

SCHOOL LUNCH PROGRAM-NEGATIVE ACCOUNT BALANCES

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

Breakfast and Lunch Policy-Staff & Grades K-12

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

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

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

Parents/Guardians will be reminded on a weekly basis, by automated notice, when their family account balance will run out in five (5) days.

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

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

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

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

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

The Superintendent and/or building principal may call any families with negative balances totaling **\$150.00** or more.

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

Unpaid Student Meal Accounts

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

Negative balances will be carried over to the following school year. These negative balances must be paid in full prior to school starting as part of the school registration process. The school district and the Food Service department reserve the right to take any additional action, including legal action or collection services, after normal procedures have failed, to collect the balance due in any student's account.

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

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

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

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

Approved: September 21, 2022

Reviewed: July 20, 2022

Revised: August 17, 2022

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

STUDENTS ELIGIBILITY FOR BUS SERVICE

Code No. 702.2

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The following requirements are set by law:

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

SPECIAL EDUCATION BUS SERVICE

Code No. 702.3

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Transportation for Handicapped Students

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

EXTRACURRICULAR ACTIVITIES BUS SERVICE

Code No. 702.4

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: September 30, 2009

SUMMER PROGRAM BUS SERVICE

Code No. 702.5

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

TRANSPORTATION INSURANCE PROGRAM

Code No. 702.6

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

Comprehensive Auto Liability Insurance:

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

Auto Physical Damage Insurance:

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: September 15, 2003

REGULATIONS FOR STUDENTS RIDING BUSES

Code No. 702.7

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

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

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

BUS USAGE BY NONRESIDENT OR PRIVATE SCHOOL STUDENTS

Code No. 702.8

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

SPECIAL CONVENIENCE BUS STOPS

Code No. 702.9

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: July 17, 1989

BUS OPERATION IN INCLEMENT WEATHER

Code No. 702.10

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

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

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

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

Approved: July 17, 1989

Reviewed: August 17, 2022

Revised: August 17, 2022

Code No. 704.2R1

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POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

1. Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

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

2. Financing Transcripts' Filing and Retention

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

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

3. Proper Use of Proceeds

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

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

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

4. Timely Expenditure and Arbitrage/Rebate Compliance

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

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

5. Proper Use of Bond Financed Assets

The board treasurer shall:

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

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

6. General Project Records

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

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

7. Advance Refundings

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

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

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

8. Continuing Disclosure

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

Currently, such notice shall be given in the event of:

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

Approved: June 30, 2014

Reviewed: August 17, 2022

Revised: May 20, 2019

ONLINE FUNDRAISING CAMPAIGNS - CROWDFUNDING

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

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

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

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

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

Approved: August 17, 2022

Reviewed:

Revised: