

Non-instructional and Business Services

Series 700

- 700 Purpose of Non-instructional and Business Services
 - 701.1 Depository of Funds
 - 701.2 Transfer of Funds
 - 701.3 Financial Records
 - 702 Cash in School Buildings
 - 703.1 Budget Planning
 - 703.2 Spending Plan
 - 703.3 Publication of the Budget
 - 703.4 Public Review of the Budget
 - 704.1 Local-State-Federal-Miscellaneous Revenue
 - 704.2 Sale of Bonds
 - 704.2A Post-Issuance Compliance Policy for Tax-Exempt Obligations
 - 704.3 Investments
 - 704.4 Gifts-Grants-Bequests
 - 704.5 Student Activities Fund
 - 704.6 Tuition Fees
 - 704.7 Educational Material Fees
 - 705.1 Purchasing-Bidding
 - 705.2 Purchasing on Behalf of Employees
 - 705.3 Payment for Goods and Services
 - 705.4 Requisitions
 - 705.5 Purchase Orders
 - 705.6 Receiving Supplies and Equipment
 - 705.7 Unpaid Warrants
 - 706.1 Payroll Periods
 - 706.2 Payroll Deductions
 - 706.3 Travel Allowance
 - 706.4 Special Assessment
 - 707.1 Secretary's Reports
 - 707.2 Treasurer's Annual Report
 - 707.3 Publication of Financial Reports
 - 707.4 Audit
 - 707.5 Internal Controls
 - 707.5R1 Internal Controls Procedures
 - 708 Care, Maintenance and Disposal of School District Records
 - 708.1 Bond of Officers and Employees
 - 709 Insurance Program
 - 710.1 School Food Program
 - 710.2 Free or Reduced Cost Meals Eligibility
 - 710.4 Vending Machines
 - 710.5 Meal Charges
 - 711 Student School Transportation Eligibility
 - 711.1 Student Eligibility for Bus Service
 - 711.2 Student Conduct on School Transportation

- 711.2R1 Student Conduct on School Transportation Regulation
- 711.2R2 Use of Video Cameras on School Buses Regulation
- 711.3 Student Transportation for Extracurricular Activities
- 711.4 Summer Program Bus Service
- 711.5 Non-Public Transportation
- 711.6 Transportation of Non-school Groups
- 711.7 School Bus Safety Instruction
- 711.8 Transportation in Inclement Weather
- 711.9 Loading, Unloading and 300' of Clear Vision
- 711.10 Transportation Insurance Program
- 711.11 Special Education Bus Service
- 711.12 Student Transportation
- 712 School License

Policy Title: PURPOSE OF NONINSTRUCTIONAL
AND BUSINESS SERVICES

Code No. 700

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 childcare. The board, as it deems necessary, will provide additional noninstructional services to support the education program.

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

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Policy Title: DEPOSITORY OF FUNDS

Code No. 701.1

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

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

Legal Reference: Iowa Code §§ 12C; 279.33.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: TRANSFER OF FUNDS

Code No. 701.2

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 project fund and debt service fund.

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

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

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

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

Governmental fund type:

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

Proprietary fund type:

- Enterprise fund
 - School nutrition fund
 - Child care fund

Fiduciary funds:

- Trust or agency funds

Account groups:

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

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

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

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

Legal Reference:Iowa Code §§ 298A.

Cross-Reference: 704 Revenue
705 Expenditures

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The amount of cash that may be kept in the school building for any one day shall be sufficient for that day's operations. Funds raised by students shall be kept in the student activity account.

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

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

Legal Reference: Iowa Code § 279.8.

Cross-Reference: 701.1 Depository of Funds
704 Revenue

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

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

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

It shall be the responsibility of the Superintendent to prepare the budget in sufficient time for review and adoption by the board prior to the April 15 deadline each year.

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

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

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

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

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Policy Title: BUDGET PLANNING

Code No. 703.1

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

Legal Reference: Iowa Code §§ 24; 257; 279.8; 297; 298; 618.

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

Approved 12/20/01 Reviewed 9/3/20 _ Revised 5/14/15

Policy Title: SPENDING PLAN

Code No. 703.2

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

Legal Reference: Iowa Code § 24.9.

Cross-Reference: 703 Budget
704 Revenue

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Policy Title: PUBLICATION OF THE BUDGET

Code No. 703.3

The Board of Directors shall approve for publication purposes a budget for the ensuing year. This budget shall be filed with the Secretary of the Board in sufficient time to allow for publication of the proposed budget and the time and place for the public hearing on the proposed budget, the public hearing on the proposed budget, and final adoption and certification of the budget by April 15 of each year.

The Board of Directors shall cause this budget to be published in the legal newspaper of the school district together with the time and place established for its public review and hearing.

Legal References: Chapter 24

Cross-Reference: 703.1 Budget Planning

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Policy Title: PUBLIC REVIEW OF THE BUDGET

Code No. 703.4

The Board of Directors shall establish and publish the time and the place of a public hearing to be held for the purpose of public review and hearing on the budget document. This public hearing shall be held each year in sufficient time to file the adopted budget no later than April 15. Notice of the public hearing shall be published at least ten (10) days, but no more than twenty (20) days, prior to such hearing.

The verified proof of the publication of such notice together with the certified budget shall be filed in the office of the County Auditor and preserved by him/her. No levy shall be valid unless and until such notice is published and filed.

Legal References: Chapter 24

Cross-Reference: 703.1 Budget Planning

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Policy Title: LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE Code No. 704.1

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

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

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

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

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

Proceeds from the sale or disposition of real or other property shall be deposited into the fund which was used to account for the acquisition of the property. If the school district is unable to determine which fund was used to account for the acquisition of the property or if the fund no longer exists in the district, the proceeds from the sale or disposition of real property shall be placed in the physical plant and equipment levy fund, and the proceeds from the sale or disposition of property other than real property shall be placed in the general fund. Proceeds from the lease of real or other property shall be placed in the general fund.

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

- Goods and services directly and reasonably related to the educational mission of the district;
- Goods and services offered only to students, employees or guests of the district which cannot be provided by private enterprise at the same or lower cost;
- Use of vehicles owned by the district for 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 (including radio or television stations if on district property);
- Sponsoring or providing facilities for fitness and recreation (and for cultural and athletic events if on district property);
- 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; and
- Goods, products, or professional services which are produced, created or sold incidental to the district's teaching, research and extension missions.

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

Legal Reference: Iowa Code §§ 12C; 23A; 257.2; 279.8; 282.6, .20, .24; 291.12; 297.10, .22; 301.1.

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

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Policy Title: SALE OF BONDS

Code No. 704.2

The board may conduct an election for the authority to issue bonded indebtedness. Revenues generated from an approved bond issue shall be used only for the purpose stated on the ballot.

Revenues received from the issuing of bonded indebtedness shall be deposited into the appropriate fund.

Legal Reference: Iowa Code §§ 74-76; 278.1; 298; 298A.

Cross-Reference: 701 Financial Accounting System
704 Revenue

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SERGEANT BLUFF-LUTON COMMUNITY SCHOOL DISTRICT

**POST-ISSUANCE COMPLIANCE POLICY FOR
TAX-EXEMPT OBLIGATIONS**

1. Compliance Coordinator:
 - a) The Business Manager ("Coordinator") shall be responsible for monitoring post-issuance compliance.
 - b) The Coordinator will maintain a copy of the transcript of proceedings in connection with the issuance of any tax-exempt obligations. Coordinator will obtain such records as are necessary to meet the requirements of this policy.
 - c) The Coordinator shall consult with bond counsel, a rebate consultant, financial advisor, IRS publications and such other resources as are necessary to understand and meet the requirements of this policy.
 - d) Training and education of Coordinator will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.

2. Financing Transcripts. The Coordinator shall confirm the proper filing of an 8038 Series return, and maintain a transcript of proceedings for all tax-exempt obligations issued by the District, including but not limited to all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained until eleven (11) years after the tax-exempt obligation it documents has been retired. Said transcript shall include, at a minimum:

- a) Form 8038s;
- b) minutes, resolutions, and certificates;
- c) certifications of issue price from the underwriter;
- d) formal elections required by the IRS;
- e) trustee statements;
- f) records of refunded bonds, if applicable;
- g) correspondence relating to bond financings; and
- h) reports of any IRS examinations for bond financings.

3. Proper Use of Proceeds. The Coordinator shall review the resolution authorizing issuance for each tax-exempt obligation issued by the District, and that the District shall:

- a) obtain a computation of the yield on such issue from the District's financial advisor;
- b) create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c) review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- d) determine whether payment from the Project Fund is appropriate, and if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e) maintain records of the payment requests and corresponding records showing payment;
- f) maintain records showing the earnings on, and investment of, the Project Fund;
- g) ensure that all investments acquired with proceeds are purchased at fair market value;
- h) identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
- i) maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds;

4. Timely Expenditure and Arbitrage/Rebate Compliance. The Coordinator shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued by the District and the expenditure records provided in Section 2 of this policy, above, and shall:

- a) monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;

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

5. Proper Use of Bond Financed Assets. The Coordinator shall:

- a) maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b) with respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel with respect to all proposed:
 - i. management contracts,
 - ii. service agreements,
 - iii. research contracts,
 - iv. naming rights contracts,
 - v. leases or sub-leases,
 - vi. joint venture, limited liability or partnership arrangements,
 - vii. sale of property; or
 - viii. any other change in use of such asset;
- c) maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and

- d) In the event the District takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met, the Coordinator shall contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12.

6. General Project Records. For each project financed with tax-exempt obligations, the Coordinator shall maintain, until three (3) years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a) appraisals, demand surveys or feasibility studies,
- b) applications, approvals and other documentation of grants,
- c) depreciation schedules,
- d) contracts respecting the project.

7. Advance Refundings. The Coordinator, shall be responsible for the following current, post issuance and record retention procedures with respect to advance refunding bonds:

- a) Identify and select bonds to be advance refunded with advice from internal financial personnel, and a financial advisor;
- b) The Coordinator shall identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c) The Coordinator shall review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure (i) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue; (ii) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds; (iii) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become “arbitrage bonds”; and (iv) that the proposed issuance will not result in the issuer’s exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes.
- d) The Coordinator shall collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the Coordinator shall engage a rebate consultant to

prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied.

- e) The Coordinator shall, whenever possible, purchase SLGS to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Coordinator shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations.
- f) To the extent as issuer elects to the purchase a guaranteed investment contract, the Coordinator shall ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations.
- g) In determining the issue price for any advance refunding issuance, the Coordinator shall obtain and retain issue price certification by the purchasing underwriter at closing.
- h) After the issuance of an advance refunding issue, the Coordinator shall ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

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

- a) Principal and interest payment delinquencies;
- b) Non-payment related defaults, if material;
- c) Unscheduled draws on debt service reserves reflecting financial difficulties;
- d) Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e) Substitution of credit or liquidity providers, or their failure to perform;
- f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with

respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;

- g) Modifications to rights of Holders of the Bonds, if material;
- h) Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;
- i) Defeasances of the bonds;
- j) Release, substitution, or sale of property securing repayment of the bonds, if material;
- k) Rating changes on the bonds;
- l) Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m) The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

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

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

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

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds, which are reasonably expected to be used during a current budget year or within fifteen months of receipt. When investing operating funds, the investments must mature within three hundred and ninety-seven days or less. When investing funds other than operating funds, the investments must mature according to the need for the funds.

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

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- Iowa Schools Joint Investment Trust Program (ISJIT); and,
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.

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

The treasurer shall be responsible for reporting to and reviewing with the board at its regular meetings the investment portfolio's performance, transaction activity and current investments.

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

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

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Legal Reference: Iowa Code §§ 11.2, .6; 12.62; 12B; 12C; ; 279.29; 502.701.

Cross-Reference: 206.4 Treasurer
704 Revenue

Approved 1989 Reviewed 9/3/20 Revised 5/14/15

Policy Title: GIFTS - GRANTS - BEQUESTS

Code No. 704.4

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

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

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

Legal Reference: Iowa Code §§ 279.42; 565.6.

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

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Policy Title: STUDENT ACTIVITIES FUND

Code No. 704.5

Revenue raised by students or from student activities shall be deposited and accounted for in the student activity fund. This revenue is the property of and shall be under the financial control of the board. Students may use this revenue for purposes approved by the superintendent or his/her designee.

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

Legal Reference: Iowa Code §§ 11.23; 279.8.

Cross-Reference: 504 Student Activities
701 Financial Accounting System

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

Policy Title: TUITION FEES

Code No. 704.6

Maximum tuition fees to be charged for students, residing within another school district or corporation shall be the district cost per pupil of the receiving district as computed in accordance with law.

Legal Reference: Chapters 282.6, .24.

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Policy Title: EDUCATIONAL MATERIAL FEES

Code No. 704.7

The Superintendent of Schools or his/her designated officer shall set-up the necessary regulations to administer the sale of educational supplies and materials to the students of the school in accordance with law. The Board of Directors shall officially adopt the regulations governing the sale of supplies and materials.

Legal Reference: Iowa Code §§ 279.8, 301.1

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The board supports economic development in Iowa. If applicable, statutory purchasing preferences shall be applied in accordance with law. Such preferences include: consideration of purchasing goods and services from a locally owned business located within the school district if the cost and other considerations are relatively equal; preference to products and provisions grown and coal produced within Iowa when they are found in marketable quantities and are of a quality reasonably suited to the purpose intended and can be secured without additional cost; and any goals set, as required by law, regarding procurement from certified targeted small businesses, minority-owned businesses, and female-owned businesses. However, no such preferences shall be given for any public improvement contract subject to the procedures of Iowa Code Chapter 26, unless otherwise required by reciprocal bidding statutes or unless the lowest responsive, responsible bids or quotes, as appropriate, are otherwise equal. When spending federal child nutrition Funds, geographical preference is allowed only to the extent permitted by law.

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

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

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

Purchases of Goods and Services

It shall be the responsibility of the superintendent to approve purchases, except those authorized by or requiring direct board actions. 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.

Unless otherwise provided by law, the superintendent shall have the authority to authorize purchases without competitive bids for goods and services costing under \$10,000 without prior board approval. For goods and services costing \$10,000 or more but less than \$25,000, the superintendent shall receive quotes of the goods and services to be purchased prior to approval of the board. Competitive sealed bids are required for purchases of goods and services that cost \$25,000 or more, including school buses which shall be bid in accordance with the specific rule requirements outlined by the Iowa Department of Education, except for emergency purchases and those professional services annually appointed/approved by the board for continual and ongoing services (i.e. legal and audit) or those professional services exempted by law from the requirements of competitive bids or quotations (i.e. architectural, landscape architectural or

engineering design services procured for a public improvement). These purchases may be made after appropriate due diligence as determined on a case-by-case basis by the board. Purchases using federal child nutrition funds shall be made in accordance with procurement procedures required by law. All purchases of goods and services costing at least \$25,000 shall require prior board approval.

Purchases of goods and services shall be based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, the targeted small business procurement goal and other statutory purchasing preferences, and other factors deemed relevant by the board.

The board and the superintendent shall have the right to reject any or all bids/quotes, or any part thereof, to waive informalities, and to re-advertise. If it is determined that a targeted small business which is scheduled to receive a contract with the school district may be unable to perform the contract, the superintendent shall notify the Department of Economic Development. The board will enter into such contract or contracts as the board deems in the best interests of the school district.

Public Improvement Projects

The board shall award and approve contracts for public improvement projects, except where the board has delegated this authority pursuant to law.

Formal competitive bidding procedures are required for all legally defined “public improvement” projects that have an estimated total cost exceeding the minimum competitive bidding threshold as established by Iowa law. The provisions of the law with reference to advertising for bids do not apply in the case of emergency repairs when the repairs are necessary in order to ensure the continued use of any school or school facility. The school district shall procure a certificate from the AEA administrator that such emergency repairs are necessary to ensure the continued use of the school or school facility.

The competitive quotations process is required for legally defined “public improvement” projects that have an estimated total cost exceeding the minimum competitive quotation threshold as established by Iowa law, but not more than the competitive bidding threshold.

