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700 - Purpose of Non-Instructional and Business Services

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 10/8/24 (updated), 5/13/25 (reviewed)

This series of the board policy manual is devoted to the goals and objectives for the school district's noninstructional services and business operations that assist in the delivery of the education program. These noninstructional services include, but are not limited to, transportation, the nutrition services program, facilities management, technology, and financial services. The board, as it deems necessary, will provide additional noninstructional services to support the education program. To the extent a group of employees has a recognized collective bargaining unit, the provisions of the master contract regarding such topics shall prevail.

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

701.1 - Depository of Funds

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

Each year at its annual meeting, the board will designate by resolution the name and location of the Iowa located financial depository institution or institutions to serve as the official school district depository or depositories. In those years where all financial depository institutions and deposit amounts have not changed from the previous year's resolution, no action is required. The maximum deposit amount to be kept in the depository will be stated in the resolution. The amount stated in the resolution must be for all depositories and include all of the school district's funds.

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

Policy References:

Legal Reference:

Iowa Code §§ 12C2; 279.33

Cross Reference:

206.3 Secretary
206.4 Treasurer
210.1 Annual Meeting
702 Cash in School Buildings
704.1 Local - State - Federal - Miscellaneous Revenue

701.2 - Transfer of Funds

Adoption Date: 06/22/2021

History: 08/24/2 (updated), 05/24/22 (reviewed), 4/11/23 (updated), 6/13/23 (updated), 2/13/24 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

If all requirements for district use of funds under the Preschool Foundation Aid, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement or any discontinued fund have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.

The District may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association of Iowa Girls High School Athletic Union.

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the board of directors of the school corporation for deposit in the general fund of the school corporation to be used for school district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

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

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

Temporary transfers (loans) of funds are permitted between funds but must be repaid to the originating fund, with interest, by Oct. 1 following the end of the fiscal year and require board approval prior to the loan being made.

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

Policy References:

Legal Reference:

Iowa Code §§ 24.21-.22; 257.10, 279.8; 279.42; 298A.

701.3 - Financial Records

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 2/13/24 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

Governmental Fund Type

- General Fund - This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.
- Special Revenue Fund - These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.
    - Management Levy fund
    - Public Education and Recreation Levy fund (PERL)
    - Student activity fund
- Capital Projects Fund - These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.
    - Physical Plant and Equipment Levy fund (PPEL)
    - Secure and Advanced Vision for Education (SAVE)
    - General Obligation Bonds Fund
- Debt Service Fund - This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **Proprietary Fund Type** -These funds account for operations of the school district operated similar to private business for which a fee is charged to external users for goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.
    - Enterprise Fund
    - Nutritional Services Fund
    - Child Care Fund
    - Internal Service Fund
    - Community Education
    - Preschool (nonvoluntary, state)
- Fiduciary Funds - These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity.
    - Trust
    - Expendable trust funds
    - Nonexpendable trust funds
    - Pension trust funds
    - Custodial Funds

Non-Fiduciary Scholarship Fund

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

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

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

Policy References:

Legal Reference:
Iowa Code §§291; 298; 298A.
281 I.A.C. 98

Cross Reference:

701.2	Transfer of Funds
701.4	Governmental Accounting Practices & Regulations
802.4	Capital Assets
802.4R1	Capital Assets - Regulation
802.4R2	Capital Assets - Management System Definitions

701.3G1 - Vendor W-9 Procedures

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

Business Vendors

All new businesses that the District works with will be required to have a W-9 on file with the Business office prior to any payments being distributed.

Individual Vendors

All new individuals that provide service to the District (i.e., choreography, announcers, officials, camp coaches) of any amount with will be required to have a W-9 on file with the Business office prior to any payments being distributed. The building or department requesting the service to be paid will be responsible for obtaining the W-9.

The District will update the W-9 files for existing vendors on a continuous basis. Individuals who receive lunch refunds, supply, transportation or uniform reimbursement are not required to submit a W-9.

701.3G2 - Capital Projects Documentation Storage Procedures

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

District personnel who receive capital projects documentation (i.e. bids, applications, change orders, etc.) are able to keep the documents electronically as set forth:

1. Facility Management personnel should scan the document into identifiable project folder.
2. Upon verification that the document has been scanned accurately, the original document can be destroyed.
3. One year following the completion of a project (when the Board of Education approved completed project), the documents will be stored

701.4 - Governmental Accounting Practices and Regulations

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 2/13/24 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

Fund Balance Reporting

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

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

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

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

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

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

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

It is the responsibility of the superintendent or ~~designee~~ Chief Financial Officer to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent or ~~designee~~ Chief Financial Officer to make recommendations to the board regarding fund balance designations.

Policy References:

Legal Reference:

Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A.

Cross Reference:
701.3 Financial Records

701.5 - Fiscal Management

Adopted: 4/23/24

History: 5/13/25 (reviewed)

The Board recognizes its fiduciary responsibility to oversee the management of school district funds in keeping with the school district vision, mission and goals. To achieve this purpose, the board may engage in learning about the financial needs, operations and requirements of the district as appropriate for the board's understanding of the district's financial position. The Board also commits to engaging in annual financial goal setting for the district based upon measurable data and projections for the district.

After the fiscal year has closed, the ~~Superintendent or their designee~~ Chief Financial Officer(CFO) will provide the Board concise, timely, well organized financial data. The Board will exercise its oversight responsibilities by reviewing relevant PK-12 public education sector indicators to understand the financial trends of the district.

The board will establish and review financial goals annually. The district will measure whether these goals were obtained as of June 30, but only after completion of the Certified Annual Report due September 15th each year.

Providing the best possible educational experience for all students and meeting federal, state, and local academic goals for each student requires maximizing General Fund resources for use in the instructional program. The board may request from the School Budget Review Committee (SBRC) additional modified spending authority (MSA) where it may be available for items such as:

- Special education deficit balances
- Advances to support increasing student enrollment
- Supports for students identified as English Learners
- At risk / dropout prevention programming
- Initial staffing associated with opening new buildings or programs
- Any other lawful purpose

  Any award of modified supplement amount will be levied as a cash reserve based on the recommendation of the superintendent/designee and approved by the Board of Education in keeping with the fiscal management performance measures provided for in district policy.

Legal Reference: Iowa Code §§ 257.7, 31; 279.8

701.5R1 - Financial Metrics

Adoption Date: 12/12/2023

History: 4/23/24 (reviewed), 5/13/25 (reviewed)

The following relevant PK-12 public sector indicators will be provided to the Board annually to better understand the financial trends of the district. These indicators will be an accurate depiction as of June 30th of the preceding fiscal year and will depict at a minimum of 5 years of data.

- Total revenues and expenditures by fund and major sources;
- Financial Solvency Ratio - assigned plus unassigned fund balances divided by total revenue minus AEA flow through. A solvency ratio specific to the general fund shall be provided;
- Unspent Authorized Budget Ratio - amount of maximum spending authority left at year end after deducting the general fund expenditures incurred during the year;
- Unspent Authorized Balance Ratio Net of Restricted Fund Balances (Categorical Fund Balances) - amount of maximum spending authority left at year end after deducting both the general fund expenditures incurred during the year and the total restricted fund balances (categorical fund balances) at year end;
- Enrollment Trend - funding follows the student so it is important to understand district enrollment numbers;
- Staff costs as a percent of total general fund.

Financial Projections

Five-year financial projections of the general fund will be prepared and updated annually. The general fund is the operating fund of the district where the majority of salaries and benefits are funded. Projections will help the board determine sustainability of the annual operating budget and help make future budgetary decisions.

The District is committed to utilizing the following financial metrics in determining district financial goals:

1. Unspent Authorized Budget Ratio: Maintain unspent authorized budget ratio within the 5-10% target range. The current year's projected balance will be discussed with the Board before staffing and other spending decisions are finalized for the succeeding year.
2. Unspent Authorized Budget Net of Restricted Fund Balances (Categorical Balances): Maintain unspent authorized budget ratio net of restricted fund balances (categorical balances) within the 0-5% target range. The district will attempt to spend the restricted (categorical) annual allocation in the year received to the extent possible.
3. Solvency Ratio: Maintain an unrestricted, uncommitted general fund balance within the 10-15% target range with 5% being a minimum goal. The current year's projected balance will be discussed with the Board before establishing the succeeding year's cash reserve levy and before staffing and other spending decisions are finalized.
4. The District will take reasonable steps to achieve a total general fund balance at least equal to its unspent authority. This enables the District to cash flow its legal spending limit.

702 - Cash in School Buildings

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (updated)

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

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

It is the responsibility of the superintendent or ~~designee~~ Chief Financial Officer to develop administrative regulations to determine the amount of cash necessary for each day's operations, to determine how often deposits must be made, record keeping requirements, and to comply with this policy.

Policy References:

Legal Reference:

Iowa Code § 279.8

Cross Reference:

701.1 Depository of Funds

703.1 - Budget Planning

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 2/13/24 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected. The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget

A budget for the school district is prepared annually for the board's review. The budget will include the following as provided by the Department of Management:

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

It is the responsibility of the Superintendent or ~~designee~~ Chief Financial Officer to prepare the budget for certification by the board prior to the April 30 deadline each year. The District will provide all of the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.

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

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

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

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

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

It is the responsibility of the superintendent or ~~designee~~ Chief Financial Officer and the board treasurer to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.

Policy References:

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

Cross Reference:
214 Public Hearings

704.1 - Local-State-Federal Miscellaneous Revenue

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

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

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

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

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

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

Proceeds from the sale of real property are placed in the ~~physical plant and equipment levy (PPEL)~~ fund from which the original purchase was made. The board may vote to direct the proceeds to another fund under the provisions of Iowa Code. The proceeds from the sale of other school district property are placed in the general fund.

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

- Goods and services directly and reasonably related to the educational mission;
- Goods and services offered only to students, employees or guests which cannot be provided by private enterprise at the same or lower cost.
- Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- Goods and services which are not otherwise available in the quantity or quality required by the school district;
- Telecommunications other than radio or television stations;
- Sponsoring or providing facilities for fitness and recreation;
- Food service and sales;
- Sale of books, records, tapes, software, educational equipment, and supplies.
- Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the district and its programs if sold on district property;
- Souvenirs and programs relating to events sponsored by or at the district if sold on district property, and;
- Goods, products, or professional services which are produced, created or sold incidental to the district's teaching, research, and extension missions.

It is the responsibility of the superintendent or ~~designee~~ Chief financial Officer to bring to the board's attention additional sources of revenue for the school district.

