists the board in making informed decisions for the future financial health of the district.

At the organizational meeting or before, the treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general and all other funds. This report is in written form and sent to the board with the agenda for the board meeting. The treasurer will also furnish the board with a statement from each depository showing the balance then on deposit. It is the responsibility of the treasurer to submit this report to the board annually.

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

Following board approval, each month the schedule of bills allowed by the board is published in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the school district will also be published in a newspaper designated as a newspaper for official publication. It is the responsibility of the board secretary to publish these reports in a timely manner.

Legal Reference	Iowa Code §§ 279; 291.7; 618
I.C. Iowa Code	Description
Iowa Code § 279	Directors - Powers and Duties
Iowa Code § 279.8	Directors - General Rules - Bonds of Employees
Iowa Code § 291.7	Board Officers - Monthly Statements
Iowa Code § 618	Publications and Posting of Notices
Cross Reference	Description
206.3	Secretary
210.1	Annual Meeting

POLICY 707.2: TREASURER’S ANNUAL REPORT

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

I.C. Iowa Code

Iowa Code § 279.31

Iowa Code § 279.33

Description

[Directors - Power and Duties - Settlement with Treasurer](#)

[Directors - Powers and Duties - Annual Settlements](#)

Cross Reference

210.1

Description

Annual Meeting

POLICY 707.3: PUBLICATION OF FINANCIAL REPORTS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

This policy reflects the legal requirements for school district publications.

I.C. Iowa Code Iowa Code § 279.35 Iowa Code § 279.36	Description Directors - Powers and Duties-Publications of Proceedings Gifts to Governmental Bodies - Publication Procedures and Fees
Cross Reference 206.3	Description Secretary

POLICY 707.4: AUDIT

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The superintendent or designee will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports will be filed with the State Auditor and remain on file as permanent records of the school district.

This is a mandatory policy.

Legal Reference

Iowa Code § 11.6

I.C. Iowa Code

Iowa Code § 11.6

Description

[Audits of Governmental Subdivisions](#)

POLICY 707.5: INTERNAL CONTROLS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 and, or the superintendent, and/or the board president. The superintendent and/or the board president 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 and/or the board president 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 and the board 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 as required by law 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.

This is a mandatory policy.

Legal Reference

American Competitiveness and Corporate Accountability Act of 2002, Pub. L. No. 107-204.
Iowa Code §§ 11, 279.8.

I.C. Iowa Code

Iowa Code § 279.8
Iowa Code § 11

Description

[Directors - General Rules - Bonds of Employees Auditor of State](#)

Cross Reference

401.12
401.12R1
705.4
705.4R1

Description

Employee Use of Cell Phones
Employee Use of Cell Phones - Regulation
Expenditures for a Public Purpose
Expenditures for a Public Purpose - Use of Public Funds Regulation

POLICY 707.5R1: INTERNAL CONTROLS PROCEDURES

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

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

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

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

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

I.C. Iowa Code
Iowa Code § 279.8
Iowa Code § 11

Description
[Directors - General Rules - Bonds of Employees](#)
[Auditor of State](#)

Cross Reference
401.12
401.12R1
705.4
705.4R1

Description
Employee Use of Cell Phones
Employee Use of Cell Phones - Regulation
Expenditures for a Public Purpose
Expenditures for a Public Purpose - Use of Public Funds Regulation

POLICY 708: CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent and board secretary as custodian of district records, or their designee 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, cancelation, transfer, redemption, and/or replacement
Written contracts	11 years
Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	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
Records of complaints of sex discrimination, and conduct that reasonably may constitute sex discrimination, plus all responsive records and outcomes and training materials on this topic	7 years

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 custodian of district records.

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

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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 district's business office and will be retained permanently. These records will be maintained by the custodian of district records. Special education records shall be maintained in accordance with law.

The custodian of district records or their designee 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.

This is a mandatory policy.