The superintendent or designee will determine the process for obtaining quotes for projects below the competitive quotation threshold as appropriate.

The award of all public improvement contracts (whether bid or quoted) will be made to the lowest responsive, responsible bidder/quoter. The board shall have the right to reject any or all bids/quotes, or any part thereof, and to waive informalities, as permitted by law, and to enter into such contract or contracts as the board deems in the best interests of the school district..

Legal Reference: Iowa Code §§ 23A.3; 28E; 72.3; 73; 73A; 279.8; 285.10(3), .10(7);
297.7, .8; 301.
261 I.A.C. 54.
281 I.A.C. 43.25, .26.
481 I.A.C. 25.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: PURCHASING ON BEHALF OF EMPLOYEES

Code No. 705.2

Generally, the school district shall not purchase items on behalf of employees. The school district may in unusual and unique circumstances do so. It shall be within the discretion of the board to determine when unique and unusual circumstances exist.

No purchase shall be made unless the employee has paid the school district prior to the order being placed and the employee has agreed to be responsible for any taxes or other expenses due.

Legal Reference: Iowa Code § 279.8.

Cross-Reference: 703 Budget

Approved 12/20/01 Reviewed 9/3/20 Revised _____

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Code No. 705.3

PAYMENT FOR GOODS AND SERVICES

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

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

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

The board president and board secretary may sign warrants by use of a signature plate or rubber stamp. If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.

The board authorizes the use of an electronic signature on claims approved by the board and payroll checks.

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

Legal Reference: Iowa Code §§ 279.8, .29, .30, .36; 291.1, .8, .12; 721.2(5).
281 I.A.C. 12.3(1).

Cross Reference: 705 Expenditures

Approved: 7/27/06 Reviewed 9/3/20 Revised 5/14/15

Policy Title: REQUISITIONS

Code No. 705.4

Requisitions for equipment, supplies, and services are to be made on the properly authorized forms. The superintendent or building administrator must sign the authorized requisition form.

Approved 1989 Reviewed 9/3/20 _ Revised 12/8/09

Policy Title: PURCHASE ORDERS

Code No. 705.5

The procurement of all supplies, equipment, and services shall be initiated by the issuance of an official purchase order signed by the Superintendent of Schools, an authorized staff member, or the Board President. Only those supplies, equipment, and services procured by formal contract shall be exempt.

Approved 1989 Reviewed 9/3/20 _ Revised _____

Policy Title: RECEIVING SUPPLIES AND EQUIPMENT

Code No 705.6

Whenever physically possible, all supplies and equipment purchased in the name of the School District shall be cleared through the purchasing department. Whenever this procedure is impossible and/or impractical, the purchasing department shall be notified by the school personnel receiving such equipment, supplies, and services that such has been delivered.

It shall be the duty of the purchasing department to certify to the accounting department the receipt of all equipment, supplies, and services.

Approved 12/20/01 Reviewed 9/3/20

Revised 5/14/15

Policy Title: UNPAID WARRANTS

Code No. 705.7

The Board of Directors shall only in the case of absolute necessity issue warrants for which there are no funds available for the payment of such warrants. If warrants are issued for which there are no funds available for payment of such warrants, the Treasurer shall institute such procedures as stated in the Code of Iowa for the payment of said warrants.

Legal Reference

Iowa Code Chapter 74

Approved 12/20/01 Reviewed 9/3/20 _ Revised 12/8/09

Policy Title: PAYROLL PERIODS

Code No. 706.1

The payroll period for the school district shall be monthly. Employees shall be paid on the 21st day of each month. If this day is a holiday, recess, or weekend, the payroll shall be paid on the last working day prior to the holiday, recess or weekend.

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

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

Legal Reference: Iowa Code §§ 20.9; 91A.3.

Cross Reference: 706.2 Payroll Deductions

Approved 12/20/01 Reviewed 9/3/20 Reviewed 9/3/20 Revised

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

Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or tax sheltered annuity programs. Requests for these deductions shall be made in writing to the superintendent. Requests for purchase or change of tax-sheltered annuities may be made at any time.

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

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

Legal Reference: Iowa Code §§ 91A.5; 294.16.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

All personnel of the school district shall be reimbursed for travel expenses incurred for travel outside the district authorized by the superintendent of schools.

Travel shall be (1) by common carrier when such transportation is reasonably available and will serve the time schedule of the individual; or (2) by private automobile. If the individual chooses to go by automobile, the maximum travel cost shall not exceed the cost of economy/coach class air travel.

The rates for reimbursement shall be for actual expenses incurred, plus a per-mile rate set by the Board for use of private automobile or similar conveyance. An itemized account of all expenses, accompanied by receipted hotel/motel bills for overnight lodging, shall be presented to the Board for payment.

All administrative personnel shall be reimbursed for any travel necessary to the performance of their assigned duties. This does not include travel between their homes and their offices.

All other personnel shall be reimbursed for any travel from the building in which they normally begin their day of service. This does not include travel to and from work and home.

Policy Title: SPECIAL ASSESSMENT

Code No. 706.4

When it is deemed necessary, the Board of Directors shall seek the advice of its attorney in cases of special assessments against the school district. The recommendations of the attorney shall be given careful consideration in formulating any recommended action of the Board of Directors in a special assessment case.

Approved 12/20/01 Reviewed 9/3/20 Revised _____

Policy Title: SECRETARY'S REPORTS

Code No. 707.1

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

The board secretary shall make other reports to state and local agencies as may be required by law.