Policy References:

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

Cross Reference:
701.1 Depository of Funds

704.2 - Debt Management Policy

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

DEBT LIMITS

Credit Ratings

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

Debt Limits

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

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

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

PURPOSES AND USES OF DEBT

Capital Planning

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

Capital Financing

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

The types of debt instruments to be used by the school district include:

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

Working Capital Financing

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

Refundings

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

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

DEBTS AND STANDARD STRUCTURE

Length of Debt

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

Debt Structure

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

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

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

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

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

Decision Analysis to Issue Debt

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

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

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

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

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

DEBT ISSUANCE

Credit Enhancement

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

Cost and Fees

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

Method of Sale

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

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

Professional Service Providers

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

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

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

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

DEBT MANAGEMENT

Investment of Debt Proceeds

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

Arbitrage and Record-Keeping Compliance

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

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

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

Financial Disclosure

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

The Official Statements accompanying debt issues, Annual Audits, and Continuing Disclosure statements will meet the standards articulated by the Municipal Securities Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the

Securities and Exchange Commission (SEC), Generally Accepted Accounting Principles (GAAP) and the Internal Revenue Service (IRS). The treasurer shall be responsible for ongoing debt disclosure as required by any Continuing Disclosure Certificate for any debt issue and for maintain compliance with disclosure standards promulgated by state and federal regulatory bodies.

Policy References:

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

Cross Reference:
701.2 Transfer of Funds

704.2R1 – Disclosure Policy

Updated May 15 2025

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

704.2R1 - Disclosure Policy

DISCLOSURE POLICY

Article I
Key Participants and Responsibilities

Section 1.01. Disclosure Coordinator. By adoption of this Policy, the District hereby appoints the 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.

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 person[1];

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

[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.

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*;

Additionally, the following events apply to Disclosure Agreements entered by the District <u>on or after</u> 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.

EXHIBIT B
DISCLOSURE AGREEMENT INVENTORY
Complete upon each new issuance

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

704.2R2 - Post Issuance Policy for Tax Exempt Obligations

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

Role of Compliance Coordinator/Board Treasurer

The board treasurer shall:

- Be responsible for monitoring post-issuance compliance;
- 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;
- 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;
- 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.

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:

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

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:

- 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;
- Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the Project Fund;
- Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub fund, if applicable);
- Maintain records of the payment requests and corresponding records showing payment;
- Maintain records showing the earnings on, and investment of, the Project Fund;
- Ensure that all investments acquired with proceeds are purchased at fair market value;
- 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;
- Maintain records related to any investment contracts, credit enhancement transactions and the bidding of financial products related to the proceeds.

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:

- Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;
- 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;
- 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:
    - 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;
    - Arrange for timely computation and payment of yield reduction payments (as such term is defined in the Code and Treasury Regulations), if applicable.

Proper Use of Bond Financed Assets

The board treasurer shall:

- 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;
- Monitor and confer with bond counsel with respect to all proposed bond financed assets:
    - Management contracts;
    - Service agreements;
    - Research contracts;
    - Naming rights contracts;
    - Leases or sub-leases;
    - Joint venture, limited liability or partnership arrangements;
    - Sale of property; or
    - Any other change in use of such asset.

- 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;
- 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.

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:

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

704.3 - Investments

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

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

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

Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;

- Qualified investment pool;
- Obligations of the United States government, its agencies and instrumentalities; and,
- Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions.

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

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

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

It is the responsibility of the superintendent or ~~designee~~ Chief Financial Officer to deliver a copy of this policy to the school district's depositories, auditor and outside persons doing investment business with the school district.

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

Policy References:

Legal Reference:
Iowa Code §§ 11.2, .6; 12.62; 12B.10; 10A; 12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123.

Cross Reference:
206.3 Secretary
206.4 Treasurer

704.4 - Gifts-Grants-Bequests

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 6/10/25 (updated)

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

The District's gift acceptance process has been developed in coordination with the Foundation for the Iowa City Community School District ("the Foundation"). To assist with proper record keeping and reporting of charitable contributions, gifts and bequests should be made through the Foundation. For purposes of this policy, gifts may include but are not limited to cash, investments, physical or real property. The Foundation shall maintain records of donations and gifts in the Foundation Office located at the Educational Services Center. All accepted gifts and bequests shall be administered in accordance with the terms specified by the donor, provided those terms are consistent with district policy and applicable law. Funds or assets held in custody of the Foundation will be remitted to the district in a manner congruent with the donor's intent, or where necessary as approved by the board.

Gifts, grants, and bequests once accepted on behalf of the school district become the property of the school district. Gifts, grants, and bequests are accepted and administered in accordance with board policy.

Policy References:

Legal Reference:

Iowa Code §§ 279.42; 565.6.

Cross Reference:

217 Gifts to Board of Directors
402.4 Gifts to Employees
508.1 Class or Student Group Gifts
704.6 Online Fundraising Campaigns/Crowdfunding

704.5 - Student Activities Fund

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (updated)

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

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

Any fundraising or revenue generating activities conducted by a student organization must be done in a way congruent with all relevant district policies, procedures, state and federal law.

It is the responsibility of the board treasurer 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.

Policy References:

Legal Reference:

Iowa Code § 279.8

Cross Reference:

704.6 Fundraising Within the District

704.6 - Fundraising Within the District

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (updated)

Student Fundraising

Students may raise funds for school-sponsored events and/or activities with the permission of the principal. Fundraising by students for events other than school-sponsored events is not allowed. Collection boxes for school fundraising must have prior approval from the principal before being placed on school property. Fundraising done for any community organization must properly disclose the recipient and all proceeds must flow to the organization. The superintendent/designee shall develop administrative procedures regarding this policy.

Fundraising Requests

Fundraising is used to supplement district financial and human resources. Fundraising may be used to purchase materials and services. It may also be used to undertake facility improvements. In order to coordinate fundraising activities and acknowledge the burden that can be placed on local businesses and individuals without such coordination, the district has established a fundraising approval process ~~to include a completed and submitted campaign~~ form that can be found on the district website. **https://www.iowacityschools.org/community/fundraising-requests**

For the purpose of these guidelines, the term fundraising includes any request of financial or in-kind assistance made by an individual or group to an individual, group, or business on behalf of the district or a district school or program. This includes grant proposals. The Fundraising Approval Committee, appointed by the Superintendent, reviews all fundraising proposals prior to implementation and provides feedback on items such as the size and scope, timing, and campaign donor solicitation.

The Fundraising Approval Committee coordinates with the Foundation for ICCSD. While fundraising may be targeted to benefit the district in areas other than facilities, it is noted that, for any campaign with a purpose to alter or improve district facilities, the Fundraising Approval Committee will consult with operations prior to considering an application.

Approval must be secured from the Fundraising Approval Committee, and all applicable funds must be collected and in possession of the Foundation for ICCSD before an order for materials or services may be placed or before construction on a facility improvement may begin. Fundraising pledges are important but do not constitute collected funds for the purpose of this guideline.

In addition to seeking approval from the Fundraising Approval Committee, all campaigns expected to exceed $5,000 and any donations of $1,000 or more are required to use the Foundation for ICCSD. This provides the campaign/donor with oversight of these larger-scale donations and the proper documentation necessary for both the donor and the district. These campaigns/ donations will be subject to the provisions outlined by the Foundation for ICCSD as they relate to fees and procedures.

Staff members who conduct student fundraising activities without prior approval from the Fundraising Approval Committee may be subject to disciplinary action.

Online Fundraising Campaign - Crowdfunding

The Iowa City Community School District Board of Education believes online fundraising campaigns, including crowdfunding campaigns, may further the interests of the district. Any person or entity acting on behalf of the district and wishing to conduct an online fundraising campaign for the benefit of the district shall begin the process by seeking prior approval from the superintendent or 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.

It is the responsibility of the superintendent or designee, in conjunction with the principal, to develop administrative regulations regarding this policy.

Policy References:

Legal Reference:

Iowa Code §§ 279.8; 279.42; 565.6.

Cross Reference:

508.1 Class or Student Group Gifts
704.4 Gifts - Grants - Bequests
904.2 Advertising, Promotion and Soliciting

704.7 - Honorary and Memorial Gift Program

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (updated)

7047-HonoraryandMemorialGiftProgram_3.pdf

HONORARY AND MEMORIAL GIFT PROGRAM

Planting a tree or dedicating a bench on Iowa City Community School District property is a beautiful way to honor a loved one and provides a gift to the school community. The district welcomes requests to honor or provide a memorial to an individual or group.

Planting a Tree:

1. The Director of Facilities and the Grounds Manager and IPM Coordinator manage requests for gifts of tree planting on District grounds.
2. The Grounds Team will help the donor select an appropriate species and an appropriate location.
   a. The district cannot guarantee a specific location or campus for the donated tree and reserves the right to plant the tree in a location best suited for the district.
3. Grounds will coordinate the installation and maintenance with the grounds operation.
4. Neither plaques nor commemorative markers are permitted. Plaques may only be installed as part of a memorial bench, which can be given in association with a tree; however, a joint location cannot be guaranteed.
5. Ceremonies for a dedication must be coordinated through the Director of Community Relations
6. The tree becomes the property of the district.
   a. The district cannot guarantee the perpetuation of the tree.
   b. The district reserves the right to relocate or remove the tree if necessary due to organizational need or environmental (or other health/safety related) concern.
7. The donation required for a memorial tree is $300.00 payable to the Foundation for Iowa City Community School District
   a. This donation covers the cost of the tree, installation of the tree and upkeep of the tree.
   b. Trees will not be planted until the $300.00 is received.

Donating a Bench[1]

1. The Director of Facilities and Grounds Manager and IPM Coordinator manage requests for gifts of a bench on District grounds.
2. Upon receiving a request to donate a bench, the Grounds team will work closely with the donor to identify a suitable location that is appropriate to the individual being honored and that conforms to the district's landscape plan. The district will solely make the determination of whether an additional bench is needed on the specific campus and will be under no obligation to install a bench in a specific location if no need exists.
3. The Grounds team will collaborate with the donor on the design of the bench; however, the district retains final independent authority on all aspects of the physical bench (composition, size, style, etc.).
   a. Donors may not provide their own bench for installation.
4. Benches will be installed on an appropriate foundation per campus standards.

[1] Individuals may opt to donate a rock rather than a bench; however, the remainder of the policy including costs and overview on selection by the Grounds team remain the same.

5. Each bench may include one commemorative plaque. The maximum size of a plaque is 8" x 2". Each sign will accommodate 3 lines of text with 18 characters Maximum per line (including spaces). Plaque messages must abide by all District polices including the guidelines of the District's Non-Discrimination policy.
6. The donation required for a memorial bench is $2,000 made payable to the Foundation for Iowa City Community School District. The District will not begin any efforts on purchasing or installing a gifted bench until the entire donation is received.
7. Benches are the exclusive property of the School District. Benches will receive the same level of maintenance and care as other District assets.
   a. Benches may be relocated at a future date due to changing campus needs.
   b. When the District determines that the bench is no longer of acceptable condition for continued use, the district may remove the bench and is under no obligation to replace the bench or to move the plaque to another bench.
8. Ceremonies for a dedication must be coordinated through the Director of Community Relations.

Making a Donation

Requests for honorary/memorial benches and/or honorary/memorial trees should be directed to the Foundation for Iowa City Community School District. All requests must align with District policies, including but not limited to the District's Non-Discrimination Policy 102.E2 . Donors should complete the Tree or Bench Donation Form at the end of this Policy.