Legal Reference	<p>7 C.F.R. § 210.23(c). 34 C.F.R. 106.8 Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13). 281 I.A.C. 12.3(4); 41.624. <i>City of Sioux City v. Greater Sioux City Press Club</i>, 421 N.W.2d 895 (Iowa 1988).</p>
Case Law City of Sioux City v. Greater SC Press Club	<p>Description 421 N.W.2d 895 (Iowa 1988)</p>
C.F.R. - Code of Federal Regulations 34 C.F.R. 106.8	<p>Description Designation of Coordinator, dissemination of policy, and adoption of grievance procedures</p>
I.A.C. Iowa Administrative Code 281 I.A.C. 12.3 281 I.A.C. 41.624	<p>Description Administration Special Education - Information Procedures</p>
I.C. Iowa Code Iowa Code § 22.3 Iowa Code § 22.7 Iowa Code § 279.8 Iowa Code § 291.6 Iowa Code § 554D.114 Iowa Code § 554D.119 Iowa Code § 614.1 Iowa Code § 91A.6	<p>Description Open Records - Supervision Confidential Records Directors - General Rules - Bonds of Employees Board Officers - Duties of Secretary Records - Electronic - Retention Records - Electronic - Creation, Retention Limitation of Action - Period Wage Payment Collection - Notice and Recordkeeping</p>

Cross Reference

Description

206.3	Secretary
215	Board of Directors' Records
401.5	Employee Records
401.5R1	Employee Records - Regulation
506.1	Education Records Access
506.1R1	Education Records Access - Use of Education Records Regulation
506.1E1	Education Records Access - Request of Nonparent for Examination or Copies of Education Records
506.1E2	Education Records Access - Authorization for Release of Education Records
506.1E3	Education Records Access - Request for Hearing on Correction of Education Records
506.1E4	Education Records Access - Request for Examination of Education Records
506.1E5	Education Records Access - Notification of Transfer of Education Records
506.1E6	Education Records Access - Letter to Parent Regarding Receipt of Subpoena
506.1E7	Education Records Access - Juvenile Justice Agency Information Sharing Agreement
506.1E8	Education Records Access - Annual Notice
901	Public Examination of School District Records

POLICY 709: INSURANCE PROGRAM

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$5000 unless such insurance is required by statute or contract.

The board may retain a private organization for capital asset management services.

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities is the responsibility of the superintendent. The superintendent is responsible for maintaining the capital asset management system, processing claims and maintaining loss records.

Legal Reference

Iowa Code §§ 20.9; 85.2; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.7.

I.C. Iowa Code

Iowa Code § 20.9
Iowa Code § 279.12
Iowa Code § 285.10
Iowa Code § 285.5
Iowa Code § 296.7
Iowa Code § 298A
Iowa Code § 517A.1
Iowa code § 670.7
Iowa Code § 85.2
Iowa code §279.28

Description

[Collective Bargaining - Scope of Negotiations](#)
[Directors - Powers and Duties - teachers-insurance-leave](#)
[Transportation Aid - Powers and Duties of Local Boards](#)
[Transportation Aid - Contracts](#)
[Indebtedness of School Corporations - Tax Levies](#)
[School District Fund Structure](#)
[Liability Insurance - Authority to Purchase Insurance](#)
[Public Employees - Chapter Compulsory Insurance - Supplies - Textbooks](#)

Cross Reference

205
802.4
802.4R1

Description

Board Member Liability
Capital Assets
Capital Assets - Regulation

POLICY 710.1: SCHOOL FOOD PROGRAM

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

The school district will operate a school nutrition program in each attendance center. The school nutrition program will include meals through participation in the National School Lunch Program. Students may bring their lunches from home and purchase milk and other incidental items.

School nutrition program 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 Nutrition Director/or designer for food service to employee groups, parent-teacher meetings, civic organizations meeting for the purpose of better understanding the schools, and senior citizens in accordance with law and board policy.

The school nutrition program is operated on a nonprofit basis. The revenues of the school nutrition program will be used only for the operation or improvement of such programs. Supplies of the school nutrition program will only be used for the school nutrition program.

The board will set, and annually review, the prices for school nutrition programs. It is the responsibility of the superintendent to make a recommendation regarding the prices of the school nutrition programs, in accordance with federal and state law.

It is the responsibility of the Nutrition Director to administer the program and to cooperate with the superintendent and appropriate personnel for the proper functioning of the school nutrition program.

