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## 201 BOARD OF DIRECTORS' ELECTIONS

The school election takes place on the ~~second~~ first Tuesday after the first Monday in ~~September~~ November of odd-numbered years. Each school election is used to elect citizens to the board to maintain a 5-member board and to address questions that are submitted to the voters.

Citizens of the school district community seeking a seat on the board must file their nomination papers with the board secretary, or the board secretary's designee, ~~between sixty-four and forty days before the school election unless otherwise directed~~ in accordance with the timelines established by law.

If a vacancy occurs on the board it ~~may~~ shall be filled by appointment within 30 days of the vacancy. ~~If the in accordance with law and board does not fill the vacancy by appointment, the board secretary will call a special election to fill the vacancy. Candidates for a seat created by a vacancy must file their nomination papers 25 days before the special election.~~ policy.

It is the responsibility of the county commissioner of elections to conduct school elections.

**NOTE: This policy states the legal requirements for school board elections and the filling of vacancies.**

Legal Reference: Iowa Code §§ 39; 47,45; 63; 69; 274.7; 277; 278.1; 279.7 (2009).

Cross Reference: 202 Board of Directors Members  
202.3 Term of Office  
202.4 Vacancies  
203 Board of Directors' Conflict of Interest

Approved 5/8/95

Reviewed 1/11/16

Revised 3/18/10

## 202 BOARD OF DIRECTORS MEMBERS

### 202.3 TERM OF OFFICE

Board members elected for a full term at a regularly scheduled school election in ~~September~~ November, of odd-numbered years, serve for four years. Board members appointed to fill a vacant position will serve until the next ~~scheduled school election~~; a successor is elected and qualified at the next regular school election, unless there is an intervening special election for the school district, in which event a successor shall be elected at the intervening special election. A board member elected to fill a vacancy will serve out the unexpired term.

Being a board member is a unique opportunity for a citizen to participate on a governing board of the school district. Eligible board members are encouraged to consider running for more than one term.

Legal Reference: Iowa Code §§ 69.12; 274.7; 279.6; 279.7~~-(2009)-~~

Cross Reference: 201 Board of Directors' Elections  
202 Board of Directors Members  
202.4 Vacancies

Approved 5/8/95

Reviewed 1/11/16

Revised 3/18/10

## 409 EMPLOYEE - VACATIONS AND LEAVES OF ABSENCE

### 409.2 EMPLOYEE LEAVES OF ABSENCE

The board will offer the following leave to full-time regular licensed employees:

- Association Leave – Leave for the Central Lyon Education Association for professional business
- Bereavement Leave – Leave to mourn the loss of a family member or close friend
- Family and Medical Leave Act (FMLA) – Leave for specified family and medical reasons
- Family/Emergency Leave – Leave to care for a sick member of the employee's immediate family
- Jury Duty/Civic Responsibility Leave – Leave for jury duty, legal summons, or other responsibilities
- Military Leave – Leave for military service, including the national guard
- Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day
- Political Leave – Leave to run for elective public office
- Professional Leave – Leave for the purpose of attending meetings and conferences
- Sick Bank – Leave that is voluntarily to participate in during a contract year
- Sick Leave (personal illness) – Leave for medically-related disability or illness
- Unpaid Leave – To excuse an involuntary absence not provided for in other leave policies of the board.

The board will offer the following leave to full-time regular classified employees:

- Bereavement Leave – Leave to mourn the loss of a family member or close friend
- Family and Medical Leave Act (FMLA) – Leave for specified family and medical reasons
- Family/Emergency Leave – Leave to care for a sick member of the employee's immediate family
- Jury Duty/Civic Responsibility Leave – Leave for jury duty, legal summons, or other responsibilities
- Military Leave – Leave for military service, including the national guard
- Personal Leave – Leave to accomplish personal business that cannot be conducted outside the work day
- Political Leave – Leave to run for elective public office
- Professional Leave – Leave for the purpose of attending meetings and conferences
- Sick Bank – Leave that is voluntarily to participate in during a contract year
- Sick Leave (personal illness) – Leave for medically-related disability or illness
- Unpaid Leave – To excuse an involuntary absence not provided for in other leave policies of the board.

The provisions of each leave offering will be detailed in the Master Contract and/or Employee Handbook.