Legal Reference: Iowa Code §§ 279.8; 291.7, 291.10-.11.

Cross Reference: 206.3 Secretary
210.1 Annual Meeting
707 Fiscal Reports

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

Policy Title: TREASURER'S ANNUAL REPORT

Code No. 707.2

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

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

Legal Reference: Iowa Code §§ 279.31, .33; 291.14.

Cross Reference: 206.4 Treasurer
210.1 Annual Meeting
707 Fiscal Reports

Approved 12/20/01 Reviewed 9/3/20 _ Revised 12/8/09

Policy Title: PUBLICATION OF FINANCIAL REPORTS

Code No. 707.3

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

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

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

Cross Reference: 206.3 Secretary

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

Policy Title: AUDIT

Code No. 707.4

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

Annual audit reports shall remain on permanent file in the administrative offices of the school district.

Legal Reference: Iowa Code § 11.6.

Cross Reference: 701 Financial Accounting System
707 Fiscal Reports

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

INTERNAL CONTROLS

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

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

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

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

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

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

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

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Approved: 7/27/06

Reviewed 9/3/20

Revised 5/14/15

INTERNAL CONTROLS PROCEDURES

Fraud, financial improprieties, or irregularities may 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.
- 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 as reasonably practical and to the extent permitted by law. 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, as reasonably practical and to the extent permitted by law.

Approved 12/20/01 Reviewed 9/3/20 _ Revised 5/14/15

Policy Title: CARE, MAINTENANCE AND DISPOSAL OF
SCHOOL DISTRICT RECORDS

Code No. 708

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

• Secretary's financial records	Permanently
• Treasurer's financial records	Permanently
• Minutes of open meetings of the Board of Directors	Permanently
• Annual audit reports	Permanently
• Annual budget	Permanently
• Results of school elections	Permanently
• Real property records including deeds and abstracts	Permanently
• Permanent record of individual pupil	Permanently
• Records of payment of judgments against the school district	20 years
• Bonds and bond coupons	11 years after maturity
• Written contracts	10 years
• Cancelled warrants, check stubs, bank statements, bills, invoices, and related records	5 years
• Minutes and recordings of closed meetings of the Board	1 year
• Program grants	As determined by the grant
• Non-payroll personnel records	7 years after end of employment
• Payroll records	3 years
• School meal program accounts/records	3 years after submission of final claim for reimbursement for fiscal year

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

An inventory of the furniture, equipment, and other non-consumable items other than real property of the school district shall be conducted annually under the supervision of the superintendent. This report shall be filed with the board secretary.

A perpetual inventory shall be maintained on consumable property of the school district.

The permanent and cumulative records of students currently enrolled in the school district shall be housed in the central administration office of the attendance center where the student attends. Permanent records must be housed in a fire-resistant safe or vault or maintained and stored electronically with a secure backup file. The building administrator shall be responsible for keeping these records current. Records of students who have graduated or are no longer enrolled in the school district shall be housed in the administrative office of the attendance center where the student attended. These records will be maintained by the superintendent. School district policies and procedures regarding care, maintenance, and disposal of student records will be followed with respect to special education student records except as otherwise provided by law.

The board secretary may microfilm, microfiche, or electronically retain school district records and may destroy the original paper copies of the records if they are more than three years old. An electronic record which accurately reflects the information set forth in the paper record after it was first generated in its final form, and which remains accessible for later reference, meets the same legal requirements for retention as the original paper record.

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

Legal Reference: Iowa Code §§ 21.5; 91A.6; 279.8; 291.6; 554D.119, 614.1.
281 I.A.C. 12.3(1), (4); 41.624.
7 C.F.R. Part 210.23

Cross Reference: 206.3 Secretary
215 Board of Directors' Records
401.5 Employee Records
506 Student Records
901 Public Examination of School District Records

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: BOND OF OFFICERS AND EMPLOYEES Code No. 708.1

The Board Secretary and Board Treasurer shall give bond to the School District in such amount as the Board may require, but in no case less than fifty thousand dollars (\$50,000.) and with sureties to be approved by the Board. Bonds shall be filed with the School District.

Employees who have custody of District funds in connection with their duties shall be required to furnish suitable bond in such forms and amounts and with such sureties as the Board may approve. All other employees shall be covered by a blanket bond in the amount of five thousand dollars (\$5,000.00).

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

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 board will also maintain workers' compensation coverage as required by law. The comprehensive insurance program shall be reviewed at least once every three years. Insurance will only be purchased through legally licensed Iowa insurance agents.

The school district may 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 \$1,000 unless such insurance is required by statute or contract.

The board may retain a private organization for fixed assets management services.

Administration of the insurance program, making recommendations for additional insurance coverage, placing the insurance coverage and loss prevention activities shall be the responsibility of the superintendent. The superintendent or his/her designee shall be responsible for maintaining the fixed assets management system, processing claims and maintaining loss records.

Legal Reference: Iowa Code §§ 85; 279.12, .28; 285.5(6), .10(6); 296.7; 298A; 517A.1; 670.

Cross Reference: 205 Board Member Liability
804 Safety Program

Approved 12/20/01 Reviewed 9/3/20 _ Revised 5/14/15

The school district will operate a school lunch and breakfast program in each attendance center. The school food program services will include hot lunches through participation in the National School Lunch Program. The following regulations shall be followed:

1. A Type A hot lunch and breakfast will be made available to students.
2. Free and reduced lunches and breakfasts will be provided to students who meet eligibility requirements for same.
3. Students may bring their lunches from home and purchase milk or juice and other incidental items.

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

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

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

It shall be the responsibility of Food Service Director to administer the program and to cooperate with the superintendent and head cook for the proper functioning of the school food program

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.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: FREE OR REDUCED COST MEALS ELIGIBILITY

Code No. 710.2

Students enrolled and attending school in the school district, who are unable to afford the special milk program, the cost or a portion of the cost of the school lunch, breakfast and supplemental foods, will be provided the school food program services at no cost or at a reduced cost.

Applications for free or reduced cost school food services are available at the District administration office. It shall be the responsibility of the designee of the superintendent to determine if a student qualifies for free or reduced cost school food services in accordance with federal eligibility guidelines. Students, whom the building principal believes are improperly nourished, will not be denied the school food program services simply because the paperwork has not been completed.

It shall be the responsibility of the superintendent to develop administrative regulations for implementing this 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.

Cross Reference: 710 School Food Services

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: VENDING MACHINES

Code No. 710.4

Food served or purchased by students during the school day and food served or purchased for other than special circumstances shall be approved by the superintendent. Vending machines in the school building shall be the responsibility of the building principal. Foods and beverages available for purchase from the vending machines, other than juice machines, shall not be made during the lunch periods. Foods and beverages available for purchase from the vending machines will reflect guidelines set by Board policy as well as requirements of applicable federal and state laws and regulations.

It shall be the responsibility of the superintendent to develop administrative regulations for the use of vending machines and other sales of food to students.

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

Cross Reference: 504.5 Student Fund Raising
 710 School Food Services

Approved 12/20/01 Reviewed 9/3/20 _ Revised 5/14/15

MEAL CHARGES

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

Payment of Meals

Students have use of a meal account. When the balance reaches \$0.00 a student may charge no more than \$5.00 to this account. When an account reaches this limit, a student shall not be allowed to charge further meals or a la carte items until the negative account balance is paid. If extenuating circumstances arise, the family must notify the district and different arrangements can be made.

Students who qualify for free meals shall never be denied a reimbursable meal, even if they have accrued a negative balance from previous purchases. Students with outstanding meal charge debt shall be allowed to purchase a meal if the student pays for the meal when it is received. The school district may provide an alternate meal that meets federal and state requirements to students who have charged the maximum allowance to the student account and cannot pay out of pocket for a meal.

Employees may use a charge account for meals, but may charge no more than \$0.00 to this account. When an account reaches this limit, an employee shall not be allowed to charge further meals or a la carte items until the negative account balance is paid.

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 \$5.00. Families will be notified by automated text messaging system, automated e-mailing system, letters sent home, or phone calls from the food service representative. Negative balances of more than -\$0.01, not paid prior to the end of the school year will be turned over to the superintendent or superintendent's designee for collection. Options may include: collection agencies, small claims court, or any other legal method permitted by law.

MEAL CHARGES

Communication of the Policy

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

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

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

Legal Reference: 42 U.S.C. §§ 1751 *et seq.*
7 C.F.R. §§ 210 *et seq.*
U.S. DEP'T OF AGRIC., SP 46-2016, UNPAID MEAL CHARGES: LOCAL MEAL CHARGE POLICIES (2016).
U.S. DEP'T OF AGRIC., SP 47-2016, UNPAID MEAL CHARGES: CLARIFICATION ON COLLECTION OF DELINQUENT MEAL PAYMENTS (2016).
U.S. DEP'T OF AGRIC., SP 57-2016, UNPAID MEAL CHARGES: GUIDANCE AND Q&A (2016).
Iowa Code 283A.
281 I.A.C. 58.

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

Approved 6/1/2107

Reviewed 9/3/20

Revised _____

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 shall be entitled to transportation to and from their attendance center at the expense of the school district.

Transportation of students who require special education services shall 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 shall be 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 shall be within the discretion of the board to determine such conditions.

Policy Title: STUDENT SCHOOL TRANSPORTATION ELIGIBILITY Code No. 711

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, shall be reimbursed at the rate per mile set by the state.

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

Legal Reference: 20 U.S.C. §§ 1401, 1701 et seq.
 34 C.F.R. Pt. 300 et seq.
 Iowa Code §§ 256B.4; 285; 321.
 281 I.A.C. 41.412; 43.

Cross Reference: 501.16 Homeless Children and Youth
 507.8 Student Special Health Services
 603.3 Special Education
 711 Transportation

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: STUDENT ELIGIBILITY FOR BUS SERVICE

Code No. 711.1

Elementary and Middle School students living more than 2 miles and high school students living more than 3 miles from a designated attendance center will be furnished transportation.

Students may be required to meet a school bus on an approved route a distance not to exceed 3/4 of a mile.

When transportation by school bus is impracticable or where school bus service is not available, the Board may require the parents or guardians to transport their children to the school designated for attendance. The parent or guardian will be reimbursed for such transportation as designated by statute.

Distance to school or to a bus route shall be measured on the public highway only and over the most passable and safest route as determined by the board, starting in the roadway opposite the private entrance to the residence of the pupil and ending in the roadway opposite the entrance to the school grounds or designated point on his/her route.

The board will annually review and approve bus routes in accordance with applicable law.

Legal Reference: 20 U.S.C. §§ 1401, 1701 et seq.
34 C.F.R. Pt. 300 et seq.
Iowa Code §§ 256B.4; 285; 321.
281 I.A.C. 41.412; 43.