The district shall comply with all federal and state laws and regulations required for procurement, including the selection and evaluation of contractors. The superintendent or designee is responsible for developing an administrative process to implement this policy, including, but not limited to, procedures related to suspension and debarment for transactions subject to those requirements and prohibitions on purchasing food products misbranded as meat or egg products, or cultivated-protein food products in accordance with applicable laws.

This is a mandatory policy.

Legal Reference	42 U.S.C. §§ 1751 et seq. 7 C.F.R. Pt. 210 et seq.. Iowa Code ch. 283A. 281 I.A.C. 58.
I.A.C. Iowa Administrative Code 281 I.A.C. 58	Description Education - Breakfast and Lunch Program
I.C. Iowa Code Iowa Code § 283A	Description School Meal Programs
U.S.C. - United States Code 42 U.S.C. §§ 1751	Description Public Health - School Lunch Program
Cross Reference 710.2 710.3 710.4	Description Free or Reduced Cost Meals Eligibility Vending Machines Meal Charges

POLICY 710.2: FREE & REDUCED PRICE

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 Nutrition Director 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 Nutrition Director.

If a student owes money for five or more meals, the Superintendent/or designee 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 directions 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.

This is a mandatory policy.

Legal Reference

42 U.S.C. §§ 1751 et seq..
7 C.F.R. §§ 210 et seq..
Iowa Code § 283A.
281 I.A.C. 58.

C.F.R. - Code of Federal Regulations
7 C.F.R. § 210.23

Description
[Agriculture - National School Lunch Program](#)

I.A.C. Iowa Administrative Code
281 I.A.C. 58

Description
[Education - Breakfast and Lunch Program](#)

I.C. Iowa Code
Iowa Code § 283A

Description
[School Meal Programs](#)

U.S.C. - United States Code
42 U.S.C. §§ 1751

Description
[Public Health - School Lunch Program](#)

Cross Reference

710.1
710.1R1

710.1E1
710.1E2
710.3
710.4

Description
School Food Program
School Food Program - School Nutrition Program Civil Rights
Complaints Procedure
School Food Program - Notices of Nondiscrimination
School Food Program - Civil Rights Complaint Form
Vending Machines
Meal Charges

POLICY 710.3: VENDING MACHINES

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

I.A.C. Iowa Administrative Code
281 I.A.C. 58

Description
[Education - Breakfast and Lunch Program](#)

I.C. Iowa Code
Iowa Code § 283A

Description
[School Meal Programs](#)

U.S.C. - United States Code
42 U.S.C. §§ 1751

Description
[Public Health - School Lunch Program](#)

Cross Reference
504.5
710.1
710.1R1

710.1E1
710.1E2
710.2
710.4

Description
Student Fund Raising
School Food Program
School Food Program - School Nutrition Program Civil Rights
Complaints Procedure
School Food Program - Notices of Nondiscrimination
School Food Program - Civil Rights Complaint Form
Free or Reduced Cost Meals Eligibility
Meal Charges

POLICY 710.4: MEAL CHARGES

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

In accordance with state and federal law, the Paton- Churdan Board of Education has adopted 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

Each family/student has a computerized family meal account which their student's meal transactions are deducted from. Meal accounts are meant to be depositories for maintaining a positive balance from which to draw for meals. When an account balance reaches a negative balance of \$25.00 for an individual student or \$50.00 per family, a student shall not be allowed to charge further meals or a la carte items until the negative account balance is paid. Parents will be notified when children cannot participate in the school meal program and they should bring their own lunch.

- Pay Schools is a pre-payment system whereby students' families/guardians can pre-pay for reduced and paid meals as well as ala carte foods.
- Parents/Guardians may monitor student accounts from home via Infinite Campus.
- Cash or check payments are accepted at our child's school office.
- Districts utilize the automated meal balance notification feature, when a meal balance reaches below \$15.00 an email notice may be sent to parents/guardians.
- Printed notices are also periodically sent home from the building offices when payment is needed. Students who qualify for free meals shall never be denied a reimbursable meal, excluding ala carte purchases, even if they have accrued a negative balance from previous purchases.

Employees will have a computerized meal account, but may charge no more than \$25.00 to this account. When an account reaches this limit, an employee shall not be allowed to charge further meals or ala carte items until the negative account balance is paid.

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 families to resolve the matter of unpaid charges. Families will be notified of an outstanding negative balance once the negative balance reaches a severe amount. Families will be notified via the automated email notification system or letter. Telephone calls will be made by the school building secretaries when an account reaches a negative balance of \$25.00 for an individual student or \$50.00 per family.

Negative balances of more than \$100.00, not paid prior to the end of each semester 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.

Communication of the Policy

The policy and supporting information regarding meal charges shall be provided in writing via student handbooks and electronically during on-line registration 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.

I.A.C. Iowa Administrative Code
281 I.A.C. 58

Description
[Education - Breakfast and Lunch Program](#)

I.C. Iowa Code
Iowa Code § 283A

Description
[School Meal Programs](#)

U.S.C. - United States Code
42 U.S.C. §§ 1751

Description
[Public Health - School Lunch Program](#)

Cross Reference

504.5
710.1
710.1R1

710.1E1
710.1E2
710.2
710.4

Description
Student Fund Raising
School Food Program
School Food Program - School Nutrition Program Civil Rights
Complaints Procedure
School Food Program - Notices of Nondiscrimination
School Food Program - Civil Rights Complaint Form
Free or Reduced Cost Meals Eligibility
Meal Charges

POLICY 711.1: STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

This policy reflects the legal requirements of transportation.

I.A.C. Iowa Administrative Code
281 I.A.C. 41.412

Description
[Special Education - Transportation](#)

I.C. Iowa Code
Iowa Code § 256B.4
Iowa Code § 285
Iowa Code § 321

Description
[Special Education - Board Powers](#)
[Transportation Aid](#)
[Motor Vehicles](#)

(Pg 1 of 2)

U.S.C. - United States Code

20 U.S.C. §§ 1401

20 U.S.C. §§ 1701

Cross Reference

501.16

507.8

507.8R1

603.3

Description[IDEA - Definitions](#)[Education - EEO](#)**Description**

Homeless Children and Youth

Special Student Health Services

Special Student Health Services - Regulation

Special Education

POLICY 711.2: STUDENT CONDUCT ON SCHOOL TRANSPORTATION

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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 Iowa Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students will obtain the permission of the superintendent prior to being transported by the school district.

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

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

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

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

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 285

Iowa Code § 321

Description

[Directors - General Rules - Bonds of Employees](#)

[Transportation Aid](#)

[Motor Vehicles](#)

POLICY 711.2R1: STUDENT CONDUCT ON SCHOOL TRANSPORTATION REGULATION

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 285

Iowa Code § 321

Description

[Directors - General Rules - Bonds of Employees](#)

[Transportation Aid](#)

[Motor Vehicles](#)

POLICY 711.2R2: USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

Student Records

The content of the recordings 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 recordings. 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 recording 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 recording becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

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

The Paton-Churdan Community School District Board of Directors has authorized the use of recording devices on school district buses/vehicles. The recording devices 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 recording may be used in a student disciplinary proceeding. The content of the recording are confidential student records and will be retained with other student records. Recordings 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 the recording of their child if the recordings are used in a disciplinary proceeding involving their child.

Student Conduct

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

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 285

Iowa Code § 321

Description

[Directors - General Rules - Bonds of Employees](#)

[Transportation Aid](#)

[Motor Vehicles](#)

POLICY 711.3: STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

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

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

Legal Reference

Iowa Code §§ 256B.4; 285.1-.4; 321.
281 I.A.C. 41.412.

I.A.C. Iowa Administrative Code
281 I.A.C. 41.412

Description
[Special Education - Transportation](#)

I.C. Iowa Code
Iowa Code § 256B.4
Iowa Code § 285
Iowa Code § 321

Description
[Special Education - Board Powers](#)
[Transportation Aid](#)
[Motor Vehicles](#)

POLICY 711.4: SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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

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

Legal Reference

Iowa Code § 285.10
281 I.A.C. 43.10, 412

I.A.C. Iowa Administrative Code

281 I.A.C. 41.412
281 I.A.C. 43.10

Description

[Special Education - Transportation](#)
[Transportation - Permitted Uses](#)

I.C. Iowa Code

Iowa Code § 285.10

Description

[Transportation Aid - Powers and Duties of Local Boards](#)

Cross Reference

603.2

Description

Summer School Instruction

POLICY 711.5: TRANSPORTATION OF NONRESIDENT AND NONPUBLIC SCHOOL STUDENTS

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

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 Iowa Department of Education, will be transported on an established public school vehicle route as long as such transportation does not interfere with resident public students' transportation. Nonresident and nonpublic school students will obtain the permission of the superintendent prior to being transported by the school district.

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

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

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

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

Legal Reference

Iowa Code §§ 285.1-2, .10, .16.

I.C. Iowa Code

Iowa Code § 285

Description

[Transportation Aid](#)

POLICY 711.7: SCHOOL BUS SAFETY INSTRUCTION

Original Adopted Date: 03/1995 | **Last Revised Date:** 08/11/2025 | **Last Reviewed Date:** 09/16/2025

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

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

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

I.A.C. Iowa Administrative Code

281 I.A.C. 41.412

281 I.A.C. 43.40

Description

[Special Education - Transportation](#)

[Pupil Instruction](#)

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 321

Description

[Directors - General Rules - Bonds of Employees](#)

[Motor Vehicles](#)

Cross Reference

507.5

711.10R1

804.2

Description

Emergency Plans and Drills

School Bus Passenger Restraints - Regulation

District Emergency Operation Plans

POLICY 711.8: TRANSPORTATION IN INCLEMENT WEATHER

Original Adopted Date: 03/1995 | Last Revised Date: 10/16/2024 | Last Reviewed Date: 09/16/2025

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 may be assisted by the actual "on location" reports of the drivers and transportation director.

Several drivers each year may be specially designated to report weather and road conditions when requested to do so. Other employees and students will be notified 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 as soon as possible. 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.

This is a mandatory policy.

I.C. Iowa Code
Iowa Code § 279.8

Description
[Directors - General Rules - Bonds of Employees](#)

POLICY 711.9: DISTRICT VEHICLE IDLING

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

I.C. Iowa Code
Iowa Code § 279.8

Description
[Directors - General Rules - Bonds of Employees](#)

Paton-Churdan CSD School Board Policy
Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

POLICY 711.10: SCHOOL BUS PASSENGER RESTRAINT

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

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.

This policy reflects the legal requirements of transportation.

I.A.C. Iowa Administrative Code Description

281 I.A.C. 41.412

[Special Education - Transportation](#)

I.C. Iowa Code

Iowa Code § 256B.4

Iowa Code § 285

Iowa Code § 321

Description

[Special Education - Board Powers](#)

[Transportation Aid](#)

[Motor Vehicles](#)

U.S.C. - United States Code

20 U.S.C. §§ 1401

20 U.S.C. §§ 1701

Description

[IDEA - Definitions](#)

[Education - EEO](#)

Cross Reference

501.16

507.8

507.8R1

603.3

Description

Homeless Children and Youth

Student Special Health Services

Student Special Health Services - Regulation

Special Education

POLICY 712: TECHNOLOGY AND DATA SECURITY

Original Adopted Date: 03/1995 | **Last Revised Date:** 10/16/2024 | **Last Reviewed Date:** 09/16/2025

The Paton Churdan Community School District recognizes the increasingly vital role technology plays in society. It is the goal of the district to embrace technology as a resource to further educate our students, and better prepare students for the future. It is the intent of the district to support secure data systems in the district, including security for all personally identifiable information (PII) that is stored digitally on district-maintained devices, computers and networks. Technology also has incredible potential to support increased efficiency, communication and growth through collaboration among administration, students, staff, employees and volunteers.

However, with this growth opportunity comes increased potential for valuable sensitive data to become public. The district takes seriously its responsibility to protect private data. The purpose of this policy is to ensure the secure use and handling of all district data, computer systems, devices and technology equipment by district students, employees, and data users.

The district supports the use of third-party vendors to perform necessary education functions for the district. Utilizing third party vendors to outsource functions the district would traditionally perform provides a cost-effective means to deliver high quality educational opportunities to all students. However, it is paramount that third party vendors with access to sensitive data and PII of district students, employees and data users be held to the highest standards of data privacy and security.