Leave offered by the district will not be less than what is required by law. In the event of an emergency or unforeseen circumstance, the superintendent may authorize additional paid leave.

Legal Reference: 29 U.S.C. §§ 2601 et seq.  
Pub.L. 116–127  
29 C.F.R. §§ 825; 826.  
Iowa Code §§ 20; 29A; 55; 85; 216; 279.40; 607A.  
Whitney v. Rural Ind. School District, 232 Iowa 61, 4 N.W.2d 394 (1942).  
Bewley v. Villisca Community School District, 299 N.W. 2d 904 (Iowa 1980).

Cross Reference: 403.2 Employee Injury on the Job  
409.3 Licensed Employee Family and Medical Leave  
~~409.8 Licensed Employee Unpaid Leave~~

Approved 10/14/20

Reviewed 10/14/20

Revised 10/14/20

## 606.6 INSUFFICIENT CLASSROOM SPACE

Insufficient classroom space shall be is determined on a case-by-case basis. In making its determination whether insufficient classroom space exists, the board may consider several factors, including but not limited to, the nature of the education program, the grade level, the available licensed employees, the instructional method, the physical space, student-teacher ratios, equipment and materials, facilities either being planned or under construction, facilities planned to be closed, financial condition of the school district and projected to be available, a sharing agreement in force or planned, a bargaining agreement in force, laws or rules governing special education class size, board-adopted school district goals and objectives, and other factors considered relevant by the board.

This policy shall be is reviewed by the board annually. It shall be is the responsibility of the superintendent to bring this policy to the attention of the board each year.

***NOTE: This is a policy mandated by Iowa's open enrollment law and reflects the requirements of the law.***

Legal Reference: Iowa Code § 282.18(13).  
281 I.A.C. 17.6(3).

Cross Reference: 103 Long-Range Needs Assessment  
501.15 Open Enrollment Transfers - Procedures as a Receiving District  
606.1 Class Size - Class Grouping

Approved 8/14/95

Reviewed 12/11/17

Revised 8/14/95

## 701 FINANCIAL ACCOUNTING SYSTEM

### 701.1 DEPOSITORY OF FUNDS

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

It shall be is the responsibility of the Board Secretary/Business Manager and Superintendent to include the resolution in the minutes of the meeting.

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Legal Reference: Iowa Code §§ 12C.2; 279.33 (1995).

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

Approved 9/11/95

Reviewed 1/14/19

Revised 9/11/95

## 701.2 TRANSFER OF FUNDS

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

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

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

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

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Legal Reference: Iowa Code §§ 24.21-.22; 279.8; 279.42; 298A.  
289 I.A.C. 6

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

Approved 9/11/95

Reviewed 1/14/19

Revised 11/11/02



### 701.3 FINANCIAL RECORDS

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

**Governmental fund type:**

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

**Fiduciary funds:**

- Trust or agency funds
  - Expendable trust funds
  - Non-expendable trust funds
  - Agency funds
  - Pension trust funds

**Account groups:**

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

**Proprietary fund type:**

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

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

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

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

Legal Reference: Iowa Code §§ 11.23; 298A (2001).

Cross Reference: 704 Revenue  
705 Expenditures

Approved 11/11/02

Reviewed 1/14/19

Revised 11/11/02

## 702 CASH IN SCHOOL BUILDINGS

The amount of cash that may be kept in the school building for any one (1) day shall be sufficient for that day's operations. All funds shall be kept in the safe of the central office.

A minimal amount of cash shall be kept in the central administration offices and building offices at the close of the day. All cash shall be deposited by the central office personnel in the authorized depository of the school district.

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

Legal Reference: Iowa Code § 279.8

Cross Reference: 701.1 Depository of Funds  
704 Revenue

Approved 9/11/95

Reviewed 1/14/19

Revised 11/11/13

## 703 BUDGET

### 703.1 BUDGET PLANNING

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

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

- the amount of revenues to be raised by taxation;
- 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~~ is the responsibility of the Superintendent to prepare the budget for review by the board prior to the April 15 deadline each year.

