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STATEMENT

All policies in Series 700 were reviewed by the Board of Directors on June 17, 1993. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on November 28, 1995. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on January 26, 1999. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on January 28, 2003. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on March 25, 2008. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on June 10, 2008. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 700 were reviewed by the Board of Directors on September 9, 2013. If changes were found to be necessary, the revision date was noted on the individual policies.

PURPOSE OF NON-INSTRUCTIONAL AND BUSINESS SERVICES

In this section of the policy manual, the board states its objectives and goals of the non-instructional and business services offered by the school district.

The board, as it deems necessary, will provide auxiliary and fiscal services to support the educational program. The board, as keeper of public funds, has a duty to the citizens of the school district community to utilize those funds in an economical and efficient manner in delivering the educational program and supporting services. It shall be the goal of the board to provide these services in an efficient manner.

Date of Adoption: April 25, 1990

FISCAL YEAR

The school district fiscal year shall begin July 1 and end June 30 each year. The budget shall state the expenditures for the fiscal year. It shall be the responsibility of the superintendent to operate the education program within the budget.

It shall be the responsibility of the board to oversee management of the budget.

Date of Adoption: April 25, 1990

DEPOSITORY OF FUNDS

Each year at its annual meeting the board shall designate by resolution the name and location of the financial depository institution or institutions to serve as the official school district depository or depositories. The maximum deposit amount to be kept in depository shall be stated in the resolution.

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

Date of Adoption: April 25, 1990

Date of Revision: November 28, 1995

Date of Revision: March 11, 2008

FINANCIAL RECORDS

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

Proprietary fund type:

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

Fiduciary funds:

- Trust or agency funds
 - Expendable trust funds
 - Nonexpendable trust funds
- Agency funds
- Pension trust 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 which are 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.

Date of Adoption: April 25, 1990

Date of Revision: July 8, 1997

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.

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

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: July 8, 1997

Code No: 701.5

Fund Balance Reporting and Governmental Fund Type Definitions

The fund balance identified as ‘committed fund balance’ will be determined by the Board of Directors and will require formal board action. An identified committed fund balance should be for a specific purpose pursuant to constraints imposed by the formal action of the Board of Directors. The Board of Directors will take action to ‘commit’ a fund balance prior to year-end (June 30) of the year the original committed amount is determined. The exact amount of the committed balance may be determined after the year-end; however, in compliance with GASB 54 the intended committed purpose must be identified, prior to year-end (June 30). In the event that a committed fund balance is identified subsequent to year-end (June 30), the amount will be reflected on the balance sheet as assigned for that year.

The committed amounts cannot be used for any other purpose unless the Board of Education at a public meeting by formal action makes changes or rescind the committed balance.

The Board of Directors authorizes the Business Manager to assign amounts to a specific purpose in compliance with GASB 54. An assigned Fund Balance should be reported for constraints by the District’s intent to be used for specific purpose, but are not restricted or committed.

In accordance with the GASB 54 the District identifies that when an expenditure is incurred, it is applied to the highest level of classification of fund balance and then subsequently applied to honor constraints on the specific purposes for which amounts in those fund balances can be spent.

Board Approved: June 14, 2011

Code No. 701.6

Disaster Recovery Plan

The Centerville Community School District's current disaster recovery plan consists of both onsite and offsite backup recovery.

1. Onsite Backup recovery.
 - a. All Servers are being backed up to the Synology NAS device currently in the high school server room. From this device we can restore lost files from the servers as needed. This does include the Financial server so we can recover anything needed from here as well. This device currently has 10TB of storage and the ability to be expanded in the future if the need arises.
 - b. The Servers are scheduled to run a full backup the first time then incremental backups every day at 11:00pm. These are set to hold for 10 years before being written over.
2. Offsite Backup recovery
 - a. Everything from the synology is also being replicated to Google Drive so we have an offsite copy as well in case of natural disaster. This is being synced to google from the synology every day to make sure we have updated information moved over.

Date of Adoption: May 14, 2018

Code No. 702

CASH IN SCHOOL BUILDING/PETTY CASH

The amount of cash that may be kept in the school buildings shall be sufficient for operations and shall be kept at a minimum. Funds raised by students shall be received in the principal's office.

It shall be the responsibility of the administrative team to monitor the amount of cash necessary for operations and to enforce this policy.

A petty cash fund may be maintained by the school district in each building's administrative office for incidental expenditures. The petty cash fund in each building shall not exceed \$100.00. The fund shall be maintained in accordance with the principles of the school district's accounting system.

It shall be the responsibility of the building principal to maintain and authorize expenditures from the petty cash fund.

Expenditures made from the petty cash fund shall be audited by the board at its next meeting after the petty cash fund is replenished.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: January 26, 1999

Date of Revision: March 11, 2008

BUDGET PREPARATION

Annually, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the educational program within the revenues projected.

It shall be the responsibility of the board secretary and the superintendent to make recommendations and to bring potential major expenditures to the attention of the board during the planning of the budget for the next fiscal year.

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 revenue to be raised by taxation.
- * An itemization of the amount to be spent in each fund; and
- * A comparison of the amount spent in each fund for like purposes in the two prior fiscal years.

After the board has reviewed the budget, the board shall file the proposed budget with the board secretary no later than 20 days prior to the budget certification date.

It shall be the responsibility of the board secretary, in conjunction with the superintendent, to prepare the budget for review by the board 20 days prior to the budget certification date.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

BUDGET PUBLICATION

Prior to the adoption of the certified budget by the board, the public shall be apprised of the proposed budget for the school district. The 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 20 days prior to the public hearing.

Date of Adoption: April 25, 1990

Date of Revision: March 11, 2008

PUBLIC REVIEW OF BUDGET

Prior to the adoption of the certified budget by the board, the public shall have an opportunity to review and state opinions concerning the proposed budget. A public hearing for the proposed budget of the board shall be held each year no later than the date set by state law. Notice of the public hearing shall be given at least ten days but no more than 20 days prior to the scheduled date of the hearing by publishing such notice in a newspaper designated for official publication in the school district.

The public hearing shall be conducted in the manner deemed appropriate by the board, and shall be in concert with board policy 217, "Public Hearings."

It shall be the responsibility of the board secretary to give public notice as stated in this policy.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: March 11, 2008

ADOPTION OF BUDGET

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

The adopted 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. Expenditure of revenues in excess of the projected revenues shall be made only upon amendment of the budget.

It shall be the responsibility of the superintendent and the administrative team to operate the school district within the budget.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: March 13, 2008

AMENDMENT OF BUDGET

The board may amend the budget for the school year in the event of unforeseen circumstances. The amendment procedures shall follow the procedures for public review and adoption of the regular budget by the board outlined in policies 703.2, 703.3, 703.4, "Budget Publications," "Public Review of Budget," and "Adoption of Budget."