The selection of third-party vendors shall be in accordance with appropriate law and policy. Third-party vendors with access to PII shall meet all qualifications to be designated as a School Official under the Family Educational Rights and Privacy Act (FERPA). The board shall ensure that any approved contract with a third-party vendor will require that the vendor comply with all applicable state and federal laws, rules, or regulations, regarding the privacy of PII.

It is the responsibility of the superintendent to develop procedures for the district to enhance the security of data and the learning environment. The procedures shall address, but not be limited to, the following topics:

Access Control – Access control governs who may access what information within the district and the way users may access the information. Increased access to secure networks and data will inevitably increase the risk of security compromise to those networks and data. It is the responsibility of the superintendent to develop procedures for determining which individuals will have access to district networks, devices and data; and to what extent such access will be granted. System and network access will be granted based upon a need-to-have requirement, with the least amount of access to data and programs by the user as possible.

Security Management – Security management addresses protections and security measures used to protect digital data. These include measures related to audits and remediation, as well as security plans for responding to, reporting and remediating security incidents. It is the responsibility of the superintendent to develop procedures to govern the secure creation, storage and transmission of any sensitive data and personally identifiable information (PII). The superintendent or designee shall implement network perimeter controls to regulate data moving between trusted internal resources to external entities.

Technology and Data Use Training –Technology and data use training addresses acceptable use best practices to safeguard data for students, employees and staff. It is the responsibility of the superintendent to develop procedures for creating and administering a training program on proper data and technology use. The training shall address the proper use and security of all district owned or controlled technology, devices, media and data. Training should be administered to all district data users. The training program should be updated and presented to the school board for approval on an annual basis.

In furtherance of this policy, the superintendent or designee shall be responsible for overseeing district-wide data and technology security, to include development of standards and procedures and adherence to the administrative procedures defined in this document.

I.C. Iowa Code
Iowa Code § 715C

Description
[Personal Information Security - Breach](#)

U.S.C. - United States Code
20 U.S.C. § 1232g
47 U.S.C. §254

Description
[Education - FERPA](#)
[Telecommunications - Common Carriers](#)

Cross Reference

506.1	Education Records Access
506.1R1	Education Records Access - Use of Education Records Regulation
506.1E1	Education Records Access - Request of Nonparent for Examination or Copies of Education Records
506.1E2	Education Records Access - Authorization for Release of Education Records
506.1E3	Education Records Access - Request for Hearing on Correction of Education Records
506.1E4	Education Records Access - Request for Examination of Education Records
506.1E5	Education Records Access - Notification of Transfer of Education Records
506.1E6	Education Records Access - Letter to Parent Regarding Receipt of Subpoena
506.1E7	Education Records Access - Juvenile Justice Agency Information Sharing Agreement
506.1E8	Education Records Access - Annual Notice
605.4	Technology and Instructional Materials
713	Responsible Technology Use & Social Networking
713R1	Responsible Technology Use & Social Networking - Regulation

POLICY 713: RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

Original Adopted Date: 10/16/2024 | **Last Revised Date:** | **Last Reviewed Date:** 09/16/2025

Computers, electronic devices and other technology are powerful and valuable education and research tools and, as such, are an important part of the instructional program. In addition, the school district depends upon technology as an integral part of administering and managing the schools' resources, including the compilation of data and recordkeeping for personnel, students, finances, supplies and materials. This policy outlines the board's expectations in regard to these different aspects of the school district's technology resources. Students, staff and volunteers must conduct themselves in a manner that does not disrupt the educational process and failure to do so may result in discipline, up to and including student discipline under all relevant district policies and discharge for employees.

General Provisions

The superintendent is responsible for designating a building network computer coordinator who will oversee the use of school district technology resources. The coordinator will prepare in-service programs for the training and development of school district staff and relevant volunteers in technology skills, appropriate use of district technology and for the incorporation of technology use in subject areas.