Donations for trees may be taken any time of the year; however, they will only be planted during tree planting season. Donations for trees received from June-October will be planted in September or October. Donations for trees received from November-May will be planted in April or May.

Benches are installed June-October. Donations for benches must be received by March for the next season's placement.

Memorial activities may include:

1. Yearbook: Should a current student or school staff member pass away anytime during the school year, the yearbook staff will treat the death in a tasteful, respectful manner. The portrait of that individual will appear as it would under normal circumstances, with the appropriate section's portraits. Pages covering sports, academics, or activities that have already been published may also feature the individual.

2. Graduation Recognition: One symbol honoring all deceased members of a graduating class, such as a plant or bouquet of flowers, may be present on stage. If a student passes away while in high school, an honorary diploma for deceased members of a graduating class may be presented to a family member if coordinated with the family. A member of the school administration can direct the audience in a moment of silence to collectively recognize deceased members of the graduating class.

3. Spontaneous Memorials: In the aftermath of the death of a student or staff member, spontaneous memorials such as placing items by a student's locker or desk may be appropriate until after the funeral. The building administrator will monitor and manage spontaneous memorials.

Prohibited Memorial Activities:

1. Selling and/or fundraising of memorial items during the school day is prohibited. District student activity accounts cannot be used to support, finance, or fundraise for memorialization. Proceeds from district co-curricular events or contests cannot be donated to agencies for memorialization. Utilizing formal all-school or school-wide events, including Commencement, Homecoming festivities, Prom, and other thematic events or weeks to memorialize deceased students or staff is prohibited. Commemorative items or events can be sponsored by community-based agencies and promoted outside the school day and off district campus.

2. Utilizing formal all-school or school-wide events, including Commencement, Homecoming festivities, Prom, and other thematic events or weeks to memorialize deceased students or staff is prohibited. Commemorative items or events can be sponsored by community-based agencies and promoted outside the school day and off district campus.

3. School Yearbooks are not dedicated to the memorialization of deceased persons.

4. Formal, school-wide recognition of anniversary dates will not occur. If the death of a student or staff member occurred in a public location accessible by community members, such as a crash site, district staff will not provide memorial monitoring.

Tree Donation Form

Donor Information:

Name: _____

Address: _____ City, State & Zip: _____

Phone #: _____ Email: _____

Tree Information:

This Tree is:

- ❑ In Memory of
- ❑ In Honor of
- ❑ To Celebrate

Person or Event: _____

From: _____

How To Donate:

- Please draft a $300.00 check payable to the Foundation for Iowa City Community School District.
- Mail form, along with your $300.00 donation to:

  Tree Donation
  % Director of Foundation
  Iowa City Community School District
  2255 North Dubuque Road
  Iowa City, Iowa 52245

Bench Donation Form

Donor Information:

Name: _____

Address: _____ City, State & Zip: _____

Phone #: _____ Email: _____

Bench Information:

This Bench is:

- ❑ In Memory of
- ❑ In Honor of
- ❑ To Celebrate

Person or Event:_____

From: _____

Plaque Inscription:

Line 1: _____ (18 characters max, including spaces)

Line 2: _____(18 characters max, including spaces)

Line 3: _____ (18 characters max, including spaces)

How To Donate:

- Please draft a $2,000.00 check payable to the Foundation for Iowa City Community School District.
- Mail form, along with your $2,000.00 donation to:

  Bench Donation
  % Director of Foundation
  Iowa City Community School District
  2255 North Dubuque Road
  Iowa City, Iowa 52245

705.1 - Purchasing-Bidding

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 12/13/22 (updated), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

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

Goods and Services

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

Purchases for goods and services shall conform to the following:

- The superintendent or ~~designee~~ Chief Financial Officer shall have the authority to authorize non-contract purchases without prior board approval for goods and services up to $99,999. Purchases of up to $99,999 may be made without competitive quotations, requests for proposals, or bids. Noncontract purchases in excess of $100,000 require notice to the board prior to purchase.
- For goods and services costing at least $100,000 and up to $108,999, the superintendent or designee shall receive proposals, quotations, or bids for the goods and services to be purchased. The quotation process may be informal and include written or unwritten quotations.
- For goods and services costing at least $109,000 up to $195,999, the superintendent or designee shall receive at least two formal quotations. For goods and services exceeding $196,000-1,000,000 or more, the competitive request for proposal (RFP) or competitive bid process shall be used and received. RFPs and bids are formal, written submissions via sealed process.
- All contracted services or agreements require board approval, though approval may be retroactive for purchases of contracted goods and services up to $24,999.
- Non-contract purchases of goods and services in excess of $100,000 require prior notice to the board.

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

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

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

The board may elect to exempt certain professional services contracts from the thresholds and procedures outlined above.

The thresholds and procedures related to purchases of goods and services do not apply to public improvement projects.

Public Improvements

The board shall enter into public improvement contract(s) as the board deems to be in the best interest of the school district. 'Public improvement' means "a building or construction work which is constructed under the control of a governmental entity and for which either of the following applies: (1) has been paid for in whole or in part with funds of the governmental entity; (2) a commitment has been made prior to construction by the governmental entity to pay for the building or construction work in whole or in part with funds of the governmental entity. This includes a building or improvement constructed or operated jointly with any public or private agency."

The district shall follow all requirements, timelines, and processes detailed in Iowa law related to public improvement projects. The thresholds regarding when competitive bidding or competitive quotations is required will be followed. Competitive bidding is required for public improvement contracts exceeding the minimum threshold stated in law. Competitive quotations are required for public improvement projects that exceed the minimum threshold amount stated in law, but do not exceed the minimum set for competitive bidding. The board shall approve competitive bids and competitive quotes. If the total cost of the public improvement does not warrant either competitive bidding or competitive quotations, the district may nevertheless proceed with either of these processes, if it so chooses.

The award of all contracts for the public improvement shall be awarded to the lowest responsive, responsible bidder. In the event of an emergency requiring repairs to a school district facility that exceed bidding and quotation thresholds, please refer policy 802.3 – Emergency Repairs.

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

ICCSDPurchasingandContractGuidelinesFY2024.pdf

Policy References:

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

Cross Reference:
801.4 Site Acquisition
802.3 Emergency Repairs
803.1 Disposition of Obsolete Equipment
803.2 Lease, Sale or Disposal of School District Buildings & SiteS

705.1G1 - Bids and Awards for Construction Contracts

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (updated)

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding the statutory minimums required by law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school. The school district will comply with the competitive quote process for those projects subject to the competitive quote law. The school district will determine the process for obtaining quotes for projects below the competitive quote limit.

The award of construction contracts will be made to the lowest responsive responsible bidder. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

Statutory minimums:
Iowa Legislative code 26.3
https://www.legis.iowa.gov/docs/code/26.3.pdf

705.1R1 - Suspension and Debarment of Vendors and Contractors Procedures

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 Reviewed

In connection with transactions subject to federal suspension and debarment requirements, the district is prohibited from entering into transactions with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

When soliciting bids or otherwise preparing to enter into such a transaction, the superintendent or designee will use at least one of the following verification methods to ensure that any parties to the transaction are not suspended or debarred prior to committing to any sub-award, purchase, or contract:

1. Obtaining a certification of a party's compliance with the federal suspension and debarment requirements in connection with any application, bid, or proposal;
2. Requiring compliance with the federal suspension and debarment requirements as an express condition of any sub-award, purchase, or contract in question; or
3. Prior to committing to any sub-award, purchase, or contract, check the online Federal System for Award Management at https://sam.gov/portals/SAM/##11 to determine whether the relevant party is subject to any suspension or debarment restrictions.

2 CFR Part 200 Subpart B-General Provisions
200.113 Mandatory Disclosures

A non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment.(See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.) It is the responsibility of the Superintendent to timely report to the relevant federal or pass through agency any violations of federal criminal law involving fraud, bribery or gratuity potentially impacting a federal grant.

705.1R2 - Using Federal Funds in Procurement Contracts

Adoption Date: 06/22/2021

Revision History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (updated)

In addition to the District's standard procurement and purchasing procedures, the following procedures for vendors/contractors paid with federal funds are required. When federal, state, and local requirements conflict, the most stringent requirement will be followed.

2 CFR Part 200, Subpart D Subsection §200.318 (c)(1)

The recipient or subrecipient must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the Federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors. However, the recipient or subrecipient may set standards for situations where the financial interest is not substantial or a gift is an unsolicited item of nominal value. The recipient's or subrecipient's standards of conduct must also provide for disciplinary actions to be applied for violations by its employees, officers, agents, or board members.

2 CFR Part 200, Subpart D Subsection §200.320 (e)(1-4)

Noncompetitive procurement. There are specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method. The noncompetitive procurement method may only be used if one of the following circumstances applies:

(1) The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);

(2) The procurement transaction can only be fulfilled by a single source;

(3) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a ompetitive solicitation;

(4) The recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or

(5) After soliciting several sources, competition is determined inadequate.

§ 200.321 Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms.

(a) When possible, the recipient or subrecipient should ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor's list) are considered as set forth below.

(b) Such consideration means:

(1) These business types are included on solicitation lists;

(2) These business types are solicited whenever they are deemed eligible as potential sources;

(3) Dividing procurement transactions into separate procurements to permit maximum participation by these business types;

(4) Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;

(5) Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

(6) Requiring a contractor under a Federal award to apply this section to subcontracts.

2CF$ Part 200 Appendix II

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non- Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401- 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See § 200.323.

(K) See § 200.216.

(L) See § 200.322.

§200.216 Prohibition on certain telecommunications and video surveillance services or equipment

Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain covered telecommunications equipment or services;

(2) Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.

(b) As described in section 889 of Public Law 115-232, "covered telecommunications equipment or services" means any of the following:

(1) Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities);

(2) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);

(3) Telecommunications or video surveillance services provided by such entities or using such equipment;

(4) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country;

(c) For the purposes of this section, "covered telecommunications equipment or services" also include systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

(d) In implementing the prohibition under section 889 of Public Law 115-232, heads of executive agencies administering loan, grant, or subsidy programs must prioritize available funding and technical support to assist affected businesses, institutions, and organizations as is reasonably necessary for those affected entities to transition from covered telecommunications equipment or services, to procure replacement equipment or services, and to ensure that communications service to users and customers is sustained.

(e) When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.

(f) For additional information, see section 889 of Public Law 115-232

Policy References:

Title 2 Code of Federal Regulation (C.F.R.) Grants and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

705.2 - Credit and Procurement Cards

Adoption Date: 06/22/2021

History: 02/22/22 (reviewed), 12/13/22 (reviewed), 4/23/24 (updated), 513/25 (reviewed)

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt will make the employee responsible for expenses incurred. Those expenses are reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent or designee or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties.

It is the responsibility of the superintendent or designee to determine whether the school district credit card use is for appropriate school business. It is the responsibility of the board to determine through the audit and approval process of the board whether the school district credit card used by the superintendent or designee and the board is for appropriate school business.