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

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget ~~shall be~~ is published in a newspaper designated ~~publications~~ for official publication in the school district. It ~~shall be~~ is the responsibility of the Board Secretary/Business Manager to publish the proposed budget and public hearing information ~~not less than at least 10 days and not~~ but no more than 20 days prior to the public hearing.

The board ~~shall~~ will adopt and certify a budget for the operation of the school district to the county auditor by April 15. It ~~shall be~~ is the responsibility of the board secretary/Business Manager to file the adopted and certified budget with the county auditor and ~~other proper authorities~~ the Iowa Department of Management.

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

It ~~shall be~~ is the responsibility of the superintendent and the Board Secretary/Business Manager 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 9/11/95

Reviewed 1/14/19

Revised 11/11/02

## 704 REVENUE

### 704.1 LOCAL - STATE - FEDERAL - MISCELLANEOUS REVENUE

Revenues of the school district ~~shall be~~ are received by the board Secretary/Business Manager. Other persons receiving revenues on behalf of the school district ~~shall~~ will promptly turn them over to the Board Secretary/Business Manager.

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

Tuition fees received by the school district ~~shall be~~ are deposited in the general fund. The tuition fees for pre-school through twelfth (PS-12) grade, during the regular academic school year, ~~shall be~~ are set by the board based upon the superintendent's recommendation, in compliance with current law. Tuition fees for summer school, driver's education and adult education ~~shall be~~ are set by the board prior to the offering of the programs.

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

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

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

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

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

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

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

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

Approved 9/11/95

Reviewed 1/14/19

Revised 4/14/08

## 704.5 STUDENT ACTIVITIES FUND

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

Whether such revenue is collected from student contributions, club dues, and special activities or results result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the board and under the specific control of the Superintendent or superintendent's designee. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the Superintendent.

It is the responsibility of the Board Secretary/Business Manager to keep student activity accounts up-to-date and complete.

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

Legal Reference: Iowa Code § 279.8

Cross Reference: 504 Student Activities  
701 Financial Accounting System

Approved 9/11/95

Reviewed 1/14/19

Revised 11/11/02

## 704.6 ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

The Central Lyon Board of Education believes online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. Any person or entity acting on behalf of the district and wishing to conduct an online fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the Superintendent. Any fundraising efforts conducted using the district's name, symbols or imagery will be conducted in accordance with all policies, regulations and rules for fundraising within the district. Money or items raised by an online fundraising campaign will be the property of the district only upon acceptance by the board and will be used only in accordance with the terms for which they were given, as agreed to by the board.

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

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

If approved, the requestor shall be responsible for preparing all materials and information related to the online fundraising campaign and keeping district administration apprised of the status of the campaign.

The requestor is responsible for compliance with all state and federal laws and other relevant district policies and procedures. All items and money generated are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees.

**NOTE: This is an optional policy.**

**NOTE: Online fundraising campaigns have become an increasingly popular mechanism for individual educators to raise money. "Crowdfunding" can be defined as, the use of small amounts of capital from a large number of individuals to finance a project, business venture, or to fundraise for a specific cause or charity. For examples of organizations dedicated to crowdfunding for education please visit:**

- **DonorsChoose.org, an organization with a mission to empower "public school teachers from across the country to request much-needed materials and experiences for their students."**
- **AdoptAClassroom.org, an organization with a mission to give "teachers a hand by providing needed classroom materials so that students can succeed."**

**NOTE: As districts determine the appropriate approval process, consider other issues that may need to be approved in addition to the project itself. For example, does the administrator approve the text of the entry that will appear online or photographs of the classroom and students?**

Legal Reference: Iowa Code §§ 279.8; 279.42; 565.6.

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

Approved   X/XX/XX  

Reviewed   X/XX/XX  

Revised   X/XX/XX

## 705 EXPENDITURES

### RESCINDED - 705.2 PURCHASING ON BEHALF OF EMPLOYEES

~~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 Superintendent 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 (1995).~~

Cross Reference: ~~\_\_\_\_\_ 703 \_\_\_\_\_ Budget~~

Approved 9/11/95 \_\_\_\_\_ Reviewed 1/14/19 \_\_\_\_\_ Revised 9/11/95 \_\_\_\_\_



## 706 PAYROLL PROCEDURES

### 706.2 PAYROLL DEDUCTIONS

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

~~Employees may elect to have payments withheld for professional dues, district-related and mutually agreed upon group insurance coverage, and/or 403(b) program.~~

The district may deduct wages as required or allowed by state or federal law or by order of a court of competent jurisdiction. Employees may elect to have amounts withheld from their pay for items authorized by law, subject to agreement of the district. Requests for these deductions will be made in writing to the superintendent.

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

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

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

Approved 9/11/95

Reviewed 1/14/19

Revised 1/14/19

### 706.3 PAY DEDUCTIONS

The district provides leaves of absences to allow employees to be absent from work to attend to important matters outside of the workplace. As public employers, school districts are expected to record and monitor the work that employees perform and to conform to principles of public accountability in their compensation practices.

Consistent with principles of public accountability, it is the policy of the district that, when an employee is absent from work for less than one work day and the employee does not use accrued leave for such absence, the employee's pay will be reduced or the employee will be placed on leave without pay if:

- the employee has not sought permission to use paid leave for this partial-day absence,
- the employee has sought permission to use paid leave for this partial-day absence and permission has been denied,
- the employee's accrued paid leave has been exhausted, or,
- the employee chooses to use leave without pay.

In each case in which an employee is absent from work for part of a work day, a deduction from compensation will be made or the employee will be placed on leave without pay for a period of time which is equal to the employee's absence from the employee's regularly scheduled hours of work on that day.

**NOTE: This is a mandatory policy.**

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Legal Reference: 29 U.S.C. Sec. 2 13(a)  
29 C.F.R. Part 541

Cross References: 409.2 – Employee Leaves of Absence

Approved   X/XX/XX  

Reviewed   X/XX/XX  

Revised   X/XX/XX

## 706.3R1 PAY DEDUCTION REGULATION

The district complies with all applicable laws with respect to payment of wages and benefits to employees including laws such as the federal Fair Labor Standards Act and the Iowa Wage Payment Collection Act. The district will not make pay deductions that violate either the federal or state laws.

Any employee who believes that the district has made an inappropriate deduction or has failed to make proper payment regarding wages or benefits is encouraged to immediately consult with the appropriate supervisor. Alternatively, any employee may file a formal written complaint with the Superintendent. Within 15 business days of receiving the complaint, the Superintendent will make a determination as to whether the pay deductions were appropriate and provide the employee with a written response that may include reimbursement for any pay deductions that were not appropriately made.

This complaint procedure is available in addition to any other complaint process that also may be available to employees.

## 707 FISCAL REPORTS

### 707.2 BOARD SECRETARY/BUSINESS MANAGER'S ANNUAL REPORT

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

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

**NOTE:** *The sentence regarding the statement from the depository bank is a legal requirement.*

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

Cross Reference: 206.3, Board Secretary/Business Manager  
210.1 Annual Meeting  
707 Fiscal Reports

Approved 9/11/95

Reviewed 1/14/19

Revised 11/11/02

#### 707.4 AUDIT

In accordance with state law, to review the funds and accounts of the school district, the board shall will employ an independent auditor to perform an annual audit of the financial affairs of the school district. The superintendent shall will use a request for proposal procedure in selecting an auditor not less than once every three (3) years. The administration shall will cooperate with the auditors. Annual audit reports shall remain on file as permanent records of the school district.

Legal Reference: Iowa Code § 11.6

Cross Reference: 701 Financial Accounting System  
707 Fiscal Reports

Approved 9/11/95

Reviewed 1/14/19

Revised 9/11/95

## 707.5 INTERNAL CONTROLS

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

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

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

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

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

~~Upon approval of the board, The superintendent, may contact or board president shall ensure the State Auditor or~~  
~~elect of State's office is notified as required by law of any suspected embezzlement, theft or other financial~~  
~~irregularity pursuant to employ the school district's auditing firm or State Iowa law. The superintendent and/or~~  
~~board president in coordination with the Auditor of State's office, will determine whether to conduct a complete or~~  
~~partial forensic/internal control/SAS99 audit annually or otherwise as often as deemed necessary. The~~  
~~superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit~~  
~~would be useful and beneficial to the school district. The superintendent, shall ensure the State Auditor is notified~~  
~~of any suspected embezzlement or theft pursuant to Iowa law. In the event, 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 §§ 11, 279.8.