Cross Reference: 501.16 Homeless Children and Youth
507.8 Student Special Health Services
603.3 Special Education
711 Transportation

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

Policy Title: STUDENT CONDUCT ON SCHOOL
TRANSPORTATION

Code No. 711.2

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

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

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

After two warnings for inappropriate conduct or in the event of serious misconduct, the building principal shall have the authority to suspend transportation privileges of the student or impose other appropriate discipline.

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

Legal Reference: Iowa Code §§ 279.8; 285; 321.

Cross Reference: 503 Student Discipline
506 Student Records

Approved 12/20/01 Reviewed 9/3/20 _ Revised 5/14/15

Policy Title: STUDENT CONDUCT ON SCHOOL
TRANSPORTATION REGULATION

Code No. 711.2R1

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

1. Bus riders shall be at the designated loading point before the bus arrival time.
2. Bus riders shall wait until the bus comes to a complete stop before attempting to enter.
3. Riders must not extend arms or heads out of the windows at any time.
4. Aisles must be kept cleared at all times.
5. All bus riders shall load and unload through the right front door. The emergency door is for emergencies only.
6. A bus rider will depart from the bus at the designated point unless written permission to get off at a different location is given to the driver.
7. A rider 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 with respect.
14. Students shall assist in looking after the safety and comfort of younger students.
15. A bus rider who must cross the roadway to board or depart from the bus shall pass in front of the bus (no closer than 10 feet), look in both directions and proceed to cross the road or highway only on signal from the driver.
16. Students shall not throw objects about the vehicle nor out through the windows.
17. Shooting paper wads, squirt guns or other material in the vehicle is not permitted.
18. Students shall keep feet off the seats.
19. Roughhousing in the vehicle is prohibited.
20. Students shall refrain from crowding or pushing.
21. The use, being under the influence of, sale, or possession of controlled substances, alcohol, tobacco or look-alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.

Policy Title: USE OF VIDEO CAMERAS ON SCHOOL
BUSES REGULATION

Code No. 711.2R2

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

Student Records

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

Notice

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

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

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

Video Camera May Be In Operation.

Approved 1995 Reviewed 9/3/20 Revised 5/14/15

Policy Title: USE OF VIDEO CAMERAS ON SCHOOL
BUSES REGULATION

Code No. 711.2R2

Review of Videotapes

The school district shall review videotapes when necessary as a result of an incident reported by a bus driver or student or randomly by superintendent and transportation director. The videotapes may be re-circulated for erasure after 21 days.

Video Monitoring System

Video cameras will be rotated randomly on school district buses.

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

Student Conduct

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

Approved 1995 Reviewed 9/3/20 Revised 12/8/09

**VIDEO CAMERA MONITORING ON SCHOOL BUSES
ACCESS REPORT**

The undersigned hereby requests approval to view the following video taped information from bus # _____.

Name of Student(s)

1. _____
2. _____
3. _____
4. _____
5. _____

Specific data requested:

Specific, legitimate, educational or other interest for obtaining this information:

I hereby agree that I will not transfer any information depicted on the video acquired pursuant to this request to another person, agency or institution without the WRITTEN CONSENT OF THE PARENTS (OR STUDENT IF SAID STUDENT IS OVER 18 YEARS OF AGE) OR EXCEPT AS AUTHORIZED BY LAW.

Print name and title

Date

Signature

FOR SCHOOL USE ONLY

Date rec'd _____

By: _____

Date ACCESS authorized _____

By: _____

Date or Actual Access _____

By: _____

Filed in Record By: _____

By: _____

Policy Title: STUDENT TRANSPORTATION FOR
EXTRACURRICULAR ACTIVITIES

Code No. 711.3

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

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

Students who are provided transportation by the school district for extracurricular events shall ride both to and from the event in the school district transportation 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 to which the student traveled by school district transportation. If transportation for extracurricular activities or events is not provided by the school district, or if transportation provided by the school district is declined, then the responsibility and corresponding liability for transportation to and from the activity or event shall rest solely with the students and their parents/guardians.

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

School buses may also be used by an organization of, or sponsoring activities for, senior citizens, children, disabled persons, or other persons or groups in accordance with law.

Legal Reference: Iowa Code §§ 279.8; 285; 321.
281 I.A.C. 43.

Cross Reference: 504 Student Activities
711 Transportation

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title SUMMER PROGRAM BUS SERVICE

Code No. 711.4

School buses may be utilized during the summer months to facilitate the operation of school-sponsored or approved summer educational programs.

Legal Reference: Iowa Code §§ 279.8, 285.10.
281 I.A.C. 43.10.

Cross Reference: 603.2 Summer School Instruction
711 Transportation

Approved 12/20/01 Reviewed 9/3/20 _ Revised _____

"Resident Pupils" attending a non-public school located either within or out of the school district of the pupil's residence shall be entitled to transportation on the same basis as provided for resident public school pupils. The public school district providing transportation to non-public school shall determine the days on which bus service is provided, which shall be based upon the days for which bus service is provided to public school pupils, and the public school district shall determine bus schedules and routes. In the case of non-public school pupils, the term "school designated for attendance" means the non-public school which is designated for attendance by the parents of the non-public school pupil.