The superintendent, working with appropriate staff, shall establish regulations governing the use and security of the school district's technology resources. The school district will make every reasonable effort to maintain the security of the district networks and devices. All users of the school district's technology resources, including students, staff and volunteers, shall comply with this policy and regulation, as well as others impacting the use of school equipment and facilities. Failure to comply may result in disciplinary action, up to and including discharge or expulsion, as well as suspension and/or revocation of technology access privileges.

Usage of the school district's technology resources is a privilege, not a right, and that use entails responsibility. District-owned technology and district-maintained Internet-based collaboration software social media and e-mail accounts are the property of the school district. Therefore, users of the school district's network must not expect, nor does the school district guarantee, privacy for use of the school district's network websites visited. The school district reserves the right to access and view any material stored on school district equipment, within district-owned software or any material used in conjunction with the school district's network.

The superintendent, working with the appropriate staff, shall establish procedures governing management of technology records in order to exercise appropriate control over technology records, including financial, personnel and student information. The procedures will address at a minimum:

- passwords,
- system administration,
- separation of duties,
- remote access,
- data back-up (including archiving of e-mail),
- record retention, and
- disaster recovery plans.

Social Networking or Other External Web Sites

For purposes of this policy, any website, other than the school district website or school-school district sanctioned websites, are considered external websites. Employees and volunteers shall not post confidential or proprietary information, including photographic images, about the school district, its employees, students, agents or others on any external website without prior written consent of the superintendent. Employees and volunteers shall adhere to all applicable privacy and confidentiality policies adopted by the school district when on external websites. Employees, students and volunteers shall not use the school district logos, images, iconography, etc. on external websites unless authorized in advance by school administration. Employees shall not use school district time or property on external sites that are not in direct relation to the employee's job duties. Employees, students and volunteers need to realize that the internet is not a closed system and anything posted on an external site may be viewed by others. Employees, students and volunteers who don't want school administrators to know their personal information, should refrain from sharing it on the internet. Employees and volunteers should not connect with students via external websites without consent of the building level administrator.

Employees and volunteers who wish to connect with students through an Internet-based software application that is not District-approved must first obtain the prior written consent of the building administrator. At all times, no less than two licensed employees must have access to all accounts and interactions on the software application. Employees and volunteers who would like to start a social media site for school district-sanctioned activities should obtain prior written consent from the superintendent.

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

I.C. Iowa Code

Iowa Code § 715C

Description

[Personal Information Security - Breach](#)

U.S.C. - United States Code

20 U.S.C. § 1232g

47 U.S.C. §254

Description

[Education - FERPA](#)

[Telecommunications - Common Carriers](#)

Cross Reference

506.1

506.1R1

506.1E1

506.1E2

506.1E3

506.1E4

506.1E5

506.1E6

506.1E7

506.1E8

605.4

713

713R1

Description

Education Records Access

Education Records Access - Use of Education Records Regulation

Education Records Access - Request of Nonparent for Examination or Copies of Education Records

Education Records Access - Authorization for Release of Education Records

Education Records Access - Request for Hearing on Correction of Education Records

Education Records Access - Request for Examination of Education Records

Education Records Access - Notification of Transfer of Education Records

Education Records Access - Letter to Parent Regarding Receipt of Subpoena

Education Records Access - Juvenile Justice Agency Information Sharing Agreement

Education Records Access - Annual Notice

Technology and Instructional Materials

Responsible Technology Use & Social Networking

Responsible Technology Use & Social Networking - Regulation

(Pg 2 of 2) Policy 713: Responsible Technology Use & Social Networking

Paton-Churdan CSD School Board Policy

Series 700 – NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

REGULATION 713R1: RESPONSIBLE TECHNOLOGY USE & SOCIAL NETWORKING

Original Adopted Date: 10/16/2024 | Last Revised Date: | Last Reviewed Date: 09/16/2025

General

The following rules and regulations govern the use of the school district's network systems, employee access to the internet, and management of digital records:

- Employees will be issued a school district e-mail account. Passwords must be changed periodically.
- Each individual in whose name an access account is issued is responsible at all times for its proper use.
- Employees are expected to review their e-mail regularly and shall reply promptly to inquiries with information that the employee can reasonably be expected to provide.
- Communications with parents and/or students must be made on a school district computer, unless in the case of an emergency.
- Employees may access the internet for education-related and/or work-related activities.
- Employees shall refrain from using technology resources for personal use, including access to social networking sites.
- Use of the school district technology and school e-mail address is a public record. Employees cannot have an expectation of privacy in the use of the school district's network and technology.
- Use of technology resources in ways that violate the acceptable use and conduct regulation, outlined below, will be subject to discipline, up to and including discharge.
- Use of the school district's network is a privilege, not a right. Inappropriate use may result in the suspension or revocation of that privilege.
- Off-site access to the school district network will be determined by the superintendent in conjunction with appropriate personnel.
- All network users are expected to abide by the generally accepted rules of network etiquette. This includes being polite and using only appropriate language. Abusive language, vulgarities and swear words are all inappropriate.
- Network users identifying a security problem on the school district's network must notify appropriate staff. Any network user identified as a security risk or having a history of violations of school district technology use guidelines may be denied access to the school district's network.
- Employees are representatives of the district at all times and must model appropriate character, both on and off the worksite. This applies to material posted with personal devices and on personal websites and/or social media accounts. Posted messages or pictures which diminish the professionalism or discredit the capacity to maintain respect of students and parents may result in disciplinary action up to and including termination if the content posted is found to be disruptive to the educational environment and adversely impacts the employee's ability to effectively serve as a role model or perform his/her job duties for the district. The type of material that would affect an employee's ability to serve as an appropriate role model includes, but is not limited to, text or depictions involving hate speech, nudity, obscenity, vulgarity or sexually explicit content. Employee communications with students should be limited as appropriate. If there is any uncertainty, employees should consult their building administrator.

Prohibited Activity and Uses

The following is a list of prohibited activities for all employees concerning use of the school district's network. Any violation of these prohibitions may result in discipline, up to and including discharge, or other appropriate penalty, including suspension or revocation of a user's access to the network.

- Using the network for commercial activity, including advertising, or personal gain.

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- Infringing on any copyrights or other intellectual property rights, including copying, installing, receiving, transmitting or making available any copyrighted software on the school district network. See Policy 605.07, *Use of Information Resources* for more information.
- Using the network to receive, transmit or make available to others obscene, offensive, or sexually explicit material
- Using the network to receive, transmit or make available to others messages that are racist, sexist, and abusive or harassing to others.
- Use of another's account or password.
- Attempting to read, delete, copy or modify the electronic mail (e-mail) of other system users.
- Forging or attempting to forge e-mail messages.
- Engaging in vandalism. Vandalism is defined as any malicious attempt to harm or destroy school district equipment or materials, data of another user of the school district's network or of any of the entities or other networks that are connected to the Internet. This includes, but is not limited to, creating and/or placing a virus on the network.
- Using the network to send anonymous messages or files.
- Revealing the personal address, telephone number or other personal information of oneself or another person.
- Intentionally disrupting network traffic or crashing the network and connected systems.
- Installing personal software or using personal technology on the school district's technology and/or network without the permission of the *superintendent*.
- Using the network in a fashion inconsistent with directions from teachers and other staff and generally accepted network etiquette.

Other Technology Issues

Employees should contact students and their parents through the school district's technology or phone system unless in the case of an emergency or with prior consent of the principal. Employees should not release their cell phone number, personal e-mail address, etc. to students or their parents.

I.A.C. Iowa Administrative Code

282 I.A.C. 25

282 I.A.C. 26

Description

[Educational Examiners - Code of Professional Conduct](#)

[Educational Examiners - Code of Rights and Responsibilities](#)

I.C. Iowa Code

Iowa Code § 279.8

Description

[Directors - General Rules - Bonds of Employees](#)

Cross Reference

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104R1

104E1

104E2

104E3

305

401.11

401.14

712

712R1

Description

Anti-Bullying/Harassment Policy

Anti-Bullying/Harassment Policy - Investigation Procedures

Anti-Bullying/Harassment Policy - Complaint Form

Anti-Bullying/Harassment Policy - Witness Disclosure Form

Anti-Bullying/Harassment Policy - Disposition of Complaint Form

Administrator Code of Ethics

Employee Orientation

Employee Expression

Technology and Data Security

Technology and Data Security - Security Requirements of

Third-Party Vendors Regulation

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