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

Approved 4/11/07

Reviewed 1/14/19

Revised 4/11/07

## 707.5R1 INTERNAL CONTROLS PROCEDURES

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

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling of money or reporting of financial transactions.
- Profiteering because of "insider" information of district information or activities.
- Disclosing confidential and/or proprietary information to outside parties.
- Accepting or seeking anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the district.
- Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment.
- Failing to provide financial records to authorized state or local entities.
- Failure to cooperate fully with any financial auditors, investigators or law enforcement.
- Any other dishonest or fraudulent act involving district monies or resources.
- ~~The superintendent shall investigate reports~~ Acting for purposes of fraudulent activity personal financial gain, rather than in a manner that protects the confidentiality best interest of the parties and district.
- Providing false, inaccurate or misleading financial information to district administrators or the ~~facts.~~ board of directors.

The superintendent or board president shall notify the State Auditor's office of any suspected fraud, embezzlement or financial irregularities as required by law. The district will comply with all investigation procedures and scope as directed by the State Auditor's office. All employees involved in the investigation shall be advised to keep information about the investigation confidential. The superintendent and/or board president may engage qualified independent auditors to assist in the investigation.

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

## 708 CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

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

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

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

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

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



The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with a secure backup file.

The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the storage room and will be retained permanently. These records will be maintained by the superintendent. Special education records shall be maintained in accordance with law.

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

Legal Reference: 7 C.F.R. § 210.23(c).  
Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13).  
281 I.A.C. 12.3(4); 41.624.  
*City of Sioux City v. Greater Sioux City Press Club*, 421 N.W.2d 895 (Iowa 1988).

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

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Reviewed 1/14/19

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## 801 SITE ACQUISITION AND BUILDING CONSTRUCTION

### 801.4 SITE ACQUISITION

Sites acquired by the board shall will meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the education program. The board may meet in closed session to discuss potential purchases of sites specific sites in compliance with applicable laws.

It shall be is the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Legal Reference: Iowa Code §§ 21.5(j); 297.

Cross Reference: 212 Closed Sessions  
705.1 Purchasing - Bidding  
801 Site Acquisition and Building Construction

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## 803 SELLING AND LEASING

### 803.1 DISPOSITION OF OBSOLETE EQUIPMENT

School property, such as equipment, furnishings, or supplies (hereinafter equipment), will be disposed of when it is determined to be of no further use to the school district. It is the objective of the school district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment having a value of less than \$5,000 will be sold or disposed of in a manner determined by the board. ~~In most circumstances the board will chose to sell obsolete school vehicles, not used for trade-in, at a local auction venue. (Iowa Code ch. 297.22 (1) (d).~~ The superintendent has the discretion to use various procedures such as accepting bids, disposal, etc. For equipment that is determined to be a minimal value (less than the cost of advertising), it may be given away or thrown away. However, the sale of equipment, furnishings or supplies disposed of in this the manners listed above will be published in a newspaper of general circulation. The publication of the sale ~~or disposition~~ will be published with at least one insertion each week for two consecutive weeks. Any disposition other ~~disposition may~~ than a sale will be ~~done in any other manner so with only one insertion published once in same newspaper.~~

A public hearing will be held regarding the disposal of the equipment with a value of \$5,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the equipment.

It is the responsibility of the superintendent to make a recommendation to the board regarding the method for disposing of equipment of no further use to the school district.

~~Code: (d). However, property having a value of not more than five thousand dollars, other than real property, may be sold or disposed of by any procedure which is adopted by the board. Each such sale shall be published by at least one insertion each week for two consecutive weeks in a newspaper having general circulation in the district and any other disposition shall be published by at least one insertion in a newspaper having general circulation in the district.~~

~~If property is sold, then the publication happens for two consecutive weeks. If the property is disposed of, the publication happens for one week. Publication must be in a general circulation newspaper within your district. It is certainly permissible to publish notice on your website as well, but the legal requirements call for the newspaper publication.~~

**NOTE: The language in the second and third paragraphs reflect Iowa law regarding the sale of personal property. Boards should add their procedures for disposition of personal property valued at less than \$5,000 in the second paragraph.**

Legal Reference: Iowa Code §§ 297.22-.25.