It shall be the responsibility of the superintendent and the board secretary to bring the budget amendments necessary to the attention of the board each year.

Date of Adoption: April 25, 1990

LOCAL, STATE, FEDERAL AND MISCELLANEOUS REVENUES

Revenues, from whatever source, shall be accounted for and classified under the official accounting system of the school district. The board secretary shall supervise and ensure that appropriate procedures are followed for receipting and depositing revenues and that the revenues are deposited in a timely manner. It shall be the responsibility of the board secretary to deposit revenues in the approved depository for the school district in a timely manner.

Tuition fees received by the school district shall be deposited in the general fund. The tuition fee from *pre*-kindergarten through twelfth grade during the regular academic school year shall be the state cost per student or the district cost per student, whichever is less. Tuition fees for summer school and adult education shall be set by the board prior to the offering of the programs.

The board may charge students fees for the use, purchase, misuse or destruction of educational materials. Materials fees received by the school district shall be deposited in the fund designated by the superintendent. It shall be the responsibility of the superintendent to recommend when fees will be charged and the amount of the fees for educational materials to students.

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

Proceeds from the sale of real property shall be placed in the schoolhouse fund, and the proceeds from the sale of other school district 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;
- 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 the responsibility of the superintendent to bring to the board's attention additional sources of revenue for the school district.

Date of Adoption: April 25, 1990

Date of Revision: November 28, 1995

Date of Revision: March 11, 2008

SALE OF BONDS

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. Once the purpose on the ballot is completed, any balance remaining in a capital projects fund may be retained for future capital projects in accordance with the purpose stated on the ballot or any remaining balance may be transferred by board resolution to the debt service fund or the physical plant and equipment levy fund. Voter approval is required to transfer monies to the general fund from the capital projects fund.

Revenues received from the issuing of bonded indebtedness shall be deposited into the capital projects fund. It shall be the responsibility of the board secretary and the board treasurer to carry out this policy.

Date of Adoption: April 25, 1990

Date of Revision: July 8, 1997

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;

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- 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.

POST-ISSUANCE COMPLIANCE REGULATION FOR TAX-EXEMPT OBLIGATIONS

- c) Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
 - d) Contact bond counsel and ensure timely remedial action under IRS Regulation Sections 1.141-12 in the event the school district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.
6. General Project Records

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

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

Date Adopted: March 27, 2012

Date of Revision: November 9, 2020

BOND DISCLOSURE POLICY

Article I

Key Participants and Responsibilities

Section 1.01. Disclosure Coordinator. By adoption of this Policy, the District hereby appoints the Board Treasurer to act as the Disclosure Coordinator hereunder.

Section 1.02. Responsibilities. The Disclosure Coordinator is responsible for the following tasks:

- (A) reviewing and approving all preliminary and final official statements relating to the District's Securities, together with any supplements, for which a Disclosure Agreement is required (each, an "Official Statement"), before such documents are released, in accordance with Article III below;
- (B) moderating Board of Directors' approval of all Financial Obligations triggering a Listed Event Notice under any new Disclosure Agreement entered into after February 27, 2019;
- (C) reviewing the District's status and compliance with Disclosure Agreements, including filings of disclosure documents thereunder and in compliance with this Policy, in accordance with Articles IV and V below;
- (D) serving as a "point person" for personnel to communicate issues or information that should be or may need to be included in any disclosure document;
- (E) recommending changes to this Policy to the Board of Directors as necessary or appropriate;
- (F) communicating with third parties, including coordination with outside consultants assisting the District, in the preparation and dissemination of disclosure documents to make sure that assigned tasks have been completed on a timely basis and make sure that the filings are made on a timely basis and are accurate;
- (G) in anticipation of preparing disclosure documents, soliciting "material" information (as defined for purposes of federal securities law) from Employees identified as having knowledge of or likely to have information of Listed Events under Article IV or relevant to Disclosure Agreements;
- (H) maintaining records documenting the District's compliance with this Policy; and
- (I) ensuring compliance with training procedures as described below.

The responsibilities of the Disclosure Coordinator to make certain filings with the MSRB under Articles III (Annual Report Filings) and IV (Listed Event Filings) may be delegated by contract to a dissemination agent, under terms approved by the Board of Directors.

The Disclosure Coordinator shall instruct Employees of the obligation to communicate with the Disclosure Coordinator on any information relating to financial obligations or amendments to existing financial obligations promptly following occurrence.

Article II ***Official Statements***

Section 2.01. Review and Approval of Official Statements. Whenever the District issues Securities, an Official Statement may be prepared. Each of these Official Statements contains information relating to the District's finances. The Disclosure Coordinator (with advice from Bond Counsel, any retained Disclosure Counsel, and/or Financial Advisor) shall have primary responsibility for ensuring that all such information is accurate and not misleading in any material aspect. The Official Statement may also include a certification that the information contained in the Official Statement regarding the District, as of the date of each Official Statement, does not contain any untrue statement of material fact or omit to state any material fact necessary to make the information contained in the Official Statement, in light of the circumstances under which it was provided, not misleading. When undertaking review of a final or preliminary Official Statement, the Disclosure Coordinator shall:

- (A) review the Official Statement to ensure: (i) that there are no material misstatements or omissions of material information in any sections, (ii) that the information relating to the District that is included in the Official Statement is accurate, and (iii) that when necessary the information relating to the District has been reviewed by a knowledgeable Employee or other appropriate person;
- (B) draft, or cause to be drafted, for the Official Statement descriptions of (i) any material current, pending or threatened litigation, (ii) any material settlements or court orders and (iii) any other legal issues that are material information for purposes of the Official Statement; and
- (C) report any significant disclosure issues and concerns to the Board of Directors (with advice, as necessary, from Bond Counsel, retained Disclosure Counsel, if any, and/or Financial Advisor).

Section 2.02. Submission of Official Statements to Board of Directors for Approval. The Disclosure Coordinator shall submit all Official Statements to the Board of Directors for review and approval. The Board of Directors shall undertake such review it deems necessary. This may include consultation with the Disclosure Coordinator, Bond Counsel, retained Disclosure Counsel, if any, and/or the Financial Advisor to fulfill the District's responsibilities under applicable federal and state securities laws.

Article III ***Annual Report Filings***

Section 3.01. Overview. Under the Disclosure Agreements the District has entered into in connection with certain of its Securities, the District is required each year to file Annual Reports with the EMMA system. Such Annual Reports are generally required to include: (1) certain updated financial and operating information as outlined in each Disclosure Agreement, and (2) the District's audited financial

statements. The documents, reports and notices required to be submitted to the MSRB pursuant to this Policy shall be submitted through EMMA in one or more electronic document format files as required by the Rule at the time of filing, and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. To facilitate the District's Disclosure Agreements the Disclosure Coordinator shall:

- (A) maintain a record of all Disclosure Agreements of the District using a chart which shall identify and docket all deadlines;
- (B) schedule email reminders on the EMMA website for each issue of Securities to help ensure timely filing of financial disclosures;
- (C) ensure that preparation of the Annual Reports commences as required under each specific Disclosure Agreement; and
- (D) comply with the District's obligation to file Annual Reports by submitting or causing the required
 - (i) annual financial information and operating data and (ii) audited financial statements to be submitted to the MSRB through EMMA.
 - (i) In the event audited financial statements are not available by the filing deadline imposed by the Disclosure Agreement, the Disclosure Coordinator shall instead timely submit or cause to be submitted unaudited financial statements, with a notice to the effect that the unaudited financial statements are being provided pending the completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared. In the event neither audited nor unaudited financial statements are timely posted, the District shall cause to be filed a "failure to file notice" in accordance with the Rule. The failure to file notice for audited financial statements shall include information describing the nature and/or cause of the failure to meet the contractual deadline and, if available, an approximate timeframe for when the completed audited financial statement is expected to be submitted. Audited financial statements shall be filed as soon as available. If updated financial and operating information is not posted by the filing deadline, the Disclosure Coordinator shall cause a "failure to file notice" to be posted to EMMA in accordance with the Rule.
 - (ii) All documents submitted to the MSRB through EMMA that are identified by specific reference to documents already available to the public on the MSRB's Internet website or filed with the SEC shall be clearly identified by cross reference.

Article IV
Listed Event Filings

Section 4.01. Disclosure of Listed Events. The District is obligated to disclose to the MSRB notice of certain specified events with respect to the Securities (a "Listed Event"). Employees shall be instructed to notify the Disclosure Coordinator upon becoming aware of any of the Listed Events in the District's Disclosure Agreements. The Disclosure Coordinator may consult with Bond Counsel, retained Disclosure Counsel, if any, or the Financial Advisor, to determine if an occurrence is a Listed Event, and whether a filing is required or is otherwise desirable. If such a filing is deemed necessary, the Disclosure Coordinator shall cause a notice of the Listed Event (a "Listed Event Notice") that complies with the Rule to be prepared, and the Disclosure Coordinator shall cause to be filed the Listed Event Notice as required by the Rule as follows:

- (A) Prior to issuance of new Securities after February 27, 2019, a complete list of current Financial Obligations shall be compiled and submitted to the Disclosure Coordinator for continuous monitoring regarding compliance with all Disclosure Agreements entered on or after February 27, 2019.
- (B) The Disclosure Coordinator shall:
 - (i) monitor and periodically review the Listed Events identified on Exhibit A, in connection with the Disclosure Agreements identified on the chart in Exhibit B to determine whether any event has occurred that may require a filing with EMMA. To the extent Disclosure Coordinator determines notice for an event is not required based on the event not achieving a level of materiality, Disclosure Coordinator shall document the basis for the determination.
 - (ii) In a timely manner, not in excess of ten (10) business days after the occurrence of the Listed Event, file a Listed Event Notice for Securities to which the Listed Event applies.
- (C) For Securities to which the Listed Event or Events are applicable, the Listed Event Notice shall be filed in a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.
- (D) The Disclosure Coordinator shall monitor Securities data on EMMA regarding rating agency reports for rated Securities and may subscribe to any available ratings agency alert service regarding the ratings of any Securities.

Article V *Miscellaneous*

Section 5.01. Documents to be Retained. The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with this Policy. The Disclosure Coordinator shall retain an electronic or paper file ("Transcript") for each Annual Report the District completes. Each Transcript shall include final versions of documents submitted to the MSRB through EMMA, and any documentation related to determinations of materiality (or immateriality) of Listed Events. The Transcript shall be maintained for the period that the applicable Securities are outstanding, and for a minimum of five [5] years after the date the final Annual Report for an issue of Securities is posted on EMMA.

Section 5.02. Education and Training. The District shall conduct periodic training to assist the Disclosure Coordinator, Employees and the Supervisors, as necessary and appropriate, in understanding and performing their responsibilities under this Policy. Such training sessions may include a review of this Policy, the disclosure obligations under the Disclosure Agreement(s), applicable federal and state securities laws, including the Listed Events in Exhibit A, and the disclosure responsibilities and potential liabilities of members of District staff and members of the Board of Directors. Training sessions may include meetings with Bond Counsel, retained Disclosure Counsel, if any, Dissemination Agent, if any, or Financial Advisor, and teleconferences, attendance at seminars or conferences where disclosure responsibilities are discussed, and/or recorded presentations. Disclosure Coordinator shall maintain a record of training activities in furtherance of this Policy.

Section 5.03. Public Statements Regarding Financial Information. Whenever the District makes statements or releases information relating to its finances to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Listed Event Notices, statements in the annual financial reports, and other financial reports and statements of the District), the District is obligated to ensure that such statements and information are accurate and complete in all material aspects. The Disclosure Coordinator shall assist the Board of Directors, the Superintendent, and District's Attorneys in ensuring that such statements and information are accurate and not misleading in any material aspect. Employees shall, to the extent possible, coordinate statements or releases as outlined above with the Disclosure Coordinator. Investment information published on the District's website shall include a cautionary statement referring investors to EMMA as the official repository for the District's Securities-related data.

Date of Adoption: November 9, 2020

EXHIBIT A

LISTED EVENTS

The following events automatically trigger a requirement to file on EMMA within ten (10) business days of their occurrence (listed events are subject to change by the SEC):

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, *if material*;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) 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 status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, *if material*;
- (8) Bond calls, *if material*, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, *if material*;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person¹;

Note to paragraph (b)(5)(i)(C)(12):

For the purposes of the event identified in paragraph (b)(5)(i)(C)(12) of this section, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

- (13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, 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*;
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, *if material*;

¹ The term "obligated person" for purposes of the Rule shall mean the party, if other than the District, responsible for the Securities, e.g. in a conduit issue sold through the District, the conduit party would be the "obligated person" under the Disclosure Agreement.

NAME OF ISSUE/PRINCIPAL AMOUNT	DATE OF ISSUE	FINAL MATURITY DATE	CUSIP FOR FINAL MATURITY	DATE BY WHICH ANNUAL REPORTS MUST BE FILED (OR "EXEMPTION" UNDER THE RULE)	ANNUAL REPORTS INFORMATION TO BE FILED	SOURCE OF INFORMATION	DATE INFORMATION WAS FILED

Additionally, the following events apply to Disclosure Agreements entered by the District on or after February 27, 2019:

(15) Incurrence of a Financial Obligation of the obligated person, *if material*², 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**; and

(16) 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.

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² Materiality is determined upon the incurrence of each distinct Financial Obligation, taking into account all relevant facts and circumstances. A Financial Obligation is considered to be incurred when it is enforceable against the District. Listed Event Notices for Financial Obligations (e.g. under 15 and 16 above) should generally include a description of the material terms of the Financial Obligation, including: (i) date of the incurrence, (ii) principal amount, (iii) maturity and amortization; (iv) interest rate(s), if fixed, or method of computation, if variable, (v) other appropriate terms, based on the circumstances. In addition to a summary of material terms, the District may alternatively, or in addition, submit related materials, such as transaction documents (which may require some redaction), terms sheets prepared in connection with the Financial Obligation, or continuing covenant agreements or financial covenant reports.

INVESTMENTS

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 that 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 treasurer to invest funds in excess of current needs in the following investments:

- Interest bearing savings, money market, and checking accounts at the school district's authorized depositories.
- Iowa Schools Joint Investment Trust Program (ISJIT).
- Obligations of the United States government, its agencies and instrumentalists;
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions;
- Repurchase agreements in which underlying collateral consists of investments in government securities. The school district must take delivery of the collateral either directly or through an authorized custodian. Repurchase agreements do not include reverse repurchase agreements;
- Prime bankers' acceptances that mature within two hundred seventy days and that are eligible for purchase by a federal reserve bank. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer;
- Commercial paper or other short-term corporate debt that matures within two hundred seventy days and that is rated within the two highest classifications, as established by at least one of the standard rating services, with no more than five percent at the time of purchase placed in the second highest classification. At the time of purchase no more than ten percent of the investment portfolio can be in these investments and no more than five percent of the investment portfolio can be invested in the securities of a single issuer; and
- An open-end management investment company registered with the federal securities exchange commission and commonly referred to as a money market mutual fund. The money market mutual fund shall use only the investments individually authorized by law for school districts.

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

INVESTMENTS

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

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 including the percentage of the investment portfolio by type of investment and by issuer and maturities. The report shall also include trend lines by month over the last year and year to year trend lines regarding the performance of the investment portfolio. It shall also be the responsibility of the treasurer to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

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 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.

Date of Adoption: April 25, 1990

Date of Revision: October 20, 1992

Date of Revision: March 11, 2008

GIFTS--GRANTS--BEQUESTS

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

Gifts, grants, and bequests once accepted on behalf of the school district shall become property of the school district. Gifts, grants, and bequests shall be administered in accordance with their terms.

Date of Adoption: April 25, 1990

Date of Revision: January 28, 2003

STUDENT ACTIVITIES FUND

Students may raise funds for purposes approved by the building principal. Funds raised by students or from student activities are the property of and shall be under the financial control of the school district. Students may use this revenue for purposes approved by the superintendent. Funds remaining in the student activities fund after the graduation of the class shall revert to the school district.

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.

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

Date of Adoption: April 25, 1990

Date of Revision: November 10, 1998

ONLINE FUNDRAISING CAMPAIGNS – CROWDFUNDING

The Centerville 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 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.

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

Date of Adoption: August 8, 2022

PURCHASING--BIDDING

The board supports economic development in Iowa. Purchases by the school district will be made in Iowa for Iowa goods and services, from a locally owned business located within the school district, or from an Iowa-based company which offers these goods or services, if the cost and other considerations are relatively equal and they meet the required specifications. This policy does not relate to acquisition of professional services See policy 705.1.2

It shall be the responsibility of the superintendent to approve purchases of goods and services valued below \$10,000. The superintendent may coordinate and combine purchases with other governmental bodies to take advantage of volume price breaks. Joint purchase with other political subdivisions will be considered in the purchase of equipment of accessories or attachments with an estimated cost of \$50,000 or more.

The superintendent shall have the authority to authorize purchases without competitive bids for goods and services costing under \$10,000. Competitive sealed bids are required for purchases, other than emergency purchases, for goods and services that cost \$10,000 or more, and for textbooks from a source other than the publisher.

The purchase will be made from the lowest responsible bidder 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, and delivery date. The board and the superintendent shall have the right to reject any or all bids, or any part thereof, and to re-advertise. The board will enter into such contract or contracts as the board deems in the best interest of the district.

It shall be the responsibility of the superintendent to make a recommendation and the purpose for it to the board for purchases exceeding \$10,000. A contract which has been awarded may be canceled by the board upon the recommendation of the superintendent.

Date of Adoption: April 25, 1990

Date of Revision: November 28, 1995

Date of Revision: May 22, 2017

TARGETED SMALL BUSINESS PROCUREMENT GOALS

Iowa Code provides that a school district shall establish a procurement goal from certified targeted small businesses of at least ten percent of the value of anticipated procurements of goods and services including construction, but not including utility services each year.

It is hereby established for each fiscal year, a procurement goal from certified targeted small businesses, identified pursuant to Iowa Code Section 10A.104(8) of at least ten percent of the value of anticipated procurements of goods and services, including construction, but not including utility services.

The Board of Directors and the staff are hereby authorized, empowered, and directed to execute such documents and to take such action as may be required to monitor whether the goals are achieved and whether there is compliance with applicable laws and regulations.

Date of Adoption: November 12, 1991

ACQUISITION OF PROFESSIONAL SERVICES

“Professional services” are defined as services from persons or firms providing services requiring advanced education or expertise. “Professional services” will include but not necessarily be limited to services from attorneys, architects or engineers, accountants or auditors. The Board will further define “professional services” on a case by case basis in applying this policy.

When the Board decided that it needs to acquire “professional services”, the Board will decide whether to establish a process for selection such as whether to establish an RFP process (request for proposal), conduct interviews, etc. The Board may simply proceed to acquire professional services based on administrative recommendation. In making its decisions, the Board will consider criteria, it deems relevant including but not necessarily limited to: demonstrated expertise, experience, availability and cost of services. The Board will also consider any applicable preference laws and certified targeted small businesses.

Date of Adoption: May 22, 2017

Code No: 705.2

PURCHASING ON BEHALF OF SCHOOL DISTRICT PERSONNEL

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

No purchase shall be made unless the employee has paid the school district prior to the order being placed.

Date of Adoption: April 25, 1990

REQUISITIONS

Requests for supplies, equipment, and services shall be made by school district personnel to their supervisor, who shall file a requisition with the principal or other appropriate administrator. Supplies, equipment, and services may only be purchased by the personnel designated to do so by the superintendent.

Requisition forms shall be approved by the appropriate administrator. No requisition other than the approved form signed by the appropriate administrator shall be processed by the school district.

Date of Adoption: April 25, 1990

PURCHASE ORDERS

Supplies, equipment, and services may only be procured by the personnel designated to do so by the superintendent. Prior to obtaining any supplies, equipment, and services, a purchase order must be issued.

Purchase order forms shall be approved by the appropriate administrator. No purchase order other than the approved form signed by the superintendent shall be processed by the school district. Supplies, equipment, and services procured by a formal written contract shall not require a purchase order.

Date of Adoption: April 25, 1990

RECEIVING GOODS AND SERVICES

To assure goods and services procured by the school district are properly accounted for, goods will be received by the director of transportation, director of buildings and grounds, food service director, building principal, or building principal's designee. Goods and services which do not meet the requirements specified in the purchase order will not be accepted or paid for.

If goods must, for unusual and unique circumstances, be delivered to and received by someone other than the director of transportation, director of buildings and grounds, building principal or designee, it shall be the responsibility of that person to inform the director of transportation, building principal, or building principal's designee to assure the goods and services are of the quality, quantity, and type ordered.

Date of Adoption: April 25, 1990

Date of Revision: January 26, 1999

Date of Revision: March 25, 2008

PAYMENT FOR GOODS AND SERVICES

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

Claims for payment of freight, drayage, express, postage, printing, water, light, telephone, rents, and payment of salaries pursuant to the terms of a written contract may be paid by the board secretary prior to formal audit and approved by the board. In addition, the secretary, upon approval of the board president, may issue warrants for verified bills when the board of directors is not in session. Prior to payment of these claims and other claims and prior to audit and approval by the board, the board secretary shall examine the claims.

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

In addition the secretary, upon approval of the board president, may issue warrants for approved registrations, claims offering a discount for early payment, approved travel expenses, approved goods and services delivered C.O.D. and other verified bills filed with the secretary when the board is not in session prior to payment of these claims and prior to audit and approval by the board. The board secretary shall examine the claims and verified bills.

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 sign warrants, the vice president may sign warrants on behalf of the president.

It shall be the responsibility of the superintendent to develop the "Business Procedures Manual" which shall reflect this policy.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: October 11, 1994

Date of Revision: November 28, 1995

Date of Revision: January 9, 1996

UNPAID WARRANTS

As a general practice, the board shall authorize claims to be paid only when sufficient funds are available for such claims. In unusual and unique circumstances, as determined by the board, the board may authorize the payment of claims for which insufficient funds are available.

When the board deems it necessary to authorize warrants without sufficient funds available, anticipatory warrants shall be authorized.

It shall be the responsibility of the board secretary to issue anticipatory warrants when authorized.

Date of Adoption: April 25, 1990

PAYROLL PERIODS

The payroll period for the school district shall be monthly for certificated staff and for non-certificated supervisory staff. The payroll period for other non-certificated staff shall be semi-monthly. School district certificated personnel and non-certificated supervisory personnel shall be paid on the 20th of each month. Other non-certificated staff shall be paid on the 5th and 20th 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 regular pay day.

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

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

PAYROLL DEDUCTIONS

The requirements stated in the Master Labor Agreement between certified employees, the certified collective bargaining unit and the board regarding payroll and dues deduction of such employees shall be followed.

Requests for payroll deductions, other than those required by law and by the master labor agreement between the certified personnel and the board, shall be made in writing to the superintendent. It shall be the responsibility of the superintendent to determine which additional payroll deductions will be allowed.

Of primary consideration for all payroll deductions, other than those required by law, shall be ease of administration.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

EXPENSE REIMBURSEMENT

Board members and school district personnel will be reimbursed for actual and necessary expenditures incurred while performing authorized school district business. Warrants for reimbursing expenditures shall be issued in compliance with board policy 705.6, "Payment for Goods and Services."

No expenses will be reimbursed for performance of school business if such performance was not authorized by the proper school officials, except in unique and unusual circumstances. It shall be within the discretion of the board to determine when such unique and unusual circumstances exist.

Date of Adoption: April 25, 1990

DISTRICT CREDIT CARD USAGE

The Centerville Community School District's Board of Directors hereby allows the district to maintain bank credit cards for proper use by employees. Only those purchases that would normally be eligible for operating, activity or nutrition account purchases are to be made with the credit card.

School employees may, with prior authorization from the administration, use school credit cards to pay for the actual and necessary expenses incurred in the performance of work-related duties. Only the superintendent shall be assigned a general use credit card. Credit Cards shall be for the use of employees when conducting approved District business. The credit card is to be used primarily for those types of purchases normally encountered in travel or when purchasing locally. Purchase orders and school warrants are to be used whenever possible instead of credit cards. Typical expenses may include lodging, meals, contracted transportation, registrations, supplies and materials.

The purpose of the credit card is to expedite necessary, bona fide district expenses, not develop a line of credit. Therefore the amount charged to the credit card account will be paid in full each month subject to the normal board auditing and allowances of the claims.

Date of Adoption: February 16, 1993

Date of Revision: March 25, 2008

SECRETARY'S MONTHLY REPORTS

The board shall require monthly reports of the fiscal condition of the school district. These reports shall be in written form and sent to the board with the agenda for the regular board meeting. It shall be the responsibility of the board secretary to report monthly to the board at its regular board meeting.

Date of Adoption: April 25, 1990

Date of Revision: March 25, 2008

Code No: 707.2

SECRETARY'S CERTIFIED ANNUAL REPORT

At the annual meeting, the secretary shall give the annual report stating the amount held over, received, paid out, and on hand in all funds. This annual report shall be in written form and sent to the board with the agenda for the board meeting.

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

Date of Adoption: April 25, 1990
Date of Revision: November 28, 1995
Date of Revision: January 28, 2003

Code No: 707.3

PUBLICATION OF FINANCIAL REPORTS

The schedule of bills allowed by the board shall be published monthly in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to school district personnel 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 in concert with this policy.

Date of Adoption: April 25, 1990

Code No: 707.4

AUDIT

The board shall employ an auditing agency to perform an annual audit of the financial affairs of the school district. The administration shall cooperate with the auditors.

It shall be the responsibility of the superintendent to recommend to the board at the board's January meeting an auditing agency to review the school district's financial affairs. The board may choose to consider a multiple year contract with an auditing agency.

Results of the audit shall be made part of the official records of the board.

Date of Adoption: April 25, 1990

Date of Revision: January 28, 2003

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 or 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, 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 or State Auditor 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, 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.

Date of Adoption: March 25, 2008

INTERNAL CONTROLS PROCEDURES

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

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

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

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

Date of Adoption: March 25, 2008

SCHOOL DISTRICT RECORDS

School district records shall be housed in the central administration office of the school district. It shall be the responsibility of the superintendent 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 the Board of Directors	Permanently
Annual audit reports	Permanently
Annual budget	Permanently
Permanent record of individual pupil	Permanently
Records of payment of judgments against the school district	20 years
Bonds and bond coupons	11 years
Written contracts	10 years
Canceled warrants, check stubs, bank statements, bills, invoices, and related records	5 years
Recordings of closed meetings	1 year
Program grants	As determined by the grant
Personnel (Non-Payroll) records	7 years
Payroll journals	Permanently
Supporting Payroll Documents	3 years
Applicants' Records	7 Years

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 fireproof vault. 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 maintained.

The superintendent shall, after micro-preserving the board's records, destroy, by burning or shredding, paper records that have been in the superintendent's custody for three years. A properly authenticated reproduction of a micro-preserved record meets the same legal requirements as the original record.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: October 12, 1993

Date of Revision: November 28, 1995

Date of Revision: November 28, 2000

Date of Revision: January 28, 2003

Date of Revision: June 10, 2008

Date of Revision: September 9, 2013

DATA MANAGEMENT

The board is committed to a policy which supports keeping all school district employees and constituents informed of the educational and operational issues of the school district.

Informing school district personnel of the activities in the school district and otherwise conveying information to the public, board and students shall be the responsibility of the superintendent and administrative team.

Internal communications shall be accessible to the employee and it shall be the responsibility of the employee to collect and read such information.

Members of the public seeking information from the district shall make requests to the board secretary. The board secretary shall answer the request within a reasonable period of time and invoice the charges allowed by board policy.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: January 28, 2003

INSURANCE PROGRAM

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 and dishonesty. The board will purchase insurance at replacement values, when possible, after reviewing the costs and availability of such insurance. The comprehensive insurance program shall be reviewed once every three years. Insurance will only be purchased through legally licensed Iowa insurance agents. Insurance will only be purchased through agents or brokers maintaining offices in the school district, when possible.

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below \$1,000 unless such insurance is required by statute or contract. The board may also purchase this coverage when such coverage is desirable in the judgment of the board.

The board may retain a private organization for fixed assets management services. It shall be the responsibility of the superintendent to recommend, when necessary, the use of a private appraisal agency and to make recommendations to the board for the purchase of insurance coverage. An itemized statement of the appraised value of all school district owned facilities shall be maintained.

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 board secretary and/or the risk manager shall also be responsible for maintaining property appraisals and inventories, processing claims, maintaining loss records, and supervising loss prevention activities.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: July 8, 1997

SCHOOL BUS SEAT BELT POLICY

It is the goal of the Centerville Community School District Transportation Department to provide the safest student transportation possible. Beginning in 2019-20, the District will be purchasing school buses equipped with lap/shoulder seat belts. The District requires that all students riding a school district bus equipped with seat belts wear seat belts while the bus is in motion.

All students will receive instruction on the proper use of seat belts during the twice annual bus safety drills. Drivers are not responsible (i.e. liable) for students wearing seat belts while riding. Drivers are responsible for instructing students to put on seat belts prior to the bus leaving a school.

Students who may require assistance in using seat belts should ask the bus driver for help, so that all students are safely belted in their seat before the bus is in motion. Drivers will announce prior to the bus leaving that each student needs to be in their seat with the seat belt fastened.

Students refusing to use seat belts create a safety concern for themselves and others, and are subject to school district disciplinary actions. Repeated refusal to wear seat belts can result in suspension from bus riding privileges.

Date of Adoption: November 18, 2019

SCHOOL FOOD PROGRAM

The school district will offer a school lunch program in each attendance center. The school food program services shall include lunch and breakfast through participation in the National School Lunch Program.

The school food program will meet the requirements for participation in the state and federal programs and will comply with the regulations pertaining to health, sanitation, and service of foods. A "School Lunch Meal Pattern" type lunch will be made available to students and free or reduced-price lunches will be provided for students who cannot afford the price of the "School Lunch Meal Pattern" lunch.

The school food program is operated on a nonprofit basis. The revenues of the school food program will be used only for paying regular operating costs. Supplies of the school food program, including those provided by the United States Department of Agriculture, shall only be used for the food program.

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

It shall be the responsibility of the director of food service or superintendent designee to administer the program and to cooperate with building principals for the proper functioning of the food services program.

It shall be the responsibility of the building principal to maintain proper student discipline in the cafeteria.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: June 10, 2008

Date of Revision: September 9, 2013

FREE OR REDUCED COST MEALS ELIGIBILITY

Students enrolled and attending school in the school district and unable to afford the cost or a portion of the cost of the school lunch or breakfast will be provided the food program service at no or reduced cost.

It shall be the responsibility of the Food Service Director to determine if a student meets the guidelines set by the school food program and is entitled to free or reduced costs for school food services. Students, whom a certified employee believes is improperly nourished, will not be denied the school food program services simply because the paperwork has not been completed.

Employees, students and others will be required to purchase tickets for meals consumed.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: November 28, 1995

Date of Revision: September 9, 2013

Code No: 711.3

VENDING MACHINES

Vending machines in the school building shall be the responsibility of the building principal. Purchases from the vending machines, will reflect the guidelines in the Wellness policy 507.13.

Date of Adoption: April 25, 1990

Date of Revision: November 28, 1995

Date of Revision: June 10, 2008

Code No: 711.4

SCHOOL FOOD PROGRAM RECORDS AND REPORTS

School Food Program records shall be accurate and current. The format shall be consistent with the school district's accounting system.

Date of Adoption: April 25, 1990

Date of Revision: June 10, 2008

STUDENT SCHOOL TRANSPORTATION ELIGIBILITY

State law provides that enrolled elementary students living more than two miles from their designated attendance center and secondary students living more than three miles from their designated attendance center shall be entitled to transportation at the expense of the school district. However, in the Centerville Community School District enrolled elementary students living more than .7 miles from their designated attendance center and secondary students living outside city limits may receive transportation to and from their attendance center.

Enrolled students requiring special education shall meet the distance requirements stated above for transportation to and from their designated attendance center at the expense of the school district. Required specialized transportation or other required transportation in the student's individual education plan, other than to and from the child's home, and transportation to and from a special education instructional program, shall be born by the special education program. Unique transportation, required under a student's individualized education plan, to and from a student's home to the special education program shall be at the expense of the school district, whether provided by the school district or by the parent at the request of the school district.

Parents of students who live where eligible transportation by bus as previously described is not practical or is unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. The board may require the parent to transport their children to connect with school bus vehicles at the expense of the school district, up to two miles, when conditions make it advisable. It shall be within the discretion of the board to determine such conditions. Parents who transport their children at the expense of the school district shall be reimbursed at the rate per mile set by the state.

A student may be required to meet a school bus vehicle without reimbursement up to three-fourths of a mile.

The school district is not required to provide reimbursement to parents who elect to provide transportation in lieu of agency-provided transportation.

Transportation arrangements made with a neighboring school district shall follow the terms of the agreement. Students who choose to attend a 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.

Date of Adoption: April 25, 1990

Date of Revision: September 9, 2003

Date of Revision: June 10, 2008

STUDENT SCHOOL TRANSPORTATION ELIGIBILITY SPECIAL NEEDS CHILDREN

Special needs students may have a handicapping condition so severe the student may not always be able to make the best judgment about their own health and safety. In those cases the driver should be made aware of the student's problems and handicapping condition and should exercise special care when transporting the child.

The Centerville Community School District developed the following guidelines for handling the most common problems encountered in transporting students with severe special needs. These guidelines cannot predict all possible situations nor unique circumstances where common sense should prevail over these general guidelines.

1. If special need students board the bus dressed improperly on extremely cold days, drivers should have the student get on the bus and contact the transportation director's office by radio and inform them of the situation. The transportation director's office should telephone the appropriate school and forewarn them the bus is bringing in a student who may need to have someone meet the bus. The school building administrator will be responsible for making any necessary contacts with the home. If the problem is persistent, the driver should discuss the problem with the building administrator and the transportation director. This does not imply that a contact with the office has to be made every time a student boards a bus without warm enough clothes, in the driver's opinion, for the weather. It does mean that the office should be contacted immediately if the student's dress is such that the student's health or life is in imminent danger because of the weather.
2. If special need students are not prepared to board the bus within a reasonable amount of time after the bus arrives on schedule, the bus driver should try to alert the house. If possible to watch those on the bus at the same time, the driver should go to the door. If this becomes necessary a second time in the same semester, the driver should contact the transportation director who will inform the parents in writing, that we can not wait nor attempt to alert them again that semester. If the child is not ready to board the bus in a reasonable amount of time, the parent will be responsible for transporting the child that day. All on the bus route expect the bus to adhere to a reasonable schedule. It could be extremely disruptive to the other homes if the bus arrival time is erratic because of the inability of earlier stops to have their children ready to board the bus.
3. If special need students have no one at home when delivered at the end of the school day and if the student could not reasonably be capable of caring for self without supervision, the driver should contact the transportation department by radio who will contact the school to make sure no special orders were left. The driver should keep the child on the bus and continue the route attempting to deliver the child home again at the end of the route. If the problem is persistent, the parent, the principal, the driver and the transportation director should review alternatives. Alternative plans such as delivering the child to the Department of Human Services should be developed and the home informed of the alternative and the necessity for it.

**STUDENT SCHOOL TRANSPORTATION ELIGIBILITY
SPECIAL NEEDS CHILDREN**

If the home believes the child can care for self without immediate supervision, they should so indicate they want their child left at home and absolve, in writing, the district of all responsibility. Copies of the release should be sent to the driver, transportation director, and the school administration. (The driver should still make sure the child can get in the house and should check with the building administrator to see if the parent expectation for the child caring for self is realistic.)

Date of Adoption: March 8, 1994
Date of Revision: November 28, 1995
Date of Revision: January 26, 1999

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

Students using school transportation shall conduct themselves in an orderly manner, with mutual respect and consideration for the rights of the bus driver and the other passengers. Students who fail to behave in an orderly manner will be subject to disciplinary measures.

The school vehicle 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 transportation director.

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 are student records subject to school district confidentiality, board policy, and administrative regulations

Either the principal and/or the director of transportation shall have the authority to suspend transportation privileges of the student, or other appropriate discipline. More serious offenses may result in the immediate suspension of riding privileges. Bus drivers have the authority to temporarily suspend student riding privileges for serious offenses until the problem can be resolved. The bus driver will notify the Director of Transportation and the parent informing them of the immediate suspension of riding privileges. Successful parental conferences must be held before riding privileges are reinstated.

Students disciplined for misconduct on the school bus or other school transportation shall be accorded appropriate due process. When students are removed from the route bus for misbehavior, they may also be removed for extracurricular trips if deemed appropriate.

It shall be the responsibility of the superintendent, in conjunction with the administrative team, to develop administrative regulations for school bus conduct and discipline.

Date of Adoption: April 25, 1990

Date of Revision: November 28, 1995

Date of Revision: September 10, 1996

Date of Revision: January 26, 1999

Date of Revision: June 10, 2008

Date of Revision: September 9, 2013

Code No: 712.2 R

STUDENT CONDUCT ON SCHOOL TRANSPORTATION

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 cause damage to a vehicle 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 respectfully.
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 permissible.
18. Students shall keep feet off the seats.
19. Roughhousing on the vehicle is prohibited.
20. Students shall refrain from crowding or pushing.
21. The use or possession of alcohol, tobacco, or other controlled or look alike substances is prohibited in the vehicle.
22. The Good Conduct Rule is in effect.

Date of Adoption: October 11, 1994

Date of Revision: November 28, 1995

Date of Revision: January 26, 1999

STUDENT TRANSPORTATION FOR EXTRACURRICULAR ACTIVITIES

The board may provide school district transportation to students 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, shall be transported to the extracurricular event by school transportation vehicles or by another means approved by the superintendent.

Students who are provided transportation for extracurricular events must ride home in the school vehicle. Exceptions may be authorized by parents through written permission or personally talking directly to the coach/sponsor. With permission, students may be transported by their parents or with another responsible adult. When properly authorized, individual buildings and sports may adopt more restrictive rules.

The board in its discretion may provide transportation to students for extracurricular activities, including transporting students after extracurricular activities practice during the school week. Students will be eligible for this transportation if they meet the terms of board policy, "Student School Transportation Eligibility."

It shall be the responsibility of the superintendent to make a recommendation to the board 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 budget of the school district, the number of pupils who would qualify for such transportation and other factors deemed relevant by the board, the superintendent, and the transportation director.

Date of Adoption: April 25, 1990
Date of Revision: January 26, 1999
Date of Revision: June 10, 2008

STUDENT FIELD TRIPS AND EXCURSIONS

The principal may authorize field trips and excursions when such events contribute to the achievement of educational goals of the school district. The school district will provide transportation for field trips and excursions. Students who are provided transportation for field trips and excursions outside the corporate city limits of the location of the school building shall ride both to and from the event in the school vehicle unless one or both parents personally appear or prior written permission be given for the student to be transported by the parents themselves or another responsible adult. When properly authorized, individual buildings and sports may adopt more restrictive rules.

High school students who choose to not utilize school provided transportation for field trips or excursions within the corporate city limit, assume all responsibility and liability for the type of transportation they choose. Students are not to transport other students in said cases.

Because of their unique nature, the district will not provide school transportation for a few specific excursions, activities, or classes. These shall include walking field trips, the in city activities of the "Our Environment" class, in-city activities of the "Child Development" class, in-city activities of the "Building Trades" class, and the pre-induction luncheon and induction ceremonies of the CHS Chapter of the National Honor Society. With the exception of staff-supervised local excursions, parents must be notified and must provide written approval before a minor child may participate in school classes, activities, and excursions for which school transportation is not provided. Parents and students shall be notified that the school district assumes no liability in the event of accidents or injury resulting in students walking, driving, or riding with other students or persons.

In authorizing field trips and excursions, the building principal shall consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent. Written parental notification will be required prior to the student's participation in field trips and excursions outside district boundaries. Board approval shall be required for field trips and excursions which involve a one-way distance in excess of 250 miles or which involve unusual expense.

Field trips and excursions are to be arranged with the building principal well in advance. A schedule and budget must be submitted by the employee. The school district will be responsible for obtaining a substitute teacher if one is needed.

Date of Adoption: October 11, 1994

Date of Revision: July 11, 1995

Date of Revision: November 28, 1995

Date of Revision: January 26, 1999

Date of Revision: January 28, 2003

Date of Revision: June 10, 2008

SCHOOL DISTRICT TRANSPORTATION VEHICLES

The purchase of transportation vehicles shall be in compliance with board policy 705.1, "Purchasing-Bidding." The school district shall purchase transportation vehicles which meet the requirements of the board and the State Department of Education.

School district student transportation vehicles shall be inspected by the State Department of Education. School district transportation vehicles used to transport students shall be routinely maintained according to a maintenance schedule developed by the director of transportation and purchasing.

It shall be the responsibility of the director of transportation to arrange for the inspection of the school district transportation vehicles requiring inspection, and to develop a program for routine maintenance of school district vehicles.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: November 28, 1995

Code No: 712.5

SCHOOL DISTRICT BUS ROUTES

The board has the sole discretion to determine the school bus routes for the school district.

It shall be the responsibility of the transportation director to develop the school bus routes, keeping in mind the safety of the students, the size of the school buses, the length of the route, the cost to the school district, and other factors as deemed relevant by the board, the superintendent, or the transportation director. The director of transportation shall also develop emergency school bus routes that may be necessary due to weather or other conditions.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Code No: 712.6

SUMMER SCHOOL PROGRAM TRANSPORTATION SERVICE

The school district may use school vehicles for transportation to and from summer extracurricular activities.

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

Date of Adoption: April 25, 1990
Date of Revision: July 13, 1993

TRANSPORTATION OF NONRESIDENT AND NONPUBLIC STUDENTS

The board has sole discretion to determine the method to be used for transporting nonresident and nonpublic students. Nonresident students paying tuition may be and resident students attending a nonpublic school accredited by the State Department of Education will be, transported on a public school vehicle route as long as such transportation does not interfere with resident public school student transportation. Nonresident and nonpublic school students shall obtain the permission of the superintendent prior to being transported by the school district.

Parents of resident students who provide transportation for their children attending a nonpublic school accredited by the State Department of Education will be reimbursed for up to three elementary students and one high school student. The reimbursement shall be set by the state. This reimbursement shall be paid only if the school district receives the funds from the state. If less than the amount of funds necessary to fully reimburse these parents is received by the school district, the funds shall be prorated.

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

Continued transportation of nonresident and nonpublic school students will be subject to resident public school student transportation needs. The superintendent shall make an annual recommendation to the board concerning these needs, based on the number of students to be transported, the capacity of the school vehicles, the budget of the district, and other factors deemed relevant by the board or superintendent.

Nonresident and nonpublic school students shall be subject to the same conduct regulations as resident public students found in board policy 712.2, "Student Conduct on School Transportation," and to other rules, policies or regulations developed by the school district regarding transportation of students by the school district.

Date of Adoption: April 25, 1990

TRANSPORTATION OF NONSCHOOL GROUPS

The board may make its transportation vehicles available for transporting local nonprofit entities which promote cultural, educational, civic, community, or recreational activities, after application and approval by the superintendent. Said transportation will normally be limited to intra-state travel. Special licensing and insurance provisions may make the use of school vehicles for transporting non-school groups impractical or impossible for inter-state travel.

In the event school district transportation vehicles are made available to nonschool groups, it shall be the responsibility of the superintendent to develop administrative regulations regarding application for, use of, and payment for using the school district transportation vehicles.

Date of Adoption: April 25, 1990
Date of Revision: January 28, 2003

SCHOOL BUS SAFETY INSTRUCTION

The school district shall conduct school bus safe-riding practices, instruction, and emergency safety drills twice a year for students who use 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, disabled students.

A school district vehicle driver is required to attend each safety drill. School district vehicle personnel shall be responsible for instructing the proper techniques to be followed during an emergency, as well as safe riding practices.

Date of Adoption: April 25, 1990
Date of Revision: January 26, 1999

USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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 used 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 is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the 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 Centerville Community School District Board of Education 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 are confidential student records and will be 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:

This bus is capable of being equipped with a video/audio monitoring system.

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. The videotapes may be re-circulated for erasure after 10 school days.

Viewing of videotapes is limited to the individuals having a legitimate educational purpose. A written log will be kept of those individuals viewing the videotapes stating the time, name of individual viewing and the date the videotape was viewed.

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.

USE OF VIDEO CAMERAS ON SCHOOL BUSES REGULATION

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.

Date of Adoption: October 11, 1994

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TRANSPORTATION IN INCLEMENT WEATHER

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

The final judgment as to when conditions are unsafe to operate will be made by the superintendent. The superintendent will be assisted by the transportation director who shall consult drivers.

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 when school is canceled or temporarily delayed. When school is canceled 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. Students will be returned to their regular drop-off sites unless weather conditions prevent it. In that case, students will be kept at or returned to school until they are picked up by the parents.

Transportation rules or driver handbooks approved by the board shall include provisions regulating the loading and unloading of pupils from a school bus stopped on the highway during a period of reduced highway visibility caused by fog, snow or other weather conditions.

Adopted: June 10, 1997