The superintendent or designee is responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The administrative regulations will include the appropriate forms to be filed for obtaining a credit card.

Policy Reference:

Legal Reference:

Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30.
281 I.A.C. 12.3(1).

Cross Reference:

216.3 - Board of Directors' Member Compensation and Expenses

401.7 - Employee Travel Compensation

705.2R1 - Procurement Card Program Manual

Adoption Date: 06/22/2021

History: 02/22/22 (reviewed), 12/13/22 (reviewed), 6/13/23 (updated), 4/23/24 (updated)

7052R1-ProcurementCardProgramManual_2.pdf

IOWA CITY COMMUNITY SCHOOL DISTRICT

All In for All Kids

Procurement Card Program

Policy and Procedures Manual

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Overview of the District Procurement Card System

The Iowa Community School District has contracted with BMO Bank of Montreal through the Iowa Association of School Business Officials (IASBO) for our District Procurement Card (PCard) Program.

The purpose of this manual is to acquaint you with information about the PCard program's policies and procedures. It describes many of your responsibilities as a cardholder and outlines the processes and procedures to facilitate timely and accurate purchasing transactions. It also includes helpful information and instructions for documentation, reconciliation, and review.

All procedures must be adhered to as outlined in this manual. All School Board and Business Department purchasing policies, regulations and procedures apply. Failure to comply can result in the suspension from the PCard program and also include disciplinary action that may result in termination of employment. The PCard issued to the cardholder is the property of the Iowa City Community School District and can be cancelled at any time. Please keep in mind that it is a privilege to be issued a District PCard and you are using taxpayer dollars when making a purchase.

As the district's needs change and usage continues to grow, it may become necessary to revise or supplement a portion of the manual from time to time as deemed appropriate. If questions arise in the meantime, please contact the ~~P-card administrators listed below~~ Chief Financial Officer.

~~Adam Kurth, Chief Financial Officer~~
~~316-688-1000~~

Code of Conduct

The Code of Conduct for Iowa City Community School District's Procurement Card Program is designed to provide the cardholder a general philosophy and set of guidelines to follow regarding the use of the P-card.

- Authorization – The PCard received by the cardholder may have his/her name embossed and shall only be used by the cardholder. **No other person is authorized to use the card or account number.** The cardholder may make transactions on behalf of others in the department, but the cardholder is responsible for all use of his/her PCard.
- Purchases – PCard purchases should be made so that the district gains the maximum value and quality for each purchase.
- Limitations on Vendors – Cardholders must not make PCard purchases from friends or relatives where the cardholder has a financial interest.
- Vendor Gifts – Decline all personal supplier gifts offered. Cardholders must not accept any gift from any source if offered, or appears to be offered, to influence decision-making regarding PCard purchases.
- P-card Agreement – The issuance and/or use of a PCard is strictly prohibited prior to receipt of a signed agreement from the cardholder (Attachment A).
- Personal Use of PCard – Only authorized District business purchases may be completed with the PCard. Any personal purchases are strictly prohibited. If a personal purchase is inadvertently made, contact a District PCard administrator immediately. The cardholder will be required to submit personal payment along with all other itemized receipts for purchases made in the period. If personal payment is not received the card will be cancelled or suspended.
- P-card Security – The PCard is the property of the Iowa Community School District and as such must be kept in a secure location at all times.
- Vendor Selection – Vendors used should meet the same requirements as vendors used for purchase orders
- Vendor Disagreements/Disputes – If a disagreement occurs with a vendor, the cardholder should make every effort to reach a reasonable and equitable settlement to the dispute. If it is not possible to settle the disagreement under reasonable circumstances, contact the PCard administrator.
- Documentation – All purchases using the PCard must be properly documented for business purposes by submitting itemized receipts. Any altered or forged documentation is prohibited.
- Purchase Limits – All dollar value purchase limits will be adhered to under the program and any splitting of transactions to avoid Board policy is prohibited.
- Returning PCards – The PCard is the property of the Iowa City Community School District. Upon separation of employment, the PCard must be surrendered to the PCard administrator.

Purchasing Guidelines & Approvals

PCard Usage Policy/Procedure

Before using any PCard for any purchase, a requisition must be created in the district's accounting system.

Information required at the time of request:

- Date purchase needs to be made (you will need to plan ahead). Approval can take up to a week for all parties to approve.
- Cost or estimated cost of purchase.
- Budget code that will be used to pay for the purchase.
- Reason for purchase.
- Failure to get prior approval before using a PCard will result in cancellation of the card.

In the event of a PCard request, a requisition will be submitted, the approval tree will follow the same process, or may include other parties depending on the item or cost of the request, and then once purchase is fully approved, the requestor will be notified via email with a copy of the purchase order.

When the PCard is reconciled at the end of the billing cycle, a copy of the purchase order will be required to be attached along with a copy of the purchase receipt in the BMO/Spend Dynamics PCard system.

Sales Tax

Iowa City Community School District is tax exempt. The cardholder must make the vendor aware of the district's tax-exempt status. Tax-exempt letters are available from the district business office.

How Can I Use the PCard?

The P-card may be used for the following types of transactions:

- Telephone orders
- Fax/mail orders
- Online purchases
- Over the counter

To Place a Telephone Order

- Have your PCard ready before placing the call
- Inform the vendor of tax-exempt status
- Confirm shipping costs
- Specify the shipping address

To Place a Fax/Mail Order

- Complete all information needed on the order form and keep a copy for your records. For subscriptions this may be the only receipt provided.
- Confirm shipping address

To Purchase Online

- Print out completed registration forms, confirmations, and itemized invoices to be used as supporting documentation.
- Ensure that no sales tax is charged. *If tax is charged, it is the cardholder's responsibility to contact the vendor to have it removed and credited on the next statement.*

To Purchase Over the Counter

- Remind cashier that the district is tax-exempt
- Obtain itemized receipt at time of purchase

Recordkeeping and Reconciliation

The cardholder is responsible for maintaining receipts for all purchases made with the PCard. The documentation retained should include itemized sales receipts, packing lists (if applicable) and credit card transaction receipts.

Each statement will require itemization of the monthly purchases. The Business Office will provide the PCard Expense Form Summary (Attachment C) which will include the invoice date, invoice number, description and unit price. Upon receipt, you must add:

- The district budget number in the Account column
- A description/reason for purchase may be added after the vendor name in the description column

ALL original itemized receipts must be attached in the order listed on the PCard Expense Form Summary. Scanned copies of cash register tape receipts may also be provided. Submit to supervisor for review, approval and signature (stamped signatures are not acceptable). Return to the Business Office by the required date.

Examples of Receipt Documentation

- Original or scanned cash register itemized receipt
- Airline itinerary and sales receipt (if "e-ticket" attach the email documentation)
- Itemized hotel bill
- Itemized restaurant bill. Gratuities should not exceed 20% of your bill.

Sales Tax

- It is the cardholder's responsibility to request a sales tax refund if the vendor charged in error.
- Cardholder will be held responsible for inappropriate charges, including sales tax.

Billing and Payment Schedule

The P-card billing cycle ends on the 5th of each month. **PCard Expense Record and supporting documentation must be submitted to the Business Office by the 10th of each month.**

A PCard Expense Record missing the proper approvals and/or documentation will be returned to the cardholder's supervisor to be resubmitted appropriately. If a cardholder is delinquent in submitting their summary and documentation to the Business Office, it will be considered a violation. Missing receipts are the responsibility of the cardholder who must contact the vendor to request a duplicate receipt. If no receipt is produced, it will be considered a violation and use of the card may be suspended or cancelled.

Travel

Travel Tips and Reminders

- The PCard must not be used for gasoline for your personal vehicle when it is used for business purposes. Business travel incurred when using your personal vehicle will be reimbursed by claiming mileage on your expense reimbursement form. If you are traveling with a rental car, then gasoline may be purchased using the P-card, noting the rental car description and license plate on the receipt.
- The PCard may be used to pay for qualified purchases on itemized hotel bills. Itemized meal receipts are required, even when charged on a hotel room account.
- The district does not provide ATM or Cash Advance privileges with the PCard program.

Audits

All cardholder accounts are subject to periodic audits to ensure compliance with district policies. If there is a policy violation, the cardholder and their supervisor will be contacted by a PCard Administrator. Disciplinary action may be assessed based

on the type of violation. If three violations occur within a fiscal year, the PCard will be revoked as determined by the Business Office.

Violations

- Unauthorized purchases
- Purchase of prohibited products, service, or merchandise
- Intentional splitting of transactions to circumvent Board policy
- Personal use
- Allowing unauthorized person/s to use the PCard
- Fraudulent transaction with a vendor
- Violation of the district's purchasing policies
- Missing original itemized receipt when documents sent to Business Office
- The approved PCard Expense Record Summary and documentation are not submitted to the Business Office by the required due date

Lost or Stolen Cards

If the PCard is lost or stolen, the cardholder must immediately contact a PCard Administrator and BMO. Upon notification, the PCard will be suspended immediately and any charges posted to the account after the "missing date" will be denied. A replacement PCard will be issued by BMO.

Card Security Tips

- PCard should be retained in a secure location at all times.
- Sign the back of your PCard using "See ID" to remind the vendor to look at your personal identification to authenticate the transaction.
- A cancelled PCard should be returned as soon as possible to a PCard Administrator for disposal.
- Do not provide your card account number to unsolicited marketing calls.

Important Contact Information

Bank of Montreal (BMO) 800-361-3361
PCard Administrator
~~Adam Kurth,~~ Chief Financial Officer
319-688-1000 ext 2541

Cardholder Set-up and Activation

When the PCard arrives, the cardholder will be contacted to come to the Business Office where the Policy and Procedures Manual will be reviewed. Cardholder will

sign the PCard Use Agreement (Attachment A) and Statement of Authority (Attachment B) before receiving the PCard.

Activation of Account

- The new card will be activated by the Business Office

Inventory

The Director of Budget and Finance or designee will maintain an inventory of all District credit cards/PCards.

Credit cards will only be issue in the name of the school District and will be numbered for control purposes. District credit cards may only be used for valid expenditures.

The numbered PCard will be issued in the name of the school district and controlled by the Business office. All purchases with the District PCard **labeled Administration Office Iowa City Comm Sch Dist** will be reviewed monthly by ~~a member of~~ the Board of Education as as item in the Consent Agenda. All other PCards will be issued in the name of the employee and numbered for control purchases. PCards may only be used for valid District expenditures. Employees must sign the Individual Procurement Use Agreement and Statement of Authority indicating they have read and understand the Procurement Card Program Policy and Procedures Manual. Supervisors must also review and sign each monthly statement for their building, department and/or employees.

705.3 - Payment for Goods and Services

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

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

It is the responsibility of the superintendent or ~~designee~~ Chief Financial Officer to develop the administrative regulations regarding this policy.

Policy References:

Legal Reference:

Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930). Iowa Code §§
279.8, .29, .30, .36; 291.12; 721.2(5).
281 I.A.C. 12.3(1).

706.1 - Payroll Periods

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

Employees are paid on the 15th of the month and/or the last day of the month as determined by negotiated agreements or employee handbooks. If this day is a holiday, recess, or weekend, the payroll is paid on the last working day prior to the holiday, recess or weekend.

It is the responsibility of the ~~board secretary~~ Chief Financial Officer or designee to issue payroll to employees in compliance with this policy.

Policy References:

Legal Reference:

Iowa Code §§ 91A.

Cross Reference:

706.2 Payroll Deductions

706.2 - Payroll Deductions

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

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

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

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

Deductions from the Iowa City Community School District employees' payroll checks shall be limited to the following items:

- Federal income tax
- State income tax
- Health insurance
- Dental insurance premiums
- Vision Insurance premiums
- Supplemental life insurance premiums
- State retirement tax
- Social Security tax
- Annuity contributions
- Credit unions
- Flexible benefit (Section 125)
- Iowa City Community School District Foundation
- Charitable Payroll Deduction Campaign
- U.S. Savings Bonds
- Others required by law or specially approved

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

Cross Reference:
406.5 Licensed Employee Group Insurance Benefits
406.6 Licensed Employee Tax Shelter Program
412.4 Classified Employee Tax Shelter Program
706.1 Payroll Periods

706.3 - Reduction in Employee Pay

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (reviewed)

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

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

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

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

Policy References:

Legal Reference:

29 U.S.C. Sec. 2 13(a)

29 C.F.R. Part 541

Cross Reference:

409.2 Employee Leaves of Absence

706.3R1 - Pay Deduction

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

707.1 - Presentation and Publication of Financial Information

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

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

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

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

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

Policy References:

Legal Reference:

Iowa Code §§ 279; 291.7; 618.

707.4 - Audit

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (reviewed)

In accordance with state law, to review the funds and accounts of the school district, the board will employ an independent auditor certified in the state of Iowa to perform an annual audit of the financial affairs of the school district. The superintendent or designee will use a request for proposal procedure in selecting an auditor at least once every five (5) years. The administration will cooperate with the auditors. Annual audit reports will be filed with the State Auditor and remain on file as permanent records of the school district.

The major responsibilities of the Superintendent ~~or designee~~, Chief ~~Operating~~ Financial Officer, Treasurer and Board Secretary are to:

- Recommend an auditor to the board;
- Oversee the selection of the independent auditor and the resolution of audit findings including compliance with the mandatory request for proposal process;
- Act as a liaison between the board and the auditor during the audit process;
- Annually report to the board about the annual audit;
- Recommend internal changes that may need to be made to ensure appropriate internal controls are being implemented.

Policy References:

Legal Reference:

Iowa Code § 11.6

707.5 - Internal Controls

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (updated)

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 or designee, school business officials and board secretary shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, safeguarding of district assets, or financial irregularities within the school district subject to review and approval by the board. Administrators shall be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity shall report their suspicions immediately to his/her immediate supervisor, and the superintendent or designee, and board president. The superintendent or designee and board president 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 or designee and board president may deem appropriate.

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

In the event the concern or complaint involves the superintendent, the concern shall be brought to the attention of the board vice-president, and board 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.

The superintendent ~~designee,~~ or board president shall ensure the Auditor of State's office is notified as required by law of any suspected embezzlement, theft or other financial irregularity pursuant to Iowa law. The superintendent and/or Board president, in coordination with the Auditor of State's office, will determine whether to conduct a complete or partial audit. The superintendent or designee is authorized to order a complete forensic audit if, in the superintendent or designee's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to, and including termination.

Policy References:

Legal Reference:

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

Cross Reference:

401.12 Employee Use of Cell Phones

707.5G1 - ICCSD Capital Projects Planning and Approval Process for Capital Improvements Requiring Bid Per the Iowa Code

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (updated)

The process outlined below is intended to ensure that the Board has the necessary information to provide oversight to and approval of the administrative plans for major capital projects. Each step represents a point at which the administration must seek Board approval before moving forward in the planning process. At each step the administration will present all pertinent information to the Board with sufficient time for directors to consider the information and seek community/staff/stakeholder input, if required to determine approval.

NOTE: Impact on district operating expenses: Facility projects can impact district operating expenses in many ways. For purposes of this policy, anticipated changes to district operating expenses—including changes to staffing levels, utility costs, and maintenance costs—will be specified as possible given the level of design at the time.

1. Facilities Master Plan (FMP)

    Directors will receive and may approve a multi-year Facilities Master Plan (FMP) which will be updated annually. The FMP will include preliminary budgets, project concept, and timelines for design and construction. As projects move through this planning and approval process the administration will bring to the Board's attention any significant deviations from the FMP.

    Projects not included in the FMP must be brought to the Board for approval, including a description of the project concept, scope of work and a preliminary budget amount. Directors may seek community/staff/stakeholder input, if required to determine approval.

2. Authorization to Begin Project Design

    Directors will receive any updates to project concept, scope or budget as well as whether the project is anticipated to impact district operating expenses. The administration should present this information to the Board using the standard process and timeline for Board agenda packets for directors to consider this information and to seek community/staff/stakeholder input, if required to determine project approval. Directors may authorize the administration to hire the appropriate professional consultants and proceed with schematic design.

    If the anticipated cost of the project is $2,000,000 or above, the project will be listed as a separate consent agenda item at step 2.

3. Project Schematic Design Update

    The administration, staff and professional consultants will present to Directors an update at the schematic design stage of the project. Directors may formally approve the design which will include:

    - Preliminary floor plans
    - Preliminary elevations
    - Preliminary budget projections
    - Estimated impact on district operating expenses, if possible

    If approved, the staff will continue to work with the professional consultants to proceed with design development.

4. Project Design Development Update

   The administration, staff and professional consultants will present to Directors an update at the design development stage of the project. Directors may formally approve the design which will include:

   - Floor plans
   - Elevations
   - Preliminary budget projections
   - Estimated impact on District operating expenses

   If approved, the administration and staff will work with the professional consultant to complete construction documents.

5. Final Construction Documents Approval

   The administration, staff and professional consultants will present to Directors the final construction documents for the project. Directors may formally approve the design which will include:

   - Final floor plans
   - Final elevations
   - Final budget projections
   - Estimated impact on district operating expenses

   If approved, the administration and staff will work with the professional consultant to bid the project.

6. Public Hearing

   Directors will hold a public hearing in accordance with Iowa Code.

7. Bid Approval

   Directors will formally award the project to the lowest responsive, responsible bidder, in accordance with Iowa Code.

8. Contract Modifications

   Administration will present to the Directors any modifications to the design and/or construction contract. Contract modifications may be changes in time, scope, cost, or terms and are often done through change authorization requests (CARs). CARs under $25,000 or essential for project timeline may be approved by the Superintendent or designee prior to submission to the Board. Directors may formally approve the contract modifications.

9. Substantial Completing

   Administrators will present to the Directors a recommendation for acceptance of substantial completion and, when applicable and appropriate, a recommendation for release of a portion of the project retainage. Directors may formally approve the recommendation thereby accepting the project is substantially complete and releasing a portion of retainage (where applicable and appropriate).

10. Financial Acceptance

    Administrators will present to Directors a recommendation for final acceptance of the project and release of any remaining retainage. Directors may formally approve the recommendation thereby closing out the project.

Note: Based on scope and sequence of a project, multiple steps may be presented simultaneously to the board for approval.

707.5R1 - Internal Controls Procedures

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent or designee, and board president, or board vice president if the investigation centers on the superintendent, shall issue a report to the board and appropriate personnel. The results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

708 - Care, Maintenance and Disposal of School District Records

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 6/13/23 (updated), 4/23/24 (updated), 8/13/24 (updated), 5/13/25 (reviewed), 7/1/25 (updated)

School district records are housed electronically, at the Educational Services Center, or at a contracted records storage site. It is the responsibility of the superintendent ~~or designee~~ and Executive Director of Community Relations or designee to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

- Secretary's financial records - **Permanently**
- Treasurer's financial records - **Permanently**
- Open meeting minutes of the Board of Directors – **Permanently**
- Annual audit reports - **Permanently**
- Annual budget – **Permanently**
- Permanent record of individual pupil – **Permanently**
- School election results – **Permanently**
- Real property records (e.g., deeds, abstracts) – **Permanently**
- Records of payment of judgments against the school district - **20 years**
- Bonds and bond coupons - **11 years after maturity, cancellation, transfer, redemption, and/or replacement** Written contracts - **11 years**
- Cancelled warrants, check stubs, bank statements, bills, invoices, and related record- 5 **years**
- Recordings and minutes of closed meetings - **1 year**
- Program grants - As **determined by the grant**
- Nonpayroll personnel records - **7 years after leaving district**
- Payroll personnel records **- 3 years after leaving the district**
- Employment applications - **2 years**
- Payroll records - **3 years**
- School meal programs accounts/records - **3 years after submission of the final claim for reimbursement**
- Records of complaints of sex discrimination, and conduct that reasonable may constitute sex discrimination, plus all responsive records and outcomes and training materials on this topic **– 7 years**

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

Employees' records are housed in the central administration office of the school district. The employees' records are maintained by Human Resources.

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

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with a secure backup file. The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the high school administration office and will be retained permanently. These records will be maintained by the high school principal.

Special education records shall be maintained in accordance with law.

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

Policy References:

Legal Reference:
7 C.F.R. §
210.23(c).
34 C.F.R 106.8.
Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13).
281 I.A.C. 12.3(4); 41.624.
City of Sioux City v. Greater Sioux City Press Club, 421 N.W.2d 895 (Iowa 1988).

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

708.1 – Security Video Records NEW

Adoption Date:

History:

Security video recordings created or maintained by the Iowa City Community School District are district records and shall be managed in accordance with this policy and applicable law.

Unless otherwise required by law, court order, litigation hold, or administrative need, security video recordings shall be retained for no more than thirty (30) days from the date of creation and shall thereafter be routinely deleted or overwritten in accordance with the district's records management practices.

Requests for access to, or copies of, security video recordings shall be subject to the district's public records policies and procedures. Requests for security video recordings beyond the established retention period shall be denied, as the district is not required to retain or recreate records beyond an adopted retention schedule.

The superintendent or designee may preserve security video recordings beyond the standard retention period when necessary for legal, safety, dispensary, or investigative purposes.

709 - Insurance Program

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

Insurance of buildings, structures, or property in the open will not generally be purchased to cover loss exposures below $1,000 unless such insurance is required by statute or contract.

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

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

Policy References:

Legal Reference:

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

Cross Reference:

205 Board Member Liability
802.4 Capital Assets
802.4R1 Capital Assets - Regulation
802.4R2 Capital Assets - Management System Definitions

710.1 - School Nutrition Program

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 8/13/24 (updated), 5/13/25 (updated)

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

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

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

The board will set, and periodically review, the prices for school nutrition programs, including lunches, breakfasts, and special milk programs. It is the responsibility of the superintendent or designee to make a recommendation regarding the prices of the school nutrition programs, in accordance with federal and state law. Employees, students and others will be required to pay for meals consumed.

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

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

Policy References:

Legal Reference:

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

Cross Reference:

710.2 Free or Reduced Cost Meals
710.3 Eligibility Vending Machines

710.1E1 - School Nutrition Program Notices of Nondiscrimination

Adoption Date: 10/11/2022

History: 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (updated), 11/11/25 (reviewed)

USDA Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at 800-877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: **https://www.usda.gov/oascr/how-to-file-a-program-discriminationcomplaint,** any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call 866-632-9992. Submit your completed form or letter to USDA by:

1. Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW Mail Stop Washington, D.C. 20250-9410
2. Fax: 202-690-7442
3. Email: program.intake@usda.gov

~~This institution is an equal opportunity provider.~~ USDA is an equal opportunity provider, employer, and lender.

Iowa Nondiscrimination Statement

~~It is the policy of t~~ This CNP provider does not ~~to~~ discriminate in its educational programs, activities and employment practices on the basis of race, ~~creed,~~ color, national origin, sex, ~~sexual orientation, national origin,~~ disability, religion, creed, sexual orientation, age (for employment), actual or potential parental, family, or marital status (for programs). ~~or religion in its programs, activities, or employment practices as required by the Iowa Code section 216.6, 216.7, and 216.9~~. There is a grievance procedure for processing complaints of discrimination. If you have questions or grievances related to compliance with this policy or for information about the district's grievance procedures by this CNP Provider, please contact the Iowa Civil Rights Commission, 6200 Park Avenue, Suite 100, Des Moines, IA 50321-1270; phone number 515-281-4121 or 800-457-4416; website: **https://icrc.iowa.gov/.**

Policy Reference:

Legal Reference:
Iowa Code § 283A
281 I.A.C. 58
42 U.S.C. §§ 1751

Cross Reference:
710.2 – Free or Reduced Price Meals Eligibility
710.3 – Vending Machines

CHILD NUTRITION PROGRAMS CIVIL RIGHTS COMPLAINT FORM

COMPLAINT CONTACT INFORMATION:

NAME:_____

STREET ADDRESS, CITY, STATE, ZIP: _____

COUNTY: _____ AREA CODE/PHONE: _____

E-MAIL ADDRESS: _____

COMPLAINT INFORMATION:

1. SPECIFIC NAME AND LOCATION OF THE ENTITY AND INDIVIDUAL DELIVERING THE SERVICE OR BENEFIT:

2. DESCRIBE THE INCIDENT OR ACTION OF THE ALLEGED DISCRIMINATION OR GIVE AN EXAMPLE OF THE SITUATION THAT HAS A DISCRIMINATORY EFFECT ON THE PUBLIC, POTENTIAL PROGRAM PARTICIPANTS, OR CURRENT PARTICIPANTS:

1. ON WHAT BASIS DOES THE COMPLAINANT FEEL DISCRIMINATION EXISTS (race, color, national origin, sex, disability, age, ~~disability,~~ marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, creed, sexual orientation, religion, gender identity, ~~political party affiliation,~~ actual/potential parental/family/marital status)?

2. LIST THE NAMES, TITLES, AND BUSINESS ADDRESSES OF PERSONS WHO MAY HAVE KNOWLEDGE OF THE ALLEGED DISCRIMINATORY ACTION:

3. LIST THE DATE(S) DURING WHICH THE ALLEGED DISCRIMINATORY ACTIONS OCCURRED, OR IF CONTINUING, THE DURATION OF SUCH ACTIONS: _____
4. DATE COMPLAINT RECEIVED: _____
5. PERSON RECEIVING COMPLAINT: _____
6. ACTION(S) TAKEN:

USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the ~~six~~ following protected classes of race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity ~~and disability~~ for complaints received within 180 days. Civil rights complaints must be submitted to the USDA Office of Civil Rights within five calendar days of receipt and no later than 180 days of the discriminatory act. The link for submission of a complaint is: *program.intake@usda.gov*

In Iowa, additional protected classes also include actual or potential parental, family or marital status, sexual orientation, gender identity, ~~religion or~~ creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, Grimes State Office building, 400 E. 14th St. Des Moines, IA 50319-1004; phone number 515-281-4121, 800-457-4416; website: https://icrc.iowa.gov/.

710.1R1 - School Food Program - School Nutrition Program Civil Rights Complaint Procedure

Adoption Date: 10/11/2022

History: 4/11/23 (updated), 4/23/24 (reviewed), 2/11/25 (updated), 5/13/25 (reviewed), 7/1/25 (updated)

USDA Child Nutrition Programs in Iowa/Bureau of Nutrition and Health Services

Procedures for Handling a Civil Rights Complaint

1. Civil rights complaints related to the National School Lunch Program, School Breakfast Program, Afterschool Care Snack Program, Summer Food Service Program, Seamless Summer Option, or Child and Adult Care Food Program are written or verbal allegations of discrimination based on USDA protected classes of race, color, national origin, religion, sex, disability, ~~(including gender identity and sexual orientation),~~ age, marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity. ~~and disability.~~

2. Any person claiming discrimination has a right to file a complaint within 180 days of the alleged discrimination. See below for additional Iowa Civil Rights information. A civil rights complaint based on the protected classes listed in #1 above must be forwarded to the address on the nondiscrimination statement.

3. All complaints, whether written or verbal, must be accepted by the School Food Authority (SFA)/Sponsor/Organization and forwarded to USDA at the address or link on the nondiscrimination statement within 5 days of receipt. An anonymous complaint should be handled the same way as any other. Complaint forms may be developed, but their use cannot be required. If the complainant makes the allegations verbally or in a telephone conversation and is reluctant or refuses to put them in writing, the person who handles the complaint must document the description of the complaint. In addition to sending the complaint to USDA, the SFA is required to send a copy of the complaint to the State Agency (SA). The SA will log the complaint in the Iowa Civil Rights Complaint Log which is maintained by the Chief, Bureau of Nutrition and Health Services. The log is kept confidential with limited staff access.

4. There must be enough information to identify the agency or individual toward which the complaint is directed and indicate the possibility of a violation. Every effort should be made to obtain at least the following information:
    - Name, address and telephone number or other means of contacting the complainant;
    - The specific location and name of the organization delivering the program service or benefit;
    - The nature of the incident(s) or action(s) that led the complainant to feel there was discrimination;
    - The basis on which the complainant feels discrimination occurred (race, color, national origin, sex, age, or disability);
    - The names, titles, and addresses of people who may have knowledge of the discriminatory action(s); and
    - The date(s) when the alleged discriminatory action(s) occurred or, if continuing, the duration of such action(s).

USDA is the cognizant agency for the Child Nutrition Programs listed and therefore is the first contact for the ~~six~~ protected classes listed in #1 above. A complainant has 180 days from the date of the alleged discriminatory act to submit a complaint. ~~The~~ Civil Rights complaints must be submitted to the ~~Food and Nutrition Services (FNS) Civil Rights Division (CRD)~~ USDA Office of Civil Rights within 5 calendar days of receipt by the State or local office. The email address for the submission of a complaint is: **program.intake@usda.gov** ~~or mail to USDA, Office of the Assistant Secretary for Civil Rights, 1400 Independence Ave. SW, Stop 9410, Washington, D.C. 20250-9410. In addition to sending the complaint to the USDA, the SFA is required to send a copy of the complaint to the SA. The SA will log the complaint in the Civil Rights Complaint Log~~.

1. In Iowa, protected classes also include actual or potential parental, family or marital status, sexual orientation, ~~religion or~~ creed and complaints can be filed up to 300 days of occurrence. The address for Iowa complaints is: Iowa Civil Rights Commission, 6200 Park Avenue, Suite Des Moines, IA 50321-1270; phone number 515-281-4121, 800-457-4416; website: **https://icrc.iowa.gov/**

Bureau of Nutrition and Health, IDOE, 12/2021

Policy References:

Legal Reference:
Iowa Code §§ 283A.
281 I.A.C. 58
42 U.S.C. §§ 1751

Cross Reference:
710.2 – Free or Reduced Price Meals Eligibility
710.3 – Vending Machines

710.2 - Free or Reduced Price Meals Eligibility

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (reviewed)

Students enrolled and attending school in the school district who meet USDA eligibility guidelines will be provided the school nutrition program services at no cost or at a reduced price. The school district shall make reasonable efforts to prevent the overt identification of, students who are eligible for free and reduced price meals.

The district shall at least twice annually notify all families of the availability, eligibility criteria, and application procedures for free or reduced price meals in accordance with state and federal law.

It is the responsibility of the Director of Nutrition Services or designee to determine the eligibility of students for free or reduced price school nutrition programs, in accordance with criteria established by state and federal law. If school personnel have knowledge of a student who is in need of free or reduced-price meals, school personnel shall contact the Nutrition Services Office.

Employees will be required to pay for meals consumed, unless specified in their Negotiated Agreement.

It is the responsibility of the superintendent or ~~designee~~ Director of Nutrition Services to develop administrative regulations for implementing this policy.

Policy References:

Legal Reference:

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

Cross Reference:

710.0 School Food Program
710.1R1 School Nutrition Program Civil Rights complaints Procedure
710.1E1 School Nutrition Programs Notice of Nondiscrimination
710.1E2 Child Nutrition Programs Civil Rights Complaint Form
710.3 Vending Machines

710.3 - Vending Machines

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

The Healthy, Hunger-Free Kids Act of 2010 established Smart Snack standards for all foods and beverages sold to students before, during, and 30 minutes after the school day. That includes any items sold to students in vending machines during that time period. Vending machines which are purchased and operated by the Nutrition Department are the responsibility of the Director of Nutrition Services. Other vending machines in the school building are the responsibility of the building principal. Purchases from the vending machines before, during and 30 minutes after the school day will meet Smart Snack guidelines and at all other times will reflect the guidelines in the Wellness policy 507.9. Vending machines in the school buildings are the responsibility of the building principal. Purchases from the vending machines will reflect the guidelines in the Wellness policy 507.9.

It is the responsibility of the superintendent or ~~designee~~ Director of Nutrition Services and Senior Health Services Manager to develop administrative regulations for the use of vending machines and other sales of food to students.

Policy References:

Legal Reference:

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

Cross Reference:
704.6 Fundraising within the District
710.1 School Food Program
710.1R1 School Nutrition Program Civil Rights Complaints Procedure
710.1E1 School Nutrition Program Civil Rights Notices of Nondiscrimination
710.1E2 Child Nutrition Programs Civil Rights Complaint Form
710.2 Free or Reduced Cost Meals Eligibility

710.4G1 - Nutrition Services Meal Charging Guideline

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (updated), 5/13/25 (reviewed)

Meal Charging Policy - All Grades

The goal of the Nutrition Department is to provide nutritious meals to children during the school day. Children may receive breakfast and lunch at little or no cost to them if they apply and qualify for free or reduced meals. Students who do not qualify based on these federal standards will be charged for meals at prices set yearly by the Nutrition Department and approved by the school board.

Unpaid meal charges represent a difficult and complex issue that can impact both families and the Nutrition Services Department, which must maintain financial viability as a categorically funded department.

No student will be denied a reimbursable meal but must have money in their account or cash in hand to purchase additional a la carte items. Communication will be provided to families to alert them when their accounts are negative, and information will be offered for anyone who may benefit from applying for meal benefits.

Negative Meal Account Notification Procedures

1. Once a student meal account is negative, an email will be sent weekly to the family email listed in the district's student information system. ~~In the absence of a valid email address, a paper notification will be sent home with students. These notifications are confidential and handled discreetly to avoid identification of negative accounts.~~
2. A list of negative accounts by school is sent at least monthly from the Nutrition Department to leads (cashiers), student family advocates, school secretaries, principals, and managers at each location weekly. These same lists are sent monthly to principals.
3. Monthly invoices are emailed to families with a negative balance greater than $50.00 using the email address listed in the district's student information system. ~~In the absence of a valid email address, paper invoices are sent via US mail to any family with a negative balance greater than $50.00.~~
4. Written communication is available in multiple languages and phone calls may be made to make sure families~~s~~ are aware of the debt, answer individual questions and provide education on applying for benefits.
5. Nutrition staff work collaboratively with building staff to identify student/family needs and assist in applying for free and reduced benefits, if needed.

Free and Reduced Meal Benefit Information

1. Free and reduced meal benefits are available to those families who qualify. A link to the Iowa Eligibility Application can be found at the district website at this link: **https://www.myschoolapps.com/Home/PickDistrict**
2. Federal income guidelines change yearly, and families must reapply yearly. New applications with updated federal income guidelines are available yearly by mid-July for the following school year. There is a 30-day grace period each school year where benefits from the previous year are applied. After that, students will return to full priced status in the absence of a new application.
3. All school districts in Iowa are required by law to notify parents or guardians of the availability of applications for free and reduced-price meals twice during the school year.
4. Meal eligibility status is determined for the purpose of providing meal service to students. Access to this information is limited and as data of the USDA Child Nutrition program, is subject to disclosure restrictions imposed by section 9(b)(6) of the National School Lunch Act, not other federal programs including FERPA. If a person has legitimate access for a particular reason, that access cannot be used to provide the information for a different purpose.
5. As a part of registration, families complete a permission waiver that indicates whether they give consent or not for their status to be shared with school personnel who need that information.

Communication with Students

1. A student's meal eligibility status (free, reduced, or full price) is rarely shared with the student. Exceptions would include if an older student asked for this information.
2. Elementary cashiers don't share account balance information with students, unless asked. If a student has home lunch but wants to purchase milk with no money in their account, they will offer a water cup instead and send a negative account reminder home with the student. Free and reduced students can "make a meal" which is cheaper than paying for a carton of milk by choosing 3 components with one being a fruit or vegetable along with the milk.
3. Secondary cashiers notify students of their balance with each transaction beginning when they have a positive $10 balance in their account. When they reach a negative $10, the student will still receive and be charged for a reimbursable meal, but students and families are directly notified to problem solve (apply for benefits, add money) and find resolutions.
4. All students will receive a meal regardless of balance, but secondary students will have additional a la carte purchases denied in the absence of funds. Nutrition staff may also have to remove items from trays (PK-12) if a student has taken an item that isn't allowed due to allergy restrictions, information from a diet modification form or if parents/guardians have placed account limits on the student's account.

Meal Account Payments

1. Families can set up online accounts, where they can see all student meal transactions and make payments to the account at no charge. They can also set up email notifications to alert them when their student's balance falls below their designated level.
2. Meal Payment Options:
    1. Online payments may be made at **www.myschoolbucks.com.** There is no fee for users.
    2. Checks may be sent to school with a student. They should be made out to "Nutrition Services". Please write the student(s) name in the memo line.
    3. Not preferred, but cash may be sent to school in a sealed envelope with the student's name clearly listed.
3. Payments will be applied toward a student's negative balance before it is applied towards future meals.
4. Account balances are cumulative and will continue to carry over from year to year.
5. Spending limits and restrictions for accounts can be set up by contacting the Nutrition Office at 688-1021.

Donations

1. Donations will be applied to student accounts in accordance with the donor's wishes unless it conflicts with district policy. If the donor does not supply specifications on how to use the funds, they will be applied first to free student debt, then reduced, then paid, clearing the debt for as many accounts as possible with the funds provided.
2. Senior donations will be applied to senior debt first each year. If donations exceed debt, then donations will be applied as stated above.

School District Staff Meal Charging Policy

1. District staff are never allowed to purchase meals or a la carte items without money either in their accounts or in hand at the time of the purchase.
2. Staff may set up meal accounts by contacting the Nutrition Services Office at 688-1021. Once they have an account, staff can make payments to their account at no charge.

711.1 - Student School Transportation Eligibility

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

Elementary and middle school students living more than two miles from their designated school attendance centers and high school students living more than three miles from their designated attendance centers are entitled to transportation to and from their attendance center at the expense of the school district.

Transportation of students who require special education services will generally be provided as for other students, when appropriate. Specialized transportation of a student to and from a special education instructional service is a function of that service and, therefore, an appropriate expenditure of special education instructional funds generated through the weighting plan.

Transportation of a student to and from a special education support service is a function of that service, and is specified in the individualized education program (IEP) or the individualized family service plan (IFSP). When the IEP or IFSP team determines that unique transportation arrangements are required and the arrangements are specified in the IEP or IFSP, the school district will provide one or more of the following transportation arrangements for instructional services and the AEA for support services:

- Transportation from the student's residence to the location of the special education and back to the student's residence, or child care placement for students below the age of six.
- Special assistance or adaptations in getting the student to and from and on and off the vehicle, en route to and from the special education.
- Reimbursement of the actual costs of transportation when by mutual agreement the parents provide transportation for the student to and from the special education.

The school district is not required to provide reimbursement to parents who elect to provide transportation in lieu of agency-provided transportation.
A student may be required, at the board's discretion, to meet a school vehicle without reimbursement up to three-fourths of a mile. The board may require the parent to transport their children up to two miles to connect with school bus vehicles at the expense of the school district when conditions deem it advisable. It is within the discretion of the board to determine such conditions. Parents of students who live where transportation by bus is impracticable or unavailable may be required to furnish transportation to and from the designated attendance center at the expense of the school district. Parents, who transport their children at the expense of the school district, are reimbursed at the rate per mile set by the state.
Transportation arrangements made by agreement with a neighboring school district will follow the terms of the agreement. Students, who choose to attend a school in a school district other than their resident school district, will provide transportation to and from the school at their own expense.

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

Cross Reference:

501.16 Homeless Children and Youth
507.8 Student Special Health Services
507.8R1 Student Special Health Services - Regulation
603.3 Special Education

711.2 - Student Conduct on School Transportation

Adoption Date: 06/22/2021

History: 08/24/21(updated), 05/24/22 (updated), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

The building principal will have the authority to suspend transportation privileges of the student or impose other appropriate discipline for bad conduct.

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

Policy References:

Legal Reference:

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

804.6 Use of Recording Devices on School Property
804.6R1 Use of District Owned Recording Devices Regulation

711.2R1 - Student Conduct on School Transportation Regulation

Adoption Date: 06/22/2021

History: 05/24/2022 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

711.3 - Student Transportation for Extracurricular Activities

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

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

Policy References:

Legal Reference:

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

711.4 - Summer School Program Transportation Service

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

Policy References:

Legal Reference:

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

Cross Reference:

603.2 Summer School Instruction

711.5 - Transportation of Nonresident and Nonpublic School Students

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

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

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

Policy References:

Legal Reference:

Iowa Code §§ 285.1-.2, .10, .16.

711.6 - Transportation of Non-School Groups

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (updated), 4/23/24 (reviewed), 5/13/25 (reviewed)

Any use of school district vehicles by non-school groups shall be subject to the following guidelines:

1. Requests must be made a minimum of one week in advance. If the request interferes or conflicts with school district use of the vehicle, the request will be denied. The final decision of whether a request will be granted is within the discretion of the administration.
2. Requests must be made by recognized youth organizations and/or groups of organizations sponsoring projects in the interest of the local community, state or national benefit or welfare.
3. The rental period will be negotiated directly with the administration.
4. Adult chaperones may be required to accompany the bus driver and riders.
5. All requests will be charged bus and driver fees.
6. Alcoholic beverages and tobacco products are prohibited on school district vehicles.
7. Whenever damage is caused by vandalism or carelessness results, the group shall reimburse the school district for the cost of repairs and may be denied further use of school district vehicles.

The use of a school bus shall be coordinated directly with the school district's transportation provider.

Policy Reference:

Legal Reference:

Iowa Code §§ 285.1(21), .10(9),
(10). 281 I.A.C. 41.412; 43.10.

Cross Reference:

900 Principles and Objectives for Community Relations

711.6G1 - Agreement for Use of School Buses

Updated May 15 2025

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

7116G1_1.pdf

Code No. 711.6G1

AGREEMENT FOR USE OF SCHOOL BUSES

Date of Request: _____ Date Bus Needed: _____

Bus Request: _____ Time Needed: _____

Group Requesting: _____

The use of the buses of the school district shall be in accordance with the following rules and regulations:

1. Use of the buses fees shall be assessed based upon the actual state transportation report cost per mile.
2. Driver fees shall be assessed based upon staff employees necessary and available, and at the actual driver contract cost per hour.
3. Requests must be made a minimum of one week in advance. If the request interferes or conflicts with school district use of the vehicle, the request will be denied. The final decision of whether a request will be granted is within the discretion of the administration.
4. Requests must be made by a recognized youth organization and/or groups or organizations sponsoring projects in the interest of the local community, state or national benefit or welfare.
5. The rental period will be negotiated directly with the administration.
6. Adult chaperones may be required to accompany the bus driver and riders.
7. All requests will be charged bus and driver fees.
8. Alcoholic beverages and tobacco products are prohibited on school district vehicles.
9. Whenever damage caused by vandalism or carelessness results, the group shall reimburse the school district for cost of repairs and may be denied further use of school district vehicles.
10. Requests must be made a minimum of one week in advance.
11. The person signing this agreement shall be financially responsible for all costs accrued.

(Total miles traveled x Cost per mile) + (Total hours traveled x Hourly cost of driver) =

Total Bus Charge _____

_____ _____

Superintendent or Designee Group Representative

711.7 - School Bus Safety Instructions

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

The school district will conduct school bus safe riding practices instruction and emergency safety drills at least twice during the school year, once in the fall and once in the spring, for students who utilize school district transportation. Documentation of these safety drills will be maintained by the district for five years and made available upon request.

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

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

Policy References:

Legal Reference:

Iowa Code §§ 279.8; 321.
281 I.A.C. 41.412; 43.40.