The resident public school district can meet its non-public transportation obligation by one or combination of four options as described in Section 285.1 (17) of the Code. They are:

- (a) Transportation in a school bus operated by the public school district.
- (b) Contracting with private parties as provided in Section 285.5 of the Code. However, contracts shall not provide payment in excess of the average per pupil transportation costs of the resident school district for that year.
- (c) Utilizing the parent reimbursement provisions of Section 285.3 of the Code
- (d) Contracting with the contiguous school district to transport resident non-public school pupils the entire distance from the non-public pupil's residence to the non-public school located in the contiguous school district or from the boundary line of the public school district to the non-public school.

The Sergeant Bluff-Luton Community School will provide transportation for non-public resident students by using options (b), (c), or (d) of the above.

Legal Reference: Iowa Code §§ 285.1-.3, .10, .16.

Cross Reference: 711 Transportation

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: TRANSPORTATION OF NONSCHOOL GROUPS

Code No. 711.6

Only in unusual circumstances will the board make school district transportation vehicles available to local nonprofit entities which promote cultural, educational, civic, community, or recreational activities for transporting to and from nonschool-sponsored activities in the state.

In the event school district transportation vehicles are made available to local nonprofit entities, it shall be the responsibility of the superintendent to develop administrative regulations for application for, use of, and payment for using the school district transportation vehicles in accordance with law.

Legal Reference: Iowa Code §§ 285.1(21), .10(9), (10).
281 I.A.C. 43.10.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: SCHOOL BUS SAFETY INSTRUCTION

Code No. 711.7

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

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

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

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

Legal Reference: Iowa Code §§ 279.8; 285; 321.
281 I.A.C. 43.40.

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

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 superintendent will make the final judgment as to when conditions are unsafe to operate. The actual "on location" decisions and reports of the drivers will assist the superintendent.

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other drivers and students will be notified by commercial radio when school is cancelled or temporarily delayed. When school is cancelled because of weather anywhere in the school district, all schools will be closed.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced by commercial radio, television, district web site and other electronic means. 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 their parents pick them up.

Legal Reference: Iowa Code § 279.8.

Cross Reference: 601.2 School Day

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: **LOADING, UNLOADING AND 300' OF CLEAR VISION** Code No. 711.9

It is the intention of the Board of Education of the Sergeant Bluff-Luton Community School District to provide safe and orderly transportation services for the students of the district.

Because weather conditions, such as fog and snow, may interfere with the safety and orderly transportation of students, the Board adopts the following policy:

1. Sergeant Bluff-Luton Community School District buses will not operate when fog, snow, or other weather conditions make transportation of students unsafe. In addition, students shall not be loaded or unloaded from district school buses where reduced highway visibility caused by fog, snow, or other weather conditions cause such loading or unloading to be unsafe.

2. In the event that school is cancelled before the beginning of the school day, all drivers shall be notified. All parents and students shall be notified by commercial radio, television, district web site or other electronic devices.

Approved 12/20/01 Reviewed 9/3/20 Revised 12/8/09

Policy Title: TRANSPORTATION INSURANCE PROGRAM

Code No. 711.10

The Board of Directors shall carry insurance on all school-owned buses and see that insurance is carried by all contractors hired by the Board to transport pupils.

The following types and minimum amounts of insurance should be carried:

1. Liability - Minimum amount of \$1,000,000 per bus
2. Property Damage - Minimum amount \$50,000 per bus
3. Medical Payments - Minimum amount of \$2,000 per pupil
4. Fire, theft, wind, storm and comprehensive on each bus
5. Uninsured motorist as required by law

Approved 12/20/01 Reviewed 9/3/20 Revised _____

Policy Title: SPECIAL EDUCATION BUS SERVICE

Code No. 711.11

Transportation for Disabled Students:

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

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

Policy Title: STUDENT TRANSPORTATION

Code No. 711.12

School bus delivery points for all students shall be the same as the pickup points. Whenever bus space is available, school principals may approve a written request signed by a parent or guardian for change of delivery and pickup.

Where it is determined by the superintendent of schools that because of adverse weather an emergency exists and there is a risk that students cannot be safely delivered by bus to their designated delivery points, he/she shall take such reasonable steps as may under the circumstances be necessary to provide for their safety until the emergency is terminated, whereupon said students shall be delivered by bus or other suitable means to their specified delivery points or their residences as the existing circumstances indicate.

The principals and the superintendent of schools shall not allow variances of bus delivery points of students in the district. Students who participate in non-school activities such as Boy Scouts, Girls Scouts, Brownies, church activities or other events and do not need to ride the bus after school will not be dropped off at alternative sites.

Approved 12/20/01 Reviewed 9/3/20 Revised 5/14/15

The Iowa Department of Transportation is the legal authority for issuing a school driver's license to students. This license is made available to students who have a special need in getting to and from daily scheduled courses of instruction and/or co-curricular activities.

Applicants who desire to acquire a school license may request the Board of Directors, superintendent, or principal (if authorized by the superintendent) to certify that a need exists for the license on a form provided by the Iowa Department of Transportation. The Board, superintendent, or principal shall adhere to the requirements of law when determining whether to certify that a need exists, including the following guidelines:

1. Each student shall have attained the age of fourteen years.
2. Students shall reside more than one mile from their attendance center.
3. Each student shall have completed and successfully passed the driver safety class.

Exceptions to the above requirements may be permitted in accordance with law. The Board, superintendent, and principal are not responsible for the actions of the applicant which pertain to the use of the driver's license. The Board, superintendent, or principal shall have the exclusive right to approve or reject any or all applicants. The applicant may appeal to the Board a decision of the superintendent or principal to deny certification. The decision of the Board is final.