Cross Reference: 704 Revenue  
705.1 Purchasing - Bidding  
803 Selling and Leasing

Approved 911/95

Reviewed 3/11/19

Revised 9/11/95

## 903 PUBLIC PARTICIPATION IN THE SCHOOL DISTRICT

### 903.1 SCHOOL - COMMUNITY GROUPS

The board values the participation and the support of Central Lyon school district-community groups, including, but not limited to, the booster clubs, Kiwanis, and parent-teacher organizations committee (PTC), which strive for the betterment of the school district and the education program. The board will work closely with these groups.

Prior to any purchase of, or fund raising for the purchase of goods or services for the Central Lyon school district, the group shall will confer with the superintendent or his/her designee to assist the group in purchasing goods or services to meet the school district's needs.

Funds raised by these groups for the school district may be kept as part of the accounts of the school district.

It shall be is the responsibility of the building principal to be the liaison with the school district-community groups affiliated with the building principal's attendance center.

***NOTE: Boards may want to personalize this policy to reflect the actual groups, organizations and associations within the school district. Districts should clarify whether school-community group funds are going to be kept separate from the school district, or whether these funds will be held in custodial fund accounts.***

Legal Reference: Iowa Code §§ 279.8

Cross Reference: 903 Public Participation in the School District

Approved 10/9/95

Reviewed 3/11/19

Revised 3/14/00

## 903.2 COMMUNITY RESOURCE PERSONS AND VOLUNTEERS

The board recognizes the valuable resource it has in the members of the ~~Central Lyon~~ school district community. When possible and in concert with the education program, members of the school district community may be asked to make presentations to the students or to assist employees in duties other than teaching. The school district may officially recognize the contributions made by volunteers.

Recruitment, training, utilization, and the maintenance of records for the purposes of insurance coverage and/or recognition of school district volunteers are is the responsibility of the superintendent.

Volunteers within the district are held to the same high standards of behavior as school employees and will be subject to background checks prior to interacting with students in a volunteer capacity. It is the responsibility of the superintendent or the superintendent's designee to create regulations necessary to carry out this policy.

Legal Reference: Iowa Code §§ 279.8; 670.

Cross Reference: 603.1 Basic Instruction Program  
903.3 Visitors to School District Buildings and Sites

Approved 10/9/95

Reviewed 3/11/19

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## 904 COMMUNITY ACITIVITIES INVOLVING STUDENTS

### 904.1 TRANSPORTING STUDENTS IN PRIVATE VEHICLES

Generally, transporting students for school purposes is done in a vehicle owned by the school district and driven by a school bus driver. Students may be transported in private vehicles ~~driven by school employees~~ for school purposes. It is within the discretion of the superintendent to determine when this is appropriate.

Individuals transporting students for school purposes in private vehicles must have the permission of the superintendent and meet all applicable requirements set by the district. Prior to transporting students in private vehicles ~~will be used only when~~, the district may require the following:

- The vehicle used to transport the student(s) is in good condition and meets all applicable safety requirements;
- The driver transporting the student(s) possesses a valid drivers' license;
- Proof of insurance has been supplied to the superintendent and the insurance satisfies the minimum coverage requirements for driving personal vehicles in the State of Iowa ; and ;
- ~~When~~ The parents of the students to be transported have given written permission to the superintendent.

The school district assumes no responsibility for those students who have not received the approval of the superintendent and who ride in private vehicles for school purposes. If transportation is not provided by the school district, or if transportation provided by the school district is declined by the student or parent/guardian, then the responsibility and corresponding liability for transportation for school purposes shall rest solely with the student and parent/guardian.

This policy statement applies to transportation of students for school purposes in addition to transporting students to and from their designated attendance center.-The superintendent may develop an administrative process to implement this policy.

***NOTE: It is important for districts to remember that if language is included in the policy, it needs to be followed in practice. For example, if the district requires written permission as stated above, the district needs to make sure that this is in fact being required for every student, every time. If the district finds a requirement to be impractical, then it should not be included in the policy.***

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

Cross Reference: 401.6 Transporting of Students by Employees  
401.7 Employee Travel Compensation  
711 Transportation

Approved 10/9/95

Reviewed 3/11/19

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