Cross Reference:

507.5 Emergency Plans and Drills
S711.10 School Bus Passenger Restraints District
804.2 Emergency Operations Plans

711.8 - Transportation in Inclement Weather

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (updated), 5/13/25 (reviewed)

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 or designee. The superintendent or designee will be assisted by the actual "on location" reports of the drivers.

Several drivers each year will be specially designated to report weather and road conditions by bus radio when requested to do so. Other employees and students will be notified through local media outlets and multiple district communication platforms when school is cancelled or temporarily delayed. When school is cancelled because of weather anywhere in the school district, all schools will be closed. High school activities and athletic event decisions are determined at the building level and communicated by the building administrator or designee.

When weather conditions deteriorate during the day after school has begun, cancellation notices will be announced through local media outlets and multiple district communication platforms. 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.

Policy References:

Legal Reference:

Iowa Code § 279.8

Cross Reference:

601.2 School Day

711.10 - School Bus Passenger Restraints

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

The district shall utilize three-point lap-shoulder belts on district school buses as required by state law. All three-point lap-shoulder belts available on district buses will be used by passengers when the vehicle is in any non-stationary gear.

Policy References:

Legal Reference:

281 I.A.C. 43.10(6)

Cross Reference:

711.7 School Bus Safety Instruction

712 - Technology and Data Security

Adoption Date: 06/22/2021

History: 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

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

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

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

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

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

Access Control

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

Security Management

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

Technology and Data Use Training

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

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

Policy References:

Legal Reference:

20 U.S.C. §1232g; 34 C.F.R. Part 99
47 U.S.C. §254
20 U.S.C. §6777
Iowa Code §§ 715C

Cross Reference:

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

712.1- Business Continuity, Security, and Resilience Planning NEW

Adoption Date:

History:

The Iowa City Community School District is committed to safeguarding the continuity of its instructional and operational functions through proactive planning and risk mitigation. This policy mandates the creation, maintenance, and regular review of business continuity, security, and recovery procedures to reduce disruptions, protect critical data, ensure the safety of students and staff, and maintain the integrity of physical and digital systems.

The district shall develop and maintain the following plans and procedures, with updates and reviews occurring on at least an annual basis:

Business Continuity Plan (BCP)

Ensures the continued delivery of critical educational and operational services. Reviewed annually by district administration and relevant department leaders.

Disaster Recovery Plan (DRP)

Details technical recovery steps for IT infrastructure following a disruption. Includes backup verification and data restoration procedures.

Incident Response Plan (IRP)

Defines response protocols for cybersecurity and physical security incidents. Outlines roles, communication paths, and escalation timelines.

Risk Register and Risk Committee

The district shall maintain a risk register to inventory, assess, and prioritize risks.

A designated Risk Committee, composed of representatives from IT, Facilities, HR, and Administration, shall review and update the register monthly.

Vulnerability Management Program

Procedures to routinely identify, evaluate, and remediate system vulnerabilities. Regular scanning, patching, and reporting schedules shall be maintained.

Access Control and Audit Procedures

All granted physical and digital access must be formally documented and defined by role. An annual audit shall be conducted to ensure alignment with least privilege principles.

System Configuration and Maintenance Standards

All technology systems shall have documented configuration baselines and maintenance plans that include authorized roles and responsibilities. The district shall implement segregation of duties for

critical system functions to minimize the risk of misuse or unauthorized actions. No individual should control all key aspects of any critical function. Changes must be authorized and tracked.

Data Classification and Handling Procedures

All data shall be inventoried, labeled, and classified according to sensitivity (e.g., public, internal, confidential). Handling procedures must be defined for each classification level, including access, transmission, and storage requirements.

Record Retention Compliance

All records, including communications and operational logs, must be retained according to board policy or other requirements. Retention schedules must be reviewed annually.

Network and Communications Security

The district shall implement and maintain controls to secure its network infrastructure, including the use of firewalls, intrusion detection/prevention systems (IDS/IPS), and network segmentation.

Password and Authentication Requirements

Strong password protocols shall be enforced for all user accounts. Password standards shall follow best practices outlined by the National Institute of Standards and Technology (NIST).

Oversight and Responsibility

The Superintendent or designee shall ensure the development and implementation of all required plans.

Policy References: 712 - Technology and Data Security 713 - Responsible Technology Use and Social Networking 804.2 - Emergency Operations Plans 401.S - Employee Records 708 - Care, Maintenance and Disposal of School District Records

Legal References: Iowa Code§§ 279.8, 22.720 U.S.C. § 1232g (FERPA)34 C.F.R. Part 99281 I.AC. 12.3(6). 12.3(13)

712.R1 - Security Requirements of Third-Party Vendors Regulation

Adoption Date: 06/22/2021

History: 05/24/22 (reviewed), 4/11/23 (reviewed), 4/23/24 (reviewed), 5/13/25 (reviewed)

The District must ensure proper safeguards and procedures exist to use third-party vendors as a resource to further educational functions. The following procedures shall be used to investigate and contract only with qualifying third-party vendors for the performance of necessary educational functions of the district; and to ensure that third-party vendors meet the required standards to be designated under the Family Educational Rights and Privacy Act (FERPA) as a School Official to handle personally identifiable information (PII) within the district.

Third-party vendors may be designated by the district as a School Official when the vendor:

1. Performs an institutional service or function for which the school or district would otherwise use its own employees;
2. Has met the criteria set forth in the district's annual notification of FERPA rights for being a school official with a legitimate educational interest in the education records;
3. Is under the direct control of the district regarding the use and maintenance of education records; and
4. Uses education records only for authorized purposes and may not re-disclose PII from education records to other parties (unless the provider has specific authorization from the district to do so and is otherwise permitted by FERPA).

Third party vendor data use requirements shall include, but not be limited to the following:

1. The vendor implement and maintain security procedures and practices consistent with current industry standards; and
2. The vendor be prohibited from collecting and using PII for:
    1. Targeted advertising;
    2. Amassing a profile about a student or students except in furtherance of educational purposes; 3. Selling or renting PII for any purpose other than those expressly permitted by law; and 4. Disclosing PII for any purposes other than those expressly permitted by law.

713 - Responsible Technology Use & Social Networking

Adoption Date: 06/22/2021

History: 02/22/22 (reviewed), 12/13/22 (reviewed), 12/12/23 (reviewed), 2/13/24 (updated), 5/13/25 (reviewed)

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

General Provisions

The superintendent or ~~designee~~ Chief Operating Officer is responsible for designating a ~~Director~~ ~~of~~ Technology & Innovation Manager who will oversee the use of school district technology resources. The Director of Technology & Innovation will prepare in-service programs for the training and development of school district staff and relevant volunteers in technology skills, appropriate use of district technology and for the incorporation of technology use in subject areas.

The ~~superintendent, or designee~~ Chief Operating Officer or Technology & Innovation Manager, working with appropriate staff, shall establish regulations governing the use and security of the school district's technology resources. The school district will make every reasonable effort to maintain the security of the system as defined in policy 712.1. All users of the school district's technology resources, including students, staff and volunteers, shall comply with this policy and regulation, as well as others impacting the use of school equipment and facilities. Failure to comply may result in disciplinary action, up to and including discharge or expulsion, as well as suspension and/or revocation of computer access privileges.

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

The ~~superintendent or designee~~ Chief Operating Officer or Technology & Innovation Manager, working with the appropriate staff, shall establish procedures governing management of technology records in order to exercise appropriate control over technology records, including financial, personnel and student information. The procedures will address:

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

Social Networking or Other External Websites

For purposes of this policy, any website, other than the school district website or school-sanctioned/~~school~~ district sanctioned websites, are considered external websites. Employees and volunteers shall not post confidential or proprietary information, including photographic images, about the school district, its employees, students, agents or others on any external website without prior written consent of the superintendent or designee. Employees shall adhere to all applicable privacy and confidentiality policies adopted by the school district when on external websites. Employees, students and volunteers shall not use the school district logos, images, iconography,

etc. on external websites without the approval from the Executive Director of Community Relations. Employees shall not use school district time or property on external sites that are not in direct relation to the employee's job. Employees, students and volunteers need to realize that the Internet is not a closed system and anything posted on an external site may be viewed by others, all over the world. Employees, students and volunteers who don't want school administrators to know their personal information should refrain from sharing it on the Internet. Employees and volunteers should not connect with students via external websites without the consent of the building-level administrator.

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

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

Policy References:

Legal Reference:

Iowa Code § 279.8
281 I.A.C. 25, 26

Cross Reference:

104 Anti-Bullying/Harassment Policy
104-R1 Anti-Bullying/Harassment Investigation Procedures
104-E1 Complaint Form
104-E2 Disclosure Form
104-E3 Disposition of Complaint Form
305 Administrator Code of Ethics
401.11 Employee Orientation
401.14 Employee Expression
604.11 Appropriate Use of Online Learning Platforms
712 Technology and Data Security
712-R1 Security Requirements of Third-Party Vendors Regulation

713.R1 - Responsible Technology Use & Social Networking Regulation

Adoption Date: 06/22/2021

History: 10/11/22 (updated), 02/22/22 (reviewed), 12/13/22 (reviewed), 12/12/23 (reviewed), 2/13/24 (updated), 5/13/25 (reviewed)

General

The following rules and regulations govern the use of the school district's computer network system, employee access to the Internet, and management of computerized records:

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

Prohibited Activity and Uses

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

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

- Infringing on any copyrights or other intellectual property rights, including copying, installing, receiving, transmitting or making available any copyrighted software on the school district network. See Policy 605.7, Use of Information Resources for more information.
- Using the network to receive, transmit or make available to others obscene, offensive, or sexually explicit material.
- Using the network to receive, transmit or make available to others messages that are racist, sexist, and abusive or harassing to others.
- Use of another's account or password.
- Attempting to read, delete, copy or modify the electronic mail (e-mail) of other system users.
- Forging or attempting to forge e-mail messages.
- Engaging in vandalism. Vandalism is defined as any malicious attempt to harm or destroy school district equipment or materials, data of another user of the school district's network or of any of the entities or other networks that are connected to the Internet. This includes, but is not limited to, creating and/or placing a virus on the network.
- Using the network to send anonymous messages or files.
- Revealing the personal address, telephone number or other personal information of oneself or another person.
- Intentionally disrupting network traffic or crashing the network and connected systems.
- Installing personal software or using personal disks on the school district's computers and/or network without ~~the~~ permission. ~~of the Director of Technology & Innovation.~~
- ~~Using the network in a fashion inconsistent with directions from teachers and other staff and generally accepted network etiquette.~~

Other Technology Issues

Employees should contact students and their parents through the school district computer or phone, unless in the case of an emergency or with prior consent of the principal. In addition to the methods listed above, the district also utilizes a staff-to-family communication tool called TalkingPoints. All staff can use the TalkingPoints website or mobile application to send messages to families who will receive them in their preferred language as text messages. Employees should not release their cell phone number, personal e-mail address, etc. to students or their parents. TalkingPoints can be used via a mobile device without having to share personal contact information.